



...NDEBUMOG holds a Special Consultative Status with the Economic and Social Council (ECOSOC) of the United Nations.

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INSTITUTIONAL PROFILE

WHO WE ARE- Niger Delta Budget Monitoring Group!

Niger Delta Budget Monitoring Group (**NDEBUMOG**) was conceptualized and founded in July 2005. The organization is registered with the Corporate Affairs Commission (CAC) and holds a Special Consultative Status with the Economic and Social Council (ECOSOC) of the United Nations.

From inception, NDEBUMOG has contributed significantly to Nigeria's and global development processes through partnerships, collaborations, research, lobbying and capacity building to communities and relevant stakeholders. These are on areas of public procurement, budget analysis, budget monitoring/tracking, basic economic literacy, shadow budgeting, tracking of illicit financial flows and enhancing communally centered capacity to pursue fiscal justice and social equity. NDEBUMOG equally campaigns and propagates for inclusive (participatory) budget, fair and justifiable taxation, and remediation of audit gaps in Nigeria's extractive sector.

NDEBUMOG is the pioneer civil society group that engages in budget work across the Niger Delta, networking, and synergizing with other fiscal governance CSOs across Nigeria. Many budget and fiscal governance activists across the region benefitted, either, on capacity enhancement, mentorships, collaborations or from budget intelligence, among others, from NDEBUMOG. We have equally related critically with Anti-Corruption Agencies (ACAs).

In October 2005, following Nigeria's exit from London and Paris Club of creditors through a debt relief that was granted to Nigeria, after the payment of \$18 billion (negotiated) exiting threshold. There was an agreement that Nigeria, must, channel benefits of the debt relief to pro-poor expenditure lines funding. A monitoring and evaluation mechanism was developed for the Paris Club DRGs, which brought together, government, private sector, and civil society into a (joint) monitoring and evaluation structure for evaluation and tracking of impacts of the DRGs to Nigeria. NDEBUMOG was among CSOs selected through competitive bids for the monitoring and evaluation exercise that lasted from 2006 to 2013. During this assignment, NDEBUMOG contributed to several reports and populated the National (Monitoring) Portal through a national reporting structure. These were tailored to measure Nigeria's national progress towards Millennium Development Goals (MDGs) in 2015. The monitoring structure was managed by Office of the Senior Special Assistant to the President on MDGs (OSSAP-MDGs), which also handled coordination of releases of field reports. Presently, OSSAP-MDGs (in Nigeria) is referred to as OSSAP-SDGs. The United Nations equally engaged NDEBUMOG in the Post 2015 Consultative processes that birthed the SDGs. The Federal Government through the Budget Office of the Federation (BOF) also engaged NDEBUMOG as sector-expert in the Medium-Term Sector Strategies from 2008 to 2011. NDEBUMOG was assigned to

Federal Ministry of Defence in 2008, Federal Ministry of Niger Delta in 2009, 2010 and 2011. NDEBUMOG still engages with the government on MTSS/MTEF, though processes and methods keep changing, depending on the government in power. NDEBUMOG was among invited discussants by the Nigeria Economic Summit Group (NESG) to the 14th Nigerian Economic Summit in 2008.

In November 2006, NDEBUMOG conducted a capacity enhancement training on “Procurement Due Process” for Local Government officers across 18 Local Government Areas in Cross River State. This was in line with NDEBUMOG’s commitment for responsive fiscal governance. The event was organized in collaboration with the (then) Budget Monitoring & Price Intelligence Unit (BMPIU), now refers to as Bureau for Public Procurement (BPP)-State House, Abuja, Cross River State Planning Commission, together with the Local Government Service Commission. Support for this training was provided by United States Agency for International Development’s (USAID)-REFORMS Program. It was the first of its kind in Cross River State by a civil society organization as of 2006. In addition, through partnership with Office of the Senior Special Assistant to the President on MDGs (OSSAP-MDGs), NDEBUMOG collaborated with the Budget Office of the Federation (BOF) to conduct a training on “Budgeting for MDGs in the Niger Delta” for MDAs across the region. This was with support from National Democratic Institute for International Affairs (NDI) at Calabar in 2007. MDGs Line Ministries across the six south-south states participated. This workshop resulted in another collaboration between Bayelsa and Cross River state government for capacity sharing on Medium Term Expenditure Framework (MTEF).

Around 2006, NDEBUMOG consolidated (collaborative) partnerships with fiscal entities, including, the Bureau for Public Procurement (BPP), State House. BPP was (then) known as Budget Monitoring & Price Intelligence Unit (BMPIU). Collaborating with other civil society groups, NDEBUMOG played a critical role through advocacies and (legislative) lobbying for final passage of Nigeria’s Public Procurement Act in 2007. Following NDEBUMOG’s strategic relationship with the BPP, NDEBUMOG was appointed facilitator of five (5) BPP’s zonal sensitization programmes to enlightened Nigerians about the Public Procurement Act in Nigeria’s south-south geopolitical zone. These events took place in Calabar (2008), Port Harcourt (2009), Asaba (2011) and Benin City (2012). There was also BPP’s Federal Government Contractors Forum in Asaba in 2010. NDEBUMOG was the lead technical facilitator at the Forum.

Before the formulation of Bayelsa State Public Procurement Bill to the State House of Assembly, the (then) government of Bayelsa State, under the leadership of Governor Goodluck Ebele Jonathan (who later became Nigeria’s President), conducted a pilot training on “Procurement Due Process” for senior civil servants in Bayelsa State. The event took place in February 2006 at the Sport Complex in Yenagoa. It was a collaboration between Bayelsa State Government and Budget Monitoring and Price Intelligence Unit (BMPIU), State House, Abuja. NDEBUMOG was the only civil society organization that was invited (among technical facilitators) to deliver a paper on “Domestication of Due Process Mechanism in Bayelsa State”. Part of NDEBUMOG’s recommendations (on end users’ inclusion) was captured in S.28 of the Bayelsa Public Procurement Law. This Act was signed into Law by the (then) Governor Timipre Sylva on the 17th of June 2009.

In 2007, the British High Commission, in collaboration with Oxfam GB and Movement for the Survival of Ogoni People (MOSOP), organized a training programme on “Improved Budget Management Systems for Effective Local Government Administration in Nigeria”. The program was targeted at Legislative Councilors in Rivers, Bayelsa and Delta State. NDEBUMOG was MOSOP’s Technical Partner for the project. NDEBUMOG also provided technical support during DfID’s Strengthening Accountability in the Niger Delta (STAND) project. STAND was initially handled by IDASA but later handed to Stakeholders Democracy Network (SDN). NDEBUMOG

was elected to the Board of the National Procurement Watch Platform in 2008. In 2012, NDEBUMOG voluntarily resigned from the position.

Remarkably, NDEBUMOG led a team of experts that drafted (civil society's version of) Edo State Public Procurement Bill. Afterwards, Edo State legislature harmonized and adopted vital provisions from the version into the central Bill, which was deliberated and passed by Edo State House of Assembly. It was signed into law by (then) Governor of Edo State, Comrade Adams Oshiomhole in 2012. This assignment was conducted through collaboration with Environmental Rights Action (ERA), Benin City, with support from Open Society Initiative for West Africa (OSIWA). Edo State Public Procurement Act was passed with responsive clauses. The law is communally friendly! Some of the responsive clauses included: quarterly state of public procurement report to citizens; needs assessment and analysis; civil society monitoring and observation of bidding processes; community inclusion; membership of civil society in the Board, among others. In 2011, the Federal Government appointed NDEBUMOG into a team of experts that was mandated to carry out a five-day Procurement Audit of the Niger Delta Development Commission (NDDC). This assignment was conveyed through a letter with ref no: **BPP/S.11/CCMD/VOL.VII/433** dated 5th July 2011 Ironically, there was a bottleneck! The assignment was frustrated, which led to immediate constitution of the Oronsaye's Committee by the Federal Government to probe the agency. The Committee's report, among others, recommended immediate dissolution of the (then) NDDC's Board. The Oronsaye's Committee recommendations was enforced by the Federal Government on the 13th of September 2011. NDEBUMOG's expertise on procurement audit was further reechoed by the Federal Government through a letter dated 27th July 2015 with ref: **BPP/S.I/VOL.XLX/511** for another assignment. NDEBUMOG has been invited by agencies of the Federal Government to observe bidding processes for capital procurement(s) and related fiscal matters, among others. Some of these were conveyed through letters with these reference numbers: **MNDA/PROC/26/VOL.1/10/33, NDBDA/PPC/VOL1/12/005, NDBDA/PPC/VOL1/13/005, NDBDA/PPC/VOL1/09/014, MNDA/PROC/26/VOL/1/10/1, MNDA/PROC/26/VOL/1/10/1, 2519/S.1/EITI/VOL.1/1861/SDGs/OSSAP/PM&E/05/PS/NPC/GC/06/IV/352, BPP/DG/2012/435, BPP/DG/2012/334, 2519/S.1/MIS/VOL.1/31, BPP/DG/2015/183, BPP/DG/2014/730, SSAP/MDG/M&E/60/TIII, SH/COS/70/A/4575, SAP(S&R)/VOL.011/01, BPP/S.1/CCM/10/VOL.1/126, SH/COS/70/A4691, 2519/S.1/MIS/VOL.1/10, BPP/RDD/13/VOL.1/185, BPP/DG/2013/1085, BPP/DG/2013/353, BPP/2013/926, BPP/DG/2014/370, BPP/DG/2014/111, BPP/DG/2012/005, BPP/DG/2012/1012, BPP/DG/2010/833, BPP/DG/2011/854, SSAP/MDGs/OP/1/II/T, 2519/S.1/VOL.1/09, BPP/DG/2012/1216, BPP/DG/2013/638, SSA P/MDGs/CSO/20, SH/BMPIU/T.13, BPP/DG/2013/541, BPP/DG/2010/899, BPP/RDD/16/VOL.1/130, BPP/DG/2013/143, HMF/FMF/0/09/1, etc.**

On engagements with Nigeria Extractive Industries Transparency Initiative (NEITI), the Niger Delta Budget Monitoring Group was elected to NEITI's-Civil Society Steering Committee in 2010. Later in 2011, the organization was elected as Civil Society Liaison Organization of NEITI/Head of Nigeria Extractive Industries Transparency Initiative's (NEITI) Civil Society Steering Committee. A position that subsisted till 2012. NDEBUMOG's representative was part of Nigeria's delegation to the Paris EITI Conference in 2011. It was an event that the 1st EITI's Validation for Nigeria was announced. Within this period, precisely in 2010, NDEBUMOG was elected to lead a mega (national)- Coalition for Accountability and Transparency in Extractive Industries, Forestry and Fisheries in Nigeria (CATEIFFN). The coalition's membership included, Fisheries Society of Nigeria (FISON), Miners Association of Nigeria (MAN), et al. It was during NDEBUMOG's headship of CATEIFFN that the end-to-end research on the character and nature of Nigeria's extractive industry was unveiled at Yar' Adua's Centre, Abuja. The end-to-end (research

publication) is (evidently) in the libraries of several Nigerian Universities. Upon completion of the first tenure of CATEIFFN's leadership (2010/2011), NDEBUMOG was reelected (involuntarily) for a second tenure. NDEBUMOG's management objected and resigned. It is on record that NDEBUMOG is a critical stakeholder in Nigeria's EITI processes. A research into NEITI's archives can validate this fact always!

After the formation of Economic and Financial Commission's (EFCC) Anti-Corruption Revolution Campaign (ANCOR) in 2009, NDEBUMOG was elected as Rivers State Coordinator of ANCOR. Later in ANCOR's National Convention, NDEBUMOG was elected unopposed and as south-south (zonal) representative to ANCOR's National Coordinating Committee (Board) under the EFCC. ANCOR operationalized under the EFCC through support from European Union's support to Anti-Corruption Agencies in Nigeria. ANCOR's platform was later mishandled by overzealous attitude of some civil society actors, which led to the dissolution and disbandment of ANCOR's structure by EFCC. Between 2014 and 2016, other civil society actors, through collaboration with the EFCC came together to form Anti-Corruption and Economic Crimes Support Network (ACE- Network) and readmitted NDEBUMOG into its membership.

Sub- nationally, NDEBUMOG has engaged over 627 (state) government agencies in Akwa Ibom, Bayelsa, Cross River, Delta, Edo, Enugu, Federal Capital Territory (FCT) and Rivers state. As at December 2020, over 1,080 Local Governments officials benefited from fiscal governance knowledge through the Niger Delta Budget Monitoring Group. Outside governmental beneficiaries, over 29, 433 participants benefitted from NDEBUMOG's projects and programmes. Some of these were from Campaign Against Election Violence in Nigeria (CAEVIN), Deepening Expenditure Line Tracking for States and Local Governments in the Niger Delta (DELTA4SLOG), Strengthening Transparency and Accountability in the Niger Delta (STAND), including, Financing for Development (F4D)- Strategic Partnership Program (SPP). NDEBUMOG provided technical implementation, collaborations, and partnerships for these programs. Indirectly, it is estimated, over 3 million people were impacted. Kebetkache Women Development Centre entered a technical partnership with NDEBUMOG in 2016. The technical partnership with Kebetkache was facilitated by Oxfam and lasted for 3 years. Over 3,000 people, mostly women, benefitted from this technical partnership in areas of livelihoods, shadow budgeting, basic economic literacy, and fiscal inclusion.

OUR MISSION

To promote transparency and accountability for consolidation of Nigeria's democracy and sustainable development.,

OUR VISION

A Niger Delta and Nigeria, where all public resources are maximally utilized for the benefit of all citizens.

OUR AIMS AND OBJECTIVES

Simplifying and disseminating budget information

Setting budget trends and influencing revenue policies

Tracking revenues and expenditures

Aligning fiscal architecture to emerging trends and development evolutions

Highlighting best practices through shadow budgeting and communal fiscal realities

STRATEGIC POSITIONING

NDEBUMOG is a frontline civil society organization, working in budget advocacy, budget tracking, transparency, accountability, and public procurement monitoring. The organization also engages in anti-corruption campaigns in the Niger Delta and beyond.

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As at the year 2020, NDEBUMOG was the only civil society organization in the Niger Delta that has formally been engaged by the Federal Government to conduct procurement audit(s) in some Federal Government's agencies. NDEBUMOG also conducted monitoring and evaluation assignments on (special) projects and programmes of the government, including, projects' audits, impact assessments, situational analysis, gender sensitivity of envelopes, among others. These were on projects with crosscutting funding-baskets, particularly, on the tracking of Paris Club Debt Relief Gains to Nigeria. Proficiency and knowledge garnered by NDEBUMOG through these engagement(s) compels our advocacy for a total overhaul of Nigeria's fiscal architecture and salvation for Nigeria's public finance expenditure frameworks.

NDEBUMOG is strategically placed with access to crucial fiscal materials, from budget to procurement plans, to procurement records, budget implementation reports and audit(s) outcomes. NDEBUMOG also have some information on actual releases to Ministries, Departments and Agencies that are necessary for fiscal governance interrogation. Due to analytical volumes and dulling encouragement from (some) actors, these data are not wholly analyzed but segmentally used at reducing pro bono burden on our volunteers and experts. However, the data remains useful for our work and for fiscal research from time to time. Fiscal data mining further helps in tracking of illicit financial flows, aligning fiscal architecture to emerging trends and development evolutions, alongside, leveraging fiscal intelligence with communal fiscal realities and tackling Nigeria's resource disease. NDEBUMOG has empowered hundreds of communities across Nigeria with fiscal governance knowledge, basic economic literacy and shadow budgeting tools that influences advocacy for communal needs.

From NDEBUMOG's inception, up till now, we do not have any (formal) working relationship with the Niger Delta Development Commission (NDDC). However, spontaneously, and occasionally, we do checkout and monitors (voluntarily), NDDC's capital projects, as part of our efforts to evaluate impacts of the agency's projects and programmes on the lives of Niger Deltans and Nigerians, generally. Such are undertaken at NDEBUMOG's (independent) costs and without political nuances.

STRATEGIC DIRECTION

The ultimate result that *NDEBUMOG* aspires to achieve is good governance and changing community conditions of making life more meaningful for every person and (local) communities in general.

NDEBUMOG's Board Charter, Strategic Plan, Monitoring and Evaluation Framework are geared towards this strategic direction, including, a monitoring and evaluation framework. Our M & E Framework tracks this directional objective towards our strategic direction. Synchronously, NDEBUMOG will take a leadership role in working with a broader array of partners, made up of community groups, governmental and nongovernmental actors across Nigeria, using the approach of engaging experts and (committed) volunteers.

STRATEGIC OBJECTIVES

After developing institutional *mission* and *vision*, we developed a strategic objective on how to achieve institutional purpose, creating a chance for the realization of our *vision*, reviewing our strengths and weaknesses and considers (any) unique opportunities available to us for the strengthening of our strategic objectives. Strategic reviews are conducted yearly to appraise ways that we have operated, identifying areas of improvement or work switch for effectiveness.

The above sets out, what NDEBUMOG aims to achieve in the coming years. In essence, it reflects institutional (strategic) operational equilibrium. We pursue a *strategic objective* that is appropriate within our place in Nigeria's governmental space, particularly, as it relates to lives of sufferings among millions of (Niger Delta citizens and) Nigerians. These essentializes the key to successful delivery of internal plans for sustainability of NDEBUMOG as a force that supports and promotes good governance and fiscal responsibility in Nigeria. NDEBUMOG have six *strategic objectives*. These objectives are embedded in NDEBUMOG's official documents to consciously guide our members, officials, experts, consultants, and volunteers.

INSTITUTIONAL GOAL & APPROACHES

The key towards improving efficiency and quality in public spending and services is to strengthen citizens' ability to hold government accountable. This goal shall be promoted through approaches enumerated below:

1. To strengthen non-governmental organizations and citizens' capacity to undertake budget monitoring and accountability work.
2. To strengthen government's capacity and political will to work with civil society in a way that improves public spending and services.
3. To empower communities across Nigeria with fiscal governance knowledge, basic economic literacy and shadow budgeting tools that influences advocacy for communal needs.
4. To develop and disseminate tools and lessons to support accountability work.

ETHICS, CODES, CONDUCT AND RESPONSIBILITY

VALUES: All members of the organization, shall jointly, pursue a common value of transparency.

TRANSPARENCY: Openness in the conduct of organizational affairs and observation of laid down procedures.

INTEGRITY: Responsive, Responsible, Professional, and Sensitive to the needs of others. Tolerance and Responsiveness to criticisms and pro-activity.

PROBITY, ACCOUNTABILITY, ANSWERABILITY: Regard office, power, and authority as a trust with obligation to render services and account of stewardship. Our members, officials, volunteers, consulting experts and members of institutional think tank, must; therefore, adhere by obeying

organizational constituted authority and give respect to office holders and consultants commissioned to undertake important task.

SOCIAL JUSTICE: Ensure fairness, equity and equal opportunity in apportioning responsibilities and resources, especially, to committed members, officers, members of think tank and volunteers.

HUMAN DIGNITY: Respect for human life, including human person and promotion of access to meaningful existence of all humans, especially, the poor.

OVERCOMING FEAR: All members and officials of the organization (ad hoc, permanent or volunteers) must overcome political, human, and survivalist fears during our budget monitoring, analysis, tracking, assessment, evaluation, and anti-corruption work.

RELATIONSHIP WITH GOVERNMENT: All members, officials, and volunteers, must never, use their privileged positions to seek political favors from politicians or government officials. As such, directly or indirectly, could influence their sense of judgment in the conduct of NDEBUMOG's work. Issues of conflict of interest must strictly be understood and be adhered to as enshrined in NDEBUMOG's Constitution, Board's Charter, and related documents. Some polices and codes that guides NDEBUMOG's operations, programs and activities are:

1. Staff Operational Manual
2. Communication Strategy
3. Communications Schedule
4. Copyright Compliance Policy
5. Communications Crisis Management Procedure
6. Diversity and Equality Policy
7. Media and Public Relations Policy
8. Privacy Policy
9. Complaint Handling Policy
10. Social Media Policy
11. Accounting Manual
12. Gender Responsibility Policy
13. Consultancy Policy
14. Procurement Manual
15. Anti-corruption Policy
16. HIV/AIDS Policy
17. Information System Policy and Procedures
18. Motor Vehicles Policy and Procedures
19. Supply & Logistics Strategy
20. Affiliates Byelaw
21. Fundraising Strategy
22. Partnership Policy
23. Etc

KEY ACTION ITEMS

Alongside the development of our strategic objectives, we considered 'Key Actions', which are expected to be undertaken to achieve NDEBUMOG's strategic objectives. We have identified several Key Actions critical to the achievement of NDEBUMOG's strategic objectives. These Key Actions were carefully formulated to ensure programmatic connections to appropriate activities within NDEBUMOG's modus operandi. These *Actions* are not to be affected by external factors and are wholly within NDEBUMOG's control, making us (clearly) accountable for their implementation.

NDEBUMOG'S INSTITUTIONAL KEY ACTION ITEMS

Conduct research, tracking, procurement audit, shadow analysis, scoping studies, and projects' investigations with advocacy for reforms and actions.

Carry out bribery index, focusing on selected sectors.

Disseminate results of internally and externally generated research.

Organize policy dialogues on good governance with policy makers and duty bearers from key sectors.

Conduct policy reviews and issue briefs to support advocacy for reforms in key sectors.

Commission position papers on improving governance in key sectors.

Disseminate policies and legislations on public procurement and fiscal responsibility.

Establish and strengthen networks and partnerships for improved governance.

Build capacity of partners and civil society organizations to effectively promote good governance.

Support CSOs to mainstream transparency and accountability issues into their work.

Experience and knowledge sharing through BEL and shadow budget to help communities.

Documents of good practices for replication and scaling up.

Establish and strengthen community voluntary accountability committees.

Introduce and promote citizens score card on key sectors.

Sensitize communities on corruption and its impacts against effective service delivery.

Publish and disseminate guidelines for promoting accountability and transparency.

Carry out training for the media on budget implementation and reporting corruption, generally.

Support development and implementation of pacts between communities and States, Federal and Local Governments/ service providers.

Carry out studies on the nature and impact of corruption on businesses.

Advocate for legal and policy reforms to address corruption in the private sector.

Print and disseminate messages on corruption in public-private activities.

Identify and sensitize informal and formal businesses on corruption.

Hold meetings, which would bring together, states and non- state actors, alongside, other stakeholders to identify and agree on a minimum set of indicators for political finance transparency in Political Parties.

Organize workshops and meetings to bring together, anti-corruption crusaders and political parties on financing elections, together, with oversight bodies to advocate for adoption of a benchmark for anti-corruption and party finance regulatory framework.

Carry out monitoring of the electoral processes and issue reports on such exercises, as its affect quality electoral outcomes for transformative fiscal governance in the short, medium, and long terms.

Carry out monitoring and evaluation exercises to gauge value for money and allocational equity, among others.

AREAS OF FOCUS

Budget analysis, budget advocacy, budget monitoring, budget tracking, procurement monitoring, projects' audit, extractive industries transparency, shadow budgeting, agricultural value-chains-livelihoods and empowerment of marginalized groups, pro-poor legislative lobbying, monitoring and evaluation, responsive tax education, impact analysis, fiscal justice, scoping studies, corruption- shadow –analysis,

anti-corruption campaigns, research, tracking of political campaign financing, community development, among others.

Our activities are spread around Nigeria's South-South (Niger Delta) geopolitical zone of Akwa Ibom, Bayelsa, Cross River, Delta, Edo, and Rivers State. However, we are a national organization with a localized institutional brand, which blends our work with national linkages and interlocking, through a vast network of partners, allies, associates and (established) platforms that connects our stakeholders across the country. Presently, we have 17 Shadow Budget (affiliate) Groups that are operational in Uruan, Ibesikpo, Abak, Uyo, Obio/Akpor, Port Harcourt, Etche, Oyigbo, Ikwuruta, Asaba, Agbor, Obiaruku, Ozoro, Enugu, Nsukka, Awgu and Aninri. NDEBUMOG intends to legalize more affiliate entities that we have already established in other places. Please visit our website for more information.

www.nigerdeltabudget.org

www.ndebumog.org

INDERI MOG

