ABOUT US

Civil Society Legislative Advocacy Centre (CISLAC) is non-governmental, nonprofit legislative advocacy, information sharing and research organization, arising from the felt need to address defects in the legislative advocacy work of civil society and open the window through which legislators can also access civil society groups. Incorporated as a corporate body (CAC/IT/NO22738) with the Nigeria's Corporate Affairs Commission (CAC) on the 28th December 2006. She aims at strengthening the work of Civil Society on Legislative Advocacy and bridge the gap between legislators and the Civil Society. This has placed us currently as one of the major civil society organizations in Nigeria with a primary focus on legislation and legislative processes. CISLAC’s outlined vision is a “Nigeria where legislators and policy makers are safeguarding citizens’ rights and welfare while citizens effectively demand accountability”. The corresponding mission is “to engage state and non-state actors for improved policy and legislative frameworks, transparency and accountability in governance for people-oriented development”. The strategic goal for CISLAC in 2018-2023 is “to make government accessible, responsive and accountable to citizens”. To achieve this goal, our strategic plan identifies six strategic axes within CISLAC portfolio. Strategic axis 1 focuses on the support to democratic process in Nigeria, mainly through the formulation, implementation and monitoring of key government electoral policies that ensure credible and participatory electoral processes.

CISLAC 2018-2023
STRATEGIC GOAL

To Make Government Accessible, Responsible and Accountable to Citizens

CISLAC SIX STRATEGIC OBJECTIVES

1. The Support to Democratic Governance in Nigeria
2. Fight against Corruption & Promotion of Transparency in Public Finance Management
3. Promotion of Peace, Security and Better Management of Migration & IDP
5. Promotion of Health, Human Development and Social Inclusion
6. Commitment to Internal Competence and Institutional Development

OXFAM: Oxfam is an international confederation of 19 organizations working together with partners and local communities in more than 90 countries. Around the globe, Oxfam works to find practical, innovative ways for people to lift themselves out of poverty and thrive. We save lives and help rebuild livelihoods when crisis strikes. And we campaign so that the voices of the poor influence the local and global decisions that affect them. In all we do, Oxfam works with partner organizations and alongside vulnerable women and men to end the injustices that cause poverty.
The development and growth experienced by any nation, are primarily determined by the efficiency of the nation's public finance management system. Public finance management involves the process of raising revenue, managing expenditure and debt portfolio to achieve socio-economic development. It spells out the effect of taxation, government expenditure, public borrowings, deficit financing on the economy.

An Effective Public Finance Management System Promotes

- Good Governance
- Human Development and Equity
- Poverty Reduction
- Stability
- Transparency & Accountability
- Growth

Every nation that aspires growth, has a development agenda that is citizens-centered and focuses on the delivery of public goods and services. A major driver in achieving such a development agenda is the ability of the government to utilize its limited resources through an effective public finance system. For a nation to achieve sound economic performance, there is, therefore, the need for strong public financial management as a means for realizing its aspirations and goal of good governance.
This implies that when the budget figures are compared with the total earnings from crude sales in the same period, it would be discovered that Nigeria spent less than her actual earnings from crude oil alone in the period under review.

Nigeria has earned $1 Trillion From Oil Revenue Since 1999.

According to NEITI audit report on Crude Oil Sales, Nigeria earned $677 Billion (N77.34 trillion) from Sales of Crude Oil in 18 years.

<table>
<thead>
<tr>
<th>Year</th>
<th>Revenue</th>
</tr>
</thead>
<tbody>
<tr>
<td>2016</td>
<td>$17.05Billion</td>
</tr>
<tr>
<td>2017</td>
<td>$20.99Billion</td>
</tr>
<tr>
<td>2018</td>
<td>$32.63Billion</td>
</tr>
</tbody>
</table>

Nigeria's Total Earnings From Crude Oil in 20 years

Factors responsible for ineffectiveness of Public Finance in Nigeria

1. Over dependency on Oil revenue with high level of market volatility
2. Poor Domestic Resource Mobilization
3. Low Tax Revenue
4. Corruption and Leakages in Public Procurement Process
5. Weak Public Institutions
6. Obsolete Laws and Regulations

Nigeria Public Finance Management in Perspective
Note: These revenue types are collapsible into four headings, namely: taxes, custom duties, revenue from state-owned enterprises, and foreign aid.
Taxation; a tool for financing development

Gaps in Nigeria Tax Projections

Note that over 50% of the tax revenue in 2018 and 2019 respectively was contributed by the Non-oil sector.
How to increase government tax revenue

Implement PROGRESSIVE TAXATION and ensuring that rich persons and companies pay these taxes

Expand the TAX BASE by bringing more taxable Nigerians into the tax net through effective Reforms

Increase TAX COMPLIANCE by Rich individuals and Companies. Including Payment of tax on offshore hidden Properties.

Strengthen ANTI-TAX EVASIONS and avoidance policies, transfer pricing legislation and measures against tax Havens.

Structural Imbalance in Budgeting

National budgets are revenue and expenditure estimates developed in line with the government’s long term fiscal agenda as captured in the Medium Term Expenditure Framework (MTEF) to reflect national development plan or agenda as encapsulated in the recent National Economic Recovery and Growth Plan (NERGP). The MTEF serves as a guiding framework for implementing national development plans through budgeting. The budget provides the step by step details of how government expenditure will be carried out. However, the efficiency of the budget and budgeting process in Nigeria has over the years been affected by some inherent challenges that impede its ability to impact on the lives of the citizens.

The principle behind the Sustainable Development Goals (SDGs) requires government spending to be inclusive, far-reaching, and all-encompassing and on:

- Improved quality of Universal Public Education
- Increased Public Health Spending and Services
- Increased Investment in Universal Social Protection Programs
- Implement Universal tax-base public Service and Social intervention programs

Unrealistic Budget Assumptions and Estimates
Skewed Expenditure Pattern
How a transparent public procurement process can Foster development

NOTE: Transparency International using procurement as one of the indices for assessing country corruption level in 2019 ranked Nigeria 146 out of 180 least corrupt countries. This implies that Nigeria is among the most corrupt countries in the world.

Corruption

70% of Government’s Total Budget

Promotes Awarding of Cost-Effective Contracts to support National development

Minimizes Fraud, Bribery, Corruption, Waste and mis-management of Public Funds

Promotes Physical and socio-economic development

Promotes economic development and cheers prosperity of Nigerians

Transparency
1. **Citizens Participation in Budgetary Process:** There is a need to adopt participatory budgeting systems that allow for the needs and aspirations of the citizens to be captured in the budgeting process. Active citizens' participation at all stages of budgeting ensures open budgeting and allows for effective budget implementation.

2. **Setting Realistic Budget Goals:** There is a need to maintain a balanced budgeting system by first, maintaining realistic projections and estimates through the development of modest assumptions that gives room for unforeseen occurrences.

3. **Prioritizing Capital Spending:** With improved revenue, there is a need to improve capital spending to drive real economic growth. Governments at all levels should increase public spending to develop infrastructure in education, health, and other critical sectors. This should be done as a matter of policy.

**Overhauling the Nigeria Tax System for Efficiency:**
The government should embark on critical reforms of the Nigerian tax system, strengthen tax administration, ensure progressive tax structure with the view to expanding the tax base of the country and expanding revenue scope to bring more taxable people and businesses into the tax net.
Enhancing Legislative Oversight on Public Expenditure

BALANCING BUDGETS IMPLEMENTATION WITH PUBLIC PROCUREMENT TRANSPARENCY

1. Foster Transparency in Public Procurement System
2. Ensure Transparency in the Flow of Public Funds
3. Ensure Standard of Integrity of Stakeholders in Public Procurement Cycle
4. Development of tools to improve Procurement Procedures
5. MDAs Budget Consideration and Review
6. Stable and Coherent Institutional and Legal Framework
7. Streamlining Public Procurement System to eliminate Wastage.

Create Space for external Stakeholders - Civil Society in Procurement Process

Public Expenditure Oversight

Promote Accountability and Transparency

Anti-Corruption Watchdog

National Assembly

Stable and Coherent Institutional and Legal Framework

Enhancing Legislative Oversight on Public Expenditure