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30

Transiting from Plan to Implementation

Challenges and Opportunities Ahead for Sustainable Development Goals in Nigeria

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Preface

Southern Voice on Post-MDG International Development Goals is a network of 49 think tanks from Africa, Asia and Latin America. Since its inception in 2012, it has served as an open platform to provide structured inputs from the global South into the negotiations on the post-2015 development agenda, with a view to address the 'knowledge asymmetry' and 'participation deficit' that usually afflict such global discussions.

The *2030 Agenda for Sustainable Development* was finally adopted at the Seventieth Session of the UN General Assembly on 25 September 2015 by the member states. With the 17 new Sustainable Development Goals (SDGs) placed as oncoming development priorities, *Southern Voice* is currently working to examine national experiences in meeting the early challenges of delivering the 2030 Agenda.

The research programme titled *National Level Implication of Implementing SDGs* is based on call for proposals among its network members, and through a peer process eleven country studies were commissioned for nine countries across Asia, Africa and Latin America. The broad areas of concern of the country papers are the following: (i) investigate the means of mainstreaming the SDGs into national planning process, within the context of its national priorities; (ii) explore the adequacy of coordination, management and leadership of the SDG implementation process, including the monitoring and evaluation mechanism; (iii) examine the adequacy of financing and other specific means of implementing the SDGs; (iv) investigate the extent of partnerships and stakeholder participation, including institutional arrangements for implementing the SDGs; and (v) evaluate the capacity of the national statistical agencies and other data-related issues.

This country paper on Nigeria titled **Transiting from Plan to Implementation: Challenges and Opportunities Ahead for Sustainable Development Goals in Nigeria** is the first of the eleven country studies to be published under the Southern Voice Occasional Paper Series which is authored by *Dr Eberechukwu Uneze*, (former Executive Director), *Mr Adedeji Adeniran* (Research Associate) and *Mr Ezechukwu Uzor* (Research Associate) of the Centre for the Study of the Economies of Africa (CSEA). The findings of the study show that the existing means of implementation (MoI) for SDGs are inadequate, and will require significant improvement in Nigeria. It also notes that, there is potential to mitigate the challenges with proactive government and complementary roles for key stakeholders.

I would like to take this opportunity to recognise the support of The William and Flora Hewlett Foundation towards *Southern Voice*, particularly of *Dr Ruth Levine*, Programme Director and *Ms Sarah Lucas*, Programme Officer of the Global Development and Population Programme, at the Hewlett Foundation.

In connection to the publication of this paper, contribution of *Ms Umme Shefa Rezbana*, Senior Research Associate, Centre for Policy Dialogue (CPD) and the focal point at the Southern Voice Secretariat for overseeing the programme is highly appreciated. *Ms Tarannum Jinan*, Administrative Associate, CPD is acknowledged for providing useful contribution in following-up of the country papers. *Ms Nazmatun Noor*, Deputy Director, Publication, CPD provided assistance in processing of the publication. I would also like to thank *Ms Erin Palmer* for her editorial inputs and feedback.

Hoping that the paper will be a useful addition to the ongoing discussion on challenges of implementing SDGs in developing countries.

Dhaka, Bangladesh
April 2016

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Abstract

Global efforts over the next 15 years will focus on successfully implementing the Sustainable Development Goals (SDGs) agreed to under the 2030 Agenda for Sustainable Development. Most developing countries will face enormous challenges because they lack the necessary means of implementation (MoI). This study examines the adequacy of various MoI for the SDGs in Nigeria, focusing on five key areas: the ease of mainstreaming international goals into national plans; the efficacy of management, coordination, and monitoring and evaluation mechanisms; the ability of financing options to meet financing needs; the robustness of stakeholders and partnerships; and the level of statistical capacity. The study finds that the existing MoI in Nigeria are inadequate, and will require significant improvement to implement the SDGs successfully. However, there is potential to mitigate the challenges with proactive government and complementary roles by key stakeholders, such as development partners, the private sector and civil society.

Contents

Acronyms

APRM	African Peer Review Mechanism
CSEA	Centre for the Study of the Economies of Africa
CSO	Civil Society Organisation
FDI	Foreign Direct Investment
GDP	Gross Domestic Product
GIZ	Gesellschaft für Internationale Zusammenarbeit
HIPC	Heavily Indebted Poor Countries (Initiative)
ICT	Information and Communication Technology
IMF	International Monetary Fund
IPU	Inter-Parliamentary Union
KI	Knowledge Index
MDA	Ministry, Department and Agency
MDG	Millennium Development Goal
MoI	Means of Implementation
M&E	Monitoring and Evaluation
NBS	National Bureau of Statistics
NEEDS	National Economic Empowerment and Development Strategy
NIIMP	National Integrated Infrastructure Master Plan
NPC	National Planning Commission
NSDS	National Strategy for the Development of Statistics
NV 20:2020	Nigeria Vision 20:2020
OSSAP-MDGs	Office of the Senior Special Assistant to the President on MDGs
OWG	Open Working Group
PPP	Public-Private Partnership
SCI	Statistical Capacity Indicator
SDG	Sustainable Development Goal
UN	United Nations
UNDP	United Nations Development Programme
UNMC	United Nations Millennium Campaign
USD	United States Dollar
WGI	Worldwide Governance Indicator
WHO	World Health Organization

Transiting from Plan to Implementation

*Challenges and Opportunities Ahead for Sustainable Development Goals in Nigeria**

Eberechukwu Uneze
Adedeji Adeniran
Uzor Ezechukwu

1. Introduction

Over the past two years, global efforts have centred on designing a new development agenda to replace the Millennium Development Goals (MDGs). The resulting 2030 Agenda for Sustainable Development consists of 17 Sustainable Development Goals (SDGs) and a total of 169 targets, making it broader and more ambitious than the MDGs. The design of the Agenda culminated in its approval by the General Assembly of the United Nations (UN) in September 2015, and implementation began in January 2016. This new phase, during which the universal SDGs will be adopted and implemented and their performance monitored and evaluated at the country level, will be critical for achieving the ambitious targets. However, the adequacy of technology, institutions, finance, human capacity and other means of implementation (MoI) needed to achieve the goals vary markedly across countries. More importantly, mainstreaming the SDGs into national processes and existing national development plans will be a challenge for many countries. Thus, it will be crucial to understand the opportunities and constraints facing developing countries in particular, in order to design interventions that can help improve their performance.

To contribute to the understanding, this paper focused on the challenges of implementing the SDGs in Nigeria. In a recent study, Uneze and Adeniran (2015) identified Nigeria as one of the countries in Sub-Saharan Africa that performed dismally on the MDGs, despite its high domestic revenue. Understanding the adequacy of Nigeria's MoI for the SDGs will be crucial to preventing its past poor outcomes from recurring. Moreover, Nigeria occupies an important position in Africa, with the largest population and economy of the continent. Its success in implementing the SDGs will no doubt have a positive influence on other African countries.

Recent literature has highlighted various MoI needed to translate the SDGs into an actionable plan. For example, the Open Working Group (OWG) on SDGs proposed seven clusters of MoI required at national and sub-national levels: trade, finance, technology, capacity building, data, monitoring and accountability, policy and institutional coherence, and multi-stakeholder partnerships (OWG, 2014). More concisely, Bhattacharya and Ali (2014) identify the key MoI as financial and non-financial instruments. However, the adequacy of MoI at the country level has not been examined. Without this knowledge, global partnerships to assist developing countries in addressing their implementation challenges will have limited impact. This paper makes an important contribution to helping national and international policymakers understand the adequacy of MoI in the context of Nigeria.

*This paper is one of a series of country reports commissioned by the Southern Voice on Post-MDG International Development Goals under Phase 2, Research Call 2. The authors acknowledge the generous editorial and financial support provided by the Southern Voice on Post-MDGs. They are also grateful for the thorough review of the initial draft by *Dr Chukwuka Onyekwena*, Executive Director (Ag.) of the Centre for the Study of the Economies of Africa (CSEA). The views expressed and any errors in this paper are the responsibility of the authors.

1.1 Objectives of the Study

The broad objective of this study was to examine the adequacy of MoI in Nigeria for implementing the SDGs. More specifically, its sub-objectives were to:

i. Investigate the means of mainstreaming the SDGs into Nigeria's national planning process, within the context of its national priorities;
ii. Explore the adequacy of coordination, management and leadership of the SDG implementation process, including the monitoring and evaluation mechanism;
iii. Examine the adequacy of financing and other specific MoI for the SDGs in Nigeria;
iv. Investigate the extent of partnerships and stakeholder participation, including institutional arrangements for implementing the SDGs; and
v. Evaluate the capacity of the national statistical agencies and other data-related issues.

The rest of the paper is divided into six sections. Section 2 examines the finalised SDGs in the context of Nigeria's national plan. It highlights similarities and differences and identifies opportunities for mainstreaming the SDGs into national planning. Section 3 examines the mechanism for coordinating, managing and monitoring development progress in Nigeria. Section 4 explores the adequacy of domestic and external options to meet Nigeria's financing needs for the SDGs. Section 5 discusses the roles of key stakeholders and institutional arrangements to engage them in the implementation process of SDGs. Section 6 examines the capacity of Nigeria's national statistical agencies to meet the data revolution objectives of the SDGs. Section 7 concludes the paper with policy recommendations.

1.2 Methodology

The study combined quantitative (descriptive analysis) and qualitative (literature review, expert interviews) methods. To address the first sub-objective, it reviewed literature on the SDGs and Nigeria's national development plan. It also examined literature on the consequences of implementing the MDGs on the national policies and processes of developing countries to determine implications for the SDGs and on suitable mechanisms for mainstreaming them nationally. To address its second and fourth sub-objectives, the study conducted expert interviews with respondents representing stakeholders in SDG-related sectors to provide insight on the current coordination mechanism, monitoring and evaluation (M&E) framework, and partnership arrangements. The third sub-objective was addressed using descriptive analysis derived from secondary data on financing requirements and financing options for meeting the SDGs.

2. Integrating and Mainstreaming the SDGs into Nigeria's National Processes

This section reviews the finalised SDGs and Nigeria's national planning process. It identifies areas of synergy between the two, as well as channels through which the SDGs could be mainstreamed into the national development plan.

2.1 A Review of the Finalised SDGs

After 15 years of global attention on the MDGs, world poverty has been reduced by more than half, and targets for other goals, such as gender equality and primary school enrolment, have been achieved (United Nations, 2014a). For goals whose targets were not met, such as maternal mortality and environmental sustainability, substantial progress has been made (United Nations, 2014a). To build on this success, the 2030 Agenda was designed around a similar framework that incorporates a collective set of objectives for countries to achieve over a specific timeframe, towards which global efforts are coordinated. The Agenda consists of 17 SDGs and a total of 169 targets, making it more expansive than the MDGs, which had only 8 goals and 21 targets. It will serve as global development policy over the next 15 years till 2030.

As Table 1 shows, the SDGs are largely an extension of the MDGs to broader development areas. Indeed, the SDGs were designed to capture important features of the MDGs while avoiding their shortcomings. Melamed and Scott (2011) criticised the MDGs for being too narrow and excluding important development areas such as climate change and infrastructure. Critics have also pointed to the North-South divide and overreliance on foreign aid under the MDGs. For example, Vandemoortele (2009) noted that MDGs' donor-centric approach has reinforced the prevailing imbalances in global partnership. The SDGs address most of these shortcomings while retaining the best features of the MDGs, such as expressing definite, quantifiable, actionable and time-bound objectives.

Table 1: From MDGs to SDGs

MDGs	SDGs
1. Eradicate extreme poverty and hunger	1. End poverty in all its forms everywhere 2. End hunger, achieve food security and improved nutrition and promote sustainable agriculture
2. Achieve universal primary education	4. Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all
3. Promote gender equality and empower women	5. Achieve gender equality and empower all women and girls
4. Reduce child mortality 5. Improve maternal health 6. Combat HIV/AIDS, malaria, and other diseases	3. Ensure healthy lives and promote well-being for all at all ages
7. Ensure environmental sustainability	6. Ensure availability and sustainable management of water and sanitation for all 7. Ensure access to affordable, reliable, sustainable and modern energy for all 8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all 9. Build resilient infrastructure, promote inclusive and sustainable industrialisation and foster innovation 10. Reduce inequality within and among countries 11. Make cities and human settlements inclusive, safe, resilient and sustainable 12. Ensure sustainable consumption and production patterns 13. Take urgent action to combat climate change and its impacts 14. Conserve and sustainably use the oceans, seas and marine resources for sustainable development 15. Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss
8. Develop a global partnership for development	16. Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels 17. Strengthen the means of implementation and revitalise the global partnership for sustainable development

Source: Authors.

While the SDG framework builds on the MDGs, its emphasis on governance and MoI is unique. The SDGs are equally distinct in the priority they give to environmental sustainability. In fact, eight out of the 17 goals relate to environmental sustainability. In addition, the SDGs promote domestic ownership, differentiating between levels of development across countries. They also bridge the North-South divide, setting targets for both developed and developing countries.

Table 2 shows Nigeria's performance in achieving the MDGs. The results were dismal, with "poor performance" in three of the seven goals assessed. Given that the SDGs build upon the MDGs, data on

Table 2: Nigeria's Performance on MDGs

MDG	Nigeria's Status
Goal 1: Eradicate extreme poverty and hunger	
Goal 2: Achieve universal primary education	
Goal 3: Promote gender equality and empower women	
Goal 4: Reduce child mortality	
Goal 5: Improve maternal health	
Goal 6: Combat HIV/AIDS, malaria and other diseases	
Goal 7: Ensure environmental sustainability	

Status Level	Key
Achieved	
Appreciable progress	
No progress	

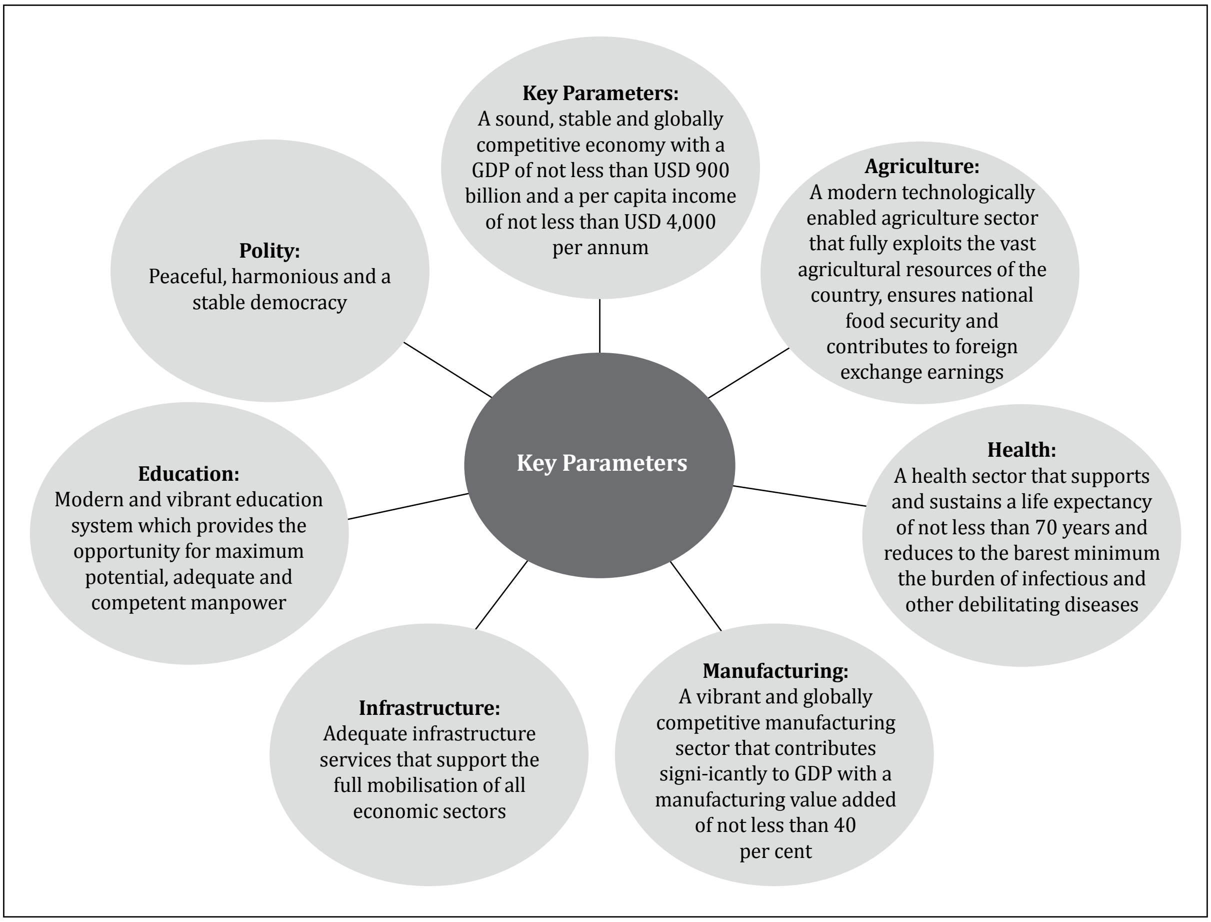
Source: Adapted from Uneze and Adeniran (2015).

the current state of SDG targets in Nigeria reveal a worrisome starting point for the new agenda. For example, the unemployment rate (Goal 8) is high and rising rapidly (World Bank, 2014b). Demographic analysis suggests this trend will continue for the next three decades unless the government takes proactive measures (CSEA, 2014). The SDGs provide an opportunity to address these challenges.

2.2 Nigeria's National Development Plan

Nigeria's development agenda over the last decade has been built on Nigeria Vision 20:2020 (NV20:2020), a set of strategic plans aimed at positioning Nigeria among the top 20 world economies by 2020. Figure 1 shows the key sectors under NV20:2020 and their respective targets. Broadly, the vision covers the economic (macroeconomic, infrastructure, agriculture and manufacturing) and social (governance and human capital development, education and health) sectors, but excludes

Figure 1: Nigeria Vision 20:2020 Focus Areas



Source: Accenture (2009).

sustainability. Each federal ministry, department and agency (MDA) is expected to develop its medium-term plan along this broad vision. The National Planning Commission (NPC) functions as the central unit for harmonising and coordinating implementation of the disparate plans of the MDAs. In addition, NPC works with the MDAs to design performance indicators, which are subjected to periodic evaluation.

To a large extent, the key sectors under NV20:2020 resemble those of the SDGs. However, there are some differences in priority. While the SDGs accord equal priority across goals, the Nigerian government's priorities have varied markedly over time, even while drawing on NV20:2020. For example, the National Economic Empowerment and Development Strategy (NEEDS) under the Obasanjo Administration focused on economic sectors. The Yar'adua Administration's Seven Point Agenda focused on seven areas, of which four related to economic sectors, and only two to social sectors. More recently, the Jonathan Administration instituted the Transformation Agenda with ten priority areas, but only three falling under social sectors. Moreover, even for those social sectors prioritised by Nigeria, budgetary allocation does not reflect that priority. For example, recent studies have shown that Nigeria still falls below the international benchmark for health and education expenditure (FEPAR, 2015).

The SDGs also emphasise sustainability, which has not been a priority of the Nigerian government. In fact, a recent study by the German agency Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) revealed that Nigeria had no overarching sustainable environmental and economic policy, and lacked the political will to implement the prevailing international sustainable development agenda (GIZ, 2013). Moreover, many aspects of NV20:2020 will hamper the achievement of the SDG's environmental sustainability objectives. For example, the government plans to expand the oil sector and develop coal power plants, activities that will generate significant carbon emissions (NPC, 2009).

2.3 Opportunities to Integrate the SDGs into the National Plan

Despite the differences, there are many areas of synergy between the SDGs and Nigeria's national development plan, suggesting that mainstreaming the SDGs into national goals should not pose a major problem. However, social and environmental sustainability will need to have higher priority on the government's agenda. Nigeria has just transitioned to a new government whose policies will come into place at the same time when implementation of the SDGs commences. This will provide an opportunity to introduce the SDGs as a cornerstone of the new administration's policy. In addition, Nigeria has an existing institutional framework – the Office of the Senior Special Assistant to the President on MDGs (OSSAP-MDGs) – that was used for implementing the forgoing international agenda. Going forward, the government needs to ensure collaboration between OSSAP-MDGs and the NPC to integrate the national and global agendas into a unified framework that will form the basis of government policy and programmes.

3. Management and Coordination Framework for SDG Implementation in Nigeria

This section examines the adequacy of the institutional framework likely to be used to coordinate the SDGs in Nigeria. It also assesses the present monitoring and evaluation framework. It concentrates on the role of the public sector, given its primary function to design policies and programmes for effective implementation of the SDGs.

3.1 Institutional Framework for Management and Coordination of the SDGs

There is presently no institution in Nigeria charged with managing or coordinating the SDGs. However, those institutions that were responsible for the MDGs will likely retain responsibility for the SDGs. The two key institutions are expected to be the NPC and OSSAP-MDGs.

3.1.1 National Planning Commission

The National Planning Commission is the government agency responsible for formulating medium- and long-term economic and development plans. It also coordinates implementation of policies and programmes between central and sub-national governments. In the past, the NPC has been pivotal in drawing up important national plans such as NV20:2020, the NEEDS (2003-2007), and more recently, the Transformation Agenda (2011-2015). The NPC also plays a significant role in nationalising the international agenda. According to the NPC Decree 1993 (No. 71), part of the core function of NPC is to "continuously visualise the international economic system in target horizons and identify how Nigeria can best adapt to realise the objective and compete efficiently in the global system" (Section 2(i)) (NPC, n.d.). The NPC's efforts were crucial to coordinating and monitoring the MDGs across sectors and levels of government. For example, the NPC created a specialised unit – the Nigerian Millennium Development Goals Information System – to track the MDG milestones. In addition, many of the parastatals and units under the NPC – such as the National Bureau of Statistics (NBS) and the Department for Monitoring and Evaluation – were actively engaged in implementing the MDGs and their involvement in the SDGS will remain crucial. A more prominent role for the NPC is expected when implementation of the SDGs begins, given the likely push by government towards mainstreaming the national and international agendas.

3.1.2 Office of the Senior Special Assistant to the President on MDGs

The Office of the Senior Special Assistant to the President on MDGs was established in 2005 as the Secretariat of the Presidential Committee on the Assessment and Monitoring of the Millennium Development Goals. It has been a major stakeholder in coordinating the national and international agendas over the past ten years. It was charged with guiding the resources freed up by the debt deal[1] towards MDG-related projects and programmes and with tracking, monitoring and evaluating progress (Igbuzor, 2011). Aboki (2006) noted that OSSAP-MDGs acted as the interface among the public sector, international agencies, the private sector and civil society. Its efforts were also vital to establishing agencies such as the Presidential Committee on the Assessment and Monitoring of the MDGs and Offices for MDGs at the sub-national levels.

Given the significant role OSSAP-MDGs played in the past, it is likely to perform similar functions under the new agenda. However, its effectiveness could be enhanced. First, there needs to be more collaboration between it and the NPC. Under the MDGs, OSSAP-MDGs concentrated on the international agenda, while the NPC focused on the national plan. Areas of partnership between the agencies were not clearly defined, leading to duplication of efforts. There were also significant gaps in the coordination of policy and programmes across levels of government. OSSAP-MDGs acted primarily as a unit of the executive arm of the central government, which weakened coordination with sub-national governments considerably. Addressing these challenges will be crucial to improving performance under the new agenda.

3.2 Monitoring and Evaluation Processes for Implementing the SDGs

As the Leadership Council of the Sustainable Development Solutions Network (2015) noted, an effective monitoring framework will be essential if countries are to develop sound implementation strategies and hold governments and other stakeholders accountable for progress under the SDGs. However, the monitoring and evaluation process in Nigeria emerged only recently and remains fragmented. Under the MDGs, for example, three separate government agencies performed M&E functions: the Department of Monitoring and Evaluation created by NPC in 2010, OSSAP-MDGs, and the Office of the Special Adviser to the President on Performance Monitoring and Evaluation.

[1] Nigeria benefited about USD 18 billion in debt relief package from the Heavily Indebted Poor Countries (HIPC) Initiative of the World Bank and International Monetary Fund (IMF). Part of the debt deal involved the establishment of institutional framework for effective utilisation of the accruing funds towards implementing the MDGs.

The NPC developed a national M&E framework to make coordination more systematic and to strengthen the chain of results for MDG-related activities. According to NPC (2010), the objective of the new framework is to link the M&E process across the MDAs as well as develop the capacity of the sub-national levels of government. Moreover, the new M&E framework helps to link the budgeting with inputs and activities of the MDAs. Despite this effort, a number of challenges still remain. For example, Nigeria still uses line budgeting, thereby limiting the extent to which inputs and outcomes can be linked. Furthermore, the extent to which sub-national governments have mainstreamed M&E activities varies widely and the central government has no legal power to impose policy on state and local governments. Only a few states have keyed into the national M&E framework, while others have limited political will to become part of the system. In addition, the M&E process is not properly integrated with those of other government agencies, even at the central level. For example, OSSAP-MDGs operates a separate M&E process. It will also be important to integrate national and international M&E processes to ensure a uniform standard and ease of comparing performance across countries.

Another key weakness of the M&E framework is the limited role accorded to the private sector and civil society. Despite this neglect, non-state actors played a pivotal role in evaluating performance under the MDGs, especially in key sectors such as health, education, water, gender equality and sanitation. The technical skills they developed, if well harnessed, can help to bridge technical gaps in government. Given that the SDGs emphasise a multi-stakeholder approach, non-state actors must be included to improve the overall performance evaluation. One way of incorporating these important stakeholders could be to engage them as external evaluators for validating the data required for M&E. This will significantly improve the transparency and credibility of the process and encourage the buy-in of the general public.

3.3 Management, Coordination and M&E Frameworks

In order to assess the adequacy of the institutional framework for management, coordination and M&E in Nigeria, the researchers interviewed selected development experts in Nigeria. The consensus among the interviewees was that the existing framework is inadequate and will require drastic improvement to support implementation of the SDGs. A recurring theme was that monitoring has been cursory and fixated on collecting data on activities and inputs; hardly any systematic evaluation has been taking place, due to the absence of output and impact level data.

Coordination among key government MDAs and tiers of government remains weak and, in certain instances, is non-existent. In addition, there is a gap in coordination and management between central and sub-national governments with different political orientations. One interviewee captured the challenges Nigeria will need to overcome when implementing the SDGs:

> There is no strategic national partnership document that clearly defines the nature of the collaboration between the federal and state governments in terms of MDGs implementation. Worse still, there appears to be no collaboration between the national government and state governments that are not politically aligned with the ruling party at the centre (personal communication, conducted on 30 September 2015).

Furthermore, the extent to which the national M&E framework is operational remains unclear. Considering the weaknesses in coordination and leadership under the MDGs, the respondents suggested that Nigeria's central government could engender collaboration by creating incentive structures, such as counterpart funding, tied to verifiable performance. Going forward, given the critical role civil society has played in the past, the NPC should consider facilitating the creation of an information-sharing mechanism specifically to target non-state actors. This would create an avenue for collaboration and partnership in promoting accountability under the 2030 Agenda.

4. Financing and Other Means of Implementation for the SDGs

A notable advance made by the SDGs compared to the MDGs is the concurrent design of goals and MoI. Olsen *et al*. (2014) noted that more than 25 different areas of MoI for SDGs have been suggested in the literature. Also, Olsen *et al*. (2014) study identify three overarching and prominent areas: finance, technology and institutions. Along this line, this section focuses on the adequacy of these specific areas of MoI in Nigeria.

4.1 Finance

Finance is arguably the most crucial MoI, as other inputs contribute to using it effectively. Lack of finance contributed significantly to the dismal performance of many countries in achieving the MDGs. For example, Atisophon *et at*. (2011) studied the financing gap of developing countries under the MDGs and concluded that weak financial flows represent the major constraint for countries with slow progress. Weak financing capacity will also be a major threat to achieving the SDGs. The following sub-section discusses the estimated financing requirement in Nigeria and options for meeting the need.

4.2 Cost Estimate for the SDGs

Greenhill and Ali (2013) identified two approaches to estimating the financial requirement for the SDGs: sectoral and sustainable growth. The sectoral approach calculates the financing requirement of each key SDG sector. The sustainable growth approach estimates the financial resources required to achieve sustainable growth, which is expected to trickle down to other goals. However, because some aspects of the SDGs, such as the data revolution, are not well linked to economic growth, the sustainable growth approach will underestimate the actual financial requirement.

Table 3, therefore, focuses on the sectoral approach to estimating financing needs, as computed by Schmidt-Traub and Sachs (2015). Based on their figure for developing countries as a whole, we derived a preliminary financing need for Nigeria. The estimate for Nigeria was made on the assumption that each country's financing requirement will be proportional to its population. This is an imperfect assumption, as population size also has the potential to increase revenue and reduce the financing gap. However, it is a reasonable one considering that Nigeria has recorded limited population dividend, given its high unemployment rate and poverty level (World Bank, 2014b).

Table 3: Preliminary SDG Resource Needs per Annum for Developing Countries and Nigeria (in Constant 2010 USD Billion)

Sectors	Developing Countries	Nigeria
Health	51-80	1.95-3.06
Education	22	0.84
Food security	38	1.45
Access to modern energy	34	1.30
Access to water and sanitation	27	1.03
Data for the SDGs	7.5	0.29
Other agriculture	210	8.04
Ecosystems including biodiversity	18-48	0.69-1.84
Large infrastructure	689-1279	26.38-48.97
Climate change mitigation	380-680	14.55-26.04
Climate change adaptation	60-100	2.30-3.83
Total	**1535-2529**	**58.77-96.83**

Data Source: Schmidt-Traub and Sachs (2015).

The Table shows that developing countries will require between USD 1.5 and USD 2.5 trillion annually to meet the SDGs. Nigeria will require between USD 58 and USD 96 billion in total per annum. Infrastructure will take the largest share (USD 26 to USD 48 billion), followed by climate change mitigation (USD 14 to USD 26 billion) and agriculture (USD 8 billion). To put this in perspective, Nigeria's total budget in 2015 was USD 22.6 billion. This implies that if public finance is solely relied upon for SDGs, then Nigeria already faces a financing gap of between USD 36.2 and USD 74.2 billion annually, assuming that SDG-related sectors take the largest share. In reality, however, recurrent expenditure and transfers dominate government finance in Nigeria. Therefore, Nigeria must look beyond the public sector and more broadly at private and external resources to close the financing gap.

4.2.1 Financing Options for the SDGs

Given the huge financing requirement for implementing the SDGs in Nigeria, broad financing options will be required to achieve the goals. Three key financing sources will be crucial: the tax revenue (public sector), private saving (private sector) and external financing options. The following discussion highlights the potential of each of these options.

4.2.2 Tax Revenue

Government will play the most crucial role in implementing and financing the SDGs, and tax revenue constitutes one of its main financing sources. Table 4 shows tax revenue from various sources accruing to the Nigerian government between 2000 and 2013. In general, total revenue has increased by 323 per cent over the period. This represents a vast improvement compared to South Africa, which recorded a 233 per cent increase over the same period. However, Nigeria continues to rely on resource-based taxes, which accounted for an average of 78 per cent of total revenue. This is a concern going forward, given the ongoing instability in oil prices. In the last year, the price of oil has fallen more than half, from USD 105 per barrel in June 2014 to USD 31.7 in January 2016. The IMF (2015) forecasts only slight increases in average crude oil prices over the SDG implementation period. Should these trends hold or worsen, financing available for the SDGs in Nigeria will be severely affected.

Table 4: Government Revenue Sources in Nigeria

(Billion USD)

Year	Nigeria				South Africa
	Direct taxes	Indirect Taxes Revenues	Resource-based Taxes	Total Revenue	Total Revenue
2000	0.95	0.83	16.25	19.54	30.57
2001	1.24	1.09	15.73	20.21	27.91
2002	1.57	0.90	12.32	17.02	25.76
2003	1.97	1.06	16.37	21.63	38.89
2004	2.29	1.18	25.25	31.06	52.05
2005	2.73	1.40	35.69	42.26	62.14
2006	9.71	1.76	33.54	47.18	68.52
2007	2.64	2.34	34.87	44.10	76.67
2008	2.49	3.45	55.64	64.95	79.07
2009	3.70	3.18	21.70	31.10	79.34
2010	4.80	3.79	36.37	48.08	100.84
2011	4.57	4.27	58.37	71.28	113.39
2012	6.22	4.57	51.64	66.82	108.71
2013	7.03	5.58	61.62	82.79	102.09

Source: African Economic Outlook (2014).

4.2.3 Private Savings

Whereas the MDG framework had limited the private sector's role, the SDGs rightly underscore private sector involvement. One role the private sector can play is to complement public resources with private sector financing. Domestically, private savings have the largest revenue potential. As Table 5 shows, private savings have increased more than fifteen times between 2003 and 2012. Comparatively, public sector has persistently incurred deficit over the period, which partly reduced gross domestic saving. Moreover, the estimates exclude informal savings which, according to the UNCTAD (2007), constitute the largest proportion of private savings in Sub-Saharan Africa. Overall, even though current estimate for private saving is not available, the trends over the years suggest that it exceeds the estimated financing gap for the SDGs in Nigeria, even when government revenue is excluded.

Table 5: Gross Savings in Nigeria: 2003 to 2012 (Current USD in Billion)

Year	Gross Domestic Savings	Public Savings	Private Savings
2003	9.6	-0.5	10.2
2004	16.9	-0.4	17.4
2005	20.2	-0.4	20.7
2006	43.4	-0.2	43.7
2007	20.3	-0.3	20.7
2008	48.1	-0.1	48.2
2009	20.0	-2.3	22.3
2010	92.8	-3.1	96.1
2011	107.3	-3.3	110.6
2012	153.9	-2.7	156.7

Data source: World Bank (2014b).

The key challenge will be to mobilise private savings towards investment in SDG-related sectors. Private savings are held by institutional investors driven to maximise profit, while the social sectors dominating the SDGs are characterised by high investment risk and low profit. With the right incentives, some areas, such as economic infrastructure, agriculture and sustainable job creation, will be attractive to the private sector. Other sectors, such as social infrastructure and environmental sustainability, will be less so. However, government could make the latter more attractive by providing generous tax incentives and reducing investment risk. Another viable option would be public-private partnerships (PPPs) in these sectors. The Nigerian government has already explored the potential of such a policy in relation to economic infrastructure development. For example, the recently proposed National Integrated Infrastructure Master Plan (NIIMP) provides a key role for private sector engagement (Financial Times, 2014). Similar measures could be introduced in sectors not readily attractive to private investment.

4.2.4 External Financing Options

While government revenue and private savings have the potential to fill Nigeria's SDG financing gap, it is also necessary to explore other options, especially external ones. Foreign aid was the key financing source under the MDGs (Kwakye, 2014) and is expected to remain crucial to the new agenda. Although World Bank (2014b) shows that foreign aid to Nigeria has been declining, it still contributed USD 1.7 billion to development finance in 2011. An important advantage of foreign aid over other financing options is that it is targeted towards development and social sectors. Foreign aid can help Nigeria close its financing gap by concentrating on sectors that private investment does not prioritise.

Another important source of external financing is foreign direct investment (FDI). Corporate Nigeria (2010) observed that Nigeria was the top destination for foreign investment in Africa and among the top 20 in the world. Beyond finance, FDI contributes to other MoIs, such as technology, by transferring knowledge and technical know-how. However, as with private savings, mobilising FDI towards SDG social sectors will be a challenge. Government policies, therefore, will need to extend tax relief and other incentives to foreign investors, with the aim of attracting long-term foreign investment. A broader strategy should also address the problem of inconsistent policy and political instability.

4.3 Institutions

Given that the 2030 Agenda will be implemented at the country level, progress towards the SDGs will depend significantly on the viability of existing domestic institutions. For example, Greenhill and Ali (2013) noted that poor governance and weak institutions had a negative impact on service delivery and implementation of the MDGs in most developing countries. According to Olsen *et al.* (2014, p.7), institutions as MoI for the SDGs consist of "human capital and decision-making architectures". Broadly, institutions encompass three things: the sum total of processes through which governments within a country are selected, monitored and replaced; the capacity of the government to formulate and implement sound policies effectively; and the respect of citizens and the state for the institutions that govern economic and social interactions among them (Kaufmann, Kraay & Zoido-Lobatón, 1999).

Table 6 shows the adequacy of existing institutions in Nigeria. Estimates are taken from the Worldwide Governance Indicators (WGI), that measure six dimensions; four of which are of interest to this study: control of corruption; government effectiveness; regulatory quality; and voice and accountability. Each dimension is given in standard normal units ranging from (-) 2.5 to 2.5. A negative score indicates performance that is 'below average', while a score above zero is 'above average.' The result shows that Nigeria has negative scores on all dimensions over the entire period, indicating that the present capacity of public institutions is inadequate for implementing the SDGs. The worst performing indicator is 'control of corruption', which poses a great challenge to efficient use of resources. In the face of a huge resource gap, the level of corruption in Nigeria suggests that even its limited resources might not be used productively.

Nigeria's score on government effectiveness is also low, although it has improved over the years. This dimension captures the quality of public service and policy, as well as government's commitment to

Table 6: Nigeria's Institutional Capacity on Worldwide Governance Indicators

	Control of Corruption	Government Effectiveness	Regulatory Quality	Voice & Accountability
2000	-1.12	-0.95	-0.74	-0.58
2002	-1.33	-1.056	-1.22	-0.71
2003	-1.32	-0.96	-1.24	-0.63
2004	-1.3	-0.91	-1.32	-0.76
2005	-1.15	-0.88	-0.76	-0.84
2006	-1.07	-0.96	-0.88	-0.64
2007	-0.98	-1.04	-0.86	-0.78
2008	-0.81	-0.96	-0.78	-0.76
2009	-0.97	-1.203	-0.72	-0.87
2010	-0.99	-1.15	-0.71	-0.80
2011	-1.12	-1.080	-0.66	-0.73
2012	-1.132	-0.99	-0.72	-0.72
2013	-1.19	-1.00	-0.70	-0.74

Source: World Bank (2014c).

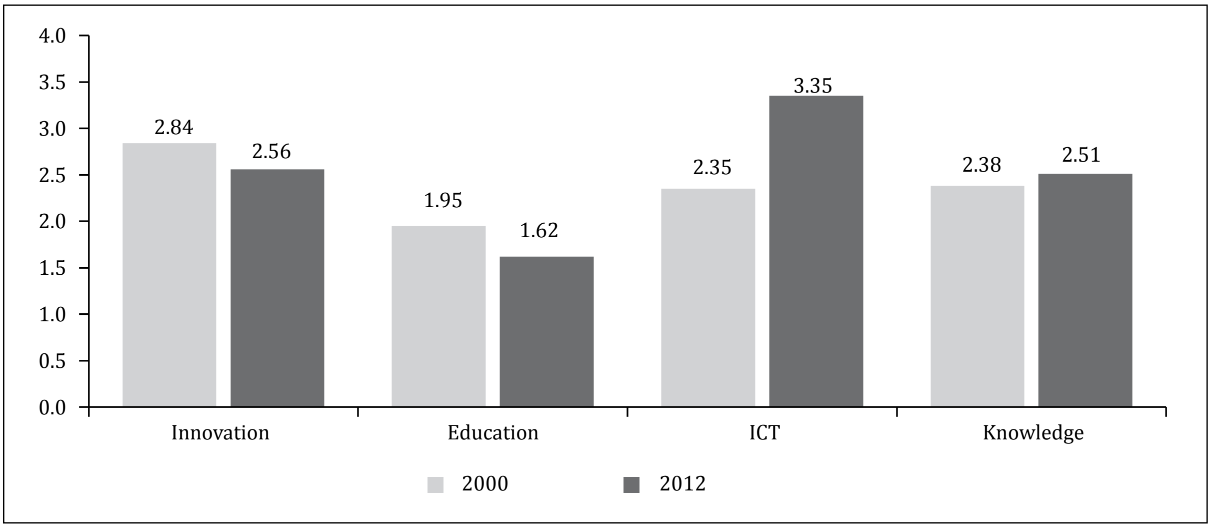
public policy. Weakness in this area suggests poor capacity for implementation at the national level. Similarly, poor regulatory controls will affect the extent to which Nigeria can attract FDI and other external financing. Building Nigeria's institutional capacity to meet the demand of implementing the SDGs will be a challenge going forward that will depend solely on government efforts, as there is no complementary role for the private sector. However, international partnerships and assistance could help. The African Peer Review Mechanism (APRM) initiative, for example, has helped develop institutions in some fragile states. Donors could also use foreign aid as an incentive for countries to develop their institutional capacity, or channel aid directly towards institution building.

4.4 Technology

Olsen *et al*. (2014) regard technology as the hardware and infrastructure of the MoI. Technology enables countries to improve their productivity and make more effective use of limited resources. Moreover, with the priority the SDGs put on environmental sustainability, technology will play an important role in helping countries reduce environmentally unsustainable activities, and build their capacity to cope with the effects of climate change. Given the comparative advantage of developed countries in technology development, most developing countries will have to depend on the transfer of existing technologies and adapt them to local needs.

Figure 2 shows the adequacy of Nigeria's performance in the area of technology. The estimates are taken from the World Bank's Knowledge Index (KI), which captures the capacity of a country to generate, adopt and diffuse knowledge. KI ranks countries on a scale of 0 to 10, with higher value corresponding to better performance. Between 2000 and 2012, Nigeria's scores on innovation and education declined, while there was a moderate increase in information and communication technologies (ICT). The total KI index increased slightly from 2.38 to 2.51 over the period, due to improvement in access to ICT. However, given that the innovation and education indices indicate the ease with which a country can adapt existing global knowledge to local need, the adequacy of technology in Nigeria remains a major concern. Government intervention will be crucial to stemming decline in these important areas, and in developing local technical capacity. Brain drain, which has deprived the country of critical human capital, is another serious concern. For example, Adefusika (2010) noted that more than 21,000 Nigerian medical doctors were practicing in the United States, while Nigeria suffered shortages of trained medical practitioners below the minimum 20 physicians per 100,000 people recommended by the World Health Organization (WHO). Thus, not only will investment in education be important for improving Nigeria's standing on the KEI index, but it will also be necessary to introduce measures to retain trained professionals in the country.

Figure 2: Nigeria's Performance on the Knowledge Index



Data Source: World Bank (2014a).

5. Partnership and Stakeholder Participation in SDG Implementation

This section discusses the roles of key stakeholders in implementing the SDGs in Nigeria. It also examines the adequacy of the existing institutional arrangements for facilitating improved partnership among these stakeholders.

5.1 Key Stakeholders and Partnerships

Stakeholders that will play a key role in implementing the SDGs in Nigeria include the private sector, civil society and the national and sub-national parliaments.

5.1.1 Private Sector

Development initiatives under the MDGs centred on the public sector, with minimal roles for non-state actors. The SDGs, by contrast, increase engagement of, and partnership with, private sector stakeholders. The literature suggests the most significant areas of involvement for the private sector are financing, sustainability and inclusiveness (United Nations, 2014b).

As discussed above, preliminary cost estimates indicate that the public sector alone will not be able to meet the requirement for financing the SDGs in Nigeria. However, the gap could be completely closed with private saving. Thus, government will need to collaborate extensively with the private sector to meet its SDG financing needs.

The role of the private sector will also be important in meeting sustainability goals. For example, to reduce carbon emissions, businesses will need to adopt sustainable practices such as 'greener technology' processes. Government could encourage adoption of such technology through subsidies and investment in alternative energy sources. It could also use taxes or regulatory frameworks as a 'stick' for industry compliance. In addition, the private sector will play a vital role in driving inclusive economic growth that generates decent employment and reduction in poverty and inequality.

5.1.2 Civil Society

Civil society was actively engaged under the MDGs, especially in raising awareness. However, given the broader approach of the SDGs, a more robust role is needed. Civil society will continue to play a crucial role in public education and awareness raising about the SDG framework, in partnership with the public sector. It could also be involved in direct provision of social services, such as in communities with a high-level of insecurity or where corruption is endemic. Already, Counterpart International (2015) has estimated that 75 per cent of civil society organisations (CSOs) globally are involved in direct service provision. Although no estimate for Nigeria is available, many CSOs have been prominent in providing public services in such areas as education, health and the environment. These are crucial areas under the SDGs where private sector involvement may be limited, giving CSOs an important role to play.

Civil society's role will also be pivotal in monitoring and evaluating the SDGs and in holding public and private sector leaders accountable. According to Callan (2012), in the past two decades, the risk of bad public relations, mostly as a result of civil society campaigns, has made firms more accountable to the communities where they work. CSOs in Nigeria, however, have limited capacity to perform the M&E function effectively, because they lack sufficient financing capacity. Thus, improving the capacity of civil society in Nigeria will be crucial to engaging it optimally in implementing the SDGs.

5.1.3 Parliament

Parliament plays a significant role in implementing policy, as well as in formulating it, making it integral to implementing the SDGs. In a 2010 study that examined internal parliamentary mechanisms used by seven countries to engage with the MDGs, the Inter-Parliamentary Union (IPU) and the UN Millennium Campaign identified Nigeria as one of the few countries that had institutionalised arrangements (IPU & UN Millennium Campaign, 2010). The Parliament of Nigeria, comprising the Senate and the House of Representatives, was primarily engaged in supervising the budget and overseeing the implementation of MDG-related policies, projects and programmes. Each arm of Parliament established MDG committees to engage with the federal MDAs responsible for implementing them. These committees improved the level of oversight over implementation, including strengthening institutional arrangements for working with civil society, state legislatures and development partners.

Under the SDGs, Parliament will no doubt continue to serve as the organ of government constitutionally empowered to oversee the implementation of national development plans. It will also remain fundamental to deepening the existing institutional arrangements for engagement among stakeholders and developing new initiatives to broaden them. Going forward, the existing parliamentary committee for the MDGs should metamorphose into a standing committee on the SDGs. However, there are many areas for improvement. A clearer coordination mechanism between parliaments at the central and sub-national levels is required. In addition, limited technical capacity and time constraints stymied the MDG committees' ability to assess the effectiveness of the MDG architecture and mainstream the national and international agendas. Such shortcomings will need to be addressed going forward.

5.2 Adequacy of Institutional Arrangements, Stakeholder Engagement and Partnership

Given the broad nature of the SDGs, the present partnership arrangements among stakeholders in Nigeria are insufficient. The expert interviews revealed divergent opinions on the reasons for these weaknesses. However, most respondents suggested that the main hindrance was the absence of a government agency with overarching responsibility for managing development planning, including international development initiatives. For instance, having the NPC oversee the national planning process while OSSAP-MDGs was independently responsible for implementing the MDGs, blurred the lines of responsibility between the agencies. This, in turn, affected the institutional arrangements that could have fostered deeper engagement among the various stakeholders.

In the absence of a government agency with such an overarching mandate, some respondents suggested that partnerships with external and domestic stakeholders could be broadened by sharing responsibility and information, and developing targeted partnerships for specific projects. However, most suggested a more holistic approach that merges OSSAP-MDGs with the NPC. They believed this measure would significantly improve the level of policy coordination and direction on national planning, including by establishing frameworks to broaden the participation of external and domestic stakeholders in the implementation process.

6. Capacity of National Statistical Agencies and Other Data-related Issues

High-quality data helps governments to determine more accurately the type, magnitude and timing of socio-economic interventions. However, many developing countries lack the statistics required to design policy or monitor progress. In many cases, this has led to poor policy design and outcomes (Adeniran, 2015). For this reason, the 'data revolution' is a key component of the SDGs. The Independent Expert Advisory Group on a Data Revolution for Sustainable Development (2014, p.6) defined the data revolution as:

> an explosion in the volume of data, the speed with which data are produced, the number of producers of data, the dissemination of data, and the range of things on which there are data, coming from new technologies such as mobile phones and the internet of things and from other sources, such as qualitative data, citizen-generated data and perceptions data.

This section discusses the capacity of the Nigerian government to meet the statistical requirements of this data revolution.

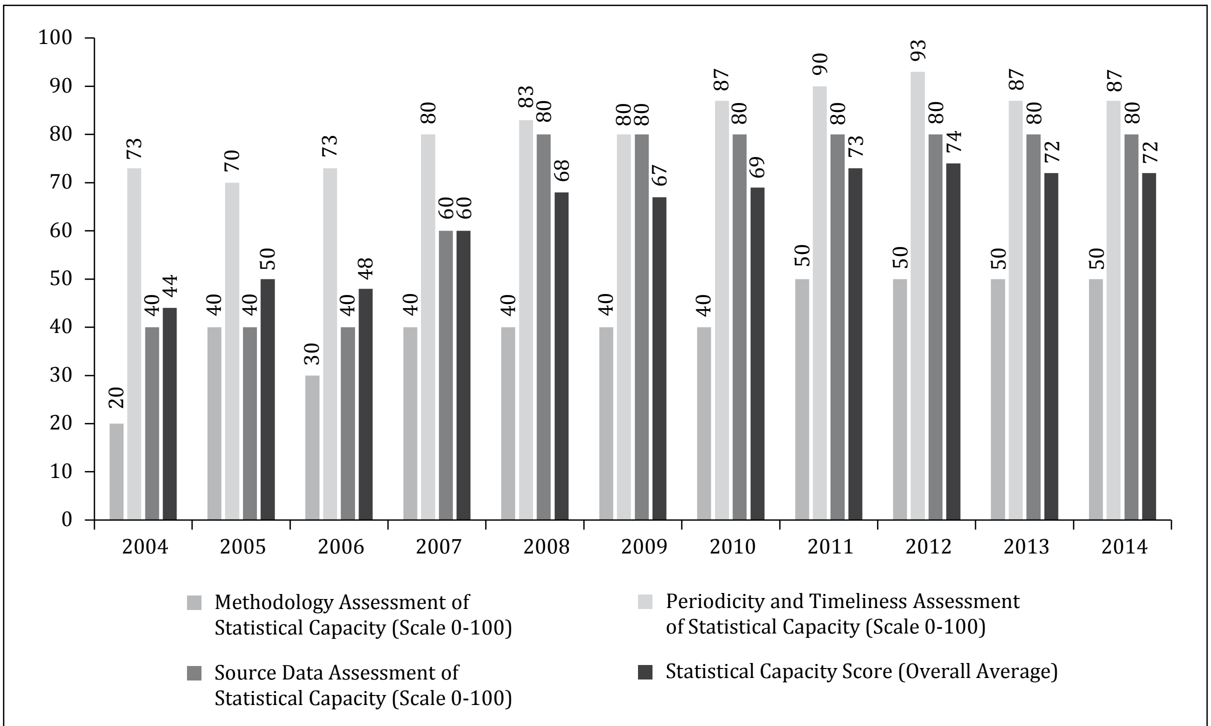
6.1 Adequacy of Statistical Management

The National Bureau of Statistics is the main agency responsible for data management. It sets the standard for data collection in the country and coordinates the activities of statistical agencies at lower levels of government. According to Akinyosoye (2008), the quality and timeliness of data emanating from the NBS only recently began to improve as a result of increased funding from international development partners such as United Nations Development Programme (UNDP) and the World Bank.

To assist national and international efforts in building statistical capacity, in 2004 the World Bank developed Statistical Capacity Indicators (SCI) that measures the adequacy of statistical agencies across countries. The SCI measures three dimensions: methodology, data source, and periodicity and timeliness. Each dimension is measured on a scale of 0 to 100, with higher score indicating better performance. The average score among the three dimensions gives the overall performance. The SCI can be used to gauge the capacity of a country to meet the data revolution requirement under the SDGs.

Figure 3 shows Nigeria's performance on the index between 2004 and 2014. Statistical capacity improved significantly over the period, increasing from 44 per cent in 2004 to 72 per cent in 2014. The highest improvement was recorded in source data assessment, which increased from 40 per cent in 2004 to 80 per cent in 2014. Periodicity and timeliness had an impressive score of 74 per cent in 2004 that was even higher in 2014, at 87 per cent. However, performance of methodology assessment remained low, even though it increased by 30 percentage points over the period. Overall, Nigeria's statistical capacity is strong compared to other countries in Sub-Saharan Africa, but there is enormous opportunity for improvement. Achieving that improvement will require developing the technical capacity of staff in Nigeria's statistical agencies and more funding from government.

Figure 3: Nigeria's Statistical Capacity



Source: Work Bank (2015).

6.2 Challenges Facing the Data Revolution

Despite Nigeria's relatively strong statistical capacity, achieving the data revolution objective of the SDGs still poses a number of challenges. The key challenges among them are:

i. Inadequate Technical Capacity

Nigeria still relies significantly on technical assistance from its development partners in most areas related to data generation. Because of their low technical capacity, local human resources are used primarily to gather data in the field, rather than to analyse and report on it. Moreover, there is evidence of tension between the NBS and its development partners around the technical aspects of data management. For example, the World Bank revised the poverty rate for Nigeria downward in 2010, indicating that the NBS had overestimated it by about 27.4 percentage points (Adeniran, 2015). Policymakers had been misinformed that the poverty level was increasing when it had actually been on the decline. In the worst case scenario, a productive policy could have been abandoned owing to poor data management and the weak technical capacity of the NBS.

ii. Insufficient Funds

The lack of high-quality and timely data in Nigeria has been widely attributed to poor funding and governance. The Statistical Master Plan for the Nigeria National Statistical System (2004/5-2008/9) noted that "demand within government for good statistics, especially during decades of military rule, declined precipitously; so too did funding for the development of statistical capacity and infrastructure, statistical production and maintenance" (p.vii). However, even since the return to democratic government, funding for statistical agencies has not improved significantly. The World Bank (2010) estimated that the National Strategy for the Development of Statistics (NSDS) in Nigeria was facing a financing gap of USD 140 million, despite commitment by government and donor partners to provide USD 321 million between 2010 and 2014.

iii. Periodicity of Social Statistics

While Nigeria's scores on periodicity and timeliness have been high, this has been largely due to its performance on economic statistics. By contrast, there is a considerable time lag in the availability of social and environmental statistics. For example, the most recent data on tertiary school enrolment in Nigeria is from 2006 (NBS, 2012), whereas most economic statistics are available and accessible quarterly. It is imperative to extend this efficiency to social and environmental statistics, given that the SDGs cover these areas. More importantly, development planning can only be effective and adequate if it captures the prevailing social and economic conditions in the country.

iv. Political Interference and Lack of Political Independence of Statistical Agencies

Even though the Statistics Act of 2007 granted the NBS its autonomy, in reality the Bureau suffers from political interference (Federal Government of Nigeria, 2007). For example, it has been observed that reliable demographic statistics are limited in Nigeria since independence, largely due to the manipulation of figures for political purposes (Bamgbose, 2009; Okolo, 1999). Moreover, population and primary school enrolment levels have been major factors in revenue allocation formulas for state and local governments, making the incentives to inflate demographic data at the sub-national level enormous (Okolo, 1999).

v. Availability and Accessibility of Data for Sub-national Government

Many socio-economic data are only available for the central government, even though each sub-national government has its respective statistical agency. For example, data on gross domestic product (GDP), employment and other important socio-economic indicators are not available at the sub-national level. This suggests performance evaluation will likely concentrate on the central government, even though policies are also formulated by sub-national governments.

vi. Big Data/Non-official Data

Nigeria, like most developing countries, relies primarily on official data for policy evaluation. However, gathering such data can be costly and labour-intensive. Moreover, timely data are not available for policies that need to be evaluated weekly and daily. The data revolution under the SDGs has emphasised the use of big data/non-official data, including social and geophysical statistics to complement official data. Using these alternative data sources will improve the coverage, quality and timeliness of data available for policy making and reduce the cost of data collection. Development of government's technical capacity in using these innovative data sources will be crucial.

7. Conclusion and Recommendations

This study examined the adequacy of various MoI for the SDGs in Nigeria. Section 2 looked at the synergy between the SDGs and Nigeria's national development plan. It found that the goals for each are well-linked, making mainstreaming the two agendas relatively easy. However, national policy gives priority to economic sectors, whereas the international agenda emphasises the multi-dimensional nature of development. Section 3 investigated the adequacy of the existing management, coordination and M&E framework required to implement the SDGs. While the institutional framework exists, it remains weak. Section 4 reviewed the financing gap Nigeria faces in achieving the SDGs. Public sector financing alone will be inadequate to bridge it, making complementary private sector and external financing crucial. Section 5 evaluated the roles of key stakeholders, especially non-state actors, and the extent to which the existing institutional arrangement could broaden partnership. Section 6 examined the capacity of Nigeria's statistical agencies. Compared to other countries in Sub-Saharan Africa, Nigeria's capacity is strong, but it will still face challenges in meeting the data revolution targets set for the SDGs.

Based on these findings, the key recommendations for policymakers going forward are as follows:

i. The Government of Nigeria needs to create policy and institutional frameworks to mainstream the SDGs into the national development plan. The mechanism for this already exists, but the policy framework remains elusive. Certainly, integration between the two agendas will not be perfect; however, government should make its priority areas explicit, and indicate potential intervention in other areas. International organisations could help strengthen areas not prioritised in government policies and programmes, helping to fast-track achievement of the SDGs.
ii. Government, with extensive involvement of the private sector and civil society, needs to develop an implementation master plan for the SDGs. This plan should clearly define the roles of each stakeholder and encourage more non-state actors to provide social services directly, to evaluate performance, and to participate in other MoI.
iii. Improved coordination among government agencies is essential. A single government agency should be responsible for management, coordination and M&E of the SDGs in the country.
iv. Despite improvements in its statistical capacity in recent years, Nigeria will still need to make tremendous effort to meet the data revolution objectives of the SDGs. Therefore, priority needs to be given to funding the NBS. Policy interventions to address inadequacies in human and technical capacity will also be essential.

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Launched in 2012, **Southern Voice on Post-MDG International Development Goals** (Southern Voice) is a network of 49 think tanks from Africa, Asia and Latin America, which was set up to serve as an open platform to contribute to the global discourse pertaining to the formation of the Sustainable Development Goals (SDGs), the challenges of implementation, monitoring and mid-course review of the SDGs. *Southern Voice* addresses the existing 'knowledge asymmetry' in the global debates and 'participation deficit' of the developing countries by generating evidence-based knowledge, sharing policy experiences originating in the Global South, and disseminating this knowledge and experience among key stakeholders. *Southern Voice Occasional Papers* are based on research undertaken by members of the network as well as inputs received at various platforms of the initiative. The *Centre for Policy Dialogue (CPD)*, Bangladesh hosts the Secretariat of *Southern Voice*.

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