

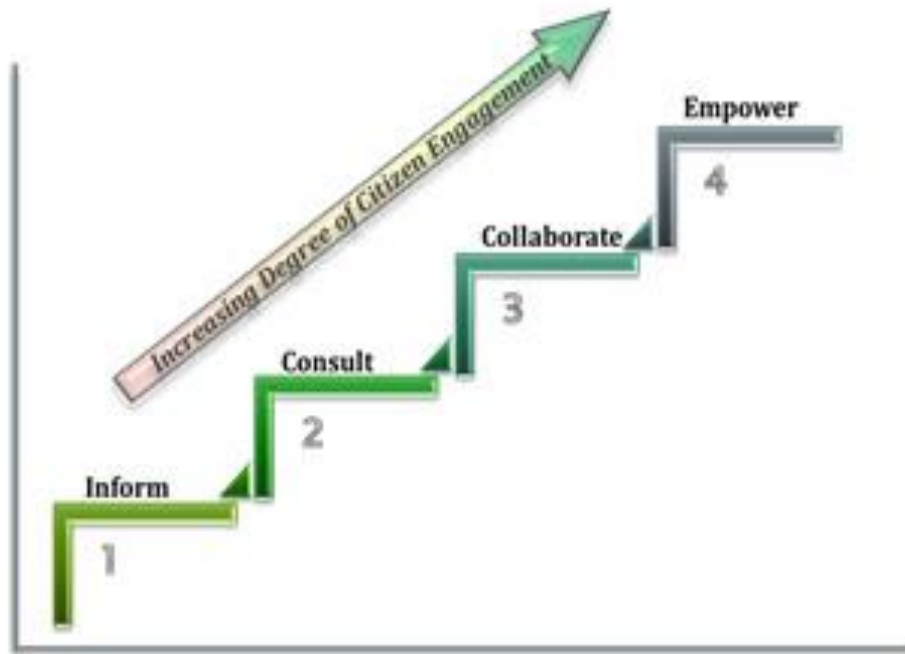


# STAKEHOLDER ENGAGEMENT PLAN

FOR

**Nigeria – Accelerating Resource Mobilisation  
Reforms P-For-R (P177308)**

**Investment Project Financing (IPF)/ Technical  
Assistance (TA) Component**



Draft Version  
April 2024

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## LIST OF ACRONYMS AND ABBREVIATIONS

ALTON	Association of Licensed Telecom Operators of Nigeria
ANLCA	Association of Licensed Customs Agent
CBN	Central Bank of Nigeria
CIT	Corporate Income Tax
CSOs	Civil Society Organizations
DBAN	Distillers & Blenders Association of Nigeria
DLI	Disbursement-linked indicator
DLR	Disbursement-linked results
ES	Executive Summary
ESF	Environmental and Social Framework
ESS	Environmental and Social Standards
FGD	Focus Group Discussions
FIRS	Federal Inland Revenue Service
FPIC	Free, Prior and Informed Consent
GRM	Grievance Redress Mechanism
IPF	Investment Project Financing
IVA	Independent Verification Agent
LGA	Local Government Area
MAN	Manufacturers Association of Nigeria
MDA	Ministries, Department and Agencies
MDAs	Ministries, Departments and Agencies
NCC	Nigeria Communications Commission
NCS	Nigeria Customs Service
NDP	National Development Plan
NGO	Non-Governmental Organisation
NNPC	Nigerian National Petroleum Corporation
PCU	Project Coordination Unit
PDO	Project Development Objective
PfoR	Program for Result
PID	Project Identification Document
PLO	Public Liaison Officer
RA	Result Area
SSB	Sugar Sweetened Beverages
TA	Technical Assistance
VAT	Value Added Tax
WBG	World Bank Group
WDR	World Development Report

## EXECUTIVE SUMMARY (ES)

### ES1 Background

Domestic revenue mobilization has become a top policy priority for the Government of Nigeria (GoN) to facilitate the required fiscal consolidation and finance the large development needs. Domestic revenue mobilization in Nigeria has been sub-optimal, even during the commodity-price boom. Nigeria's revenues-to-GDP ratio was only 12 percent, compared to an average of 21.5 percent in Sub-Saharan Africa (SSA). Due to over-reliance on oil, the end of the commodity super-cycle in 2014-2015 and the subsequent economic deceleration, revenues plummeted to 5.9 percent of GDP in 2016 – the second lowest of 115 countries. The COVID-19 crisis further exacerbated the crisis in domestic revenue mobilization as public revenues was only 6.7 percent of GDP in 2020-2021. Nigeria's extremely low revenues are a critical impediment to sustainable development and poverty reduction.

Raising revenues will require multifaceted fiscal reforms at the tax policy and administration fronts. Without decisive actions and reforms to marshal fiscal resources, as supported by the Strategic Revenue Growth Initiative (SRGI) and the Accelerating Revenue Mobilization Reforms (ARMOR) operation, Nigeria will not be able to provide sufficient resources to deliver quality public services and could risk reversing its development progress by decades. Although there have been some reforms to facilitate the mobilization of non-oil revenues, for example, the increase in value added tax from 5 per cent to 7.5 per cent through the Finance Act of 2019, and the directive compelling relevant ministries, departments, and agencies to submit annual tax-expenditure statements to assess the revenue cost of tax incentives, Nigeria's tax policy suffers from several structural deficiencies such as very low tax rates and weak tax administration.

The World Bank is supporting the Federal Government of Nigeria through the Accelerating Resource Mobilisation Reforms (ARMOR) Program for Result PforR operation.

**The program development objective is to raise non-oil revenues and safeguard oil and gas revenues.**

### ES 2 Objectives of the Stakeholder Engagement Plan

The Stakeholder Engagement Plan Addresses Stakeholder engagement needs of Investment Project Financing (IPF) component of ARMOR PforR which will support Technical Assistance (TA) activities required by implementing agencies. The objectives of the Stakeholder Engagement Plan are:

- To establish a systematic approach to stakeholder engagement that will help Federal Ministry of Finance, Budget and National Planning identify stakeholders and build and maintain a constructive relationship with them especially, program-affected parties.
- To assess the level of stakeholder interest and support for the program and to enable stakeholders' views to be considered in project design and environmental and social performance.

- To promote and provide means for effective and inclusive engagement with program-affected parties throughout the program life cycle on issues that could potentially affect them.
- To ensure that appropriate project information on environmental and social risks and impacts is disclosed to stakeholders in a timely, understandable, accessible, and appropriate manner and format.
- To provide program-affected parties with accessible and inclusive means to raise issues and grievances and allow Federal Ministry of Finance, Budget, and National Planning to respond to and manage such grievances.

### ES3 Programme Description

8. The PforR Program scope includes a subset of actions from the government program to be conducted during 2024 to 2028 at the federal level. The alignment ensures that the World Bank's intervention supports and enhances the sustainability and impact of the government initiative during the main period of implementation with a focus on reforms of tax and excise regimes, tax and customs administrative improvements, and enhanced transparency of oil and gas revenues remitted by NNPC. The government program is funded from annual budget allocations of \$1.17 billion to FMF, FIRS and NCS. The PforR with results-based financing of \$730 million, and \$20 million investment financing, is 62 percent of the program budget and aims to bolster the following result areas:

- Result Area 1: Increase revenues through implementing tax and customs excise reforms. This result area focuses on: (i) enhancing VAT collections through improved VAT regulations, taxpayer outreach and a helpdesk to enhance the number of registered VAT traders; (ii) rationalizing tax expenditures and reducing revenue foregone; and (iii) increasing revenues by raising excise rates on pro-health and green products.
- Result Area 2: Improve taxpayer and customs trader compliance through strengthened revenue and customs administrations. This result area focuses on: (i) boosting VAT and CIT compliance by improving ICT-systems to allow fore-filing and e-payment to lower the costs of compliance for taxpayers; (ii) boosting accuracy of VAT-trader declarations through the introduction of a VAT lottery scheme and electronic invoicing for VAT-registered traders; and (iii) increasing revenues from audits by implementing automated data exchange between FIRS and NCS, and building an effective risk-based audit system. In customs administration, the goal is to facilitate compliant trade flows and process more goods through the green channel, and to implement more effective post-clearance audits.
- Result Area 3: Safeguard oil and gas revenues by improving governance and transparency of NNPC and increasing transfers to the Federation. This result area aims to: (i) increase transparency of NNPC financial and operational performance through a regular production of enhanced reports submitted to FAAC, including all relevant information; and (ii) increase net oil and gas revenues transferred to the Federation.

Table ES1: Activities covered under IPF component

SN	IPF Activity	Amount (USD)
1	Technical Assistance to Federal Inland Revenue Service (FIRS): i. Develop and implement a robust third-party data sharing platform and administrative control programs.	5 million



	<ul style="list-style-type: none"> <li>ii. Develop a VAT lottery system and e-invoicing system will depend heavily upon software and an extensive communication plan</li> <li>iii. develop a risk-based audit assessment program for VAT and CIT</li> </ul>	
2	<p>Technical Assistance to Nigeria Customs Service (NCS):</p> <ul style="list-style-type: none"> <li>i. Design and implementation of administrative processes including sanctions for noncompliance with the excise rules.</li> <li>ii. Centralized control room systems with backup/disaster recovery capacity</li> <li>iii. Capacity building</li> </ul>	5 million
3	<p>Project management, tax policy capacity building and other expenses; budgeted</p> <ul style="list-style-type: none"> <li>i. Independent Verification of Program Results.</li> <li>ii. Communications and outreach.</li> <li>iii. Program Monitoring and Evaluation</li> </ul>	10 million

#### ES4 Applicable Laws and Policies for SEP

Applicable *National Legal Provisions* and Regulations for Environmental and Social Safeguards and Citizen Engagement include: Constitution of the Federal Republic of Nigeria (1999) as amended, The Freedom of Information Act (2011), Nigerian Environmental Impact Assessment (EIA) Act Cap E12, LFN 2004, The Nigerian Urban and Regional Planning Act, Cap N138, 2004.

- **Constitution of the Federal Republic of Nigeria:** Chapter two of the Nigerian constitution takes socioeconomic rights of Nigerians into account. This chapter includes that no citizen should be denied defined socioeconomic rights.
- **The Freedom of Information Act:** The purpose of the Act is to make public records and information more freely available, provide for public access to public records and information
- **Nigerian Environmental Impact Assessment (EIA) Act:** The EIA act enshrines that consideration must be given to all stakeholders before the commencement of any public or private project by providing for the involvement and input of all stakeholders affected by a proposed project.
- **Nigerian Urban and Regional Planning Act:** The Act provides that any land development plan must be disclosed to stakeholders to prove that such projects would not harm the environment or constitute nuisance to the community

Applicable *World Bank Policies* include; The World Bank's Environmental and Social Framework (ESF)'s Environmental and Social Standard (ESS) 10.

#### ES5 Stakeholder Identification and Categorization for SEP

The level of success and sustainability of the ARMOR projects is crucial and dependent upon proper **Stakeholder Engagement** and its associated activities taking place.

For the purposes of effective and tailored engagement, the stakeholders of ARMOR can be divided into three core categories:

1. Implementing Agencies (e.g., MDAs)
2. Affected Parties (Traders, Manufactures, Importers, General Taxpaying Public)
3. Interested Parties (Civil Society, Advocacy Groups, Activists)

## **ES6 Engagement Methods, Tools and Responsibility**

In keeping with the applicable reference framework and the expectations of the stakeholders, the project will undertake regular engagement with the key stakeholder groups identified; through the life of the project utilizing various engagement methods identified for the purpose of this project such as; Focus Group Discussions, Semi-structured and Structured Interviews and Questionnaires, Open Public Meetings, Information Disclosure.

The management, coordination and implementation of the SEP and its integral tasks will be the responsibility of dedicated team members within the ARMOR PCU.

## **ES7 Grievance Redress Mechanism**

In compliance with the World Bank's ESS 10, a project-specific mechanism is being set up to handle complaints and issues. This process (referred to as the Grievance Redress Mechanism) would be specially designed to collect, collate, review and redress stakeholders' concerns, complaints, and grievances. The GRM will be accessible and understandable for all stakeholders in the project and for the entire project life.

## **ES8 Monitoring & Evaluation**

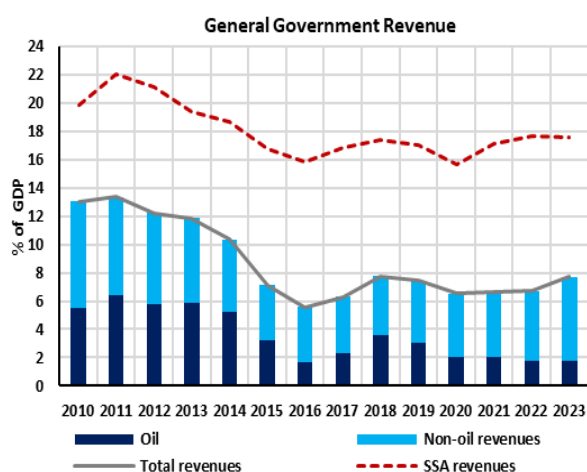
Monitoring and evaluation of the stakeholder process is considered vital to ensure the ARMOR can respond to identified issues and alter the schedule and nature of engagement activities to make them more effective. A series of key performance indicators for each stakeholder engagement stage have been developed and outlined in Table 7.1

## CHAPTER 1: INTRODUCTION

### 1.1 Background Information

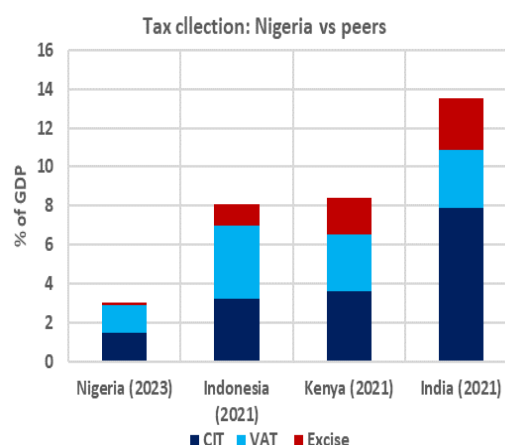
Nigeria's dependence on oil and gas revenue is a source of fiscal vulnerability. During the commodity-price boom of 1996-2014, the revenue-to-GDP ratio was 12 percent, (albeit considerably lower than the Sub-Saharan Africa (SSA) average of 21.5 percent at that time), while a decade later, revenue-to-GDP was just 7.7 percent in 2023 (Figure 1). Despite a 116 percent increase in international oil prices between 2020 and 2022-2023, net oil and gas fiscal revenues transferred to the Federation fell in the same period from 2 percent of GDP to 1.8 percent of GDP due to falling oil production and the retention of fiscal transfers to finance the gasoline subsidy. Oil production fell from 1.8 million barrels per day (mbpd) in 2020 to 1.4 mbpd in 2022-2023 due to insecurity and a lack of investment and adequate maintenance. The cost of the gasoline subsidy increased over this period from 0.9 to 1.6 percent of GDP, deducted directly by Nigeria National Petroleum Corporation Limited (NNPCL)<sup>1</sup> and reducing the net-oil revenue transfers to the Federation Account.

**Figure 1: Nigeria's General Government revenues have fallen considerably.**



Source: OAGF, IMF, and WB calculations

**Figure 2: Tax revenue collection is low compared to comparators.**



Source: OAGF, FAAC, and World Bank Revenue Dashboard

In addition to reduced net oil revenues, opaque governance of NNPCL has significantly undermined the transmission of oil revenues to the Federation. Non-transparent reporting to the Federal Ministry of Finance (FMF) and to the Federation Accounts Allocation Committee (FAAC), make it difficult for the authorities to oversee NNPCL's performance, calculate anticipated oil and gas revenues or determine the difference between revenues received by the Federation and NNPCL's total revenue. The reports submitted to FAAC by NNPCL are inconsistent and lack information such as the details on the pledged revenues, the tradeable value of crude oil, the actual payments, and receipts from global trade, among other things. As highlighted in the Nigeria Public Finance Review (2022),<sup>2</sup> financial reporting is opaque due to quasi-fiscal activities such as in-kind revenues in the form of crude oil, and costs

<sup>1</sup> NNPCL is governed by the Petroleum Industry Act (PIA) 2021

<sup>2</sup> <https://documents1.worldbank.org/curated/en/099615211172222358/pdf/P1750950fbd29d02008429007d1ed499d61.pdf>

directly deducted from revenues that would have otherwise been transferred to the Federation Account.<sup>3</sup>

Despite recent reforms, Nigeria's non-oil tax revenues underperform due to low tax rates, poor compliance, a narrow tax base, and high tax expenditures. Reforms introduced in 2020-21 increased non-oil tax revenues from 2.3 percent of GDP in 2020 to 3.7 percent of GDP in 2023 due to a rate rise in Value-Added Tax (VAT), improvement in tax digitalization, and the unification of the exchange rate in 2023.<sup>4</sup> Despite this increase, tax revenues in Nigeria remain very low compared to peers (Figure 2). Unlike most developing countries, Nigeria has yet to tap VAT (a federal responsibility to collect but VAT revenues shared) as a significant source of revenues. In 2022 VAT revenues were only 1.2 percent of GDP while VAT tax expenditures were estimated at 1.98 percent of GDP.<sup>5</sup> The current VAT rate of 7.5 percent is the lowest rate in Africa, and well below the SSA average of 15.8 percent. Under the VAT legislation the tax operated like a sales tax, since firms are unable to recover input VAT on purchases of fixed assets, services, and general administration costs. Meanwhile, Corporate Income Tax (CIT) has a very narrow tax base, and although collections have increased in recent years, they were just 1.6 percent of GDP in 2023. By comparison, poorly designed and sometimes discretionary tax CIT expenditures were estimated to cost 0.4 percent of GDP.<sup>6</sup> Excise rates are exceptionally low by global standards, and revenues were less than 0.1 percent of GDP in 2023.<sup>7</sup> Personal Income Tax (PIT) is assigned exclusively to the States, where challenges persist in collection due to tax evasion and underreporting: only 13 percent of the workforce is registered for PIT (2018) and only 2 percent of those are reported as active.<sup>8</sup>

The tax and customs administrations need modernizing to improve efficiency. The 2023 Tax Administration Diagnostic Assessment Tool (TADAT) reported several priority areas for improvement: the tax registration database does not provide all required information to facilitate taxpayer interactions, and there are low rates of filing (2022 average was 41 percent for CIT and VAT registered taxpayers), and payment (the 2022 average for VAT was just 22 percent among registered taxpayers). The tax audit process does not use information gathered by the Federal Inland Revenue Service (FIRS), tax gap assessments, or third-party data-sharing to select cases or validate taxpayer declarations.<sup>9</sup> The staff at the FIRS and the Nigeria Customs Service (NCS) require training in modern methods of

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<sup>3</sup> All production sharing contracts signed by the NNPC state that all fiscal payments be made in-kind by allowing the NNPC to lift tax oil, royalty oil, and profit oil. In joint venture operations, in which the Federation owns 55 percent or 60 percent of the equity oil and gas, the NNPC handles crude oil and natural gas receipts on behalf of the Federation. The share of oil production in these contracts amounts to more than two-thirds of the total oil production in Nigeria.

<sup>4</sup> The VAT rate was raised from 5.0 to 7.5 percent in 2020, a new IT system (TAXPROMAX) was introduced in mid-2021. In 2023, the implicit FX subsidy was closed because of liberalizing the foreign exchange market.

<sup>5</sup> 2023-2025 Medium Term Expenditure Framework, Budget office of the Federation, 2022. <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2023-budget/other-2023-budget-documents>

<sup>6</sup> As above.

<sup>7</sup> Excise tax on cigarettes, for example, is only 30 percent of the retail price, whereas the WHO recommends a minimum of 70 percent. See Nigeria Development Update, June 2021 edition. World Bank.

<sup>8</sup> As per the distribution of taxing rights between levels of government the PIT and property taxes are solely the jurisdiction of states.

<sup>9</sup> Nigeria Tax Administration Diagnostics Assessment Tool Performance Assessment Report, IMF, July 2023

revenue administration (risk management and data science) to enhance effectiveness. Nigeria's trade facilitation performance score of 2.6 (1=low to 5=high), ranks 88<sup>th</sup> out of 139 countries in the 2023 Logistics Performance Index, and the "efficiency of the clearance process" directly under NCS control was among the poorest scoring dimension at 2.4.<sup>10</sup>

While advancing the ARMOR PDO, the GoN is expected to engage wide range of stakeholders to inform them about the program and solicit their view as required by World Bank's ESF. This SEP is designed to fulfil the ESF's requirements as stated in ESS10. Its goal is to promote and support inclusive and transparent participation of all stakeholders in the design and implementation of the IPF component of ARMOR. It is designed to support strong stakeholder engagement, constructive and responsive relationships. It will support successful management of a project's environmental and social risks. This stakeholder engagement plan is/was initiated at an early stage of the program development process and is/was an integral part of early program decisions and the assessments, management and monitoring of the IPF's environmental and social risks and impacts.

The Stakeholder Engagement Plan (SEP) describes the methods of engagement with stakeholders throughout the lifecycle of the program. It identifies information and types of interaction to be conducted in each phase of the program, considers and addresses stakeholders' communication and physical accessibility challenges, and includes any other stakeholder engagement required.

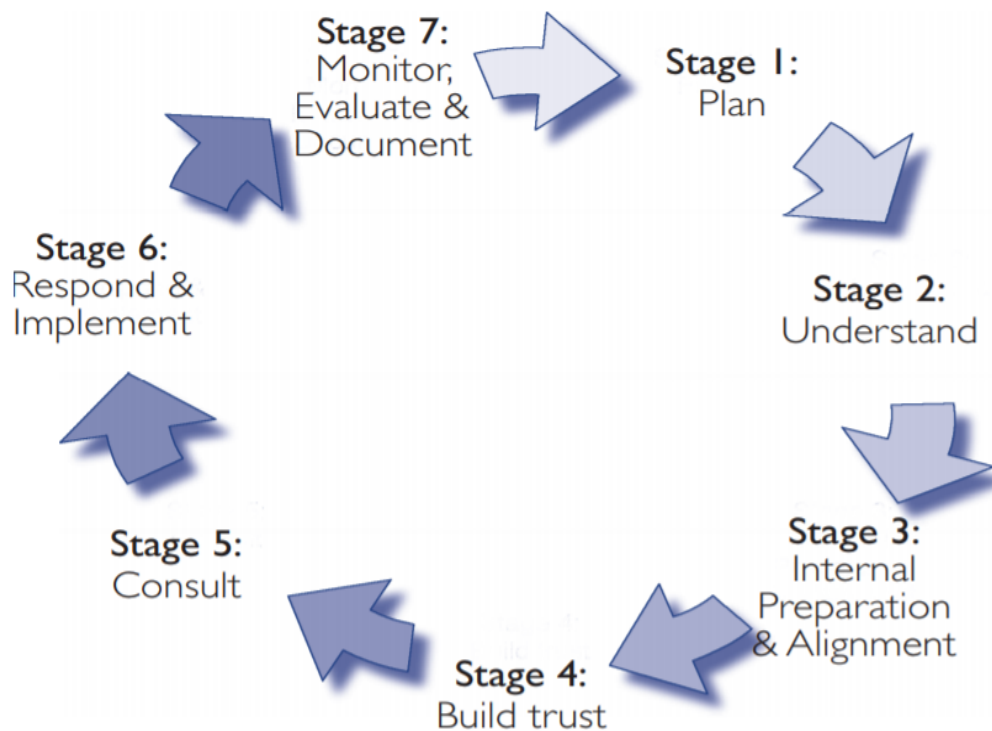
Stakeholder Engagement will involve the following steps:

- stakeholder identification and analysis;
- proper documentation of all stakeholders' plans on how the engagement with stakeholder will take place;
- disclosure of information;
- consultation with stakeholders;
- addressing and responding to grievances, and
- Reporting to stakeholders.

The program process flow from stakeholder engagement indicated in Figure 1.1 is represented as a circle because it is constant, where lessons from experience will then shape future planning and engagement. The process is not linear; rather it is an iterative process in which the program learns and improves its ability to perform meaningful stakeholder engagement while developing relationships of mutual respect.

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<sup>10</sup> <https://lpi.worldbank.org/international/scorecard/radar/C/NGA/2023>



**Figure 3.1:** The Process Flow of Program Stakeholder Engagement

## 1.2 Objectives of the Stakeholder Engagement Plan

The Stakeholder Engagement Plan addresses stakeholders’ engagement needs of the Investment Project Financing (IPF) component of ARMOR P-For-R which will support Technical Assistance (TA) activities required by implementing agencies. The objectives of the Stakeholder Engagement Plan are:

- To establish a systematic approach to stakeholder engagement that will help Federal Ministry of Finance, Budget and National Planning identify stakeholders and build and maintain a constructive relationship with them especially, program-affected parties.
- To assess the level of stakeholder interest and support for the program and to enable stakeholders’ views to be considered in project design and environmental and social performance.
- To promote and provide means for effective and inclusive engagement with program-affected parties throughout the program life cycle on issues that could potentially affect them.
- To ensure that appropriate project information on environmental and social risks and impacts is disclosed to stakeholders in a timely, understandable, accessible, and appropriate manner and format.  
To provide program-affected parties with accessible and inclusive means to raise issues and grievances and allow Federal Ministry of Finance, Budget, and National Planning to respond to and manage such grievances.

1.4 Programme Description<sup>8</sup>. The PforR Program scope includes a subset of actions from the government program to be conducted during 2024 to 2028 at the federal level. The alignment ensures that the World Bank’s intervention supports and enhances the sustainability and impact of the government initiative during the main period of implementation with a focus on reforms of tax and excise regimes, tax and customs administrative improvements, and enhanced transparency of oil and gas revenues remitted by NNPC. The government program is funded from annual budget allocations of \$1.17 billion to FMF, FIRS and NCS. The PforR

with results-based financing of \$730 million, and \$20 million investment financing, is 62 percent of the program budget and aims to bolster the following result areas:

- **Result Area 1:** Increase revenues through implementing tax and customs excise reforms. This result area focuses on: (i) enhancing VAT collections through improved VAT regulations, taxpayer outreach and a helpdesk to enhance the number of registered VAT traders; (ii) rationalizing tax expenditures and reducing revenue foregone; and (iii) increasing revenues by raising excise rates on pro-health and green products.
- **Result Area 2:** Improve taxpayer and customs trader compliance through strengthened revenue and customs administrations. This result area focuses on: (i) boosting VAT and CIT compliance by improving ICT-systems to allow fore-filing and e-payment to lower the costs of compliance for taxpayers; (ii) boosting accuracy of VAT-trader declarations through the introduction of a VAT lottery scheme and electronic invoicing for VAT-registered traders; and (iii) increasing revenues from audits by implementing automated data exchange between FIRS and NCS, and building an effective risk-based audit system. In customs administration, the goal is to facilitate compliant trade flows and process more goods through the green channel, and to implement more effective post-clearance audits.
- **Result Area 3:** Safeguard oil and gas revenues by improving governance and transparency of NNPC and increasing transfers to the Federation. This result area aims to: (i) increase transparency of NNPC financial and operational performance through regular production of enhanced reports submitted to FAAC, including all relevant information; and (ii) increase net oil and gas revenues transferred to the Federation.

Program implementation will be supported by an IPF component to support the realization of the DLIs and develop a strategic communications campaign to raise public awareness about revenue mobilization. Technical Assistance (TA) in the amount of US\$20 million will be provided to support the agencies responsible for achieving the results, the Project Coordination Unit (PCU), and the independent verification of the results.

### 1.3 Investment Project Financing Component (IPF) of the Program

The IPF component allows a closer working relationship between the World Bank, the implementing agencies, and the PCU ensuring that inputs are well-designed, and that sufficient quality assurance is provided, including on the verification of the results. This financing will also be used to develop and implement a strategic communications strategy aimed at creating awareness around the status of Nigeria’s revenue profile. This will serve to create a consensus amongst majority of citizens and civil society groups on the urgency for a comprehensive approach towards raising revenues. Successful roll out of a communications strategy would lay the groundwork for success in PMS reforms.

Under the IPF component, US \$20 million has been set aside for the procurement of technical services and software necessary to support the implementing agencies in achieving the stated Disbursement-linked results (DLRs) as detailed in the table below.

**Table 1.1: Activities covered under IPF component**

SN	IPF Activity	Amount (USD)
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1	Technical Assistance to Federal Inland Revenue Service (FIRS): <ul style="list-style-type: none"> <li>iv. Develop and implement a robust third-party data sharing platform and administrative control programs.</li> <li>v. Develop a VAT lottery system and e-invoicing system will depend heavily upon software and an extensive communications plan</li> <li>vi. develop a risk-based audit assessment program for VAT and CIT</li> </ul>	5 million
2	Technical Assistance to Nigeria Customs Service (NCS): <ul style="list-style-type: none"> <li>iv. Design and implementation of administrative processes including sanctions for noncompliance with the excise rules.</li> <li>v. Centralized control room systems with backup/disaster recovery capacity</li> <li>vi. Capacity building</li> </ul>	5 million
3	Project management, tax policy capacity building and other expenses; ed <ul style="list-style-type: none"> <li>iv. Independent Verification of Program Results.</li> <li>v. 92. Support Technical Services Directorate as the PCU and tax policy capacity building.</li> <li>vi. Communications and outreach.</li> <li>vii. Program Monitoring and Evaluation</li> </ul>	10 million

#### 1.4 Implementation Arrangements for Technical Assistance Activities

The implementation of the IPF component falls under the purview of each respective agency i.e. FIRS, NCS and the PCU. The PCU will also be responsible for coordination, procurement and financial management for activities financed under the IPF Technical Assistance (TA) component. To strengthen the PCU's capabilities in Program coordination, supervision, communications, outreach, procurement, and monitoring and evaluation (M&E), the Program's IPF component will be used to provide additional personnel for these positions and ICT equipment. The accountant and financial management (accounting and audit) functions shall be conducted by civil servants within each agency.

The TA component will not support any actions/activities that would have significant adverse impacts that are sensitive, diverse or unprecedented on the environment and/or affected people and/or any loss or conversion of natural habitats.

#### 1.5 Stakeholder Engagement to date and Key Feedback received during Stakeholder Consultations

Consultation on this SEP and other E&S instruments for the IPF (ESMP and ESCP) were held during a Hybrid format meeting on 5<sup>th</sup> August 2022. The main aim of the consultation was to present the draft E&S documents to them and to get their input regarding ARMOR and the findings of the E&S Studies (ESSA, ESMP and SEP).

Initial consultations had been held with the government and with a large group of stakeholders over a period led to the formulation of the ARMOR PforR. The PforR design also benefitted another round of consultation with stakeholders. The outcomes of consultations on the SEP are summarised in section 1.8.



## 1.6 Summary of Key Issues discussed during consultation on SEP.

Stakeholders at the consultations done on the draft Stakeholder Engagement Plan (SEP) raised issues related to the overall design of the PforR program and specifically on the Environmental and Social performance of the TA activities financed through the IPF.

The details of the consultation meeting are presented in the table below.

**Table 1.2: Metadata of Public Consultation Meeting on ESMP, SEP and ESCP**

<b>Date</b>	5 <sup>th</sup> August, 2022
<b>Time</b>	10:30am – 12.03pm
<b>Meeting Attendance Format</b>	Hybrid
<b>Venue</b>	Main Auditorium of Federal Ministry of Finance Headquarters, Abuja.
<b>Attendance</b>	<i>Male = 34</i> <i>Female = 12</i> <i>Total = 46</i>
<b>Stakeholders in Attendance</b>	Ministries, Departments & Agencies <ol style="list-style-type: none"> <li>1. Federal Ministry of Finance</li> <li>2. Budget Office</li> <li>3. Federal Inland Revenue Service</li> <li>4. Nigerian Upstream Petroleum Regulatory Commission</li> <li>5. Federal Ministry of Environment</li> <li>6. Federal Ministry of Women Affairs</li> </ol> Civil Society Organisations <ol style="list-style-type: none"> <li>1. Connected Development</li> <li>2. BudgIT Foundation</li> <li>3. New Initiative for Social Development</li> </ol> World Bank Team
<b>Language of Communication</b>	English

**Table 1.3: Issues discussed at Public Consultation Meeting of 5th August 2022**

Issues or Comments	Raised By	How it was resolved or addressed
Environmental and Social Aspects of ARMOR-IPF		
<p>Given that the project will be supporting increases in green taxes, it might be necessary to consider measures that will cushion the effects of such new taxes. Specifically, given the disproportionate effects on economically vulnerable groups, promotion of start-ups for women and young adults will be a good way to mitigate against the impacts of new taxes on people with perceived over-taxation</p>	<p>Adebukola Odetoro (D, FEnv)</p>	<p>The taxes and excises being introduced are on specific products and services that would promote green economy and provide health benefits. Given the fact that most Nigerians do not currently pay taxes, the impact of these new sources of government revenue is not expected to affect low-income households significantly, rather it will enable government to bridge the gap in its declining revenue base and provide public services for the most vulnerable persons.</p>
<p>The overall design of the project appears to have taken care of concerns around potential impacts on vulnerable persons. It is important to implement the project in a way which promotes social resilience and contributes to the efforts of government of deliver development in a sustainable manner</p>	<p>Adamu Samaila (FMWA)</p>	<p>The remarks were noted.</p>
<p>The presentation addresses the issue of office waste. It is important to have a specialized approach for dealing with e-waste</p>	<p>Engr Gomwalk (FMEnv)</p>	<p>Specialized approaches for e-waste management have been considered in the ESMP. The consultants who will be engaged will be monitored to ensure the implementation of this requirements</p>
<p>The ESMP has identified waste generation as a major impact that will occur due to the implementation of IPF activities. Would the mitigation be focused only on waste disposal, or is consideration being given to the full scope of waste management approaches - (<i>waste reduction, waste re-use, waste recycling etc</i>)</p>	<p>Steve Tsado</p>	<p>The program will look to focusing more on waste management rather than waste disposal.</p>
<p>The document is not publicly available, hence there was not enough indication of the social impact on gender and vulnerable groups in the document.</p>		<p>Given the size and scope of the operation, there will be limited social impacts as IFP activities will most likely be carried out in government premises. However, the labour induced and waste generation</p>

		<p>impacts have been well addressed in the ESMP.</p> <p>All the documents will be publicly disclosed through the Federal Ministry of Environment for 21 working days for the general public to make study and make comments.</p>
<b>Other Project Design Issues</b>		
<p>The NUPRC is ready to cooperate with FMFBNP. However, there is no clarity from the presentations on the key areas of responsibility for NUPRC. on as their own part for collaboration, seeing as oil revenue has dropped by 80% in the past few years?</p>	<p>Animashahun M. (NUPRC)</p>	<p>When the DLI are designed, the NUPRC will be informed of their role in the implementation of the program objectives</p> <p>Several meetings have been held to agree on the responsibilities of NUPRC. The role of NUPRC is key to the overall implementation of ARMOR.</p>
<p>Will the program explore other sources of revenue mobilization asides taxes?</p>	<p>Steven Tsado (New Initiative for Social Development, CSO)</p>	<p>Yes. Other revenue sources are included. This includes excises as well as increasing revenues from oil.</p> <p>The revenue from oil is currently declining. In recent months, oil revenue has accounted for less than 50% of total revenue into the Federation Account.</p>
<p>Efforts should be made to be prompt with the implementation of this program's objectives. We should consider setting up periods for project appraisal (monthly, bi-monthly or quarterly)</p>	<p>Mohammed A. (Office of the AGF)</p>	<p>This has been considered in the project design documents.</p>

### 1.7 Principles for effective stakeholder engagement

The project's Stakeholder Engagement Plan (SEP) shall be informed by a set of principles defining its core values underpinning interactions with identified stakeholders. Common principles based on "International Best Practice" include the following:

- **Commitment** is demonstrated when the need to understand, engage and identify the community is recognized and acted upon early in the process;
- **Integrity** occurs when engagement is conducted in a manner that fosters mutual respect and trust;

- **Respect** is created when the rights, cultural beliefs, values and interests of stakeholders and affected communities are recognized;
- **Transparency** is demonstrated when community concerns are responded to in a timely, open and effective manner;
- **Inclusiveness** is achieved when broad participation is encouraged and supported by appropriate participation opportunities; and
- **Trust** is achieved through open and meaningful dialogue that respects and upholds a community's beliefs, values and opinions.

### **1.8 Structure of Stakeholder Engagement Plan**

The structure of the stakeholder engagement plan will be as follows.

- Introduction
- Stakeholder Engagement Regulatory Context
- Stakeholder Identification and analysis
- Stakeholder Engagement Program
- Resources and responsibilities
- Grievance Redress Mechanism
- Monitoring and Reporting

## **CHAPTER TWO: STAKEHOLDER ENGAGEMENT REGULATORY CONTEXT**

### **2.0 Stakeholder Engagement Regulatory Context**

This section presents a brief overview of the national legal provisions that necessitates citizenship engagement, disclosure of public information and adequate response to queries, concerns and grievances raised by the public on key government actions.

### **2.1 Key National Legal Provisions for Environmental and Social Safeguards and Citizen Engagement**

#### **2.1.1 The Freedom of Information Act**

The purpose of the Act is to make public records and information more freely available, provide for public access to public records and information, protect public records and information to the extent consistent with the public interest and the protection of personal privacy, protect serving public officers from adverse consequences for disclosing certain kinds of official information without authorization and establish procedures for the achievement of those objectives. This Act applies not only to public institutions but also to private organisations providing public services, performing public functions or utilising public funds. According to the Act.

- All stakeholders are entitled to access to any records under the control of the government or public institution.
- Any stakeholder denied information can initiate a court proceeding to affect the release of such information.
- All public institutions shall make available any records as requested by the stakeholders within a period of 7 days.

#### **2.1.2 Constitution of the Federal Republic**

Chapter two of the Nigerian constitution takes socioeconomic rights of Nigerians into account. This chapter includes that no citizen should be denied the right to environment, the right to secure and adequate means of livelihood, right to suitable and adequate shelter, the right to suitable and adequate food, etc. Section 20 of the constitution also considers the use of resources and provides that the environment must be protected and natural resource like water, air, and land, forest and wildlife be safeguarded for the benefit of all stakeholders.

#### **2.1.3 Nigerian Environmental Assessment Law**

This act provides guidelines for activities for which EIA is compulsory (such as mining operations, road development, coastal reclamation involving 50 or more hectares, etc.). It prescribes the procedure for conducting and reporting EIAs and dictates the general principles of an EIA. The EIA act enshrines that consideration must be given to all stakeholders before the commencement of any public or private project by providing for the involvement and input of all stakeholders affected by a proposed project.

#### **2.1.4 Public Complaints Commission Act, 1976**

The Public Complaints Commission, the Nigeria's version of the Ombudsman was established in 1975 and entrenched in the 1999 Constitution (as amended), specifically captured under S.315 (5) (b) of the Constitution. The Commission is empowered by its enabling Act to conduct proactive and reactive investigation into complaints lodged before it in respect of

administrative actions and inactions of the Federal, State, local Governments, public institutions and corporate companies.

The implication of these statutory provisions is that the Public Complaints Commission is vested with the responsibility of curbing and correcting all forms of unholy practices which directly or indirectly affects normal public administration in both private and public institutions. Through easy accessibility and simple conflict handling procedure, the Commission has over the years serves as a veritable instrument that protects the citizens against abuse by those in power and helps the government to perform better by becoming accountable to the people.

### **2.1.5 National Orientation Agency (NOA) Act, 1993**

The NOA Act has provisions that encourage Nigerians to take part actively and freely in discussions and decisions affecting their general and collective welfare among other things. The NOA Act facilitates the sensitization of all Nigerians to their rights and privileges, responsibilities and obligations as citizens of Nigeria.

### **2.1.6 Freedom of Information (FOI) Act**

The purpose of the Act is to make public records and information more freely available, provide for public access to public records and information, protect public records and information to the extent consistent with the public interest and the protection of personal privacy, protect serving public officers from adverse consequences for disclosing certain kinds of official information without authorization and establish procedures for the achievement of those objectives. This Act applies not only to public institutions but also to private organisations providing public services, performing public functions or utilising public funds. According to the Act,

- All stakeholders are entitled to access to any records under the control of the government or public institution.
- Any stakeholder denied information can initiate a court proceeding to effect the release of such information.
- All public institutions shall make available any records as requested by the stakeholders within a period of 7 days.

### **2.1.7 Other Legal Provisions on Stakeholder Engagement and Disclosure**

The Nigerian Urban and Regional Planning Act, Cap N138, 2004 provides that any land development plan must be disclosed to stakeholders to prove that such projects would not harm the environment or constitute nuisance to the community.

## **2.2 World Bank Environmental and Social Standard on Stakeholder Engagement**

The World Bank's Environmental and Social Framework (ESF)'s Environmental and Social Standard (ESS) 10, "Stakeholder Engagement and Information Disclosure", recognizes "the importance of open and transparent engagement between the Borrower and project stakeholders as an essential element of good international practice" (World Bank, 2017: 97). Specifically, the requirements set out by ESS10 are the following:

- "Borrowers will engage with stakeholders throughout the project life cycle, commencing such engagement as early as possible in the project development process and in a timeframe that enables meaningful consultations with stakeholders on project design. The nature, scope and frequency of stakeholder engagement will

be proportionate to the nature and scale of the project and its potential risks and impacts;

- Borrowers will engage in meaningful consultations with all stakeholders. Borrowers will provide stakeholders with timely, relevant, understandable and accessible information, and consult with them in a culturally appropriate manner, which is free of manipulation, interference, coercion, discrimination and intimidation.
- The process of stakeholder engagement will involve the following, as set out in further detail in this ESS: (i) stakeholder identification and analysis; (ii) planning how the engagement with stakeholders will take place; (iii) disclosure of information; (iv) consultation with stakeholders; (v) addressing and responding to grievances; and (vi) reporting to stakeholders.
- The Borrower will maintain and disclose as part of the environmental and social assessment, a documented record of stakeholder engagement, including a description of the stakeholders consulted, a summary of the feedback received and a brief explanation of how the feedback was considered, or the reasons why it was not.” (World Bank, 2017: 98).

A Stakeholder Engagement Plan proportionate to the nature and scale of the project and its potential risks and impacts needs to be developed by the Borrower. It must be disclosed as early as possible, and before project appraisal, and the Borrower needs to seek the views of stakeholders on the SEP, including on the identification of stakeholders and the proposals for future engagement. If significant changes are made to the SEP, the Borrower has to disclose the updated SEP (World Bank, 2017: 99). According to ESS10, the Borrower should also propose and implement a grievance mechanism to receive and facilitate the resolution of concerns and grievances of project-affected parties related to the environmental and social performance of the project in a timely manner (World Bank, 2017: 100).

For more details on the WB Environmental and Social Standards, please follow the link below: <https://www.worldbank.org/en/projects-operations/environmental-and-social-framework/brief/environmental-and-social-standards>

### 2.3 Comparison of In-country Legal Framework and World Bank ESS 10

An analysis is given below to find out the gap in the national legislations related to land acquisition and compensation in respect to World Bank ESS 5 is given in Table 2.1.

**Table 2.1: Gap Analysis of Nigerian Legislation and World Bank ESS10 on Stakeholder Engagement**

Categories	Local Legal Framework/Policy	WB ESS10 requirements	Measures to address Conflict/gap
Information Dissemination and Disclosure	FOI guarantees access to information by citizens upon request within a stipulated time period. Does not require that such agencies provide information to the public. However, the National Orientation Agency is tasked with the responsibility of sensitizing citizens about	Requires that stakeholders and affected people are provided with information related to planned interventions. It specifies the scope of the information that must be disclosed including. The purpose, nature, and scale of the project.	No substantial conflict. However the project will adopt the voluntary disclosure procedures required by ESS10 rather than the demand-pull approach of FOIA. In carrying out disclosure of E&S findings, the project will

Categories	Local Framework/Policy	Legal	WB ESS10 requirements	Measures to address Conflict/gap
	government initiatives. The EIA Act requires that the finding of the Environmental (including Social) Impact Assessment of proposed interventions will be disclosed for 21 working days		The duration of proposed project activities. Potential risks and impacts of the project on local communities, proposed stakeholder engagement process, time and venue of any proposed public consultation meetings, and the process by which meetings will be notified, summarized, and reported; and the process and means by which grievances can be raised and will be addressed	apply the EIA Act requires of 21 working days. For sensitization as required under the NOA, Act, the project will adopt specific information areas defined in ESS10 while developing and disseminating information on project activities.
Consultation	FOIA only requires consultations with persons requesting information of government activities when an application for information cannot be reasonably completed within the original 7-day time limit		Requires that project stakeholders are meaningfully consulted throughout the project life cycle.	ESS1 and ESS10 requirements for life-cycle meaningful consultation will be applied to project activities
Time limits on Information Disclosure	FOIA specifies a 7-day period for government agencies to respond to information requests, while EIA Act specifies a 21-day period for the disclosure of E&S findings related to any project intervention		ESS10 requires that the time period between notification and the actual consultation events to be held to discuss relevant information about an intervention should be reasonable to allow targeted participants to participate meaningfully.	The disclosure procedures of the Nigeria EIA process provided by the Federal Ministry of Environment will be applied. Information will also be disclosed on the World Bank website after the completion of in-country disclosure
Scope of Information to be disclosed or disseminated	Not specified. The intent is broad and touches on various aspects of government activities		Specific on Environmental and Social Issues as well as project design issues within the context of a defined Bank-finance project	All information on E&S assessments will be disclosed
Grievance Process.	The public complaints commission Act empowers the commissioner to receive and investigate complaints related to the activities of public agencies and statutory corporations. There is no established operational flow for grievance escalation. The Nigerian process also allows		Requires the elaborate design of multiple orders of grievance redress mechanism, which provides varied access to suit PAPs understanding and comfort for dispute resolution promptly in an impartial and transparent manner	A culturally sensitive GRM will be instituted for the project



Categories	Local Framework/Policy Legal	WB ESS10 requirements	Measures to address Conflict/gap
	aggrieved parties to seek judicial redress in the courts.		

## CHAPTER THREE: STAKEHOLDER IDENTIFICATION AND ANALYSIS

### 3.0 Project Stakeholder identification and Analysis

Project stakeholders are 'people who have a role in the Project, or could be affected by the Project, or who are interested in the Project'. Project stakeholders can further be categorized as primary and secondary stakeholders. Primary stakeholders are individuals, groups or local communities that may be affected by the Project, positively or negatively, and directly or indirectly, especially those who are directly affected, including those who are disadvantaged or vulnerable. Secondary stakeholders are broader stakeholders who may be able to influence the outcome of the Project because of their knowledge about the affected communities or political influence over them.

Thus, the ARMOR IPF Project stakeholders are defined as individuals, groups or other entities who:

- (i) Have a role in the project implementation (also known as 'implementing agencies');
- (ii) are impacted or likely to be impacted directly or indirectly, positively or adversely, by the Project (also known as 'affected parties'); and
- (iii) May have an interest in the Project ('interested parties'). They include individuals or groups whose interests may be affected by the Project and who have the potential to influence the Project outcomes in any way.

### 3.1 Stakeholder Categorization

For the purposes of effective and tailored engagement, the stakeholders of ARMOR can be divided into three core categories:

1. Implementing Agencies
2. Affected Parties
3. Interested Parties

#### 3.1.1 Implementing Agencies

This category of stakeholders encompasses the leading agencies responsible for overseeing the successful implementation of the ARMOR program is summarised in the figure below.

**Figure 4: Governance and Implementation Arrangement of ARMOR**

	<b>ARMOR Steering Committee:</b> <i>Chair-</i> Minister of Finance, <i>Secretary -</i> PS Finance, <i>Members:</i> Heads of FIRS, NCS, BOF, FPRC, FAAC
Program Monitoring & Oversight	<b>Armor Technical Committee:</b> <i>Chair-</i> PS Finance, <i>Members:</i> Relevant Directors of FIRS, NCS, BOF, FPRC, FAAC
Implementation	NCS - PfoR
	Secretariat in PSF's Office also IPF TA
	FIRS - PfoR
	FMFBNP - PfoR

### Figure 3.5: Implementation Structure for ARMOR P-For-R

With respect to the TA activities, they include the following agencies.

- Federal Ministry of Finance, Technical Services Directorate;
- Nigeria Customs Service
- Federal Inland Revenue Service
- Project Coordination Unit (residing in TSD)

The level of engagement with the implementing agency will be contingent upon their respective roles and authorities in the management of environmental and social risks. The activities which will be implemented by each of the agencies are summarized in Table 1.1

In order to meet best practice approaches, ARMOR IPF implementing agencies will apply the following principles for stakeholder engagement:

- *Openness and life-cycle approach*: Public consultations for the program(s) will be arranged during the whole life cycle, carried out in an open manner, free of external manipulation, interference, coercion or intimidation.
- *Informed participation and feedback*: Information will be provided to and widely distributed among all stakeholders in an appropriate format; opportunities are provided for communicating stakeholders' feedback, for analysing and addressing comments and concerns.
- *Inclusiveness and sensitivity*: Stakeholder identification is undertaken to support better communications and build effective relationships. The participation process for the program is inclusive. All stakeholders always are encouraged to be involved in the consultation process. Equal access to information is provided to all stakeholders. Sensitivity to stakeholders' needs is the key principle underlying the selection of engagement methods. Special attention is given to vulnerable groups identified by the program which include the rural population, people living with disabilities, women, and disadvantaged youth.

#### 3.1.2 Affected Parties

The activities to be financed, under the Technical Assistance, by the implementing agencies will affect various categories of stakeholders with the introduction of new revenue generation options by the government. Stakeholders who will primarily be affected by the newly introduced measures include.

- Manufacturers of targeted goods – alcoholic beverages, SSBs, tobacco products
- Tax and Excise payers within the general public
- Importers and other international traders

A subset of this category are the vulnerable groups. A significant factor in achieving inclusiveness of the engagement process is safeguarding the participation of vulnerable individuals in public consultations and other engagement forums established by the program. Vulnerable Groups are persons who may be disproportionately impacted or further disadvantaged by the project as compared with any other groups due to their vulnerable status, and that may require special engagement efforts to ensure their equal representation

in the consultation and participation in the program. In the context of this SEP, vulnerable persons would include the following.

1. Visually and Hearing-Impaired Persons: Visually impaired persons would not be able to use the improved Tax filing services optimally. Both visually and hearing-impaired persons might also have difficulties understanding the key messages on government revenue reforms financed by the IPF, if they are not delivered in audience-differentiated formats.
2. Educationally Disadvantaged Persons: Due to low literacy levels, these persons may not be able to understand the key messages on resource mobilisation reforms that the IPF is financing.

### **3.1.3. Interested Parties**

Interested Parties include stakeholders who may not experience direct impacts from the Project but who consider or perceive their interests as being affected by the project and/or who could influence the project and the process of its implementation in some way. Specifically, this category will include the following individuals and groups:

- Local, regional and national level civil societies and non-governmental organizations (NGOs) with an interest in Social Protection and livelihood support
- Other government ministries and regulatory agencies at regional and national levels including environmental, technical, social development and labour authorities.
- Residents and business entities, and individual entrepreneurs in the community area of the project that can benefit from the social investment strategies and skills program.
- Local contractors and consultants who can support in the delivery of the Project.
- Mass media and associated interest groups, including local, regional and national printed and broadcasting media, digital/web-based entities, and their associations.
- Local Political groups.

Local NGOs and initiative/advocacy groups, particularly those focusing on governance, public finance and economic rights represent considerable capacity that the project may tap for disseminating information and raising awareness of the planned activities among the potentially affected communities in the project area. NGOs typically have well established interaction with the local communities, can propose the most effective and culturally appropriate methods of liaising based on the local customary norms and prevailing means of communication and possess the facilitation skills that may be utilized as part of the program's consultations. In addition, NGOs may lend assistance in disseminating information about the proposed program to the local communities, including in the remote areas (e.g., by placing information materials about the program in their offices, distributing the project information lists during events that they are organizing), and provide venues for the engagement activities such as focus-group discussions. Table 3.1 provides an initial profile of the various stakeholders identified within the Result Areas.

Table 3.1: Stakeholder Profiles/ Categorization

Stakeholder Group	Profile of the Stakeholder Group	Relevant Result Area	Relevant IPF Activity (Ref Table 1.1)
Revenue Collection Agencies	<p>This are government agencies which will drive the Domestic Resource Mobilisation (DRM) agenda being supported by the ARMOR P-For-R (including its IPF component).</p> <p>They include:</p> <ol style="list-style-type: none"> <li>1. Federal Inland Revenue Service</li> <li>2. Nigeria Customs Service</li> <li>3. Federal Ministry of Finance, Budget and National Planning</li> </ol>	<p>This stakeholder group constitutes the most important stakeholder group as beneficiaries of the program in result area 2 (RA 2).</p>	<p>All Activities (1-4)</p>
Affected Industry Groups	<p>Domestic Revenue Mobilisation drive in the government ARMOR program seeks to increase revenue on some targeted industries and sectors of the economy. Specific groups and agencies within affected sectors include.</p> <ol style="list-style-type: none"> <li>1. <b>Manufacturer’s Association of Nigeria:</b> Manufacturers of tobacco products, and alcoholic beverages who would be required to collect excises on their products are critical stakeholders for the introduction of the new excise regime. They are currently organised into various sectoral groups under the Manufacturer’s Association of Nigeria (MAN). Producers of alcoholic beverages organised under the Distillers and Blenders Association of Nigeria also need to key into the reforms.</li> <li>2. <b>Vehicle Importers and Manufacturers:</b> Stakeholders in the automobile trade industry must be engaged on reforms involving the introduction of green taxes on high GHG emission vehicles. Local manufacturing and assembly of vehicles is growing through a phase of growth in Nigeria. The demand for vehicles is mostly met through importation by vehicle importers under the aegis of <b>Association of Motor Dealers of Nigeria (AMDON).</b></li> </ol>	<p>This stakeholder group constitutes a stakeholder group key producers or traders in goods and services to be affected by the reform program in result areas 1.</p>	<p>Activity 3: Strategic Communications</p>
Government Regulatory Agencies	<p>Services that will be subjected to the newly introduced excises are regulated by key public sector agencies. The introduction of the new revenue measures will require the application of existing regulatory mechanisms available within these institutions.</p> <p>There are also agencies with the mandate for making policies on some of the issues covered in the ARMOR program with respect to policy framework on matters of public interest in Health and Environmental Protection. The government institutions relevant to ARMOR in this regard are.</p> <ol style="list-style-type: none"> <li>1. Federal Ministry of Environment</li> </ol>	<p>This stakeholder group constitutes service regulators within the program in result area 2.</p>	<p>All Activities (1-4)</p>

	<ol style="list-style-type: none"> <li>2. National Environmental Standards Regulatory and Enforcement Agency (NESREA)</li> <li>3. Federal Ministry of Health</li> </ol>		
Advocacy groups and Civil Society (NGOs/CSOs) operating within the program areas	<p>This stakeholder group is comprised of the interested parties made up of civil society industry watchdogs with interest and expertise in the following areas.</p> <ol style="list-style-type: none"> <li>1. Consumer Protection</li> <li>2. Public Sector Accountability</li> <li>3. Good Governance</li> <li>4. Environment Protection and Climate Change</li> <li>5. Public Health</li> </ol>	Important stakeholder group as influencers of the program in result area 1, 2 and 3.	Activity 3: Strategic Communications
Contractor and consultants and other sub-contractors	This stakeholder group comprises of the contractors/consultants involved in the provision of goods and services to implementing agencies to deliver activities under the various Result Areas.	Important interested parties in the program in result area 1, 2 and 3	Activity 1 and 2: These are the activities which will lead to direct investments within FIRS and NCS
Media	This stakeholder group is comprised of the local or state, regional and national press (both print and audio-visual). This stakeholder group can play an extremely important role in the generation of awareness and public opinion towards the Program.	Important interested parties in the program in result area 1, 2 and 3	Activity 3: Strategic Communications
General Public	Taxpayers who would be the ultimate target of the revenue mobilisation drive and who are being targeted with the strategic communications package are key stakeholder in the project. Due to the population of taxpayers in the country, they will be represented through interest groups such as Taxpayers Association of Nigeria.	This stakeholder group would ultimately be affected by increases in taxes and excises under ARMOR program in result areas 1.	Activity 3: Strategic Communications
Vulnerable groups	Vulnerable Groups are persons who may be disadvantaged in accessing project services as compared with any other groups due to their vulnerable status, and that may require special engagement efforts to ensure their equal representation in the consultation and participation	This stakeholder group would ultimately be affected by increases in taxes and excises under ARMOR program in result areas 1.	Activity 3: Strategic Communications

## CHAPTER 4: STAKEHOLDER ENGAGEMENT PLAN

### 4.1 Stakeholder Engagement Plan

The goal of the project's Stakeholder Engagement Plan is to promote and provide means for effective, inclusive, accessible and meaningful engagement with project-affected parties throughout the project life cycle on issues that could potentially affect them during implementation of the various activities listed under the Technical Assistant component of ARMOR.

### 4.2 Engagement Methods and Tools

ARMOR will utilize various methods of engagement through the implementing agencies as part of their continuous interaction with the stakeholders. For the engagement process to be effective and meaningful, a range of techniques need to be applied that are specifically tailored to the identified stakeholder groups. Methods used for consulting with Government officials may be different from a format of liaising with the local communities (e.g., focus group discussions, displays and visuals with a lesser emphasis on technical aspects).

The format of every engagement activity will meet general requirements on accessibility, i.e. should be held at venues that are easily reachable and do not require long commute, entrance fee or preliminary access authorization, cultural appropriateness, and inclusivity. If necessary, logistical assistance should be provided to enable participants from the remote areas, persons with limited physical abilities and those with insufficient financial or transportation means to attend public meetings scheduled by the project.

Ensuring the participation of vulnerable individuals and groups in project consultations may require the implementation of tailored techniques. The vulnerable groups identified by the program in both rural and urban population include, elderly people, persons living with disabilities, women, and disadvantaged youth. Particular attention will be given to the vulnerable groups to ensure that they are not denied access to services financed under the IPF. Specifically, the strategic communication messages will be designed and delivered in a manner that ensures that such persons who are vulnerable by virtue of their biological characteristics (disability) and their educational status can be reached by such messages. This will be done by focus group discussions, monitoring participation rates, undertaking beneficiary assessments, using online platforms to allow access to otherwise disadvantaged groups, and ensuring that at least 30% of participant beneficiaries across the result areas are females.

### 4.3 General Approach for Preparing Messages

Information that is communicated in advance of public consultations primarily includes an announcement in the public media—local and national—as well as the distribution of invitations and full details of the forthcoming meeting well in advance, including the agenda. It is crucial that this information is widely available, readily accessible, clearly outlined, and reaches all areas and segments of the stakeholders. Furthermore, the messages are targeted according to the stakeholder and issues.

There are three important questions to answer when preparing messages as shown in Figure 4.1 and the checklist to follow as shown in Figure 4.2.



Figure 4.1: Important questions for preparing a message

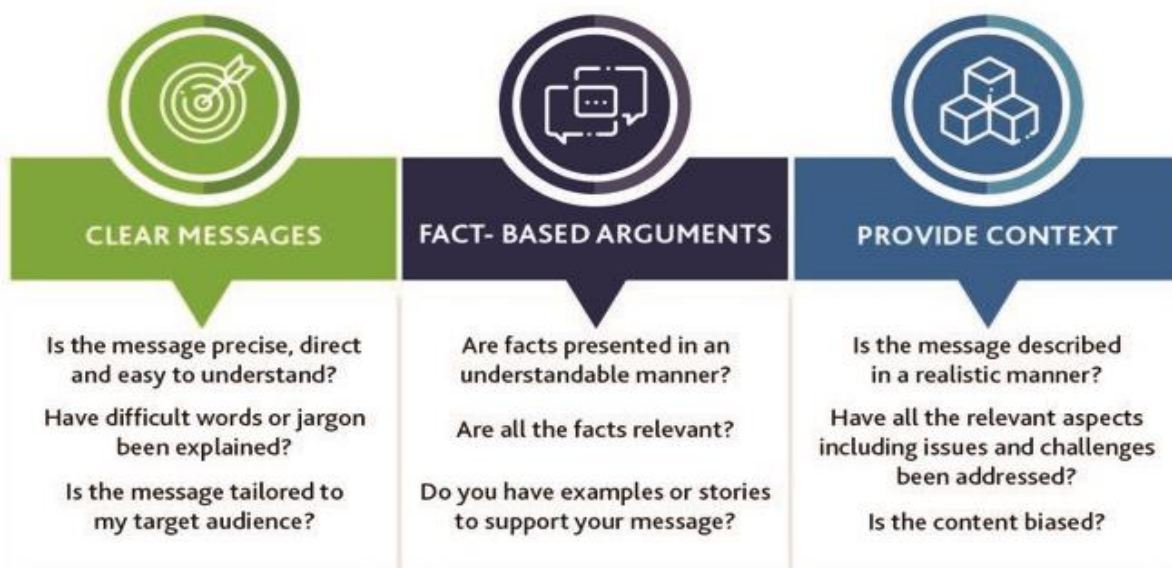


Figure 4.2: Checklist to guide in developing clear messages

The delivery of these messages can be achieved through the following approaches:

1. **Advance public notification of an upcoming consultation meeting follows the same fundamental principles of communication.** That is, it should be made available via publicly accessible locations and channels. The primary means of notification may include mass media and the dissemination of posters/ advertisements in public places. The project keeps proof of the publication (e.g., a copy of the newspaper announcement) for accountability and reporting purposes. Existing notice boards in the implementing agencies and the community-based platforms may be particularly useful for distributing the announcements. When the notifications are placed on public boards in open air, it should be remembered that the posters are exposed to weather, may be removed by by-passers, or covered by other



advertisements. The project's staff will therefore maintain regular checks to ensure that the notifications provided on the public boards remain in place and legible.

**2. Selection of methods of communication that reach the potential audience with lower levels of literacy:** Oral communication is an option that enables the information to be readily conveyed to such persons. This includes involving the selected stakeholder representatives and institutional leaders to relay up-to-date information on the project and consultation meetings to the various target audiences. Advertising the project and the associated meetings via radio or television and making direct calls (in case fixed line or mobile phone communication is available) is another method that allows reaching out to the remote audiences. The announcement of a public meeting or a hearing is made sufficiently in advance, thereby enabling participants to make necessary arrangements, and provides all relevant details, including date, time, location/venue and contact persons. Special needs for vulnerable persons (visually and hearing-impaired persons, educationally disadvantaged persons) would be considered in the decision on communication methods.

**3. Placement of the project materials in the public domain** is also accompanied by making available a register of comments and suggestions that can be used by any member of the affected parties, other stakeholders and general public to provide their written feedback on the contents of the presented materials. As a rule, the register is made available for the entire duration of the requisite disclosure period. Where necessary, a project representative or an appointed consultant should be made available to receive and record any verbal feedback in case some stakeholders experience a difficulty with providing comments in the written form.

**4. Drafting an agenda for the consultation meeting** is an opportunity to provide a clear and itemized outline of the meeting's structure, sequence, chairpersons, a range of issues that will be discussed and a format of the discussion (e.g. presentation/ demonstration followed by a Questions & Answers – Q&A session, facilitated work in small groups, feature story and experience sharing, thematic sessions with a free speaking format enabling the mutual exchange of ideas). A clearly defined scope of issues that will be covered at the meeting gives the prospective participants an opportunity to prepare their questions and comments in advance. It is essential to allocate enough time for a concluding Q&A session at the end of any public meeting or a hearing. This allows the audience to convey their comments and suggestions that can subsequently be incorporated into the design of the project. Keeping a record of all public comments received during the consultations meetings enables the project's responsible staff to initiate necessary actions, thereby enhancing the project's overall approach taking into consideration the stakeholders' priorities. The recorded comments and how they have been addressed by the project becomes an appropriate material for inclusion in the project's regular reporting to the stakeholders.

As a possible option in addition to the Q&A session nearer the close of the public meeting/hearing, evaluation (feedback) forms may be distributed to participants in order to give them an opportunity to express their opinion and suggestions on the project. This is particularly helpful for capturing individual feedback from persons who may have refrained from expressing their views or concerns in public. Questions provided in the evaluation form may cover the following aspects:

- Participant's name and affiliation (these items are not mandatory if the participant

- prefers to keep the form confidential)
- How did they learn about the Program and the consultation meeting?
  - Are they generally in favour of the Program?
  - What are their main concerns or expectations associated with the Program or the particular activity discussed at the meeting?
  - Do they think the Program is of benefit to them and the stakeholder group they represent?
  - Is there anything in the Program design and implementation that they would like to change or improve?
  - Do they think that the consultation meeting has been useful in understanding the specific activities of the Program, as well as associated benefits and outcomes? What aspects of the meeting do they particularly appreciate or would recommend for improvement?

Bearing in mind that some of the participants might find completion of the evaluation form challenging due to the literacy constraints or concerns about their confidentiality, the distribution of the feedback forms should always be explained that completing the form is optional. Program beneficiaries should also be assured that completion of the evaluation form is entirely voluntary and does not affect their status as beneficiaries. Some persons may be willing to express their feedback verbally and in this case Project staff will be allocated to take notes.

**5. Distribution of targeted invitations to the consultation meeting or a hearing** is an important element of the preparation process and is based on the list of participants that is compiled and agreed in advance of the consultation. Invitations may be sent both to certain individuals that have been specifically identified as relevant stakeholders (e.g. representatives of government ministries and agencies) and as public invitees (e.g. addressed to initiative and professional bodies, local organizations, and other public entities). Means of distributing the invitations should be appropriate to the customary methods of communication that prevail for the stakeholder. The various means of distribution that can be used includes direct mail (post); other existing public mailings, utility bills, or circulars from a local authority. All invitations that are sent can be tracked to determine and manage the response rate. If no response has been received, the invitation can be followed up by a telephone call or e-mail where possible.

#### **4.3 Description of Engagement Methods**

**International standards increasingly emphasize the importance of a consultation being ‘free, prior and informed’**, which implies an accessible and unconstrained process that is accompanied by the timely provision of relevant and understandable information. To fulfil this requirement, a range of consultation methods are applied.

A summary description of the engagement methods and techniques that will be applied by the Nigeria ARMOR Program is provided in table 4.1 below. The summary presents a variety of approaches to facilitate the processes of information provision, information feedback as well as participation and consultation.

An attendance list should be made available at the commencement of all engagement activities to record all participants who are present at the meeting. Wherever possible, attendees’ signatures should be obtained as a proof of their participation. Details of the attendees who were not initially on the list (e.g. those participating in place of somebody else,

or general public) should be included in addition to those who have registered for the meeting in advance.

In most cases and as a general practice, the introductory initial part of the meeting should be delivered in a format that is readily understandable to the audience of laypersons and should be free of excessive technical jargon. If necessary, preference should be given, whenever possible, to the oral and visual methods of communication (including presentations, pictorials, illustrations, graphics and animation) accompanied by hand-out materials imparting the relevant information in understandable terms rather than as text laden with technical intricacies.

If a large audience is expected to attend a public meeting or a hearing, necessary arrangements will be made to ensure audibility and visibility of the presentations. This includes provision of a microphone, proper illumination, projector, places allocated for the wheelchair users, etc.

Taking records of the meeting is essential both for the purposes of transparency and the accuracy of capturing public comments. At least three ways of recording may be used, including:

- Taking written minutes of the meeting by a specially assigned person or a secretary.
- audio recording; and
- Photographing.

The latter should be implemented with a reasonable frequency throughout the meeting, allowing notable scenes to be captured but at the same time not distracting or disturbing the audience excessively. Where feasible, a video recording may also be undertaken. Combination of these methods ensures that the course of the meeting is fully documented and that there are no significant gaps in the records which may result in some of the important comments received from the stakeholder audience being overlooked.

Table 4.1: Methods/Tools for Information Provision, Feedback, Consultation and Participation

Method / Tool	Description and Use	Contents	Dissemination Method	Target Stakeholders	Frequency	Responsible
<b>Information Provision</b>						
Distribution of printed public materials: leaflets, brochures, fact sheets	Used to convey information on the Program and regular updates on its progress to local, regional and national stakeholders and Complaints Uptake Channels	Printed materials present illustrative and written information on the ARMOR program.  The contents presented are concise, clear and easy to understand for a layperson reader. Graphics and pictorials are widely used to describe technical aspects and aid understanding.	<ul style="list-style-type: none"> <li>• Distribution as part of consultation meetings, awareness campaigns, discussions and meetings with stakeholders.</li> <li>• Conduct a workshop to develop standard messages for campaigns and interventions to be used for priority target audiences.</li> <li>• Conduct mass media campaigns both at national media and local stations</li> <li>• Conduct social media campaign on (Facebook, Twitter, YouTube, WhatsApp etc).</li> <li>• Preparing briefs for policymakers, web pages for the general public, guides for technical staff, reports or videos to local stakeholders (e.g. village committees) and project participants.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Association of Licensed Telecom Operators of Nigeria</li> <li>▪ Committee of Bankers</li> <li>▪ Manufacturer's Association of Nigeria</li> <li>▪ Importers: Association of Nigeria Customs Agents (ANCLA).</li> <li>▪ Vehicle Importers and Manufacturers: Association of Motor Dealers of Nigeria (AMDON)</li> <li>▪ Taxpayers Association of Nigeria</li> <li>▪</li> </ul>	At onset of the Program	Communication Officer and social risk management officer
Distribution of printed public materials: newsletters/ updates	A newsletter or an update circular sent out to Project stakeholders on a regular basis to maintain awareness	Important highlights of Program achievements, announcements of planned activities,	<ul style="list-style-type: none"> <li>• Circulation of the newsletter or update sheet with a specified frequency in the Project Area of Influence, as well as to any other stakeholders</li> </ul>	<ul style="list-style-type: none"> <li>▪ Manufacturer's Association of Nigeria</li> <li>▪ Importers: Association of</li> </ul>	Quarterly through the life cycle of the program	Communication Officer

Method / Tool	Description and Use	Contents	Dissemination Method	Target Stakeholders	Frequency	Responsible
	of the Project development.	changes, and overall progress.	<p>that expressed their interest in receiving these periodicals.</p> <ul style="list-style-type: none"> <li>Means of distribution – post, emailing, electronic subscription, delivery in person.</li> <li>The mailed material can be accompanied by an enclosed postage-paid comment/feedback form that a reader can fill in a return to the Project’s specified address.</li> </ul>	<ul style="list-style-type: none"> <li>Nigeria Customs Agents (ANCLA).</li> <li>Vehicle Importers and Manufacturers: Association of Motor Dealers of Nigeria (AMDON)</li> <li>Taxpayers Association of Nigeria</li> </ul>		
Printed advertisements in the media	Inserts, announcements, press releases, short articles or feature stories in the printed media – newspapers and magazines	<p>Notification of forthcoming public events or commencement of specific Project activities.</p> <p>General description of the Program and its benefits to the stakeholders.</p>	<ul style="list-style-type: none"> <li>Placement of paid information in local, regional and national printed media, including those intended for general reader and specialised audience.</li> <li>Arrange for outdoor advertising.</li> </ul>	<ul style="list-style-type: none"> <li>General Public</li> </ul>	At start of specific activities	Communication Officer and social risk management officer
Radio or television entries	Short radio programmes, video materials or documentary broadcast on TV.	<p>Description of the Program, Program development update and processes.</p> <p>Advance announcement of</p>	<ul style="list-style-type: none"> <li>Collaboration with media producers that operate in the region and can reach local audiences.</li> <li>Documentary campaign at national and state stations</li> </ul>	<ul style="list-style-type: none"> <li>Taxpayers, General Public</li> </ul>	10 minutes weekly updates	Communication Officer

Method / Tool	Description and Use	Contents	Dissemination Method	Target Stakeholders	Frequency	Responsible
		the forthcoming public events or commencement of specific Program activities.	<p>on impact and success story in local communities</p> <ul style="list-style-type: none"> <li>Production of musical sting for to be used in sponsored radio programmes</li> </ul>			
Visual presentations	Visually convey Project information to affected communities and other interested audiences.	<p>Description of the Project activities, processes and timeline.</p> <p>Updates on Project development.</p>	<ul style="list-style-type: none"> <li>Presentations are widely used as part of the public hearings and other consultation events with various stakeholders.</li> <li>Video simulation</li> <li>animations</li> </ul>	<ul style="list-style-type: none"> <li>Federal Ministry of Finance, Budget and National Planning</li> <li>Office of the Account-General</li> <li>Office of the Auditor-General</li> <li>State Internal Revenue Service Agencies</li> </ul>	As needed	Communication Officer and social risk management officer
Notice boards	Displays of printed information on notice boards in public places.	Advance announcements of the forthcoming public events, commencement of specific Project activities, or changes to the scheduled process.	Printed announcements and notifications are placed in visible and easily accessible places frequented by the local public, including libraries, village cultural centres, post offices, shop, local administrations.	<ul style="list-style-type: none"> <li>General Public</li> </ul>	Regularly	Communication Officer
<b>Information Feedback</b>						
Information repositories accompanied	Placement of Project-related information and printed materials in dedicated/designated	Various ARMOR-related materials and documentations.	Deposition of materials in publicly available places (offices of local NGOs, local administrations, libraries) for the duration of a disclosure	<ul style="list-style-type: none"> <li>All projected affected parties</li> </ul>	Weekly update	Communication Officer and social risk management officer

Method / Tool	Description and Use	Contents	Dissemination Method	Target Stakeholders	Frequency	Responsible
by a feedback mechanism	locations that also provide visitors and readers with an opportunity to leave their comments in a feedback register.		period or permanently. Audience are also given free access to a register of comments and suggestions.			
Dedicated telephone line (hotline)(toll free)	Setting up a designated and manned telephone line that can be used by the public to obtain information, make enquiries, or provide feedback on the Project. Initially, telephone numbers of Project's specialised staff can be shared with the public, particularly staff involved in stakeholder engagement, public relations, social and environmental protection.	Any issues that are of interest or concern to the direct project beneficiaries and other stakeholders.	Telephone numbers are specified on the printed materials distributed to Project stakeholders and are mentioned during public meetings. Project's designated staff should be assigned to answer and respond to the calls, and to direct callers to specialist experts or to offer a call-back if a question requires detailed consideration.	<ul style="list-style-type: none"> <li>▪ General Public</li> <li>▪ Advocacy groups and Civil Society Organisations</li> </ul>	Available all through the project cycle	Communication Officer and social risk management officer
Internet/Digital Media	Launch of Project website to promote various information and updates on the overall Project, impact assessment and impact	Information about Project operator and shareholders, Project development updates, employment and	A link to the Project website should be specified on the printed materials distributed to stakeholders. Other on-line based platforms can also be used, such as	<ul style="list-style-type: none"> <li>▪ General Public</li> <li>▪ Advocacy groups and Civil Society Organisations</li> </ul>	Available all through the project cycle	Communication Officer

Method / Tool	Description and Use	Contents	Dissemination Method	Target Stakeholders	Frequency	Responsible
	<p>management process, procurement, employment opportunities, as well as on Project's engagement activities with the public.</p> <p>Website should have a built-in feature that allows viewers to leave comments or ask questions about the Project.</p> <p>Website should be available in English</p>	<p>procurement, environmental and social aspects.</p>	<p>web-conferencing, webinar presentations, web-based meetings, Internet surveys/polls etc.</p> <p>Limitation: Not all parties/stakeholders have access to the internet, especially in the remote areas and in communities.</p>			
Surveys, Interviews and Questionnaires	<p>The use of public opinion surveys, interviews and questionnaires to obtain stakeholder views and to complement the statutory process of public hearings.</p>	<p>Description of the proposed Project and related processes.</p> <p>Questions targeting stakeholder perception of the Project, associated impacts and benefits, concerns and suggestions.</p>	<p>Soliciting participation in surveys/interviews with specific stakeholder groups.</p> <p>Administering questionnaires as part of the household visits.</p>	Taxpayers, General Public		Communication Officer and social risk management officer
Feedback & Suggestion Box	<p>A suggestion box can be used to encourage residents</p>	<p>Any questions, queries or concerns,</p>	<p>Appropriate location for a suggestion box should be selected in a safe public place</p>	Taxpayers, General Public		Social risk management officer



Method / Tool	Description and Use	Contents	Dissemination Method	Target Stakeholders	Frequency	Responsible
	<p>in the affected communities to leave written feedback and comments about the Project.</p> <p>Contents of the suggestion box should be checked by designated Project staff on a regular basis to ensure timely collection of input and response/action, as necessary.</p>	<p>especially for stakeholders that may have a difficulty expressing their views and issues during public meetings.</p>	<p>to make it readily accessible for the stakeholders.</p> <p>Information about the availability of the suggestion box should be communicated as part of Project's regular interaction with local stakeholders.</p>			
<b>Consultation &amp; Participation</b>						
Public hearings	<p>Project representatives, the affected public, authorities, regulatory bodies and other stakeholders for detailed discussion on a specific activity or facility that is planned by the Project and which is subject to the statutory expert review.</p>	<p>Detailed information on the activity and/or facility in question, including a presentation and an interactive Questions &amp; Answers session with the audience.</p>	<ul style="list-style-type: none"> <li>▪ Wide and prior announcement of the public hearing and the relevant details, including notifications in local, regional and national mass media.</li> <li>▪ Targeted invitations are sent out to stakeholders.</li> <li>▪ Public disclosure of Project materials and associated impact assessment documentation in advance of the hearing.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Federal Ministry of Finance, Budget and National Planning</li> <li>▪ Office of the Account-General</li> <li>▪ Office of the Auditor-General</li> <li>▪ State Internal Revenue Service Agencies</li> <li>▪ Organised Labour (Nigeria Labour Congress &amp; Trade Union Congress)</li> <li>▪ Association of Licensed</li> </ul>	<ul style="list-style-type: none"> <li>▪ On a need basis</li> </ul>	<p>Communication Officer</p>

Method / Tool	Description and Use	Contents	Dissemination Method	Target Stakeholders	Frequency	Responsible
			<ul style="list-style-type: none"> <li>Viewers/readers of the materials are also given free access to a register of comments and suggestions that is made available during the disclosure period.</li> </ul>	<ul style="list-style-type: none"> <li>Telecom Operators of Nigeria</li> <li>Committee of Bankers</li> <li>Manufacturer's Association of Nigeria</li> <li>Importers: Association of Nigeria Customs Agents (ANCLA).</li> <li>Vehicle Importers and Manufacturers: Association of Motor Dealers of Nigeria (AMDON)</li> <li>Taxpayers Association of Nigeria</li> <li></li> </ul>		
Focus Group Discussions and Round Table Workshops	Used to facilitate discussion on Project's specific issues that merit collective examination with various groups of stakeholders.	Project's specific activities and plans, processes that require detailed discussion with affected stakeholders.	Announcements of the Forthcoming meetings are widely circulated to participants in advance. Targeted invitations are sent out to stakeholders.	<ul style="list-style-type: none"> <li>Federal Ministry of Finance, Budget and National Planning</li> <li>Office of the Account-General</li> <li>Office of the Auditor-General</li> <li>State Internal Revenue Service Agencies</li> <li>Organised Labour (Nigeria)</li> </ul>	<ul style="list-style-type: none"> <li>On a need basis</li> </ul>	Communication Officer and social risk management officer

Method / Tool	Description and Use	Contents	Dissemination Method	Target Stakeholders	Frequency	Responsible
				Labour Congress & Trade Union Congress) <ul style="list-style-type: none"> <li>▪ Manufacturer’s Association of Nigeria</li> <li>▪ Importers: Association of Nigeria Customs Agents (ANCLA).</li> <li>▪ Vehicle Importers and Manufacturers: Association of Motor Dealers of Nigeria (AMDON)</li> <li>▪ Taxpayers Association of Nigeria</li> </ul>		

#### 4.4. Consultation with Stakeholders

When consultation takes place, it should be after an extensive period of preparation, as outlined in the previous stages, and should exhibit the following characteristics.

- 1. Representative:** it is important that those involved in the consultation process are as representative as practicable of the full range of stakeholders affected by the ARMOR Program actions, to ensure that the Program can build as meaningful relations as possible (see Section 4.5). While it may be easier to engage with the most sympathetic, organised, vocal or powerful stakeholders, consulting with minority organisations or those who are less vocal or powerful, can help to produce more representative, accurate and appropriate conclusions regarding stakeholders' issues and mechanisms to address those issues, thus allowing the Program to respond to stakeholders more effectively and successfully. Winning the support of one or two 'big' stakeholders does not necessarily indicate that meaningful engagement has been achieved; not all community or environmental groups (for example) have the same view of or priority for an issue.
- 2. Responsive:** by providing information, analysis and proposals that respond directly to stakeholder expectations and interests already identified through the preparation phases i.e. be stakeholder driven and focused, rather than responding to internal objectives and activities of the business, or being shaped by your organisation's organisational behaviour
- 3. Context focused:** by making available information and analysis that is contextualised so that stakeholders can gain a detailed, holistic and complete picture of the ARMOR Program and organisational motivations, culture and behaviour, and assess the relevance of each of these to the ultimately observed organisation's action with respect to the CARE Program
- 4. Complete:** by providing appropriate background information together with the historical or analytical basis to certain decisions, thus allowing stakeholders to draw a 'fair and reasonable' conclusion as to why the organisation responded in a particular way to an issue. An efficient internal knowledge management system will help collate and provide this information.
- 5. Realistic:** in the 'negotiation' process with stakeholders there may be an inevitable trade off expectations, needs and objectives, where both parties recognise that they may not ultimately achieve everything they had originally set out to accomplish. Nevertheless, this trade off in itself can be extremely positive to the overall engagement process, allowing trust to be strengthened as each side demonstrates that they can be moderate and realistic, ahead of a significant commitment in time and resources being made. As part of this process, ensure there is accurate representation of the intentions of the ARMOR Program and implementing organisation, providing clarity on expectations of the 'negotiation' i.e. what is on the table for discussion and what is not.

#### 4.5 Disclosure and Participation Plan

Information disclosure is an important activity not just as a form of engagement but for also enabling the other engagement activities to be undertaken in an informed and participatory manner. This section outlines the process to be followed for the disclosure and participation as part of the ARMOR Project implementation.

##### 4.5.1 Disclosure Mechanism

The process of information disclosure can be undertaken in two ways: either voluntary disclosure or disclosure as part of the regulatory requirements (EIA requirements, public hearing). While regulatory disclosure involves the provisioning of information as required by

the authorities and agencies involved in the project, voluntary disclosure refers to the process of disclosing information to the various stakeholders in a voluntary manner.

Both forms of disclosure allow for trust to be built amongst the stakeholders through the sharing of information, and allows for more constructive participation in the other processes of consultation and resolution of grievances due to availability of accurate and timely information.

#### **4.5.2 Process for Disclosure of Information**

As a standard practice, this SEP in English will be released for public review for the period of 21 days in accordance with Nigerian Regulatory Frameworks. Distribution of the disclosure materials will be done by making them available at venues and locations convenient for the stakeholders and places to which the public have unhindered access. Free printed copies of the SEP in English will be made accessible for the public at the following locations:

- Federal Ministry of Finance, (FMF).
- ARMOR Program Coordinating Unit (in the Technical Services Directorate )
- Federal Inland Revenue Service
- Nigeria Customs Service
- The EA Department of the Federal Ministry of Environment; and
- Other designated public locations to ensure wide dissemination of the materials.

Electronic copies of the SEP will be placed on the website of the Bank and each implementing agencies. This will allow stakeholders with access to Internet to view information about the planned development and to initiate their involvement in the public consultation process. The website will be equipped with an online feedback feature that will enable readers to leave their comments in relation to the disclosed materials.

The mechanisms which will be used for facilitating input from stakeholders will include Public Hearing, Focus Group Discussions, Round Table Workshops and strategically placed suggestion boxes.

#### **4.6 Timetable for Disclosure**

The disclosure process associated with the release of project E&S appraisal documentation, as well as the accompanying SEP will be implemented within the following timeframe:

- Placement of the SEP in public domain – Dates to be confirmed by ARMOR Implementing Agencies
- 21-day disclosure period – Dates to be confirmed by ARMOR Implementing Agencies
- Public consultation meetings with project stakeholders to discuss feedbacks and perceptions about the program – Dates to be confirmed by ARMOR Implementing Agencies
- Addressing stakeholder feedback received on the entire disclosure package – Dates to be confirmed by ARMOR Implementing Agencies.

The SEP will remain in the public domain for the entire period of project development and will be updated on a regular basis as the project progresses through its various phases, in order to ensure timely identification of any new stakeholders and interested parties and their involvement in the process of collaboration with the project. The methods of engagement will

also be revised periodically to maintain their effectiveness and relevance to the project's evolving environment.

The outline presented in the table below summarizes the main stakeholders of the project, types of information to be shared with stakeholder groups, as well as specific means of communication and methods of notification. Table 4.2 below provides a description of stakeholder engagement and disclosure methods recommended to be implemented during stakeholder engagement process.

**Table 4.2: Stakeholder Engagement and Disclosure Methods**

Stakeholder Group	Project Information Shared	Means of communication/ disclosure
<ul style="list-style-type: none"> <li>Affected Parties</li> </ul>	<ul style="list-style-type: none"> <li>Stakeholder Engagement Plan.</li> <li>Public Grievance Procedure.</li> <li>Regular updates on Project development.</li> </ul>	<ul style="list-style-type: none"> <li>Public notices.</li> <li>Electronic publications and press releases on the Project website.</li> <li>Dissemination of hard copies at designated public locations.</li> <li>Press releases in the local media.</li> <li>Consultation meetings.</li> <li>Information leaflets and brochures.</li> <li>Separate focus group meetings with vulnerable groups, as appropriate.</li> </ul>
<ul style="list-style-type: none"> <li>Non-governmental Organizations</li> </ul>	<ul style="list-style-type: none"> <li>Stakeholder Engagement Plan.</li> <li>Public Grievance Procedure.</li> <li>Regular updates on Project development.</li> </ul>	<ul style="list-style-type: none"> <li>Public notices.</li> <li>Electronic publications and press releases on the project website.</li> <li>Dissemination of hard copies at designated public locations.</li> <li>Press releases in the local media.</li> <li>Consultation meetings.</li> <li>Information leaflets and brochures.</li> </ul>
<ul style="list-style-type: none"> <li>Ministries, Departments and Agencies</li> </ul>	<ul style="list-style-type: none"> <li>Stakeholder Engagement Plan.</li> <li>Regular updates on Project development.</li> <li>Additional types of Project's information if required for the purposes of regulation and permitting.</li> </ul>	<ul style="list-style-type: none"> <li>Dissemination of hard copies of the ESSA package, and SEP at municipal administrations.</li> <li>Project status reports.</li> <li>Meetings and round tables.</li> </ul>
<ul style="list-style-type: none"> <li>Implementing Agencies</li> </ul>	<ul style="list-style-type: none"> <li>Stakeholder Engagement Plan.</li> <li>Regular updates on Project development.</li> <li>Additional types of Project's information if</li> </ul>	<ul style="list-style-type: none"> <li>Public Notices</li> <li>Consultation Meetings</li> <li>Information leaflets and brochures.</li> </ul>

Stakeholder Group	Project Information Shared	Means of communication/ disclosure
	required for the purposes of implementation and timeline.	
<ul style="list-style-type: none"> <li>Contractors and Consultants engaged under ARMOR</li> </ul>	<ul style="list-style-type: none"> <li>Stakeholder Engagement Plan.</li> <li>Public Grievance Procedure.</li> <li>Updates on Project development and tender/procurement announcements.</li> </ul>	<ul style="list-style-type: none"> <li>Electronic publications and press releases on the Project website.</li> <li>Information leaflets and brochures.</li> <li>Procurement notifications.</li> </ul>

#### 4.7 Public Consultations and Stakeholder Engagement under COVID-19 and other Public Health Emergencies

When the risks of COVID-19 place constraints on conducting public meetings, stakeholder consultation and engagement activities should be designed to be fit for purpose to ensure effective and meaningful consultations to meet project and stakeholder needs. The PCU shall:

- Review the country COVID-19 situation in the project and government restrictions put in place by the to contain virus spread.
- Ensure that all prevention measures required by country guidelines are available during engagement events. This will include the use of nose masks, physical distancing between persons, availability of handwashing stations and hand sanitizers.
- Consider the associated potential risks of virus transmission in conducting various engagement activities.
- Be sure that any stakeholder engagement events be preceded with the articulating good hygienic practices.
- Avoid public gatherings including community meetings and minimize direct interaction between project agencies and potential project beneficiaries and affected people.
- If smaller meetings are permitted, conduct consultations in small-group settings such as focus group meetings. If not permitted, make reasonable efforts to conduct meetings through online channels including WebEx, Zoom and Skype.
- Employ traditional channels of communications (TV, newspaper, radio, dedicated phone-lines, and mail) when stakeholders to do not have access to online channels.
- Where possible and appropriate, create dedicated online platforms and chat groups appropriate for the purpose, based on the type and category of stakeholders.
- An appropriate approach to conducting stakeholder engagement can be developed in most contexts and situations. However, in situations where none of the above means of communication are considered adequate for required consultations with stakeholders, the team should discuss with the PMU whether the project activity can be rescheduled to a later time, when meaningful stakeholder engagement is possible.
- Employ online communication tools to design virtual workshops in situations where large meetings and workshops are essential, given the preparatory stage of the project. In low ICT capacity situations, audio meetings can be effective tools.
- Disseminate information through digital platform like Facebook, Twitter, WhatsApp groups, websites, and traditional means of communications.

- Each of the proposed channels of engagement should clearly specify how feedback and suggestions can be provided by stakeholders.
- Where direct engagement with project affected people or beneficiaries is necessary, the PCU will identify channels for direct communication with each affected household via a context specific combination of email messages, mail, online platforms, and dedicated phone lines.
- In situations where it is determined that meaningful consultations that are critical to the conduct of a specific project activity cannot be conducted in spite of all reasonable efforts on the part of the client supported by the Bank, the task team should discuss with the client whether the proposed project activities can be postponed by a few weeks in view of the virus spread risks.



## CHAPTER 5: RESOURCES AND RESPONSIBILITIES

### 5.1 Introduction

In this sub-section the proposed organizational structure and management functions for the stakeholder engagement function at ARMOR are described. The management, coordination and implementation of the SEP and its integral tasks will be the responsibility of dedicated team members within participating state PIU and local sub-contractor and consultants.

The roles and responsibilities of the organizations are presented below in Table 5.1. The Project Implementation Unit (PIU) will be responsible for the preparation and physical implementation of the ARMOR Programme.

Table 5.1: Organizational Roles and Responsibilities

Role	Responsibility / Accountability
<b>Program Coordinator</b> <i>(with in TSD under the PSF office)</i>	<ul style="list-style-type: none"> <li>• Ensure proper implementation and follow up of the SEP.</li> <li>• Ensure that relevant employees of participating agencies implementing ARMOR activities are informed and trained on the SEP.</li> <li>• Ensure the ARMOR Public Engagement and Communications team reports on time and with the expected and agreed points.</li> <li>• Provide resources to ensure that interests of stakeholders are represented and taken into consideration during implementation of activities</li> </ul>
<b>Contractors and Consultants</b>	<ul style="list-style-type: none"> <li>• Ensure that employees and subcontractor and consultants have in their contracts a stakeholder engagement/community relations management clause and they are aware and trained on the SEP.</li> <li>• Coordinate required SEP support and trainings for staff</li> </ul>
<b><u>Social Manager/Public Liaison Officer (PLO)</u></b>	<p>Neutral individual who should be proven not to have a personal interest in a particular outcome.</p> <p>As the primary interface between the Project and stakeholders, the Social Manager/CLO will:</p> <ul style="list-style-type: none"> <li>• Lead the SEP from the sponsor perspective and coordinate the results and actions to be taken with the ARMOR PCU</li> <li>• Review the SEP viability with the technical leads of all ARMOR activities.</li> <li>• Lead day-to-day implementation of the SEP and Grievance Mechanism, including proactively maintaining regular contact with affected parties through regular meetings to monitor opinions and provide updates on Project activities, and ensuring communication with vulnerable groups.</li> <li>• Produce stakeholder engagement monitoring reports and submit to Programme Coordinator.</li> <li>• Supervise/monitor and coordinate activities with the CLO to ensure that staff and all sub-contractor and consultants comply with the SEP.</li> <li>• Manage the day-to-day working, utilization, implementation of SEP by all parties engaged on the Program.</li> </ul>
<b>Contracted employees</b>	<ul style="list-style-type: none"> <li>• Comply with requirements stated under this document - Non-compliance will be treated as a disciplinary matter.</li> <li>• Provide assistance if needed to ensure compliance with this plan.</li> </ul>

	<ul style="list-style-type: none"> <li>• Perform assigned tasks towards meeting SEP objectives.</li> <li>• Communicate concerns, questions or views to their supervisor or the CLO compliance or implementation of the SEP.</li> <li>• Provide data related to SEP performance/monitoring as required.</li> </ul>
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In order to advance the ARMOR Program and ensure availability of resources, the PCU will work collaboratively with relevant departments and units within Implementing agencies such as (i) Purchasing, (ii) Finance, (iii) Customer Services, (iv) Technical Services Department, (v) Tender Committee, (vi) and Public Affairs Department on a needed basis.

The roles and responsibilities, their interest and potential influence, and the internal coordination and communication arrangements are summarised in the table below below:

**Table 5.2: Resources facilitation**

Departments	Role	Interest	Influence	Coordination	Frequency
Purchasing	Coordinate overall procurement under the program and prepare and revise Procurement Plans as needed	High	High	Hold meetings to update procurement plans and review delivery timelines that have high project risk impact	Regularly (quarterly)
Finance	Account for the deposits and withdrawals of project funds with financial institution(s) perform the audits and provide financial reports in accordance with the World Bank rules and guidelines	High	High	Hold meetings to evaluate project financial performance	Regularly (quarterly)
Public Affairs	Work with the Social Officer to conduct stakeholder engagement and project disclosure and outreach activities	High	Low	Hold meetings to review and update stakeholder engagement plan	Regularly
Tender Committee	Ensure timely approval of procurement processes and	High	High	Provide updates on project progress through reports and meetings to discuss project risks that need their intervention	Regularly

### 5.1.2 External Resources

In case the internal resources at the project appear to be insufficient, the project will also consider engaging a reputed third party in the form of the organization familiar with the sector. The third-party organisation (Consultant or NGO) would then not only serve as a link between the ARMOR project and the community but as a third party in the implementation of the SEP and GRM.

### 5.1.3 Training

The project will, from time to time assess the adequacy and capacity of the PIU team members in terms of their understanding of the SEP and GRM put in place for the project and the principles governing the same. Provisions for refresher trainings will be put in place.

All parties involved on the SEP will attend a workshop that will orient everyone about the Project and appraise all individuals of responsibilities and reporting structures.

### 5.1.4 Financial Resources

The project will ensure that the budget formulated for the purpose of the stakeholder engagement process and grievance redress is sufficient to meet the expenses of the same. In case of grievances requiring monetary compensation, the amount for the same will be provided through the dedicated escrow account set up for the project.

### 5.1.5 Budget

The Project Implementation Unit has an adequate standing budget allocated towards the Stakeholder Engagement Program. This is a budget that, as at when necessary, will be supplemented and/or increased by other budgets related to the activities required for the SEP. Once the project has been finalised, a detailed budget for the implementation of this SEP will be provided and this will be included in the updated SEP. Financing of the activities described in the SEP will be provided from the IPF component of ARMOR. All eligible activities will be covered by items 3 and 4 of the indicative resource envelopes of the IPF described in Table 1.1.

An indicative budget for the implementation of this SEP is placed in Table 5.3 below.

**Table 5.3: Proposed Budget line items and estimated costs for SEP Implementation by participating agencies.**

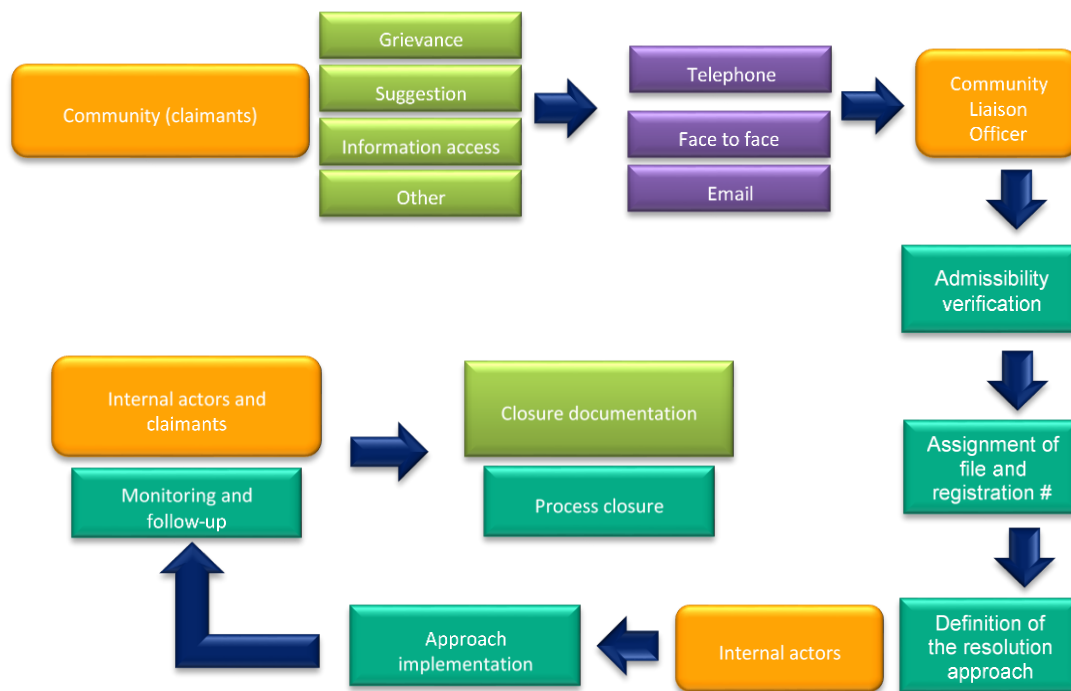
Item	Expected Participants	Frequency	Estimated unit cost	Total (US\$)
TA for Development of Strategic Communication Package	-	1	80,000	80,000
Training of Communication Managers in Implementation Agencies for implementation of SEP and Strategic Communication Priorities		2	80,000	160,000
Support for acquisition of implementing agencies on stakeholder management			Lump Sum	80,000
Town Hall Meetings in six geopolitical zones	1500	6	Lump sum	200,000
Monthly virtual online meetings/ internet with project stakeholders	1000	12	Lump Sum	2,000
2-Day Stakeholders retreat for Affected Parties	250	2	75,000	150,000
Subsidiary staffing of the corporate communications unit in PCU (Salary)	1	12		50,000

National Stakeholder consultative Forum	250	1	70,000	70,000
Production of National Jingles for Television and Radio		2	15,000	30,000
Production of Newsletter				15,000
Programme information kit				10,000
Monthly Sponsored radio Programme			Airtime negotiation	50,000
Toll free number (2 year subscription and maintenance)		Lump sum		50,000
<b>TOTAL</b>				<b>947,000</b>

## CHAPTER 6: GRIEVANCE MANAGEMENT

In compliance with applicable local and national laws and essentially the World Bank's ESS10, a project-specific mechanism is being set up to handle complaints and issues. This process has been specially designed to collect, collate, review and redress stakeholders' concerns, complaints and grievances. This process will be carried out using dedicated communication materials (specifically, a GRM brochure or pamphlet) which will be developed to help stakeholders become familiar with the grievance redress channels and procedures as indicated in figure 6.1.

Locked suggestion/complaint boxes will be posted in each implementing agency and participating communities as relevant, and they will maintain a grievance register in order to capture and track grievances from submission to resolution and communication with complainants. Project website (and that of the implementing agencies) will include clear information on how feedback, questions, comments, concerns and grievances can be submitted by any stakeholder. It will also provide information on the way grievances will be handled, both in terms of process and deadlines.



**Figure 6.1:** Grievance Mechanism flowchart

### 6.1 Grievance Redress Mechanism (GRM)

Project-affected-people and any other stakeholders may submit comments or complaints at any time by using the project's Grievance Redress Mechanism (GRM). The overall objectives of the GRM are to:

- Provide a transparent process for timely identification and resolution of issues affecting the project and people, including issues related to specifics in program components.
- Strengthen accountability to beneficiaries, including project affected people.

The GRM will be accessible to all external project stakeholders, including affected people, community members, civil society, media, and other interested parties. Stakeholders can use the GRM to submit complaints, feedback, queries, suggestions, or even compliments related to the overall management and implementation of the program as it affects them. The GRM is intended to address issues and complaints in an efficient, timely, and cost-effective manner. The initial effort to resolve grievances to the complainant's satisfaction will be undertaken by the participating section / unit of each implementing agency. If the unit is not successful in resolving the grievance, the grievance would be escalated to the implementing agency's grievance unit and if unsuccessful at this stage, the grievance will be escalated to the ARMOR PIU at the Federal level. All grievance that cannot be resolved at that level shall be allowed to go to the court of law.

## 6.2 Grievance Mechanism Framework

Information about the GM will be publicized as part of the initial program consultations and disclosure in all the participating agencies. Brochures will be distributed during consultations and public meetings, and posters will be displayed in public places such as in government offices, project implementation unit offices, notice boards available to strategic stakeholders, etc. Information about the GRM will also be posted online at the implementing agencies' websites.

The overall grievance resolution framework will include six steps described below. The six steps demonstrate a typical grievance resolution process.

- **Step 1: Uptake.** Project stakeholders will be able to provide feedback and report complaints through several channels such as filling up grievance forms, reporting grievances to implementing agencies, submitting grievance via email address made available by the implementing units and via the implementing institutions' websites collection boxes stipulated for the grievance uptake.
- **Step 2: Sorting and processing.** Each unit / department of the implementing institutions will conduct a prompt sorting and processing of all grievances. The processing will involve the internal escalation process to specific desks to review, resolve and respond to grievances raised.
- **Step 3: Acknowledgement and follow-up.** Within seven (7) days of the date a complaint is submitted, the responsible person within the unit will communicate with the complainant and provide information on the likely course of action and the anticipated timeframe for resolution of the complaint. The information provided to complainant would also include, if required, the likely procedure if complaints had to be escalated outside the unit and the estimated timeline for each stage.
- **Step 4: Verification, investigation and action.** This step involves gathering information about the grievance to determine the facts surrounding the issue and verifying the complaint's validity, and then developing a proposed resolution. It is expected that many or most grievances would be resolved at this stage. All activities taken during this and the other steps will be fully documented, and any resolution logged in the register.

**Step 5: Monitoring and evaluation.** Monitoring refers to the process of tracking grievances and assessing the progression toward resolution. Each implementing agency would develop and maintaining a grievance register and maintain records

of all steps taken to resolve grievances or otherwise respond to feedback and questions.

**Step 6: Providing Feedback.** This step involves informing those who have raised complaints, concerns or grievances the resolutions to the issues they have raised. Whenever possible, complainants should be informed of the proposed resolution in person, which gives them the opportunity ask follow-up questions which could be answered on the spot for total resolve. If the complainant is not satisfied with the resolution, he or she will be informed of further options, which would include pursuing remedies through the World Bank, as described below, or through a court of competent jurisdiction.

### **6.3 ARMOR Grievance Escalation Process**

#### *GRM Stage One - Specific Implementing Department Level Resolution*

This stage represents the grievances collection points by specific units of the implementing agencies. As stated in the six steps framework above, this stage would involve the uptake; collation, sorting and processing; acknowledgement and the resolve as described in stage 4 – verification, investigation and action. All implementing agencies would attempt a full resolve of grievances at this stage as much as practical. A typical example of this stage process is each grievance committee at each unit of the implementing agency activating steps 1 to 4 as stated above to respond to all grievances raised to the institution. The grievance committee at each unit of implementing agencies would deploy all effort as much as practical at this stage to ensure all grievances raised to it has been adequately resolved to the satisfaction of all parties involved. Should the complainant not be satisfied at stage one, the grievances shall be escalated to stage two.

#### *GRM Stage Two – Implementing Agency Level Resolution*

The central platform for receiving, sorting and assigning stage two grievance will be in the respective ARMOR Implementing Agency. Once received, sorted and processed at Implementing Agency, grievances related to different implementing agencies will be forwarded to the respective agencies. The stage two is a grievance redress platform led by the main implementing agencies. Every implementing agency would establish a grievance management unit which would deal with all the grievances escalated to it from the different units. These implementing agencies would apply the stage four as mentioned under the framework to address and resolve all grievances promptly and communicate the feedback to the complainants. Any complaints or grievances not resolved at this stage shall be escalated to the ARMOR Ombudsman.

#### *GRM Stage Three – ARMOR Ombudsman Level Resolution*

The Public Complaints commission is legally saddled with the responsibility of handling of complaints arising from the activities of government agencies and statutory corporations. The ombudsman shall be responsible for resolving all grievances escalated to it. The ombudsman shall meet regularly to review the grievance registers maintained by each implementing agency and use the same to update the grievance dashboard which shall be the compendium of all grievances raised across implementing agencies.

## 6.4 Grievance logs

Each implementing agency shall establish a grievance uptake point.

- Individual reference number
- Name of the person submitting the complaint, question, or other feedback, address and/or contact information (unless the complaint has been submitted anonymously)
- Details of the complaint, feedback, or question/her location and details of his / her complaint.
- Date of the complaint.
- Name of person assigned to deal with the complaint (acknowledge to the complainant, investigate, propose resolutions, etc.)
- Details of proposed resolution, including person(s) who will be responsible for authorizing and implementing any corrective actions that are part of the proposed resolution.
- Date when proposed resolution was communicated to the complainant (unless anonymous).
- Date when the complainant acknowledged, in writing if possible, being informed of the proposed resolution.
- Details of whether the complainant was satisfied with the resolution, and whether the complaint can be closed out.
- If necessary, details of escalation procedure
- Date when the resolution is implemented (if any).

Grievances will be prioritized according to their severity and complexity level. Table 6.2 shows the priority levels that will be applied:



Table 6.1: Grievance priority classification

Priority Level	Description	Examples
High	Concern, claim or grievance involving stakeholders of high priority, and: <ul style="list-style-type: none"> <li>• Reports a breach to human rights.</li> <li>• Relates to a legal non-compliance.</li> <li>• Pose a short-term risk to the project continuity,</li> </ul>	<ul style="list-style-type: none"> <li>• Group complaints.</li> <li>• Issues involving third parties (e.g. social, environmental impacts);</li> </ul>
Medium	<ul style="list-style-type: none"> <li>▪ Concern, claim or grievance from stakeholders (individual or as a group) that could impact the project reputation or compromise its development at medium term.</li> </ul>	<ul style="list-style-type: none"> <li>• Individual complaints.</li> <li>• Issues involving other departments within ARMOR program</li> </ul>
Low	<ul style="list-style-type: none"> <li>• Concern, claim or grievance regarding lack of information or unclear information provided.</li> </ul>	Lack of information.

### 6.5. Monitoring and reporting on grievances

Day-to-day implementation of the GRM and reporting to the World Bank will be the responsibility of the Program Coordinator. To ensure management oversight of grievance handling, the –Federal Implementing Agency (ARMOR) will be responsible for monitoring the overall process, including verification that agreed resolutions are implemented.

### 6.6. Points of contact

Information on the project and future stakeholder engagement programs will available on the project’s website and will be posted on information boards in the respective project implementation Units

The point of contact regarding the stakeholder engagement program are as follows:

Federal Ministry of Finance

<i>Description</i>	<i>Contact details To be Determined ( add the contact details once available)</i>
Name and position	
Address:	Federal Ministry of Finance, Abuja
E-mail:	
Telephone:	To be provided

### Federal Inland Revenue Service

<i>Description</i>	
Name and position	
Address:	Federal Inland Revenue Service, Abuja
E-mail:	
Telephone:	To be provided

### Nigeria Customs Service

<i>Description</i>	<i>Contact details</i>
Name and position	
Address:	Nigeria Customs Service
E-mail:	
Telephone:	To be provided

## 6.7. Operationalization of ARMOR GRM

The requirements for effective take-off of the mechanism established for ARMOR GRM requires some key actions which are described in the table below.

Table 6.2: GRM Operationalization Activities

SN	Action	When	Responsible Person
1	Appointment of staff by Implementing Agencies	Within 3 months of Project Effectiveness	Project Coordinator
2	Establishment and Inauguration of Project Level Grievance Redress Committees	Within 6 months of Project Effectiveness	GRM focal Person (Social Specialist)
3	Kick-Off Meeting with National Ombudsman	Within 6 months of Project Effectiveness	GRM focal Person (Social Specialist)
4	Launch of Project-Specific complaints and feedback uptake channels	Within 6 months of Project Effectiveness	GRM focal Person (Social Specialist)
5	Dissemination of Information on Project Grievance Redress Procedures	Within 6 months of Project Effectiveness	GRM focal Person (Social Specialist)

## 6.8. World Bank Grievance Redress System

Communities and individuals who believe that they are adversely affected by a project supported by the World Bank may also complain directly to the Bank through the Bank's Grievance Redress Service (GRS) (<http://projects-beta.worldbank.org/en/projects->

operations/products-and-services/grievance-redress-service). A complaint may be submitted in English, or in local languages, although additional processing time will be needed for complaints that are not in English.

A complaint can be submitted to the Bank GRS through the following channels:

- By email: [grievances@worldbank.org](mailto:grievances@worldbank.org)
- By fax: +1.202.614.7313
- By mail: The World Bank, Grievance Redress Service, MSN MC10-1018, 1818 H Street Northwest, Washington, DC 20433, USA
- Through the World Bank Nigeria Country Office in Abuja: 102 Yakubu Gowon Crescent, Asokoro , Abuja

The complaint must clearly state the adverse impact(s) allegedly caused or likely to be caused by the Bank-supported project. This should be supported by available documentation and correspondence to the extent possible. The complainant may also indicate the desired outcome of the complaint. Finally, the complaint should identify the complainant(s) or assigned representative/s and provide contact details. Complaints submitted via the GRS are promptly reviewed to allow quick attention to project-related concerns.

In addition, project-affected communities and individuals may submit complaints to the World Bank's independent Inspection Panel, which will then determine whether harm occurred, or could occur, as a result of the World Bank's non-compliance with its policies and procedures. Complaints may be submitted to the Inspection Panel at any time after concerns have been brought directly to the World Bank's attention, and after Bank Management has been given an opportunity to respond. Information on how to submit complaints to the World Bank Inspection Panel may be found at [www.inspectionpanel.org](http://www.inspectionpanel.org).

## CHAPTER 7: MONITORING AND REPORTING

### 7.0 Monitoring and Reporting

The Stakeholder Engagement Plan will be periodically revised and updated as necessary in the course of the Nigeria ARMOR program implementation in order to ensure that the information presented herein is consistent and is the most recent, and that the identified stakeholders and methods of engagement remain appropriate and effective in relation to the project context and specific stages of the implementation. Any major changes to the project related activities and to its schedule will be duly reflected in the SEP. This includes regular refreshers to stakeholders about the grievance mechanism and related processes and regular Project Monitoring reports and reporting to the different stakeholders as appropriate.

#### 7.1. Reporting

Monitoring of the stakeholder engagement process allows the efficacy of the process to be evaluated. Specifically, by identifying key performance indicators that reflect the objectives of the SEP and the specific actions and timings, it is possible to both monitor and evaluate the process undertaken. Information on public engagement activities undertaken by the Project during the year may be conveyed to the stakeholders in two possible ways:

- During the engagement activities: short-term monitoring to allow for adjustments/improvements to be made during engagement; and
- Following completion of all engagement activities: review of outputs at the end of engagement to evaluate the effectiveness of the SEP as implemented.

A series of key performance indicators for each stakeholder engagement stage have been developed. Table 7.1 shows the indicators, and performance against the indicators will show successful completion of engagement tasks.

**Table 7.1: Key Performance Indicators by Project phase**

Project Phase	Key activities	Indicator
Preparatory & Planning phase for ARMOR	<ul style="list-style-type: none"> <li>▪ Preliminary Stakeholder engagement on project designs and anticipated impacts.</li> <li>▪ Notification on multi-media (posters, radio, TV, ARMOR website)</li> <li>▪ Official correspondence</li> </ul>	<ul style="list-style-type: none"> <li>▪ Stakeholder engagement reports &amp; records of meetings</li> <li>▪ Number of public hearings, consultation meetings and other public discussions/forums conducted within a reporting period (e.g., monthly, quarterly, or annually);</li> <li>▪ Frequency of public engagement activities.</li> <li>▪ Number of notifications &amp; mode of communication</li> <li>▪ Number of letters/emails sent</li> </ul>
Project Implementation	<ul style="list-style-type: none"> <li>▪ Project Notices issued.</li> <li>▪ Stakeholders Mapping</li> </ul>	<ul style="list-style-type: none"> <li>▪ Newspaper clippings, updates on the ARMOR website</li> <li>▪ Geographical coverage of public engagement activities – number of locations and communities covered by the consultation process.</li> </ul>

		<ul style="list-style-type: none"> <li>▪ Number and details of vulnerable individuals involved in consultation meetings.</li> <li>▪ Number of updated versions - at least one updated version within the project cycle</li> </ul>
	<ul style="list-style-type: none"> <li>• Recorded Grievances in the GRM</li> </ul>	<ul style="list-style-type: none"> <li>▪ Number of public grievances received within a reporting period (e.g., monthly, quarterly, or annually) and number of those resolved within the prescribed timeline;</li> <li>▪ Type of public grievances received.</li> <li>▪ All grievances addressed as per grievance procedure.</li> <li>▪ Pending grievances &amp; suggested resolutions</li> </ul>
	<ul style="list-style-type: none"> <li>▪ SEP Implementation</li> <li>▪ Public gatherings</li> </ul>	<ul style="list-style-type: none"> <li>▪ SEP Annual reports</li> <li>▪ Number of public gatherings &amp; records (topics discussed)</li> <li>▪ Number of press materials published/broadcasted in the local, regional, and national media;</li> </ul>
	<ul style="list-style-type: none"> <li>▪ Official correspondence</li> <li>▪ Information Disclosure and External Communication</li> </ul>	<ul style="list-style-type: none"> <li>▪ Number of letters/emails sent.</li> <li>▪ % of received communications being answered through the website</li> <li>▪ % of received communications being answered through the email</li> <li>▪ % of answered calls through the telephone exchange.</li> </ul>
Project Completion	<ul style="list-style-type: none"> <li>• SEP implementation Project</li> </ul>	<ul style="list-style-type: none"> <li>▪ SEP Final Report</li> </ul>

## 7.2. Stakeholder Involvement in Project Monitoring

The Involvement of Project-affected stakeholders in the monitoring process will promote transparency and support in addressing stakeholder concerns. Stakeholder participation in monitoring can also empower communities as it enables them to have a role in addressing Project-related issues that affect their lives. This, in turn, strengthens relationships between the Project and its stakeholders.

Stakeholder involvement in monitoring of this Project will include the following:

- Involvement of affected stakeholders when selecting sampling methods for any social surveys or external impact assessments, and in the analysis of results. Training will be conducted where needed to build capacities.
- Observations of monitoring and audit activities by affected parties.
- Grievance follow-up meetings and calls with affected stakeholders.

## 7.3. Ongoing Reporting to Stakeholders

ARMOR will produce reports for use by Project stakeholders at stipulated intervals and through specified mechanisms. Reports from various departments will be reviewed and appropriate

information presented in synthesized reports to various stakeholders. The modes of reporting shall be as outlined below:

Table 0.2: Outline of Reports to Stakeholders

Report	Content	Stakeholder	Frequency
Technical reports (Financial, M&E, Communications)	Technical Evaluation of the Programmes status	Regulatory authorities	At agreed timeline
Progress Update Reports and Annual report	<ul style="list-style-type: none"> <li>• Project development activities,</li> <li>• challenges and opportunities,</li> <li>• local workers hiring status</li> </ul>	Federal and State Implementing Agencies World Bank	Quarterly and other agreed timeline
Media release	Main Project milestones	Local media (and national media as appropriate)	At agreed timeline

#### 7.4. Training

ARMOR Implementing agencies will arrange community & stakeholder engagement overview, principles, tools and goals training associated with the implementation of this SEP that will be provided to the members of staff who, due to their professional duties, may be involved in interactions with the external public, as well as to the senior management. Specialized training will also be provided to the staff appointed to deal with stakeholder grievances as per the Publicized Project Grievance Procedure. Proposed training outline is indicated in annex 2. Project contractor and consultants and selected representatives will also receive necessary instructions for the Grievance Procedure.

## **ANNEX 1: PROPOSED TRAINING OUTLINE**

### **Community & Stakeholder Engagement Overview**

- Setting the scene – change, conflict and community/stakeholder engagement
- The links between change and conflict
- The role of community/stakeholder engagement in managing conflict
- A brief history of community/stakeholder engagement processes on existing project or participating state
- Politics and the roles of community/stakeholder engagement
- Changing emphasis in policy development – Accountability, transparency and involvement of social licence to operate
- Increasing stakeholder consultation expectations

### **Community Engagement Principles**

- Levels and principles of community/stakeholder engagement
- The importance of early identification of the purpose and function of community/stakeholder engagement
- Different levels of community/stakeholder engagement – ranging from information to participation to partnership
- Is there a difference between community engagement and stakeholder engagement?

### **Overview & Introduction**

- Current skills inventory for community/stakeholder engagement
- Good and bad experiences of community/stakeholder engagement
- Identification of current community/stakeholder engagement process focus areas.

### **Practical Case Examinations**

- At the beginning of the course, participants will put forward examples from their own work situations as possible case studies.
- Participants will be able to choose to work on their own consultation plan relevant to their project or participate in group selected most applicable case studies to work through using a practical set of principles and approaches for stakeholder engagement and the tools they have gained through the course.

### **Effective community engagement**

- The community engagement approach framework – an overview
- How the framework provides a structure for planning
- The links between different sections of the framework
- How to use the framework in the work situation
- stakeholder engagement strategy
- Create a human rights-based model of stakeholder consultation underpinned by community engagement international best practice and regulatory compliance

### **Engagement Levels, Goals & Communication Levels**

- What type of engagement is needed? – the process of making decisions depending on your desired outcomes?
- Clarifying what is to be achieved by community/stakeholder engagement – intra-organizational consultation.
- Ensuring that the community/stakeholder engagement goals are clearly articulated.
- Working up and down within in an organization to ensure agreement on these goals

### **Risk Assessments & Conflict Management**

- Assessing risks and benefits
- Identifying different risk categories
- Likelihood of conflict in the absence of community/stakeholder engagement
- Possible impact of conflict
- Assessment of likelihood of conflict arising during community/stakeholder engagement
- Use of a Risk Assessment Tool for community/stakeholder engagement
- Managing risks – which risks can be avoided, and which must be managed.
- Planning the community/stakeholder engagement process to avoid unnecessary conflict.
- Where conflict is inevitable, how to ensure it is managed to achieve the most useful outcomes.

### **Stakeholder Management and consultation**

- Develop, plan, implement, review and benchmark stakeholder and community engagement programs.
- Tailor engagement approaches to respond to diversity and mitigating emerging conflict.
- Case study examples will be discussed, based on real life community/stakeholder engagement processes.

### **Resource Allocation & Budgeting**

- A standardized budget will be customized for the needs of individual participants and the organizational budgets. It will include all the line items for
  - consideration in a community/ stakeholder engagement process
  - Identifying social investment strategy opportunities which enhance community relationships.
  - Influencing organizational stakeholder consultation change

### **Putting it all Together & Communication Tools**

- Communicating clearly – key points
- Communicating via different media – visual, verbal, written
- Using different tools – pamphlets, papers, internet, email, fax, face to face
- What not to do – examples of bad communication and what effect that has on recipients



- Building skills in working with a diversity of people and groups
- When and how to employ professionals/consultants

**Review**

- Review – identification of key learning points for each individual participant
- What will this mean for your first week back at work?
- What strategies will you use to influence organizational stakeholder consultation change?

## ANNEX 2: RECORDS OF STAKEHOLDER CONSULTATION HELD ON ENVIRONMENTAL AND SOCIAL INSTRUMENTS FOR ARMOR-IPF

### Meeting Details

<b>Date</b>	5 <sup>th</sup> August, 2022
<b>Time</b>	10:30am – 12.03pm
<b>Meeting Attendance Format</b>	Hybrid
<b>Venue</b>	Main Auditorium of Federal Ministry of Finance Headquarters, Abuja.
<b>Attendance</b>	<i>Male = 34</i> <i>Female = 12</i> <i>Total = 46</i>
<b>Stakeholders in Attendance</b>	Ministries, Departments & Agencies 7. Federal Ministry of Finance 8. Budget Office 9. Federal Inland Revenue Service 10. Nigerian Upstream Petroleum Regulatory Commission 11. Federal Ministry of Environment 12. Federal Ministry of Women Affairs Civil Society Organisations 4. Connected Development 5. BudGIT Foundation 6. New Initiative for Social Development World Bank Team
<b>Language</b>	English

### Feedback from stakeholders

Following a presentation of the key project-related E&S issues identified in the draft SEP and other E&S instruments, stakeholders raised cogent issues which are summarized in the Table below;

Issues or Comments	Raised By	How it was resolved or addressed
Environmental and Social Aspects of ARMOR-IPF		
<p>Given that the project will be supporting increases in green taxes, it might be necessary to consider measures that will cushion the effects of such new taxes. Specifically, given the disproportionate effects on economically vulnerable groups, promotion of start-ups for women and young adults will be a good way to mitigate against the impacts of new taxes on people with perceived over-taxation</p>	<p>Adebukola Odetoro (D, FEnv)</p>	<p>The taxes and excises being introduced are on specific products and services that would promote green economy and provide health benefits. Given the fact that most Nigerians do not currently pay taxes, the impact of these new sources of government revenue is not expected to affect low-income households significantly, rather it will enable government to bridge the gap in its declining revenue base and provide public services for the most vulnerable persons.</p>
<p>The overall design of the project appears to have taken care of concerns around potential impacts on vulnerable persons. It is important to implement the project in a way which promotes social resilience and contributes to the efforts of government of deliver development in a sustainable manner</p>	<p>Adamu Samaila (FMWA)</p>	<p>The remarks were noted.</p>
<p>The presentation addresses the issue of office waste. It is important to have a specialized approach for dealing with e-waste</p>	<p>Engr Gomwalk (FEnv)</p>	<p>Specialized approaches for e-waste management have been considered in the ESMP. The consultants who will be engaged will be monitored to ensure the implementation of this requirements</p>
<p>The ESMP has identified waste generation as a major impact that will occur due to the implementation of IPF activities. Would the mitigation be focused only on waste disposal, or is consideration being given to the full scope of waste management approaches - (<i>waste reduction, waste re-use, waste recycling etc</i>)</p>	<p>Steve Tsado</p>	<p>The program will look to focusing more on waste management rather than waste disposal.</p>
<p>The document is not publicly available, hence there was not enough indication of the social impact on gender and vulnerable groups in the document.</p>		<p>Given the size and scope of the operation, there will be limited social impacts as IFP activities will most likely be carried out in government premises. However, the labour induced, and waste generation impacts have been well addressed in the ESMP.</p> <p>All the documents will be publicly disclosed through the Federal Ministry of Environment for 21</p>

		working days for the general public to make study and make comments.
<b>Other Project Design Issues</b>		
The NUPRC is ready to cooperate with FMFBNP. However, there is no clarity from the presentations on the key areas of responsibility for NUPRC. on as their own part for collaboration, seeing as oil revenue has dropped by 80% in the past few years?	Animashahun M. (NUPRC)	When the DLI are designed, the NUPRC will be informed of their role in the implementation of the program objectives  Several meetings have been held to agree on the responsibilities of NUPRC. The role of NUPRC is key to the overall implementation of ARMOR.
Will the program explore other sources of revenue mobilization asides taxes?	Steven Tsado (New Initiative for Social Development, CSO)	Yes. Other revenue sources are included. This includes excises as well as increasing revenues from oil.  The revenue from oil is currently declining. In recent months, oil revenue has accounted for less than 50% of total revenue into the Federation Account.
Efforts should be made to be prompt with the implementation of this program's objectives. We should consider setting up periods for project appraisal (monthly, bi-monthly or quarterly)	Mohammed A. (Office of the AGF)	This has been considered in the project design documents.

#### Attendance

S/N	Name	Organisation	Position
1	Mr. Ben Akabueze	Budget Office	Director General
2	Mrs Nabila	Federal Ministry of Finance, Budget and National Planning	Special Advisor to the Honourable Minister
3	Michael Ilesanmi	World Bank	Senior Safeguards Specialist
4	Aliyu Ahmed	Federal Ministry of Finance, Budget and National Planning	Permanent Secretary
5	Abiodun Adeniji	Nigerian Midstream and Downstream Petroleum Regulatory Authority	Executive Director (F&A)
6	Gomwalk Celestine	Federal Ministry of Environment	Deputy Director (EIA)
7	Amina Ado	Federal Inland Revenue Service	Director (ESTD)
8	Fidel Odey	Federal Ministry of Finance, Budget and National Planning	Special Advisor to the Honourable Minister
9	Abulfatah Abdulsalam	Federal Ministry of Finance, Budget and National Planning	Special Advisor to the Honourable Minister (PPI)

10	Hamzat Lawal	Connected Development	CEO
11	Yusuf Bobe A.	Nigerian Midstream and Downstream Petroleum Regulatory Authority	Manager
12	Shittu Hussain	Federal Ministry of Environment	Assistant Director
13	Rajul Awasthi	World Bank	Senior Public Sector Specialist
14	Yetunde Fatogun	World Bank	ET Consultant
15	Kdq Muhammed A	Office of Accountant General of the Federation	
16	Austin Sanni	Federal Ministry of Finance, Budget and National Planning	SPA
17	Tosin Oso	World Bank	Consultant
18	Rikiyatoo Sekara M.	Nigerian Midstream and Downstream Petroleum Regulatory Authority	ACS
19	Adamu Samaila	Federal Ministry of Women Affairs	Deputy Director
20	H. D. Ladula	Federal Ministry of Environment	Assistant Director
21	Olabisi Shittu	Federal Ministry of Finance, Budget and National Planning	SA to SAP
22	G. Okorie	Federal Ministry of Finance, Budget and National Planning	SA to PSF
23	Busayo Obisesan	World Bank	
24	Stephen Tsado	New Initiative for Social Development	Project Manager
25	Animashaun M.	Nigerian Upstream Petroleum Regulatory Commission	Manager
26	Odetoro R. Adebukola (Mrs)	Federal Ministry of Environment	Director (SPESSE Project Coordinator)
27	Michael Nnajofofor	Federal Ministry of Finance, Budget and National Planning	
28	Samer Matta	World Bank	Senior Economist
<b>ONLINE ATTENDEES</b>			
29	Ahmed Inuwa		
30	Precious Akanonu		
31	Aisha Augie		
32	Alfred Okoh		
33	Abdulqawil Bello		
34	Dahiru Usman		
35	Oyeleye Abiodun		
36	Luqman Adekunle Idi-Agbon		
37	Shehu Shehu		
38	Nnokwam Ihuoma Joy		
39	Vincent Chukujekwe	Federal Ministry of Finance, Budget and National Planning	
40	Kanyidinofu Oyem		
41	Basheer Abdulkadir		
42	Chukwuemeka Onyimadu		

43	Yinka Babalola		
44	Jumoke Bams		
45	Mariam Lawal	World Bank	Consultant
46	Armstrong Takang		

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## Pictures





