



THE ROADMAP

ON THE IMPLEMENTATION OF

BENEFICIAL OWNERSHIP DISCLOSURE

IN NIGERIA

... promoting transparency, enabling prosperity

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| ВО | Beneficial Ownership |
|-------|---|
| CAC | Corporate Affairs Commission |
| CAMA | Corporate and Allied Matters Act |
| ССВ | Code of Conduct Bureau |
| CSO | Civil Society Organisation |
| DPR | Department of Petroleum Resources |
| EFCC | Economic and Financial Crimes Commission |
| EITI | Extractive Industries Transparency Initiative |
| FGN | Federal Government of Nigeria |
| FIRS | Federal Inland Revenue Service |
| FMJ | Federal Ministry of Justice |
| МСО | Mining Cadastre Office |
| MDA | Ministries, Departments and Agencies |
| NEITI | Nigeria Extractive Industries Transparency Initiative |
| NFIU | Nigeria Financial Intelligence Unit |
| NSWG | National Stakeholders Working Group |
| PCC | Public Complaints Commission |

INTRODUCTION

There is now a growing international recognition that anonymous companies constitute potential and real dangers to the economic and security well-being of the country where they operate.

These companies deny countries of valuable revenues through tax avoidance, and sometimes outright tax evasion, and could mask links to corruption, money laundering, drug trafficking, and even terrorism financing. The need to know the beneficial owners of these companies has given rise to the global phenomenon aptly called "beneficial ownership" disclosure. The phenomenon is embodied in Requirement 2.5 of the EITI Standard.

The EITI Standard aims to make it compulsory for member countries to report beneficial owners of companies operating in their extractive industries. Section 2.5 of the Standard specifically requires implementing countries such as Nigeria to maintain a public register of the beneficial owners of the corporate entity(ies) that bid for, operate or invest in extractive assets, including the identity(ies) of their beneficial owner(s) and the level of ownership.

Accordingly, all EITI-implementing countries are expected to publish a beneficial ownership roadmap by January 2017 and commence full implementation by January 2020. The need to develop an implementable roadmap on beneficial ownership reporting in Nigeria and to seek wider inputs and ideas from stakeholders necessitated a one-day consultative workshop which was held on 31st of October 2016, with funding and technical support from the Natural Resource Governance Institute (NRGI).

OBJECTIVES (AND CONSULTATION)

The NSWG opted for a consultative workshop for the development of the roadmap because of the belief that a joined-up approach will help not only to sensitize the different stakeholders but also to allow the NSWG to draw from the collective wisdom of all who have stakes in this endeavour.

Participants at the workshop were drawn from relevant government agencies, civil society organizations, extractive companies and development partners. The EITI international Secretariat and national coordinators and staff from EITI Anglophone and Lusophone implementing countries were also present. A total of 120 participants attended the consultative workshop.

Prior to the consultative workshop, the NEITI Secretariat compiled a list of relevant questions to be discussed on each issue to be considered (as advised by the EITI

International Secretariat) in the preparation of the beneficial ownership roadmap. The draft roadmap that was prepared and sent to the EITI Secretariat on the 21st October 2016 was not circulated to participants until after the workshop. The aim of this was to enable participants articulate their independent thoughts in the syndicated group discussions.

General Outcome of the Consultation:

It was apparent from the respective presentations, syndicated group discussions, and the plenary, that it would take a lot of political will on the part of the present federal administration to introduce sound institutional and legislative reforms to institute beneficial ownership disclosure. The commitment of Mr. President enunciated in a policy pronouncement on full disclosure of beneficial owners of companies doing business in Nigeria's extractive industry during the Anti-corruption Summit in London in May 2016 to implement Open Contracting Data Standard, and to establish a publicly-accessible registry of the licensed owners of all companies operating in Nigeria, is very much in line with the required political will needed to establish beneficial ownership disclosure in Nigeria.

BENEFICIAL OWNERSHIP DISCLOSURE

National Reforms and Beneficial Ownership

In approving the roadmap for beneficial ownership disclosure in Nigeria, the NSWG took into consideration the following reforms presently going on in Nigeria and how these relate to BO:

- 1. Anti-corruption agenda and the ongoing oil sector reforms.
- 2. Government's commitment to implementing Open Contracting Data Standard, and the establishment of a publicly accessible registry of the licensed owners of all companies operating in Nigeria.
- 3. Elimination of all forms of corruption through transparency and accountability in the extractive industry.

These reforms clearly have a link with BO: BO disclosure would assist tremendously in achieving the goals of these reforms.

Activities

- Consultations with relevant stakeholders and policy makers including economic policy unit of government, Office of the Secretary to the Federal Government, DPR, Mining Cadastre Office, DPR, CAC, CSOs, companies, etc.
- Constant review of government budgets
- Annual revision of ensuing changes in national reforms and priorities.
- Monitoring of policy pronouncements

Institutional Framework for Beneficial Ownership Disclosure

Nigerian laws do not have express provisions that require companies doing business in Nigeria to disclose beneficial ownership information. However, there are some 'sunshine' laws and provisions which, though do not expressly address the issue of beneficial ownership, could be used to enhance the cause of unmasking the real owners of extractive companies in Nigeria. These 'sunshine' provisions, however, have limitations and can at best be seen as interim and complementary instruments. They cannot therefore replace the need for clear policies and legislations for public disclosure and publication of the real owners of extractive companies in the country.

It is therefore necessary that the establishment of the BO disclosure in Nigeria would need a legal framework to guide its implementation. As an effective tool against corruption, BO disclosure shall be codified and made mandatory with the sanctions. The institutional framework would be in short and long term plans given the difficulties in the enactment of laws in Nigeria. In addition, consultations at all necessary levels would be made with relevant stakeholders.

Activities:

- Consult with all relevant government agencies and CSOs on the possible originators and future custodians of all data on beneficial ownership.
- Consult with the DPR, MCO and the CAC specifically to ascertain whether present infrastructures can accommodate absolute disclosure of beneficial ownership along with any other kind of disclosure (such legal and corporate) presently accommodated by their infrastructure
- Where there is the need for statutory intervention, consult with legislators on the need to enact or amend existing laws to provide for mandatory beneficial ownership disclosure: amendment of the CAMA to accommodate a register of BO of all companies in Nigeria.

Definition of BO with Threshold

The definition of BO is the very essence of the BO framework and its application. The definition must not be ambiguous but expansive enough for application to all sectors of the economy. The NSWG considered some present BO definition in existence in other climes as none presently exists in Nigeria other than the EITI's definition used in NEITI's reports. However, in the consultative workshop of 31st October 2016, stakeholders suggested a definition which is subject to the approval of the NSWG.

The threshold for BO disclosure would also be considered by the NSWG. But the general consensus was that there should be different thresholds for oil & gas and solid minerals respectively.

Definition of Politically Exposed Persons (PEPs)

The EITI Standard states "the definition [of a beneficial owner] should specify reporting obligations for politically exposed persons" (Requirement 2.5.f.ii). The assumption according to Wikipedia is that a "PEP generally presents a higher risk for potential involvement in bribery and corruption by virtue of their position and the influence that they may hold" so it is necessary for PEPs to disclose beneficial ownership in extractive companies as a deterrent to corrupt practices. The NSWG would further consult with the likes of the CCB, PCC, CAC, etc. in addition to various international definitions to come up with a definition of PEP.

Activities:

- Stakeholders on the various definitions of PEPs and whether to adopt international definitions already in existence.
- Define a PEP within the framework of the definition of a beneficial owner.

BO Details to be Disclosed

Consultations so far show that the EITI template for disclosure would be adopted by NEITI with some modifications embedded for local appropriateness. Codification would be done through the legal framework that is adopted. Because of the present socio-economic environment in Nigeria, not everybody would have access to all the information disclosed in the BO template due to security reasons. The very sensitive information would only be available to "competent authority (ies)". The definition of competent authority (ies) would be defined after further consultation with stakeholders such as the Police, EFCC, NFIU, etc.

Activities:

- Consult stakeholders on whether to accept or modify the EITI template.
- And agree if modification is required and what are the new items to be included

Data Collection of Beneficial Ownership

Collection of BO data, through government agencies involved in bidding for extractive licenses or incorporation of companies in Nigeria: the NSWG shall consult on the most efficient and sustainable data collection approach. Consultations already reveal that there should be different template for the collection of data for Oil & Gas and Solid Minerals respectively.

The NSWG would continue with the conventional approach NEITI uses at present for data collection in the short/medium term whilst it would consult on mainstreaming of the BO with other relevant agencies in the long term.

Activities:

- Consult stakeholders on the information to be included in the beneficial owner declaration
- Have an automated service by 1st January 2020 for the collection of data.
- Mainstreaming of BO data
- Collect beneficial ownership information through physical visits by the IA to the stakeholders (companies and relevant government agencies)
- Consult relevant stakeholders on the most efficient and sustainable data collection approach
- Adopt baseline reporting format for beneficial ownership data

Data Reliability of BO Disclosure

Reliance on the data disclosed under the BO exercise can only be of importance to the society at large if the integrity of the data is well grounded and from a reliable source (from somebody who knows or ought to know or is deemed to know).

At present, attestation by a ranking official of the disclosing company is obtained on data supplied, which is corroborated with information from the CAC. The NSWG would further deliberate on using an alternate data source to cross reference information, such as a sign off from the external auditors of the companies providing the data to improve the accuracy and data reliability. The NSWG also intends to develop capacity for forensic analysis of data submitted on BO.

Activities:

- Where beneficial ownership disclosure is not mandatory, to identify the minimum level of officer that can attest to the content of the beneficial ownership declaration.
- Sign off by the external auditors of the companies.
- To consult on whether an oath of attestation should be administered particularly when it is not mandatory to declare beneficial ownership.
- To cross check with all relevant agencies (such as the CAC, DPR, Mining Cadastre office) on the information provided by the companies

Timeliness of BO Disclosure

The view of the consultative workshop was that the timeline for the disclosure of BO data should be different and distinct from the timeline for financial data as the requirement and use of each differs. Data obtained on BO at the onset could serve as a baseline for reporting BO. Thereafter, all subsequent changes in the BO data would have to be notified through the filings (Form CO7) of the necessary documents in the BO repository, within a stipulated time. Failure to make the necessary filing would incur penalty not only by the

declarant but also the defaulting company. In other words, BO disclosure would have to be on a continuous basis to capture, as close as possible, real time changes.

Activities:

- To consult stakeholders and agree on when beneficial ownership data should be collected.
- To decide whether beneficial ownership data should be collected at the time of data collection for EITI reports, or on the 31st December, each year
- To decide whether companies should be obliged to continuously disclose any changes in beneficial owners

Data Accessibility of BO Disclosure

The present methods of making EITI reports available to the public would be continued. These have recently been upgraded by the production of quarterly reports and policy briefs by NEITI on the extractive industry in Nigeria. However, the ultimate long-term objective of making BO information accessible to the public is to reduce the volume of the EITI reports through mainstreaming. The NSWG would consult with other agencies on the best possible way of achieving mainstreaming.

Discussions would also center on whether any fees should be charged to gain access to such information.

Activities:

- Machine readable format and open data format coded or tagged "so that the information can be compared with other publicly available data by adopting Boardapproved EITI data standards".
- Printed hard copies and infographics
- Translated format in local Nigerian languages
- Mainstreaming of data

Capacity Building

There is a profound need for capacity building for all stakeholders. The opaque nature of the Oil and Gas Sector and the lack of development of the Solid Minerals Sector respectively in the past, are issues which have caused a lot of consternation to Nigerians over the years in understanding the role of the extractive industry in the sustenance of economic development. To add the issue of beneficial ownership disclosure is bound to meet with some resistance due to the lack of inherent capacity to fight corruption and reveal ill-gotten wealth. The capacity building must be done in a blend of general public awareness for Nigerians in a wider sense and to special capacity building needs for direct stakeholders in the beneficial ownership disclosure framework. Advocacy drives through mobilization of stakeholders would also be necessary.

Activities:

- Understanding the concept of beneficial ownership as a tool for sustainable development and growth
- Distinguishing different kinds of ownership of extractive assets
- Managing an effective interface between the various custodians of beneficial ownership to ensure a composite public register.
- Monitoring and evaluating the relevance and performance of the beneficial ownership
- exercise
- Building the capacity of companies
- Building the capacity of government agencies
- Building the capacity of CSOs.
- Building the capacity of law enforcement agents
- Building, if possible, the capacity of IAs
- Promoting nationwide awareness
- Deploying beneficial ownership disclosure as an advocacy tool

Technical & Financial Assistance

The reporting of beneficial ownership disclosure data can be very complex especially when some part of it is out- country. The web spun by some of the beneficial owners of extractive assets can be complex and difficult to trace: it may require the technical assistance of some specialized organisations such as Open Oil and extensive financial assistance to help build capacity and awareness.

Activities:

- A strategy document by the NSWG on the implementation of the roadmap that would include a
 - i. Work plan (fully costed and how it would be funded) that would be used to implement the road map through an ad-hoc committee or any other means that the NSWG may wish to use to actualize the road map.
 - ii. Consultation with technical experts and to provide technical support and donors to provide finance to effectively implement the road map.

SOURCE OF FUNDING THE MAPPING

The sources of funding the activities in the roadmap would principally be through Federal Government and Development Partners. The following shall be considered in funding the activities of the roadmap:

- Mapping of donor agencies and their areas of interest.
- Provision of central funding pools.

- Provision of BO programmes in the national budget with the support of the National Assembly.
- Linking the BO programme with other implementing government agencies for funding allocated to those agencies
- Linking BO to other related reforms programmes like OGP to access funding to those programmes.
- Funding from multilateral and bilateral institution e.g. UNDP, USAID, DFID. FOSTER, World Bank, donor basket fud on extractive sector.

CONCLUSION

It is imperative to state that the process used in arriving at the roadmap for the implementation of BO disclosure is very consultative and robust. Following the consultative workshop on the 31st October 2016, a draft report was made from the compilation of the comments and ideas from the syndicated sessions at the workshop. NEITI has been further involved with a renowned civil society organisation in Nigeria called Civil Society Legislative Advocacy Centre (CISLAC) in expanding the message of BO through an "Interface Session on Legal Reforms, Contract Transparency, and Beneficial Ownership in the Extractive Sector" on the 14th November 2016. It was attended by several civil society organisations.

The completed draft of the roadmap by the NSWG was extensively discussed by the NSWG at its meeting on 7th December 2016. At the meeting, the Communications Committee of the NSWG was requested to further review the draft and to proffer recommendations (if any) thereof. Upon receipt of the review by the Communications Committee, the NSWG approved the Roadmap by way of circular on the 23rd of December 2016, in time to meet the deadline of 1st January 2017.

TABULAR ACTIVITIES OF THE ROADMAP

| S/N | ISSUE | ACTIVITIES | OUTCOME | WHEN | ACTION BY | STATUS | COST | FUNDING SOURCE |
|-----|--|---|---|--|-----------------|--------|------|------------------------------|
| 1 | Link between BO and National Reform Priorities: -Anti-corruption -Security/Anti-Terrorism -Transparency and Accountability | Short Term Stakeholders mapping. Review Checklist of regulatory agencies. Include BO in the checklist. Medium to Long Term Key into ongoing amendment of CAMA. Develop BO requirements for all sectors not just extractive sectors. Draft amendment of CAMA. Review of draft amendment by NEITI to ensure it captures BO effectively. | Satisfactory linkage of BO and national reform priorities | Annuall y (after passage of the federal budget. When there is a policy stateme nt on national reforms | NSWG (NEITI) | | ??? | FGN/Developme nt partners |
| 2 | Institutional Framework for BO | Short Term Through executive orders Use the omnibus provisions in some statutes allowing for the Minister to make rules and regulations pursuant to the objectives of the statute. Medium to Long term key into CAMA amendment as well as similar provisions to meet needs of specific sectors. | •BO disclosure made mandatory for every company that operates in Nigeria to disclose their beneficial owners (both operators and investors) and register to be compiled and | | | | | |

| S/N | ISSUE | ACTIVITIES | OUTCOME | WHEN | ACTION BY | STATUS | COST | FUNDING SOURCE |
|-----|-------|---|--|------|--------------|--------|------|-------------------|
| | | Strengthen institutions particularly in Extractive Industry e.g. DPR and Mining Cadastral Office should be made independent i.e. separate Board from Management. For emphasis on the extractive industries: parallel work to amend petroleum and solid minerals legislative framework to specifically require the DPR and the MCO to keep a register for companies that bid for, operate, invest or trade in extractive assets and products. These would be cross reference with the main register on BO for all companies in Nigeria in the CAC | maintain by the CAC. • Establishment of strong institutions. •Better synergy amongst agencies. •Independence of regulatory agencies | | | | | |
| | | CAC already maintains records of all company in Nigeria. CAC should maintain the register of BO. Support the legislative review. | <i></i> | مرمر | | | | |

| S/N | ISSUE | ACTIVITIES | OUTCOME | WHEN | ACTION BY | STATUS | COST | FUNDING SOURCE |
|-----|----------------------------------|---|--|-------------------------------------|---|--------|------|---------------------------------|
| 3 | Definition of BO with thresholds | Consider existing international definitions. Engagement with Open Government Partnership. Broader Consultation with relevant stakeholders. Mapping on threshold levels for reporting BO | Ensure an allencompassing definition of BO with thresholds | December 2016 – March 2017 | NSWG/FMJ /CAC/MCO / DPR/ CBB/ FIRS/ NFIU/ etc. | | | FGN/ Development Agencies |
| 4 | Definition of PEPs • | Consider existing international definitions. Declaration of Anticipated conflicts of interest. Asset Declaration. Declaration of Conflicts. Identification of relevant provisions. Advocacy activities to relevant MDAs. | Definition of PEP and categories of people who are PEPs | From December 2016 – March 2017 | NSWG/FMJ /CAC/MCO / DPR/ CBB/ FIRS/EFCC/ NFIU/ etc. | | | FGN/ Development Agencies |
| | | Issuance of Executive Orders by relevant MDAs. Submission of FIRS Tax identification number (TIN) number for all contracts | The same of the sa | | | | | |

| S/N | ISSUE | ACTIVITIES | OUTCOME | WHEN | ACTION BY | STATUS | COST | FUNDING SOURCE |
|-----|-------------------------------|---|--|-------------------------|---|--------|------|---------------------------------|
| 5 | Details of BO to be disclosed | Adoption and modification of EITI model of BO declaration form. Identification of "competent authorities" with access to most sensitive information Organise regularly sensitisation/enlightenment for companies that will be providing the BO data going forward. Examination of the 5th Schedule of the Constitution Review of relevant laws and legislations to establish areas of conflict and congruence. Examination of possible challenges. | All relevant data / information should be captured in the BO disclosure template | From January 2017 | NSWG/FMJ /CAC/MCO / DPR/ CBB/ FIRS/ EFCC/NFIU / etc., | | | FGN/ Development Agencies |
| 6 | Data Collection of BO | Short to Medium term Engage with relevant agencies after environmental scanning Review the data collection approach employed by NEITI presently for efficiency. Ascertain the status of the proposed data repository for | To ensure that the relevant and appropriate data is collected for usefulness | From January 2017 | | | | FGN/ Development Agencies |

| S/N | ISSUE | ACTIVITIES | ОИТСОМЕ | WHEN | ACTION BY | STATUS | COST | FUNDING SOURCE |
|-----|--|---|--|-------------------------|---------------------------------|--------|------|---------------------------------|
| | | cross referencing BO information. DPR for Oil & Gas and MCO for Solid Minerals • Examine the current attempt by NEITI to automate data collection process to include BO disclosure. • Engage the relevant agencies where data is collected and update regularly as changes are made. • Engage the Bureau of Public Sector Reforms (BPSR) for guidance on effective ways of collecting data. • Explore the option of bilateral agreements to build capacity for BO exercise for NEITI. Long Term • Mainstreaming of BO data with a link to other agencies. | | | BY | | | SUUKCE |
| 7 | Data reliability (accuracy of data) | Engage with agencies like DPR, NNPC, FIRS, NIMC, etc. identified after environmental scanning with a view to encourage the submission of reliable data. Develop capacity of NEITI and | To ensure that only reliable information is given for the purposes of BO | From January 2017 | NSWG/Age ncies/Com panies | | | FGN/ Development Agencies |

| S/N | ISSUE | ACTIVITIES | OUTCOME | WHEN | ACTION BY | STATUS | COST | FUNDING SOURCE |
|-----|-----------------|---|---|-------------------------|----------------------|--------|------|-------------------|
| | | relevant agencies to carry out forensic analysis on the provision of reliable data Organize regularly sensitization sessions for companies on the issue of quality data supply. Encourage Company's external Auditor to sign-off on data supplied along with a very senior member of management preferably the General Counsel or a director Have constant liaisons with companies supplying the data to regularly provide any changes in BO and to file current Form CO7 at the CAC. Criminalize the disclosure of false information | | | | | | |
| 8 | Data timeliness | Liaise with stakeholders (CAC, MCO and DPR) on when registration of companies, change of directors, bids, licenses are made. Framework for when reporting of BO data should be made. | Capture BO data as close to real time as possible as changes are made: baseline reporting to be used. | From January 2017 | NSWG/CAC /MCO/DPR | | | |

| S/N | ISSUE | ACTIVITIES | OUTCOME | WHEN | ACTION BY | STATUS | COST | FUNDING SOURCE |
|-----|--------------------|---|---|------|--------------|--------|------|-------------------|
| | | Organize workshops where operators should lead in the discussions instead of the norm in the past. | | | | | | |
| 9 | Data accessibility | Machine readable format and open data format. Coded or tagged "so that the information can be compared with other publicly available data by adopting Boardapproved EITI data standards". It should be freely accessed. It should not be password protected. It should be easily downloadable. Printed hard copies and infographics and be available online. Translated format in local Nigerian languages. | BO is available to all through a myriad ways and possibly at no cost. | | | | | |
| | | Capacity building for NEITI. | | | | | | |

| S/N | ISSUE | ACTIVITIES | OUTCOME | WHEN | ACTION BY | STATUS | COST | FUNDING SOURCE |
|-----|------------------------------------|---|--|--|--|--------|------|--|
| | | Organize road shows, public enlightenment campaign to educate the general public so that they will engage the NEITI process and public debate. Long term: mainstreaming | | | | | | |
| 10 | Capacity building for stakeholders | General public awareness on BO. Training CSOs to monitor action taken on policies and regulation. Training of CSOs to General public awareness on BO. Training needs assessment jointly carried out by stakeholders. Enlightenment for extractive companies. Training CSOs to monitor action taken on policies and regulation. Training of CSOs to focus on public monitoring of BO data and changes over time and how to use BO information in | A Control of the Cont | First quarter 2017 Second quarter 2017 Third quarter 2017 Fourth quarter 2017 | Train the trainer programm e by NRGI, FOSTER and others Trained NEITI, companies and CSOs to train other staff and organizatio n members (step-down training) | | | Mapping of donor agencies and their areas of interest. Provision of central funding pools. Provision for BO programmes in the national budget with the support of National Assembly. Use of servicewide votes. Link the BO programme with other implementing |

| S/N | ISSUE | ACTIVITIES | OUTCOME | WHEN | ACTION BY | STATUS | COST | FUNDING SOURCE |
|-----|---------------------------------------|--|---|---|--------------|--------|------|---|
| | | Technical capacity training of relevant gov't agencies e.g. law enforcement related to BO establishment and maintenance of BO register, verification mechanisms, communication with companies. Training of government agencies responsible for provision of beneficial owners on their websites and linking it with other sites. Training companies to ensure familiarity with BO reporting, guidance on identifying and collecting initial BO information as well as procedures and systems for updating and submitting data to government authorities. Sensitization of the public on Beneficial Ownership. | | First quarter 2018 Second quarter 2018 | | | | government agencies for funding allocated to those agencies. • Link BO to other related reforms programmes like OGP to access funding to those programmes. • Funding from Multilateral and Bilateral institutions e.g. UNDP, USAID, DFID, FOSTER, World Bank, donor basket fund on extractive sector. |
| 11 | Technical and Financial Assistance | Link the BO programme with other implementing government agencies for funding allocated to those agencies | To ensure that roadmap meets with the deadline for full implementation. | | NSWG | | | |

| S/N | ISSUE | ACTIVITIES | OUTCOME | WHEN | ACTION BY | STATUS | COST | FUNDING SOURCE |
|-----|------------------|--|--|------|--------------|--------|------|-------------------|
| | | Link BO to other related reforms programmes like OGP to access funding to those programme. NSWG to consider establishing a Working Group or Committee to oversee the execution of the work plan and roadmap | | | | | | |
| 12 | Roadmap drafting | Roadmap to include measurable and time-bound activities and the assignment of responsibilities thereto for various activities. | Successful completion of the roadmap for full implementation of in 2020 | | NSWG | | | |