TinT - follow taxes.

2023

ANNUAL REPORT

TRANSPARENCY AND ACCOUNTABILITY IN TOTALITY INITIATIVE - FOLLOWTAXES

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ACRONYMS

ANWBN: Association of Nigerian Women Business Network

CSO: Civil Society Organisation

CISLAC: Civil Society Legislative Advocacy Centre

HOT: Humanitarian OpenStreetMap Team

IBP: International Budget Partnership

IIEP: International Institute for Educational Planning

KADPPA: Kaduna State Public Procurement Authority

OCDS: Open Contracting Data Standard

PPDC: Public and Private Development Centre

PLSI: Paradigm Leadership Support Initiative

SCALE: Strengthening Civic Advocacy and Local Engagement

SDGs: Sustainable Development Goals

TinT: Transparency in Totality

USDGs: University Sustainable Development Goals

UNESCO: United Nations Educational, Scientific and Cultural Organization

ABOUT TRANSPARENCY CENTRE

Transparency and Accountability in Totality is a non-governmental organization that supports the role of non-state and state actors in promoting and strengthening institutions to become more proactive, responsive, and accountable. We strengthen citizens' and marginalized groups' capacity to participate in democratic governance processes by simplifying and translating government data into local dialects for the citizens to hold the government accountable for their actions and inaction

EXECUTIVE SUMMARY

Throughout 2023, TinT-FollowTaxes embarked on a diverse range of impactful initiatives, each playing a pivotal role in advancing sustainable development and fostering good governance in Nigeria, with a particular focus on Northern Nigeria. With unwavering dedication, the organization addressed pressing issues including sustainable development, budget processes, procurement processes, gender-responsive tax policies, access to education, protection of civic space, and combating corrupt practices. Through a combination of advocacy campaigns, community projects, and policy interventions, TinT-FollowTaxes showcased a steadfast commitment to tackling these challenges and driving positive change across various sectors of Nigerian society.

Specifically targeting Northern Nigeria, TinT-FollowTaxes implemented tailored programs aimed at addressing region-specific challenges and leveraging opportunities for development and governance enhancement. By engaging with local communities, partnering with relevant stakeholders, and advocating for inclusive policies, the organization effectively promoted sustainable development practices, improved governance mechanisms, and empowered marginalized populations. Through these concerted efforts, TinT-FollowTaxes significantly contributed to advancing socio-economic progress and upholding governance integrity, thereby fostering a more equitable and prosperous future for Northern Nigeria and the country as a whole. This achievement was made possible through sponsorship and collaborations from diverse partners across borders, such as IBP, CISLAC, PPDC, PLSI, SCALE, Directorio Legislativo and our reform-minded partners in governments and communities

The Beneficial Ownership Data Collection project has made a remarkable step by successfully verifying 370 registered companies and identifying beneficial owners of the companies, thereby enhancing transparency and accountability in corporate governance.

The USDGS summit played an important role in amplifying awareness about the Sustainable Development Goals (SDGs) among more than 1000 youths, promoting a groundswell of proactive engagement towards sustainable development.

IMPACT DASHBOARD

Moreover, the My School Project's meticulous mapping of over 20 schools in Kaduna and Bauchi States, coupled with comprehensive data collection on student and teacher demographics, travel logistics, and transportation modes, laid a robust foundation for evidence-based education policy formulation.

These initiatives, alongside the Positive outcomes on the Freedom of Information Project (FOI) toward domestication of FOI in Kaduna state and the IBP STATE project's impactful strides in tax knowledge dissemination and gender-sensitive tax reforms, collectively exemplify the transformative power of strategic interventions in fostering socio-economic progress and institutional integrity.

UNIVERSITIES SUSTAINABLE DEVELOPMENT GOALS SUMMIT (SDGs) 2023

TinT-FollowTaxes Conducted the Universities Sustainable Development Goals (USDGs) Summits took place at Nile University of Nigeria in Abuja, with the overarching objective of sustaining and advancing actions aligned with the United Nations' Global Goals. Successfully achieving all its aims and objective the overall aim is to maintain and sustain actions around the global goals of the United Nations leading up to 2030

To drive more awareness to Nigerian Youths following the last years before the review of the SDGs

To discuss challenges and prospects of attaining the SDGs in Nigeria

Actionable Objectives

To drive passion for work towards the sustainable development goals among youths in Nigerian Universities students

Get Universities to set up working SDG Centre in at least 10 Universities before the end of the 2025 year
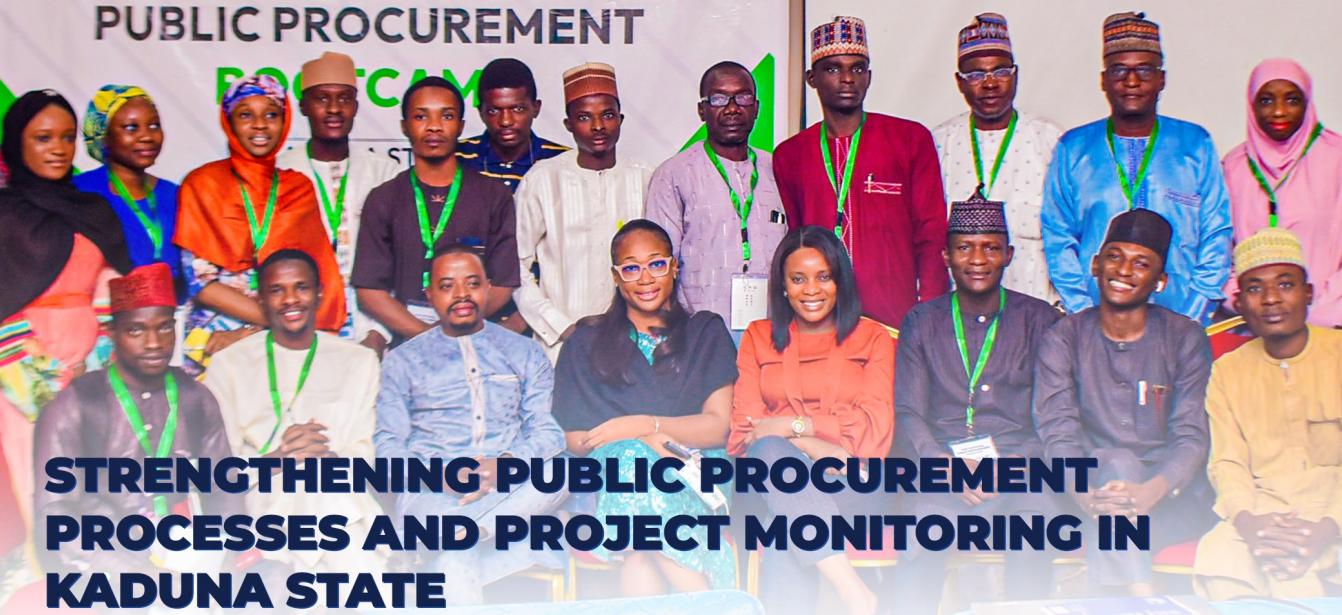
The summit significantly increased awareness among over 1000 youths regarding the SDGs, facilitated constructive discussions on challenges and prospects, cultivated a passion for sustainable development among university students, and encouraged the establishment of SDGs Centers in universities. The summit addressed the pressing need for sustainable and progressive social enterprises, particularly in light of the projected growth of the youth population in Nigeria and Africa.

Furthermore, activities such as tree planting were carried out to symbolise efforts towards Climate Action (Goal 13), discussions explored challenges related to measuring SDGs at the subnational level, the significance of education and policies in mitigating brain drain, and the hurdles of data collection and coordination across Nigerian states for tracking SDG progress. Panel sessions were dedicated to addressing gender inequality barriers and empowering women and girls. These conversations highlighted the summit's dedication to fostering dialogue, collaboration, and tangible actions toward sustainable development in Nigeria. Additionally, the summit was intentionally designed to expose students and youth to career opportunities associated with the SDGs, aiming to inspire and empower the next generation to contribute meaningfully to sustainable development efforts.

STRENGTHENING PUBLIC PROCUREMENT PROCESSES AND PROJECT MONITORING IN KADUNA STATE

The PPDC Project, supported by the MacArthur Foundation through the Public and Private Development Center (PPDC), sought to strengthen public procurement processes in Kaduna While monitoring community development projects, the primary objective was to establish a more equitable, transparent, and accountable public procurement system in the state. Several pivotal goals were achieved through this initiative, including enhancing the capabilities of state procurement officers in e-procurement to facilitate the disclosure of public procurement data for citizen engagement, empowering civil society organizations and communities to effectively utilize open contracting data for advocating improved service delivery, and promoting gender inclusion through gender-responsive measures. procurement practices. With a total outreach of 138 individuals, comprising 104 males and 34 females, the project conducted 4 capacity-building workshops, 5 advocacy visits, and 2 radio programs.

Since its commencement in June 2022, the project undertook various activities to realize its objectives. These included conducting a comprehensive assessment of Kaduna State's public procurement law compliance to assess legal frameworks and local procurement practices, offering practical support to procurement officers and KADPPA staff in data collection and publication on Kaduna State's Open Contracting Portal, organizing joint capacity-building workshops for government officials, civil society organizations, and stakeholders to address gaps in open contracting data for enhanced service delivery and infrastructure transparency. Furthermore, the project facilitated validation workshops for the Kaduna State Public Procurement Law Compliance Assessment and aired local radio programs to increase awareness about the OCDS portal and its utilization by citizens.

Additionally, a subnational public procurement boot camp was convened to bolster the capacities of stakeholders in monitoring public projects and underscore the importance of gender inclusion in public procurement. These concerted efforts underscored the project's dedication to promoting transparency, accountability, and gender equality in public procurement processes and community development initiatives across Kaduna State.

STRENGTHENING FAIR TAXATION AND DOMESTIC RESOURCE MOBILIZATION PROCESSES IN TARABA AND KANO STATES

The Strengthening Taxation and Transparency for Equity in Africa project was launched to address the multifaceted challenges encountered by low-income Nigerian women navigating through multiple taxes, exacerbated by the presence of multiple collection agents within the informal sector of Nigeria's economy. These women faced hurdles stemming from both lawful and unlawful compulsory payments imposed by local, state, and federal authorities, resulting in substandard service delivery. Tax collection methods often involved the utilization of touts, roadblocks, and revenue agents, thereby widening the economic gap between genders. In Kano and Taraba states, gender inequality persisted, with women and girls experiencing restricted access to financial resources, job opportunities, and education compared to men, aggravated by unequal burdens of unpaid labor, particularly in remote areas or among individuals with disabilities. These persistent challenges were fueled by intricate tax systems, inadequate information, and opaque taxation practices.

The project aimed to mitigate these difficulties by advocating for policy reforms and empowering women through educational initiatives. Tailored programs were developed to augment women's comprehension of taxation rights and obligations and to foster dialogue on gender-inclusive tax policies. Collaborative endeavors with tax administrators aimed to streamline policy implementation and alleviate the impact of multiple taxation.

Through diverse activities such as advocacy visits, training sessions, tax clinics, and workshops, the project actively engaged stakeholders, enhanced awareness, and formulated actionable recommendations for policy enhancement. Partnerships with entities like the Association of Nigerian Women Business Network (ANWBN), Tax Justice Network, and Civil Society Organizations (CSOs) facilitated outreach and yielded tangible outcomes, including the successful enhancement of knowledge among over 400 women in business regarding their tax rights and obligations, participation in the development of Nigeria's first-ever tax expenditure report, collaboration with the Kano Internal Revenue Service to enhance the gender sensitivity and accessibility of the Grievance Redress Mechanism for women in business, triggering government responses to address illegal and multiple taxation, and earning recognition as a driver of tax equity reform at the federal level through engagement with the Presidential Committee on Fiscal Reforms and Tax Policy. Additionally, the project conducted 9 capacity-building sessions, 6 advocacy, and 1 radio program, thereby extending its reach and impact across various communities.

**MY SCHOOL
TODAY PROJECT**

The My School Today project aimed to facilitate students and local communities in geo-referencing their schools and educational facilities, aiming to ensure timely access to information on school locations across Africa. SDGs Today collaborated on this initiative by providing an accessible product utilizing open-source data to estimate walking travel times for school-aged populations to schools documented in OpenStreetMap. Engaging with local students, communities, organizations, and other stakeholders, we continuously developed this dataset and explored avenues for collaboration with education ministries and statistical offices to complement official data sources. We acknowledged the invaluable support of organizations such as the Humanitarian OpenStreetMap Team (HOT), Esri, UNESCO IIEP, WorldPOP, and others in this endeavor, while also partnering with TinT Follow Taxes to facilitate the mapping of schools in Nigeria and gather essential data.

TinT Follow Taxes undertook the task of gathering data on primary and secondary schools identified on OpenStreetMap in two Nigerian states: Bauchi and Kaduna. Our team made significant progress in mapping over 20 schools in both states and gathering essential data, including the number of students and active teachers in each school, the proximity of students' residences to the school, the distance and time students traveled to reach school, and the modes of transportation they used.

Through our efforts, we discovered that over 30,000 students were enrolled in the mapped schools, with fewer than 1000 active teachers. Additionally, many of these schools, particularly those in rural areas, lacked internet access. We conducted surveys with approximately 200 students to gather data on the proximity of their residences to the school and their transportation methods. The majority of students reported walking to school daily, spending an average of 20-40 minutes traveling and covering approximately 2.4 kilometers each day. These students, with an average age of 13, were predominantly male and also faced various medical challenges.

Links for the mapped schools on OSM
https://www.openstreetmap.org/changeset/135338712
https://www.openstreetmap.org/changeset/135317528
https://www.openstreetmap.org/changeset/135317701
https://www.openstreetmap.org/changeset/134470068
https://www.openstreetmap.org/way/775912352#:~:text=-school%20Rigasa%20(-,775912352,-)
https://www.openstreetmap.org/#map=18/10.50820/7.40222&layer

SCALE PROJECT
(FREEDOM OF INFORMATION)

The Freedom of Information Act Project aimed at enhancing public access to information, remains unimplemented in several Nigerian states, including Kaduna. The #KeepNigeriaOpen advocacy campaign focuses on fostering an environment conducive to civic engagement, notably by advocating for the domestication of the FOI Act at the subnational level.

Previous efforts in Kaduna resulted in the establishment of an ad-hoc committee to expedite the domestication process. With a new government in Kaduna, there is a renewed need to engage both new and returning stakeholders, including public officials, through activities such as high-level technical workshops, advocacies, and town hall meetings. These engagements are essential to garner support, especially from the state legislature, for the domestication of the FOI Act.

Aligned with Kaduna State's SUSTAIN agenda and its commitment to the Open Government Partnership, the stakeholders' interactive sessions seek to strengthen institutions and promote citizen engagement. The objectives include engaging state officials and civil society organizations to facilitate tangible legislative actions, securing buy-in from returning and new state legislators, and enhancing understanding to facilitate the passage of the FOI Act. Various project activities, including town hall meetings, technical workshops, and advocacy visits to key government agencies, have been conducted. Positive outcomes include commitments from stakeholders, such as the Deputy Speaker of the Kaduna State House of Assembly, to prioritize the FOI Bill's passage and recognition of its importance in promoting transparency and good governance. These efforts have reached 122 individuals, 3 capacity building, 4 advocacies, and 3 radio programs contributing to advancing the cause of FOI domestication in Kaduna State.

BENEFICIAL OWNERSHIP DATA COLLECTION: JOINING THE DOTS BETWEEN BUSINESS OWNERS AND POLITICALLY EXPOSED INDIVIDUALS.

Hidden company and property ownership contribute significantly to the staggering amount of US$1 trillion that illicitly leaves developing countries each year, with an estimated US$15.7 billion passing through the Nigerian financial system annually. In Nigeria, the presence of anonymity enables illegal activities such as tax evasion, corruption, money laundering, and terrorism financing to thrive, evading scrutiny from law enforcement authorities. These activities involve the transfer of billions of dollars through corrupt assets and networks of shell companies, facilitating the concealment of beneficial owners. Governments worldwide are compelled to take measures to prevent the exploitation of companies for money laundering and other illicit purposes.

The establishment of the beneficial ownership registry on May 25th, 2023, marks a significant milestone in Nigeria's fight against corruption and illicit financial flows. Against this backdrop, TinT, with support from Directorio Legislativo, initiated the "BO Data Collection" project in May 2023, aiming to identify selected owners of companies as part of the Beneficial Ownership Registry and to link business owners with politically exposed individuals to combat corruption globally.

The project implementation involved three phases: the Training Phase, focused on familiarizing participants with data collection principles and ethical considerations; the Data Collection Phase, where trained enumerators gathered

data across Nigeria's six geopolitical zones, collecting information on 371 companies/beneficiaries; and the Data Verification, Validation, and Authentication Phase, where submitted data underwent thorough scrutiny by a data consultant. The project achieved a 97% success rate, verifying 370 registered companies, identifying 303 beneficiaries' dates of birth, and recognizing 33 influential persons. Additionally, a team of 15 individuals was onboarded to share insights on beneficial ownership progress, challenges, and lessons in Kaduna State.

Moving forward, recommendations include strengthening data collection procedures, enhancing collaboration with government agencies, conducting public awareness campaigns, bolstering the legal framework, implementing regular audits and monitoring, and fostering international cooperation. These steps are crucial in advancing the fight against corruption and promoting transparency in Nigeria's business landscape.

IMPACTS

SIGNIFICANT
IMPACTS ACHIEVED

The Beneficial Ownership Data Collection project successfully verified 370 registered companies and identified influential individuals.

The USDGS summit significantly increased awareness among over 1000 youths regarding the SDGs

Our team from the My School Project effectively mapped more than 20 schools in both Kaduna and Bauchi States, collecting vital data such as the student and teacher population in each school, the distance and time it takes students to travel to school from their residences, and the various modes of transportation they utilize.

Positive outcomes on the Freedom of Information Project includes commitments from stakeholders, such as the Deputy Speaker of the Kaduna State House of Assembly to prioritize the FOI Bill's passage and recognition of its importance in promoting transparency and good governance.

The IBP STATE project successfully enhanced the knowledge of over 400 women in business regarding their tax rights and obligations, participation in the development of Nigeria's first-ever tax expenditure report, collaboration with the Kano Internal Revenue Service to enhance the gender sensitivity and accessibility of the Grievance Redress Mechanism for women in business, triggering government responses to address illegal and multiple taxation, and earning recognition as a driver of tax equity reform at the federal level through engagement with the Presidential Committee on Fiscal Reforms and Tax Policy.

The PPDC Project empowered over 200 civil society organizations and communities to actively engage in advocating for improved service delivery. By equipping them with the necessary tools and information to utilize open contracting data effectively.

M&E COMPONENT

Project: Strengthening Fair Taxation and Domestic Resource Mobilization

957
People Reached
368 Males and 589 Females

9
Capacity Building Workshops Held

6
Advocacy Visits Conducted

1
Radio Programs Conducted

Project: Strengthening Public Procurement Processes

138
People Reached
104 Males and 34 Females

4
Capacity Building Workshops Held

5
Advocacy Visits Conducted

2
Radio Programs Conducted

Project: SCALE FOI Project

122
People Reached
96 Males and 26 Females

3
Capacity Building Workshops Held

4
Advocacy Visits Conducted

3
Radio Programs Conducted

Project: Joining The Dots Between Business Owners and Politically Exposed Individuals

49
People Reached
34 Males and 15 Females

1
Capacity Building Workshops Held

3
Advocacy Visits Conducted

PARTNERS

PHOTO GALLERY