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OPEN GOVERNMENT PARTNERSHIP (OGP) AND NATIONAL DEVELOPMENT IN NIGERIA.

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ABSTRACT: The Open Government Partnership (OGP) is a multi-stakeholder initiative focused on improving government transparency, accountability and responsiveness to citizens. The open Government Partnership was formed in September, 2011 to help government work well and renew public trust in public institutions by making government more open and responsive to citizens. As a result of this partnership, it has brought about high level of citizen engagement, this has led to the formation of Updated Public Financial Management (PFM) Database by Partnership to Engage Reform and Learn (PERL-ARC) with support from DFID, for the region she is supporting. The essence of this is to make budget accessible to the public for easy interpretation and analysis to leverage on the opportunities presented by OGP for all round national development. This partnership has also afforded stakeholders the platform for budget dissemination. The South East Governors' Forum in collaboration with Institute for Development Studies (IDS) disseminated the 2017 federal capital budget performance report of the South East region. OGP has also led to the formation of Presidential Enabling Business Environment Council (PEBEC) with the sole aim of eliminating bureaucratic constraints to doing business in Nigeria. The finding of this paper reveals the formation of Ease of Doing Business Council across the five states of the South East for harmonization of taxes and eliminating bottleneck to Ease of Doing Business in the region, the recovery of ₦500 Billion so far, the fight against corruption is not done strategically but targeted at perceived enemies and oppositions, non-reporting of recovered funds or assets by relevant agencies of Government, existence of multiple taxation in the South East thereby deterring investors and Poor reporting of contracts. The paper conclude by recommending the following: Asset recovered should be made public and published in appropriate media, states in the South East and Nigeria at large should harmonize and update their tax law and Ease of Doing Business to attract investors and lastly, the fight against corruption should be strategic and not based on party affiliation or religious background or ethnic sentiment.

Keyword: Open Government, National Development, Accountability, Transparency, Budget Engagement.

I. INTRODUCTION

BACKGROUND OF THE STUDY

The world today is a global village made possible by globalization via technology. No nation in the world today is an island as nations continue to negotiate and renegotiate treaties and trade agreements cum tariffs to foster growth and development of their economy. Development of a society is seen in workability of its institutions and the citizenry enjoying the dividends of good governance. These in turn brings about transparency, accountability, freedom of speech and responsiveness of citizens amongst others.

The Open Government Partnership (OGP) is a multi-stakeholder initiative focused on improving government transparency, accountability and responsiveness to citizens. The open Government Partnership was formed in 2011 to help government work well and renew public trust in institutions by making government more open and responsive to citizens. OGP offers countries the opportunity to interact with other member nations and key players of civil organization to achieve these objectives. According to the official website of OGP (2018), OGP's vision is that more governments become sustainably more transparent, more accountable, and more responsive to their own citizens, with the ultimate goal of improving the quality of governance, as well as the quality of services that citizens receive. This will require a shift in norms and culture to ensure genuine dialogue and collaboration between governments and civil society.

OGP aspires to support both government and civil society reformers by enthroning open government to the highest levels of political discourse, providing 'cover' for difficult reforms, and creating a supportive community of like-minded reformers from countries around the world. The dimensions and strategies of OGP

are: Maintaining high-level political leadership and commitment to OGP within participating countries, support domestic reformers with technical expertise and inspiration, foster more engagement in OGP by a diverse group of citizens and civil society organizations and to ensure that countries are held accountable for making progress toward achieving their OGP commitments.

National development on the other hand is a process of reconstruction and development in various dimensions of a nation and development of individuals. According to Bhawna (2020) national development includes full-growth and expansion of our industries, agriculture, education, social, religious and cultural institutions. Moreover, national development implies development of a nation as a whole. It can be best defined as the all-round and balanced development of different aspects and facets of the nation viz. political, economic, social, cultural, scientific and material. While the United Nations Decade Report has defined it as growth plus change. Change in turn is social and cultural as well as economic and qualitative as well as quantitative. According to Todaro and Smith (2015) development must therefore be conceived of as a multidimensional process involving major changes in social structures, popular attitudes, and national institutions, as well as the acceleration of economic growth, the reduction of inequality, and the eradication of poverty. While Amartya Sen sees it from the perspective of developing citizens capability and wellbeing, he argued that, "capability of function" is what really matters for status as a poor or nonpoor person. He further argued that, "the expansion of commodity productions...are valued, ultimately, not for their own sake, but as means of human welfare and freedom". Sen conclude by noting that what matters fundamentally is not the things a person has- or the feeling these provide-but what a person *is*, or can be, and does, or *can do*.

A nation is said to be developed when the basic elements such as equality of everyone before the law, both criminal and civil, widespread high-quality of education for all, universal health coverage for all, free enterprise with the likelihood of an individual being able to benefit from the efforts they put into it, tax holiday for businesses, trustworthy government which have zero tolerance for corruption, freedom of the press with clear guarantees of no political influence amongst others is found to be the order of the day. Todaro and Smith (2015:24) provided a comprehensive objectives/ dimensions of nation development in their famous book *Economic Development*. They noted that development is both a physical reality and a state of mind in which society has, through some combination of social, economic, and institutional processes, secured the means for obtaining a better life. Whatever the specific components of this better life, development in all societies must have at least the following three objectives or dimensions. Namely:

- i. To increase the availability and widen the distribution of basic life-sustaining goods such as food, shelter, health and protection
- ii. To raise levels of living, including in addition to higher income, the provision of more jobs, better education, and greater attention to cultural and human values, all of which will serve not only to enhance material well-being but also to generate greater individual and national self-esteem.
- iii. To expand the range of economic and social choices available to individuals and nations by freeing them from servitude and dependence, not only in relation to other people and nation-states, but also to the forces of ignorance and human misery.

For the purpose of this study national development is defined as the ability of government to provide social welfare to all race without any form of discrimination, promotion of wellbeing, empowerment of citizens and the strengthening of institutions. It is also the process of improving the quality of all human lives and capabilities by raising people's levels of living, self-esteem, and freedom. The dimension of national development could take the following forms which is not limited to these alone: political, economic, social, cultural, scientific and material. While Open Government Partnership is defined as a platform where the citizenry engage the government in a constructive way, thereby putting the government on its feet to be transparent, accountable and responsible in the discharge of its functions. It is against this backdrop that this paper seek to examine nexus between Open Government Partnership and national development using its seven commitment as outlined and analyzed in the next section as its dimensions with analysis given following real happening in Nigeria.

II. STATEMENT OF PROBLEM

Nigeria is faced with the challenges of resource harnessing, utilization and proper developmental strife to bring about the needed development for the masses. What is often seen is wastefulness of resources on the part of Government, low budget performance, non-participation of the citizens in the budgetary process amongst others. According to Otive (2017) Nigeria has been faced with the challenge of effectively utilizing its resources to support equitable economic growth, effective service delivery and social cohesion. He further noted that, one of the major driving forces for the development blockade is lack of openness, transparency and accountability in governance. If Government and citizens sincerely key into the open government principles and commitments, then this development challenges will be dealt with to a large extent, thereby bring about

effective participation of citizens in the budgetary process, effective implementation of the budget by the Government, proper dissemination of budget performance by relevant agencies and organizations.

Open Government Partnership (OGP) was launched in 2011, with the sole aim of providing an international platform for domestic reformers to make their Government more open, accountable and responsive to citizens. OGP is governed by four principles: transparency and accountability, technology and innovation, fiscal transparency and anti-corruption. It is worrisome to note that, these key principles of OGP are lacking in Nigeria as the fight against corruption is sectional, more of witch hunting perceived enemies or oppositions, full with media trial of suspects. Transparency and accountability is not at the centerpiece of governance rather corruption and nepotism are enthroned. Technology and innovation sector is not given adequate attention by providing citizens with open access to technology, and increasing their capacity to use technology.

The last straw that broke the camel back is the issue of fiscal transparency, where it is expected that citizens' participate across the entire budget cycle but budget process in Nigeria is seen as a 'consecrated process' that most not be defiled by ordinary citizens. The process is solely owned by the Executives and Legislatures who often than not 'paddled' the process to benefit their personal enterprises. Fiscal transparency brings about full implementation of open contracting and adoption of open contracting data standards in the public sector. Reverse is the case as contracts are not openly or publicly advertised for competitive bidding but it is awarded secretly to friends and associate who will give them 'cut' out of the money budgeted for the contract. All these amount to zero enforcement/reporting of contracts as money have change hands. It is against this backdrop that this essay seek to:

III. OBJECTIVES OF THE STUDY

The general objective of this paper is to examine the nexus between Open Government Partnership and National Development using its seven commitment while the specific objectives are:

- i. Examine the role of Open Government Partnership (OGP) in National Development
- ii. To explore the role of citizens in budgetary process
- iii. The role of regional organizations and development partners in the implementation of Open Government Partnership (OGP) principles
- iv. To examine the role of OGP in enthrone accountability and transparency, fiscal transparency, zero tolerance for corruption and open contracting.

IV. LITERATURE REVIEW

Open Government Partnership and National Development

In May 2016 President Buhari announced Nigeria's commitment to Global Open Government Partnership principles and directed the Honourable Attorney General of the Federation and Minister of Justice to implement the commitments made in London. Subsequently, in June 2016, Nigeria sent a letter of Intention to join the Open Government Partnership (OGP), see appendix 1:

In July 2016, OGP wrote to the Government of Nigeria to convey the International Steering Committee's acceptance of Nigeria as a member. It further requested that Nigeria sets up a National OGP Steering Committee made up of civil society, organized private sector and selected government agencies, and commence with the development of a National Plan.

The National Action Plan (NAP) was developed through dialogue in a manner consistent with the OGP Guidelines on country consultation and commitments. This was done by preparing a questionnaire by OGP secretariat and its subsequent distribution to key MDAs requesting information on mandates, challenges and ongoing reforms in areas relevant to the OGP thematic commitments.

In about seven years of OGP's launch, its membership growth has been tremendous; growing from 8 to 64 countries, with hundreds of civil society organizations participating in the OGP process at the country-level. OGP countries represent one third of the world's population and have made more than 2,000 open government reform commitments. In their first year as OGP members, five countries passed new or improved freedom of information legislation; four undertook reforms to improve transparency in public expenditure, two enacted political finance reforms, and three developed new initiative to strengthen corporate accountability.

According to OGP (2017) OGP- Nigeria has 14 current opportunities which is better known as commitments. These offer Nigeria the opportunities to deliver dividends of democracy to its citizenry and to adhere to international best practice in the country. It is important to know that, OGP at the national level introduces a domestic policy mechanism through which government and civil society establish an ongoing dialogue on the design, implementation and monitoring of the commitments included in their OGP national action plan. At the international level, OGP provides a global platform to connect, empower and support domestic reformers committed to transforming government and society through openness. What makes OGP unique is how the national action plan provides an organizing framework for the international networking and

incentives. For the purpose of this study, 7 out of 14 current commitments Nigeria and South East in particular have leverage on to achieve OGP goals and service delivery will be discussed.

These commitments have two year implementation period starting from 1st January, 2017 to 30th June, 2019. These commitments are from the most recovery processed action plan. The commitments will be summarized under seven thematic areas for the purpose of this study as it relate to national development, since the present administration have devoted much attention and energy to sectors which are critical to the growth and development of the country at large. Let look at them briefly:

Citizen Participation in Budget

This commitment will ensure that citizens participate and make inputs into the budget process starting with the pre-budget statement, executive budget proposal, budget debate through public hearings in the legislature, implementation, monitoring and reporting of the budget. Budget information should be made accessible to all for effective governance.

Budget is the tie-rod connecting the government and the citizens it represent to provide the basic social amenities. According to Etalong and Williams (2016), government year in year out budget money for the adequate provision of these basic amenities. Government around the globe spends huge sums of money on health care, defense, education, agriculture amongst others to keep the society running safely and efficiently to its full capacity. A budget is a document for recording actual and projected income and expenditures over time, a budget forces a government to place priority on things that are of almost benefit to the citizenry. Agreeing to this, Dixon (2000) noted that during budget preparation, trade-offs and prioritization among programs must be made to ensure that the budget fits government policies and priorities. Next, the most cost-effective variants must be selected. Finally, means of increasing operational efficiency in government must be sought.

Citizen participation in budget preparation cannot be overemphasized as this ensure transparency and accountability on the part of government during budget preparation and execution. Some states in Nigeria are fully committed in making this work, states like Kaduna, Boronu, Bauchi and states in the South East region are performing well in terms of making their budget public, South East Governors' Forum (SEGF) with support from PERL-ARC DFID is in the process of launching an updated Public Financial Management (PFM) Database for all the states and Regions it is supporting. The year in view includes 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019 and 2020. The essence of this is to make budget accessible to the public for easy interpretation and analysis to leverage on the opportunities presented by it for all round national development. This also curbs the issue of budget peddling or influencing the figures as it has being the tradition in Nigeria. The leading institution is Federal Ministry of Budget and National Planning while the supporting institutions are Budget Office of the Federation, Federal Ministry of Finance, among others According to the OGP Nigeria National Action Plan (2017-2019), financial management system: implementation of the Government Integrated Financial Management Information System (GIFMIS) and the Integrated Payroll and Personnel Information System (IPPIS) has brought greater transparency to public financial management process. This transparency is seen in the publication of allocation of federation revenue and the widely dissemination of information for public engagement.

The South East Government Forum (SEGF) recently collaborated with Institute for Development Studies (IDS), University of Nigeria, Enugu Campus (UNEC) for dissemination of the 2017 Federal capital budget performance report of the south east region, while the 2018 and 2019 dissemination is underway. The essence of this was to further engage relevant stakeholders and deepen citizenry participation in the budgetary process and how various states in the region have leveraged on the opportunities in the 2017 budget.

The expected outcome/impact of this commitment is: to improved management of public resources to provide essential services, increased citizens' participation in budget processes and improved governance, transparency and accountability.

Open Contracting

The Nigeria Government is committed to progressive implementation of open contracting and the adoption of open contracting standards to enhance transparency, accountability and citizen engagement in public procurement and fiscal transparency. In this phase, priority is given to at least 5-10 MDAs at the heart of government development priority. These include; Power, Transportation, Works, Agriculture, Health, Education, Niger Delta, Environment, and Solid minerals. This is to ensure that government make available contracts open to the public for appropriate bidding, following international best practices and also ensuring that due process are followed in procurement and awarding of contracts to qualify contractors. Gone are those days that government award contracts to unqualified individuals, friends and family members without following due process, money budgeted for procurement of hardware/equipment are not properly accounted for. But the trend is changing gradually as contracts are now published on national dailies for open bidding by qualify contractors; defaulters of contracts agreement are adequately prosecuted. The leading institution for this commitment is Bureau of Public Procurement with support from other relevant agencies.

The main objective is to improve accountability and transparency of government procurement processes through the implementation of open contracting and public participation in the public contracting process. This if strictly adhered to will bring about the following:

Transparency: The enhance disclosure of procurement data and information across the entire procurement cycle and up to implementation stage will make the procurement process more transparent and reveal how public resources are expended.

Citizen engagement: Availability of procurement data across the entire procurement cycle and up to implementation will ensure that all stakeholders are able to monitor the procurement activities and provide feedback. This will ensure that public contracts are delivered with value for money achieved, thereby leading to increased service delivery

Accountability: The enhanced disclosure of procurement data and information will ensure that citizens understand the basis of decision made along the procurement cycle. This will make the decision makers take actions that reflect better use of public resources, knowing that their actions can be challenged through existing recourse mechanism. It also provide level playing ground and competitiveness and achieve better value for money in public contract delivery and reduction of corruption and fraud in public procurement process.

Extractive Sector Transparency

Nigeria's extractive industry has failed to deliver development and improve the well-being of the vast majority of her citizens. The wild spread opacity in the industry has allowed corruption to thrive thus, deepening issues of underassessment, underpayment and under-remittance/non-remittance of revenues due to government, thereby limiting what the government can deliver to improve the lives of citizens. A backlog of remedial actions to improve accountability across financial processes and production has not been prioritized or implementation has been too slow leading to further leakage and loss in citizens' confidence.

A more transparent extractive industry will help to increase corporate accountability by the corporate stakeholders, increasing public integrity, more effective management of public resources by government and ultimately create safer communities for the citizens to live and work in. the expected outcome is to increase government revenue and increased citizens' welfare as a result of improved transparency in the extractive sector.

Tax Reporting Standards

Revenue generated from taxes have remained low overtime, due to the tripartite challenges of : non-declaration of tax liability and tax payment by the companies to tax liability and tax payment by the companies to tax authorities; tax evasion and avoidance, and abuse of tax incentives and waivers. This commitment seeks to Promote increased tax revenues by ensuring the prevention of tax avoidance and evasion. This address the issues of multiple taxation and make businesses pay their fair share of tax. It will also create equity such that local businesses are competitive, create jobs and contribute to economic development. Tax avoidance and evasion have resulted in reduction of revenue needed to finance development, and create an unfavorable environment for entrepreneurs. These result in inability of government to provide sound services for citizens' welfare and failure of small businesses, thereby increasing poverty.

A more open tax regime will led to improved public services, increased public integrity and more effective management of public resources by the government and increased corporate accountability by the corporate. The Government of Nigeria, in her quest of achieving this commitment came up with the Voluntary Asset and Income Declaration Scheme (VAIDS) aimed at expanding tax education and awareness, it has offered tax defaulters the opportunity to regularize their status in order to enjoy the amnesty of forgiveness on overdue interest, penalties and the assurance of non-prosecution or subject to tax investigations.

World Bank Doing Business Index

The bureaucracy and excessive red-tape inherent in government institutions involved in business process constitutes a challenge and makes it difficult for potential investors and entrepreneurs to set up micro, small and medium scale enterprises in the country. Also lack of basic and functional infrastructure is another critical challenge which investors face in Nigeria especially in the area of power supply and transportation, as various means of transportation is in a horrible state. Although, the government is trying in revamping these sectors.

Therefore, this commitment seeks to initiate and implement reforms that will make it easier for the private sector to engage with government agencies involved with business process-related services by streaming the existing processes using innovative technology. The commitment will encourage improvements in infrastructure that is critical to the success of business and promote timely and efficient service delivery in all business process-related services including business registration, licensing, taxation, applying for credit, extending credit facilities amongst others it will also improve private sector and public service delivery of critical development project. Improve business environment will lead to more jobs being created; higher employment rates and ultimately to a more diversified and improved economy. As a follow up to this commitment, the Presidential Enabling Business Environment Council (PEBEC) was set up by His Excellency,

President Muhammadu Buhari, to remove bureaucratic constraints to doing business in Nigeria and make the country a progressively easier place to start and grow a business. According to Premium Time (2018), the Nigeria Senate on 17th May, 2018, after 28 years passed a Bill to repeal and re-enact Companies and Alliance Matters Act (CAMA) to make it possible for individuals to register their companies from any part of the world. This is to reshape and change how business is done in Nigeria since the country is ranked 145 out of 190 countries in the World Bank's Ease of Doing Business ranking. The South East region have keyed into this by organizing a one day workshop for Ease of Doing Business (EoDB) in Aba through South East Governors' Forum Secretariat in collaboration with Presidential Enabling Business Environment Council (PEBEC). The essence of this workshop was for the region to harmonize their tax law, land Act among others for investor to come in and invest.

The summit organized by SEGF in November 11-13th 2017, with support from PERL-ARC and South East Region Economic and Development Company (SEREDEC) presented a unique platform for south east stakeholders to identify and discuss bottlenecks associated with the development of the region. Ease of Doing Business took the center stage while issues around infrastructural development, Agriculture, Health and media were also discussed.

On the Ease of Doing Business, an action plan was developed by stakeholders for tackling some key indicators that determine the World Bank sub-national EoDB rating. These include issues relating to processes of obtaining land permits, certificates of occupancy, and transparency in the payments to Government for services, access to finance, multiple charges, regulatory and legal framework. PERL in collaboration with AfriHeritage Institution also engaged stakeholders to identify a number of bottlenecks impacting business in the region as presented below: Figure 1



Source: Business Environment Outlook 2018 in DFID-PERL support States and Regions in Nigeria

Anti-Corruption Information

There is a culture of corruption in Nigeria that fuels corrupt practices, often times with impunity. The Mechanism systems and institutions are too weak to tackle the level of impunity associated with these corrupt practices. The security situation and corruption trends across the world are changing rapidly with increasing complexity, new techniques and trends requiring inter-agency co-operation. Indeed, security and anti-corruption experts and practitioners agree that inter-agency cooperation is necessary to achieve security and prevent safe havens today's world. Unfortunately, there are many challenges militating against inter-agency cooperation among security and anti-corruption agencies across the world, especially on information sharing. In addition, there is no register of companies and persons who have been convicted in the past and there is the possibility that they will continue to do business with government. Such a list will not only prevent convicted corrupt persons and companies from doing business with government but will serve as a deterrent to others. This commitment is to take a wide range of actions that will change the culture of corruption and create the enabling environment for building institutional integrity in Nigeria. It will also aid the use of technology and innovation to fight corruption; the platform will enable sharing of information to prevent fraudulent entities doing business with public institution.

The fight against corruption in Nigeria is one of the top most priority of this present administration of president Muhammadu Buhari as he often say "if we don't kill corruption, corruption will kill us". A lot of process has been made in the fight through the Whistle-Blowing policy which has helped to recover over ₦500 Billion, even though the country is still borrowing heavily to finance the budget. But Nigerians and opposition parties especially the People Democratic Party have continue to question the fight against corruption, that it is sectional and targeted at the perceived enemies of the state and the constant disobedience of court order. This is evident in the people facing trial in the court of law, some have called it 'persecution of enemies of the state

instate of prosecution'. According to Fayose (2016) lamented that looters in the Muhammadu Buhari's presidency, especially those being compensated for funding the election of the president in 2015 bury their own loots in the villa with presidential protection. This doesn't present the country in a good light for investors to come in and invest for the industrialization of the nation. Agreeing to this, a well-respected Senior Advocate of Nigeria (SAN), Ozekhome (2017) noted that

*In fighting corruption, you must do it strategically, in such a way that you
Do not hurt the image of country. When you begin to make hauls of money,
A lot of these monies, orphaned from septic tank, from canals, from warehouses,
From shops from houses, abandoned, even as in the Osborne case, from flat 7A,
In a seven-storey building, where you also have 7B and suddenly, 7A had about
43 million dollars, 23 million Naira and 27 thousand pounds, yet no one owns it,
With the key to one of the safe showing clearly; it begins to make us a laughing
Stock-it becomes ludicrous''.*

We must get it right for the progress and development of our great country Nigeria, adequate information about what is recovered must be published in appropriate quarters for the public consumption and constructive criticism of the government.

V. METHODOLOGY

This paper adopted content analysis method in collecting data, where literature was reviewed from journals, textbooks, library, newspaper and internet.

FINDINGS

The paper reveals the following findings.

- i. The formation of Presidential Enabling Business Environment Council (PEBEC) for the elimination of bureaucratic constraints to doing business in Nigeria. This further led to the formation of Ease of Doing Business Council across the South East to curb multiple taxation in the region, and harmonization of taxes across the region.
- ii. The study also reveal that, citizens are not properly integrated into the budget process to ensure adequate participation. But the budgeting process is seen by the executives and legislatures as a 'consecrated process' that needs not to be defiled. With the advent of Open Government Partnership (OGP), it afforded the citizens the opportunity to participate in the budgetary process.
- iii. The South East Governors' Forum in partnership with Partnership to Engage Reform and Learn (PERL-DFID) and Institute for Development Studies (IDS) created a platform for the dissemination of 2017 Federal Government budget performance of the South East region. The forum further partner Partnership to Engage Reform and Learn (PERL-DFID) and Institute for Development Studies (IDS) created a platform for the dissemination of 2017 Federal Government budget performance of the South East region. The essence of this is to make budget accessible to the public for easy interpretation and analysis to leverage on the opportunities presented by OGP for all round national development.
- iv. Lastly, it was revealed that the fight against corruption has yielded some results as ₦ 500 Billion have been recovered. It was further observed that, the fight against corruption is not done strategically but targeted at perceived enemies and opposition couple with non-reporting of recovered funds or assets by relevant agencies of Government.

VI. CONCLUSION

This paper is coming at a time our dear country is faced with some developmental issues such as restructuring, state police, resource control, party politics, herdsmen attack among others. As such OGP offers same platform for various government at different level to continue to legislate for the actualization of good governance by collaborating with development partners to drive the needed development for the country at large.

VII. RECOMMENDATIONS

This study therefore proposes the following:

- i. South East Governors' Forum and other regional organizations should continue to create platform for relevant collaboration with knowledge Hubs
- ii. Asset recovered should be made public and published in appropriate media
- iii. States in the South East and Nigeria at large should continue to harmonize and update their tax law and Ease of Doing Business to attract investors
- iv. The fight against corruption should be strategic and not based on party affiliation or religious background or ethnic sentiment.
- v. Proper reporting of contract should be adhered to.

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