

Independent Reporting Mechanism (IRM): Nigeria Design Report 2019–2021

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Executive Summary: Nigeria

Nigeria's second action plan continues commitments on budget openness, public contracts, extractive industry, anti-corruption measures and implementation of freedom of information legislation. The plan also provides new focus on improved service delivery, inclusion and civic space. While civil society and development partners continue to play a vital supporting role, fulfilment of commitments requires sustained engagement and institutional ownership from the leading government institutions.

The Open Government Partnership (OGP) is a global partnership that brings together government reformers and civil society leaders to create action plans that make governments more inclusive, responsive, and accountable. The Independent Reporting Mechanism (IRM) monitors all action plans to ensure governments follow through on commitments. Nigeria joined OGP in 2016. Since, Nigeria has implemented one action plan. This report evaluates the design of Nigeria's second action plan.

General overview of action plan

The development of the action plan coincided with pre-general election activities in the first half of 2019, generating challenges for the OGP process. The dissolution of the Federal Council affected the functioning of the OGP Secretariat housed in the Ministry of Justice and delayed preparation of the plan.

Compared with the previous plan, the development of Nigeria's second action plan saw a deeper level of engagement with non-state actors, over a period of six months. While the Technical Committee still did not provide documented feedback on stakeholders' suggestions, CSOs were provided with several commitment drafts and opportunities to offer further input. Interviewed civil society representatives note that some proposals did not make it into the final action plan. However, most of their priority issues were incorporated into commitments, such as measures related to the fight against corruption and improvement of civic space. To ensure full transparency, the OGP Secretariat needs to create a publicly available website on the OGP process and ensure continued engagement of civil society in the action plan implementation. Nigeria's OGP process could become more effective by engaging senior leadership of implementing institutions providing sustained and regular higher-level political support for delivery of commitments.

The current action plan consists of 16 commitments, 13 of which build from the previous action plan. They cover a variety of relevant topics, such as budget openness, disclosure of public contracts, transparency of the extractive sector, beneficial ownership transparency, implementation of the freedom of information law, and fostering integrity in public service delivery. Most commitments are closely aligned with policy priorities in Nigeria's 2020 Vision and other international commitments, such as the Extractive Industries Transparency

Table I. At a glance

Participating since: 2016
Action plan under review: Second
Report type: Design
Number of commitments: 16

Action plan development

Is there a multistakeholder forum: Yes
Level of public influence: Collaborate
Acted contrary to OGP process: No

Action plan design

Commitments relevant to OGP values: 15 (94%)
Transformative commitments: 4 (25%)
Potentially starred commitments: 4



Initiative. Unlike the first action plan, this plan emphasizes the cross-cutting topics of inclusion and gender, although expected outcomes are not always clearly outlined. Overall, the plan includes potentially meaningful commitments, but implementation will require concerted efforts of government and development partners to ensure vital political and technical support.

The commitments in this action plan are highly relevant to integrating transparency and accountability safeguards for COVID-19 emergency relief and debt funding and stimulus. Proposed initiatives on budget transparency, procurement, and beneficial ownership align closely with the set of commitments made by Nigeria to the International Monetary Fund for receiving emergency financial assistance.¹ Therefore, the government needs to devote more expedited support to implementing these commitments.

Noteworthy commitments with transformative potential impact include the expansion of citizen participation in the budget cycle (commitment 1), introduction of a public register of beneficial owners of corporate entities (commitment 6), and measures to strengthen asset recovery legislation (commitment 7). Additionally, commitment 10 could significantly improve government ministries, departments, and agencies' (MDAs) Freedom of Information Act (FOIA) compliance by deploying FOI desk officers in MDAs and introducing accountability mechanisms for non-compliance with release of information.

¹ <https://www.imf.org/en/About/Factsheets/Sheets/2020/04/30/how-imf-covid19-financial-help-is-used>

Table 2. Noteworthy commitments

Commitment description	Moving forward	Status at the end of implementation cycle
<p>1. Citizen participation in the budget cycle</p> <p>Pass a constitutional amendment establishing a budget timeline, create a fiscal transparency portal, and conduct a citizen participatory audit on government programs.</p>	<p>To maximize the impact of this commitment, the Budget Office could ensure institutionalization of the budget calendar with appropriate timelines and sanctions. The Supreme Audit Institution could integrate the participatory audit in the formal audit process. The Open Treasury portal could publish machine-readable data on budget allocations and expenditure for the COVID-19 response.</p>	<p><i>Note: this will be assessed at the end of the action plan cycle.</i></p>
<p>6. Public register of beneficial owners of corporate entities</p> <p>Create an Electronic Register of Beneficial Owners and enact the new Companies and Allied Matters Act Bill.</p>	<p>During implementation, the Corporate Affairs Commission could establish a data collection methodology, ensuring interoperability of data. To ensure higher usability of data, the register could collect data on politically exposed persons, include unique identifiers for companies, and ensure legally required disclosure of a natural person as the beneficial owner.</p>	<p><i>Note: this will be assessed at the end of the action plan cycle.</i></p>
<p>7. Strengthen Nigeria’s asset recovery legislation</p> <p>Enact the Proceeds of Crime Act (POCA) to strengthen management of recovered assets.</p>	<p>For successful implementation, it will be crucial to focus on political coordination for stakeholders on enacting POCA.</p>	<p><i>Note: this will be assessed at the end of the action plan cycle.</i></p>
<p>10. Improve FOIA compliance</p> <p>Deploy FOI desk officers in public institutions and introduce accountability mechanisms in cases of non-compliance with release of information.</p>	<p>During implementation, the Bureau of Public Service Reforms could annually monitor FOIA compliance. The IRM also recommends coordinating MDAs’ approach to FOI rules and allocating sufficient funding for public institutions to handle information requests.</p>	<p><i>Note: this will be assessed at the end of the action plan cycle.</i></p>

Recommendations

IRM recommendations aim to inform the development of the next action plan and guide implementation of the current action plan. Please refer to Section V: General Recommendations for more details on each of the below recommendations.

Table 3. Five KEY IRM Recommendations

<p>Institutionalize multistakeholder thematic working group meetings to ensure active monitoring and implementation of commitments.</p>
<p>Build and maintain a publicly available repository that includes documentation on the action plan development and implementation; publish reasoned responses to suggestions received and publish feedback given.</p>
<p>Continue efforts to establish the beneficial ownership register of companies with an eye to publish high quality data, promote interoperability, user uptake, civil society and private sector engagement.</p>
<p>Pursue fiscal transparency reforms with the focus on timely publication of budget and audit reports and creation of viable mechanisms for public feedback and participation.</p>
<p>Improve civic space through measures to simplify CSO registration, clarify taxation and address police conduct during public demonstrations.</p>

ABOUT THE IRM

OGP's Independent Reporting Mechanism (IRM) assesses the development and implementation of national action plans to foster dialogue among stakeholders and improve accountability.



I. Introduction

The Open Government Partnership is a global partnership that brings together government reformers and civil society leaders to create action plans that make governments more inclusive, responsive, and accountable. Action plan commitments may build on existing efforts, identify new steps to complete ongoing reforms, or initiate action in an entirely new area. OGP's Independent Reporting Mechanism (IRM) monitors all action plans to ensure governments complete commitments. Civil society and government leaders use these evaluations to reflect on their own progress and determine if actions have impacted people's lives.

Nigeria joined OGP in 2016. This report covers the development and design of Nigeria's second action plan for 2019–2021.

The Independent Reporting Mechanism staff have conducted this evaluation. The IRM aims to inform ongoing dialogue around development and implementation of future commitments. For a full description of the IRM's methodology, please visit <https://www.opengovpartnership.org/about/independent-reporting-mechanism>.

II. Open Government Context in Nigeria

Recent years have seen a number of transparency initiatives launched in Nigeria. The second action plan's 16 commitments continue several priorities from the previous plan, but also introduce new efforts to strengthen fiscal transparency, anticorruption measures, better access to information and improved service delivery. Safeguarding an enabling environment for civil society and seeing through the implementation of the freedom of information legislation remains a cross cutting challenge.

Nigeria joined the OGP in 2016, the Kaduna state joined as a sub-national member in 2018, and 14 out of 36 Nigerian states have also participated in OGP initiatives at the local level. These sub-national developments have an important impact for Nigerians given that state governments are responsible for more than 40 percent of public expenditures.²

Although Nigeria is Africa's largest economy, its economic growth has been muted since the 2014 oil price shock.³ Unemployment was at 23% in the third quarter of 2018,⁴ and has increased in 2020, with 78% of the population experiencing poverty.⁵ Facing the economic fallout of the COVID-19 pandemic, inflation has risen by 12% over the past year,⁶ and GDP growth has declined to 2%. In response, the government has expanded the public budget to 10.59 trillion Naira (11% of GDP) and has cut taxes for businesses.⁷ According to the World Bank, Nigeria is among the countries that has improved the most in terms of business regulations, with 2018 and 2019 reforms making it easier to start a business, deal with construction permits, get electricity, register property, trade across borders, and enforce contracts.⁸

Freedom House categorizes Nigeria as "partly free."⁹ The 2019 Freedom in the World report noted improvements in the competitiveness and quality of national elections in recent years.¹⁰ However, Nigeria was ranked 109 out of 167 countries assessed in the Economist Intelligence Unit's Democracy Index 2019, qualifying as a country with a hybrid regime.¹¹ Nigeria held national and state-level elections in February 2019, the sixth consecutive national elections since its return to democracy in 1999. These elections were deemed generally free and fair but suffered from serious irregularities, including postponement, intimidation, and violence.¹² In terms of governance, Nigeria faces challenges that stem from weak state coherence along with deficiencies in institutional

² Stephen Davenport and Kristina Aquino, "Information is power: How more transparent state budgets could bring major improvements in public services for Nigerians," World Bank, 24 May 2019, <https://blogs.worldbank.org/governance/information-power-how-more-transparent-state-budgets-could-bring-major-improvements>.

³ "The World Bank in Nigeria," The World Bank, October 13, 2019, <https://www.worldbank.org/en/country/nigeria/overview>.

⁴ "Labor Force Statistics – Volume 2: Unemployment and Underemployment by State," Nigerian National Bureau of Statistics, April 2019, [https://nigerianstat.gov.ng/elibrary?queries\[search\]=unemployment](https://nigerianstat.gov.ng/elibrary?queries[search]=unemployment).

⁵ "BTI 2020 Country Report — Nigeria," Bertelsmann Stiftung, 2020, https://www.bti-project.org/content/en/downloads/reports/country_report_2020_NGA.pdf.

⁶ "Inflation Rates (Percent)," Central Bank of Nigeria, 2020, <https://www.cbn.gov.ng/rates/inflrates.asp>.

⁷ Chukwuka Onyekwena and Mma Amara Ekeruche, "Understanding the impact of the COVID-19 outbreak on the Nigerian economy," Brookings, 8 April 2020, <https://www.brookings.edu/blog/africa-in-focus/2020/04/08/understanding-the-impact-of-the-covid-19-outbreak-on-the-nigerian-economy/>.

⁸ "Doing Business 2020," The World Bank, 2020, <http://documents.worldbank.org/curated/en/688761571934946384/pdf/Doing-Business-2020-Comparing-Business-Regulation-in-190-Economies.pdf>.

⁹ "Freedom in the World 2020," Freedom House, 2020, <https://freedomhouse.org/country/nigeria/freedom-world/2020>.

¹⁰ "Freedom in the World 2019," Freedom House, 2019, <https://freedomhouse.org/country/nigeria/freedom-world/2019>.

¹¹ "Democracy Index 2019," The Economist Intelligence Unit, 2020, http://www.eiu.com/public/thankyou_download.aspx?activity=download&campaignid=democracyindex2019; "Democracy Index 2018," The Economist Intelligence Unit, 2019, http://www.eiu.com/public/thankyou_download.aspx?activity=download&campaignid=democracy2018.

¹² "Nigeria Post-Election Survey," International Foundation for Electoral Systems, 3 January 2020, <https://www.ifes.org/surveys/2019-post-election-survey-nigeria>; "IRI/NDI Nigeria International Election Observation Mission Final Report," International Republican Institute and National Democratic Institute, June 2019, https://www.iri.org/sites/default/files/2019-6-18_final_nigeria_eom_report.pdf.

efficiency of the administrative system, internal security, patterns of democratic representation, enforcement of the rule of law, and economic reform.¹³

Transparency and Access to Information

The Global Right to Information Index ranks Nigeria 61 out of the 128 countries assessed, reflecting deficiencies of Nigeria's Freedom of Information (FOI) Act.¹⁴ The 2011 FOI Act established the public's right to access information held by public institutions and relevant private institutions without penalization,¹⁵ representing the fruition of efforts that began in 1994.¹⁶ In terms of implementation, according to the Bureau of Public Service Reforms, by 2017, less than 10% of the 900 federal agencies adequately complied with the provisions of the FOI Act. Nonetheless, no public official had been sanctioned for noncompliance, facilitating widespread impunity.¹⁷ Meanwhile 16 states do not currently implement freedom of information mechanisms, relying on a conflicting Court of Appeal judgment ruling that the FOI Act is not applicable to states.¹⁸ Studies have found that a slow adjudication process, poor record keeping, lack of enforcement, conceptions of confidentiality, and inadequate comprehension of the FOI Act contribute to this issue.¹⁹ Recently, the Office of the Accountant-General of the Federation specified that in alignment with the FOI Act, all freedom of information requests about COVID-19 fund transactions must be answered by government bodies within seven days. However, overall, the implementation of the FOI Act has been challenging, frustrating citizens' expectations about the benefits of this law.²⁰ In response, the second action plan includes two commitments (9 and 10) to improve public institutions' compliance with the FOI Act, building on the first action plan.

Nigeria is ranked 70 out of 114 countries assessed in the latest edition of the Open Data Barometer due to inconsistent government data availability.²¹ The government made some types of data available online, including map data, detailed census data, detailed government budget data, legislation, international trade data, health sector performance, primary or secondary education performance data, crime statistics, national election results, and public contracts. However, other types of data are not available online, including land ownership data, detailed data on government spending, company registration and national environment statistics. None of these datasets were easily accessible, regularly updated, or machine readable and reusable as a whole.²²

¹³ "BTI 2020 Country Report — Nigeria," Bertelsmann Stiftung, 2020, https://www.bti-project.org/content/en/downloads/reports/country_report_2020_NGA.pdf.

¹⁴ "By Country," Global Right to Information Rating, <https://www.rti-rating.org/country-data/>.

¹⁵ Patience Yusuf, "The Freedom of Information Act 2011 (FOI) - What It Means For You", The Communicator, Nigerian Communications Commission, 2012, in https://www.ncc.gov.ng/thecommunicator/index.php?option=com_content&view=article&id=165:editors-corner-2014q4&catid=24&Itemid=179

¹⁶ Patience Yusuf, "The Freedom of Information Act 2011 (FOI) - What It Means For You", The Communicator, Nigerian Communications Commission, 2012, in https://www.ncc.gov.ng/thecommunicator/index.php?option=com_content&view=article&id=165:editors-corner-2014q4&catid=24&Itemid=179

¹⁷ "Policy Recommendations for strengthening the Implementation of the Freedom of Information Act in the Nigeria Federal Public Service", Bureau of Public Service Reforms, The Presidency, Government of Nigeria, R2K, McArthur Foundation, December, 2018, in <http://r2knigeria.org/index.php/policy-recommendations-for-strengthening-the-implementation-of-the-freedom-of-information-act-in-the-nigeria-federal-public-service>.

¹⁸ Funmilola Olubunmi Omotayo, "The Nigeria Freedom of Information Law: Progress, Implementation Challenges and Prospects", Library Philosophy and Practice, 2015, https://www.researchgate.net/publication/280048190_The_Nigeria_Freedom_of_Information_Law_Progress_Implementation_Challenges_and_Prospects; Ijeoma Okereke, "How state officials violate Nigeria's Freedom of Information Act," Premium Times, 5 April 2020, <https://www.premiumtimesng.com/news/headlines/386053-how-state-officials-violate-nigerias-freedom-of-information-act.html>.

¹⁹ Stella Ejtagha, "Challenges in the implementation of the Freedom of Information Act in Nigeria," Information Impact: Journal of Information and Knowledge Management 10:1, 2019, <https://www.ajol.info/index.php/ijikm/article/view/188372>.

²⁰ Patience Yusuf, "The Freedom of Information Act 2011 (FOI) - What It Means For You," The Communicator, Nigerian Communications Commission, 2012, in https://www.ncc.gov.ng/thecommunicator/index.php?option=com_content&view=article&id=165:editors-corner-2014q4&catid=24&Itemid=179

²¹ "The Open Data Barometer," The World Wide Web Foundation, 2016, https://opendatabarometer.org/4thedition/?_year=2016&indicator=ODB.

²² "Nigeria," The World Wide Web Foundation, 2016, https://opendatabarometer.org/4thedition/detail-country/?_year=2016&indicator=ODB&detail=NGA

Civil Liberties and Civic Space

Civil liberties such as freedom of expression, assembly, and association are guaranteed by Nigeria's 1999 Constitution²³ but are subject to certain restrictions. Section 45 of the Constitution restricts freedom of association in the interest of public order, defense, public morality, health, or protection of rights of others.²⁴ In terms of recent legislation, the Digital Rights and Freedom Bill was not signed into law, leaving a gap in protection of online freedom of expression, assembly, and association.²⁵ Instead, the restrictive Internet Falsehoods Manipulations and Other Related Matters Bill is now under consideration, and the National Commission for the Prohibition of Hate Speeches Bill is at its introductory stage. Over the past year, Parliament has also considered and withdrawn two other contentious bills, the Bill to Establish a Civil Societies Regulatory Commission and the Bill for an Act to Provide for Prohibition of Hate Speeches and For Other Related Matters.²⁶

Nigeria's civic space, populated by more than 500,000 diverse civil society organizations,²⁷ is qualified as "obstructed" by Civicus Monitor.²⁸ In 2018, the CSO Sustainability Index for Nigeria reported improvements in the areas of financial viability, advocacy, service provision, sectoral infrastructure, and public image.²⁹ However, human rights groups have criticized the government for blocking demonstrations against authorities.³⁰ The International Trade Union Confederation (ITUC) has expressed concerns about the denial of the right to associate, including arrests, persecutions, and violations against union leaders and members.³¹

Likewise, there have been challenges to freedom of expression in Nigeria. In the Reporters Without Borders' (RSF) 2020 World Press Freedom Index, Nigeria is ranked 120 out of 180 countries assessed. Although Nigeria's more than 100 independent newspapers reflect a great deal of media pluralism, their coverage is obstructed by limited government protection of journalists and frequent blockages in access to information.³² Journalists regularly suffer arrests, prosecutions, and abuses,³³ sometimes by security forces, leading some journalists to practice self-censorship.³⁴ The COVID-19 pandemic has exacerbated limitations, with the Nigerian presidency barring certain media outlets

²³ Ovunda V.C. Okene, "Accountability, Effectiveness, and Independence — Striking the Proper Balance Curbing State Interference in Workers' Freedom of Association in Nigeria. The International Journal of Not-for-Profit Law" International Center for Not-For Profit Law, August 2006, in <https://www.icnl.org/resources/research/ijnl/curbing-state-interference-in-workers-freedom-of-association-in-nigeria-2>; Imo. Udofo, "Right to Freedom of Expression and the Law of Defamation in Nigeria," International Journal of Advanced Legal Studies and Governance, Vol.2, No.1, April 2011, in https://www.researchgate.net/publication/266341565_Right_to_Freedom_of_Expression_and_the_Law_of_Defamation_in_Nigeria.

²⁴ "Laws on The Right of Peaceful Assembly. Nigeria", Right of Assembly, in <https://www.rightofassembly.info/country/nigeria>

²⁵ "Freedom on the Net. Nigeria 2019", Freedom House, <https://freedomhouse.org/country/nigeria/freedom-net/2019>

²⁶ "Nigeria," International Center for Not-For-Profit Law Civic Freedom Monitor, 5 April 2020, <https://www.icnl.org/resources/civic-freedom-monitor/nigeria>; Gabriel Ewepu, "CSO calls for withdrawal of bills threatening citizens' rights to digital freedom, expression," Vanguard, 28 June 2020, <https://www.vanguardngr.com/2020/06/cso-calls-for-withdrawal-of-bills-threatening-citizens-rights-to-digital-freedom-expression/>.

²⁷ "The 2018 CSO Sustainability Index for Sub-Saharan Africa," United States Agency for International Development, November 2019, <https://www.fhi360.org/sites/default/files/media/documents/resource-csosi-2018-africa-report.pdf>.

²⁸ "Nigeria: 'If passed, the NGO Bill will reduce the ability of CSOs to hold the government accountable and ensure that human rights are respected'", CIVICUS, in <https://www.civicus.org/index.php/fr/medias-ressources/122-news/interviews/3043-nigeria-if-passed-the-ngo-bill-will-reduce-the-ability-of-csos-to-hold-the-government-accountable-and-ensure-that-human-rights-are-respected>

²⁹ "The 2018 CSO Sustainability Index for Sub-Saharan Africa," United States Agency for International Development, November 2019, <https://www.fhi360.org/sites/default/files/media/documents/resource-csosi-2018-africa-report.pdf>.

³⁰ "Laws on The Right of Peaceful Assembly. Nigeria", Right of Assembly, in <https://www.rightofassembly.info/country/nigeria>

³¹ Application of International Labour Standards 2017. International Labour Organization, 2017, in https://www.ilo.org/wcmsp5/groups/public/---ed_norm/---relconf/documents/meetingdocument/wcms_543646.pdf, p. 150.

³² "2020 World Press Freedom Index," Reporters Without Borders, 2020, <https://rsf.org/en/nigeria>.

³³ "Freedom on the Net. Nigeria 2019", Freedom House, <https://freedomhouse.org/country/nigeria/freedom-net/2019>

³⁴ United States Department of State - Bureau of Democracy, Human Rights and Labor. Country Reports on Human Rights Practices for 2018. In <https://www.state.gov/wp-content/uploads/2019/03/Nigeria-2018.pdf> , P.23.

from reporting on presidential COVID-19 initiatives³⁵ and journalists being arrested and charged with breaking lockdown.³⁶ Additionally, the Nigeria Governors' Forum partnership with MTN Nigeria, a telecommunication and internet service provider, to use subscriber data to combat the COVID-19 pandemic has raised some privacy concerns over data usage.³⁷

Nigeria's second action plan includes three commitments (11, 12, and 13) to increase citizen engagement, building on the first action plan. These commitments aim to implement Nigeria's Permanent Dialogue Mechanism, synergize technology-based citizen feedback platforms, and improve an operating environment for the civil society organizations.

Accountability and Anticorruption

Endemic corruption is one of Nigeria's greatest challenges. In Transparency International's Corruption Perception Index, Nigeria is ranked 146 out of the 180 countries assessed.³⁸ According to 2019 surveying by the United Nations Office on Drugs and Crime (UNODC), 30% of Nigerians who had contact with a public official reported paying a bribe or being asked to pay a bribe. Those who paid bribes to public officials paid an average of one bribe every two months, implying that 117 million bribes are paid in Nigeria annually.³⁹ During the COVID-19 pandemic, health-care providers report that structural and facility-level corruption compromise their efforts to respond to the health crisis.⁴⁰

Particularly in the oil and gas sectors, which account for 65% of total government revenue, massive natural resource wealth has been consistently mismanaged, with extractive revenues diverted to private pockets and misused by public office holders.⁴¹ From 2009 to 2018, the Nigeria Extractive Industries Transparency Initiative (NEITI) reports that Nigeria lost \$41.9 billion in oil and gas revenue, representing 7% of average production.⁴² Under Nigeria's first action plan, in December 2019, the country launched the first public beneficial ownership register in the region, linking the data to the nationally vital oil, gas, and mineral sectors. Building on this, the second action plan (Commitment 6) aims to establish a centralized Electronic Register for Beneficial Ownership, which would include all companies, publish data in open data format, and be available for free. The current action plan also includes two commitments (4 and 5) specifically targeting extractive transparency. These commitments aim to fully implement Extractive Industries Transparency Initiative (EITI) Standards and instituting public disclosure of extractive sector contracts, licenses, permits, payment to government, and revenue streams.

Beyond the extractive sector, the Nigerian government has taken a number of steps to combat corruption, although with uneven implementation.⁴³ Nigeria ratified the United Nations Convention

³⁵ "COVID-19 Human Rights and the Civic Space," Spaces for Change, 27 March 2020, <https://spacesforchange.org/covid-19-human-rights-and-the-civic-space/>.

³⁶ "Police Raid Journalists' Union Secretariat, Arbitrarily Arrest 12 Journalists," Media Foundation for West Africa, 16 April 2020, <https://www.mfwa.org/police-raid-journalists-union-secretariat-arbitrarily-arrest-12-journalists/>.

³⁷ "COVID-19 Civic Freedom Tracker," International Center for Not-For-Profit Law, <https://www.icnl.org/covid19tracker/?location=&issue=&date=&type=>.

³⁸ Corruption Perceptions Index 2019, Transparency International, in <https://www.transparency.org/cpi2019/news/feature/cpi-2019>

³⁹ "Corruption in Nigeria: patterns and trends," United Nations Office on Drugs and Crime, December 2019, https://www.unodc.org/documents/data-and-analysis/statistics/corruption/nigeria/Corruption_in_Nigeria_2019_standard_res_11MB.pdf.

⁴⁰ Obinna Onwujekwe, Charles Orjiakor, and Prince Agwu, "Coronavirus: corruption in health care could get in the way of Nigeria's response," The Conversation, 4 May 2020, <https://theconversation.com/coronavirus-corruption-in-health-care-could-get-in-the-way-of-nigerias-response-136913>.

⁴¹ "Nigeria," Extractive Industries Transparency Initiative, 22 April 2020, [https://eiti.org/es/implementing_country/32#:~:text=Nigeria's%20oil%20and%20gas%20sector,USD%2017.055billion%20in%202016; Marc-Antoine Perouse De Montclos, "Oil Rent and Corruption: The Case of Nigeria," Etudes de l'Ifri, Ifri, November 2018, https://www.ifri.org/sites/default/files/atoms/files/perouse-de-montclos_oil_rent_corruption_nigeria_2019.pdf](https://eiti.org/es/implementing_country/32#:~:text=Nigeria's%20oil%20and%20gas%20sector,USD%2017.055billion%20in%202016; Marc-Antoine Perouse De Montclos,).

⁴² "Stemming the Increasing Cost of Oil Theft to Nigeria," Nigeria Extractive Industries Transparency Initiative Policy Brief 5, November 2019, <https://www.neiti.gov.ng/index.php/2017-07-27-13-55-55/policy-brief>.

⁴³ Prof. Bolaji Owasanoye, "Speaking Notes on The Real Challenges of Fighting Corruption in Nigeria: What to Do When Corruption is the Norm?" , NORAD –Corruption Hunters Network 2018 Presentation" Oslo Norway, 25-26 June 2018, in

Against Corruption (UNCAC) in 2004.⁴⁴ It has also passed an array of anti-corruption legislation, including the Criminal Code Act, the Corrupt Practices and Other Related Offences Act, and the Economic and Financial Crimes Commission (EFCC) Establishment Act.⁴⁵ The Whistleblower Protection Bill is still under consideration in Parliament – an unfinished component of Nigeria’s first action plan.⁴⁶ Under the current action plan, two commitments (7 and 8) aim to reduce corruption by strengthening asset recovery legislation and implementing the Anti-Corruption Strategy, building on the first action plan.

Following the establishment of the first Nigerian Open Contracting Portal (NOCOPO) under the first action plan, the second action plan (Commitment 2) aims to fully operationalize open contracting along with effective deployment and use of Open Contracting Data Standards (OCDS). Additionally, three commitments (14, 15, and 16) include new initiatives, which aim to improve key ministries’ service quality and institutionalize inclusivity of marginalized groups within government services and decision-making processes.

Budget Transparency

Nigeria’s budget transparency falls within the bottom quartile of the Open Budget Index. In 2019, Nigeria published insufficient material to support informed public debate on the budget, with a 2019 Open Budget Index ranking of 97 out of 117 countries assessed. In particular, Nigeria decreased availability of budget information by failing to publish its audit report online in a timely manner.⁴⁷ According to the International Budget Partnership, in past years, Nigeria’s low score compared with its regional peers reflects a lack of extensive reporting on budget implementation during the year, highly aggregated year-end performance information, and the absence of information on state-owned enterprises, independent agencies, and other parastatals.⁴⁸ At the state level, approved budgets are generally not publicly available, and when they are, they are often published in a format inaccessible to citizens.⁴⁹

Despite these deficiencies, Nigeria also made some improvements to budget transparency in 2019. Nigeria continued to publish its Citizens Budget online. The Budget Office of the Federation established public consultations during budget formulation and e-consultations during budget implementation, and the National Assembly established public hearings related to the approval of the annual budget.⁵⁰ The government also increased the amount of information provided in the Enacted Budget,⁵¹ and launched the Open Treasury portal in December 2019. The Open Treasury portal represents an important milestone for access to fiscal data, publishing daily information on government payments above 5 million naira (12,903 USD),⁵² although there have been gaps in

<https://anticorruptionblog.files.wordpress.com/2018/07/real-challenges-of-fighting-corruption-in-nigeria.pdf>

⁴⁴ Charles Ogunbaju, “FG explains reasons for adopting NACS action plan”, The Guardian, 8 September 2018, in <https://guardian.ng/news/fg-explains-reasons-for-adopting-nacs-action-plan/>

⁴⁵ Ibidolapo Bolu, “Nigeria: The Anti-Corruption Legal Framework And Its Effect On Nigeria's Development,” Mondaq, 13 May 2016, in <https://www.mondaq.com/Nigeria/Criminal-Law/490434/The-Anti-Corruption-Legal-Framework-And-Its-Effect-On-Nigerias-Development>

⁴⁶ Nigeria – Relevant Legislation – Summary, PPLAAF, in <https://www.pplAAF.org/country/nigeria.html>; Nigeria – Whistleblowing, UUBO, in <https://www.uubo.org/media/1774/nigeria-whistleblowing--dataguidance.pdf>; “7 THINGS TO KNOW ABOUT NIGERIA’S WHISTLE BLOWER POLICY”, Federal Ministry of Finance Whistleblowing.

⁴⁷ <https://www.internationalbudget.org/open-budget-survey/country-results/2019/nigeria>

⁴⁸ Samuel Atiku, “How Open is Nigeria’s ‘Open Treasury?’,” International Budget Partnership, 12 March 2020, <https://www.internationalbudget.org/2020/03/how-open-is-nigerias-open-treasury/>.

⁴⁹ Stephen Davenport and Kristina Aquino, “Information is power: How more transparent state budgets could bring major improvements in public services for Nigerians,” World Bank, 24 May 2019, <https://blogs.worldbank.org/governance/information-power-how-more-transparent-state-budgets-could-bring-major-improvements>.

⁵⁰ “Open Budget Survey 2019: Nigeria,” Open Budget Survey, 2019, <https://www.internationalbudget.org/open-budget-survey/country-results/2019/nigeria>.

⁵¹ “Open Budget Survey 2019: Nigeria,” Open Budget Survey, 2019, <https://www.internationalbudget.org/open-budget-survey/country-results/2019/nigeria>.

⁵² Samuel Atiku, “How Open Is Nigeria’s ‘Open Treasury?’” International Budget Partnership, 12 March 2020, <https://www.internationalbudget.org/2020/03/how-open-is-nigerias-open-treasury/>.

disclosure on the COVID-19 Intervention Fund.⁵³ In terms of IMF COVID-19 related financial assistance, Nigeria has committed to publish names and beneficial ownership of companies awarded public procurement contracts along with expenditures and audit results.⁵⁴ Moving forward, Nigeria's second action plan includes commitments (1 and 3) to enhance citizen participation within the budget cycle and to improve revenue systems through the adoption of common reporting standards, building on the first action plan.

⁵³ Nkem Ilo (Public Private Development Centre), Roundtable on Ensuring an Effective and Inclusive Stimulus and Safety Net Campaign for Nigeria's COVID-19 Response and Recovery, the Open Government Partnership and OGP Nigeria National Steering Committee, 28 July 2020.

⁵⁴ "IMF COVID-19 Anti-Corruption Tracker," Transparency International, https://www.transparency.org/en/imf-tracker?utm_source=twitter&utm_medium=social&utm_campaign=IMF.

III. Leadership and Multistakeholder Process

Development of Nigeria's second action plan coincided with the restructuring of the OGP Secretariat and the National Steering Committee. The co-creation process involved several government agencies, multilateral organizations and a wide range of civil society actors. Greater ownership by implementing ministries and agencies is needed to ensure successful implementation of the action plan.

3.1 Leadership

This subsection describes the OGP leadership and institutional context for OGP in Nigeria.

Nigeria's Ministry of Justice serves as the country's OGP Coordinating Ministry.⁵⁵ The OGP Secretariat is led by a National Coordinator, with the support of one Civil Society Advisor and three support staff.⁵⁶

The country has a National Steering Committee (NSC), which is the decision-making body for the initiative in Nigeria. The main role of the NSC, as outlined in its Standard Operating Procedure, is to develop, promote, and safeguard the values, principles, and interests of OGP. During the previous action plan, the committee was composed of 42 members, with equal representation of government (21) and non-government actors (21). The NSC was restructured in 2019 prior to the official approval of the second action plan. It now consists of 20 members, with 10 representing the government and 10 non-state actors. The non-state actors of the NSC are constituted of CSOs (6 members) and the private sector (4 members). The non-state actors were selected through the open nomination process by the OGP Secretariat with the call issued on 23 September 2019.

The NSC has co-chairs. The NSC carries out the strategy to implement the OGP plan and coordinates and follows up with ministries and non-state actors to meet OGP commitments.⁵⁷ Information on the committee's remit, membership, and governance structure is available on the OGP website/page, but it was not updated after the 2017–2019 national action plan and does not include the composition of the newly restructured body.⁵⁸

In preparation to implement the second action plan, seven working groups were formed along with a technical committee composed of representatives from across the working groups. To form the thematic working groups, the Nigeria OGP Secretariat identified and contacted all relevant stakeholders mentioned in the action plan. An election was held among all interested parties to determine co-chairs, who serve for one year.⁵⁹ Working groups were created around the themes of fiscal transparency, extractive transparency, anti-corruption, access to information, citizens' engagement, improved service delivery, and inclusion.⁶⁰

On the basis of the information found on the OGP Nigeria's website, the NSC provided minutes for the 4th and the 6th Steering Committee Meetings. No information was available on the 5th Steering Committee Meeting or for the meeting held on 5 and 6 September 2019 to validate and approve the country's current action plan.

⁵⁵ "Nigeria 2019-2021 National Action Plan", Open Government Partnership, <https://www.opengovpartnership.org/documents/nigeria-action-plan-2019-2021/>, p.6.

⁵⁶ The IRM received this information from Tari Wills during the pre-publication period on 2 and 11 September 2020.

⁵⁷ "Nigeria 2019-2021 National Action Plan", Open Government Partnership, <https://www.opengovpartnership.org/documents/nigeria-action-plan-2019-2021/>, p.85.

⁵⁸ "OGP NATIONAL ACTION PLAN (January 2017 – June 2019)" OGP Nigeria, Federal Ministry of Justice, in https://www.justice.gov.ng/index.php/ogp-nigeria?task=document.viewdoc&id=28_pp.39-41.

⁵⁹ The IRM received this information from Tari Wills during the pre-publication period on 2 September 2020.

⁶⁰ The IRM received this information from Tari Wills during the pre-publication period on 2 and 11 September 2020.

Lack of funding affected implementation capacity of government agencies at both the federal and state levels in the country's previous action plan.⁶¹ In the current action plan, the country acknowledged it had relied mainly on the assistance by development partners and called on the government for greater financial assistance. The OGP Secretariat also needed to go through restructuring processes to increase capacity. It was evident that several procedures and mechanisms of the Secretariat were still in the process of being refined.⁶²

3.2 Action plan co-creation process

The co-creation process for the current action plan lasted for about eight months, culminating in presidential approval of the plan on 9 January 2020.⁶³ The development of the action plan coincided with the year of the general election in Nigeria with pre-election activities taking place in the first half of 2019, generating some challenges for the OGP process. The dissolution of the Federal Council affected the functioning of the OGP Secretariat and contributed to stalling the preparation of the new plan. It caused protracted periods of decision-making on key issues during the co-creation and affected the ability of responsible agencies across the board to make decisions swiftly. According to BudgIT, a CSO leading the Open Alliance coalition of non-governmental organizations, in contrast to what the development of the first action plan received, the development of the second plan received a lower level of political support.⁶⁴

According to the CSOs, the co-creation process for the second plan was mainly driven by the civil society and the development partners in Nigeria. The process attempted to be more diverse, and compared with the previous plan, included a wider range of stakeholder voices; however, the level of engagement from the federal government with the OGP process decreased in 2019.⁶⁵

National Steering Committee meetings took place twice in 2017, 3 times in 2018, and 3 times in 2019. The NSC and Working Groups also met during a multistakeholder consultation meeting on 22–23 May and on 5–6 September 2019 to validate the second action plan.⁶⁶ The NSC is mandated to meet quarterly. The Technical Committee met at least four times between April and June 2019. Committee meetings focused on drafting commitments, consulting an M&E expert, and incorporating outcomes from agency and civil society consultations. The OGP Secretariat reports that 11 consultations were held with government agencies, with notes provided for consultations with the Federal Inland Revenue Service, National Orientation Agency, Corporate Affairs Committee, and SERVICOM.⁶⁷ The four existing thematic working groups from the first action plan reviewed and validated commitments continued in the second action plan. The OGP Secretariat invited relevant stakeholders to join the review and validation process for the new thematic areas of inclusion and service delivery.⁶⁸

To kick-start the co-creation process, the OGP Secretariat shared information about the development of the current action plan by sending out a public call for suggestions for commitments. The list of individuals that received the invitation was drawn from the Secretariat's contact database, which includes 300 government officials and more than 600 CSOs, professional associations, trade unions, and international organizations. The public call for suggestions was also published on the Nigeria OGP Secretariat's social media pages (Twitter, Facebook) and stayed open for four weeks.

⁶¹ "The long road to Open government Partnership. An analysis of OGP implementation in context of the 2019 Elections in Nigeria", BudGIT, Open Alliance Nigeria, OSIWA, Page 40.

⁶² "OGP: FG'S PLATFORM FOR ACCOUNTABILITY AND NATIONAL PROSPERITY", OGP Nigeria, Federal Ministry of Justice, 15 March 2019, in https://www.justice.gov.ng/index.php/ogp-nigeria?task=document.viewdoc&id=191_p.2

⁶³ "MRA Boss Wants CSOs Fully Engaged In The OGP Process", The News Turf, 11 March 2020, in <https://www.thenewsturf.com/mra-boss-wants-csos-fully-engaged-in-the-ogp-process/>

⁶⁴ "Open Government Partnership in Nigeria: A Review of 2019", BudgIT Nigeria, 15 January 2020, in <https://medium.com/@BudgITng/open-government-partnership-in-nigeria-the-journey-in-2019-dc29bd3d579>

⁶⁵ "Open Government Partnership in Nigeria: A Review of 2019", BudgIT Nigeria, 15 January 2020, in <https://medium.com/@BudgITng/open-government-partnership-in-nigeria-the-journey-in-2019-dc29bd3d579>

⁶⁶ The IRM received this information from Tari Wills of the OGP Nigeria Secretariat during the public comment period 21 October 2020.

⁶⁷ The IRM received this information from Tari Wills of the OGP Nigeria Secretariat during the pre-publication period on 2 and 11 September 2020.

⁶⁸ The IRM received this information from Tari Wills of the OGP Nigeria Secretariat during the public comment period on 21 October 2020.

Opportunities were provided to send inputs remotely by using online tools, like Twitter and Google forms for instance, in asking for suggestions or recommendations about topics to be included in the action plan.⁶⁹

The Open Alliance, a coalition of NGOs, which is the main civil society counterpart in the OGP process, hosted a meeting in April 2019 in which the participating organizations developed draft suggestions for commitments.⁷⁰ Open Alliance made submissions to the OGP Secretariat after several meetings with members of the coalition. Suggestions were also received from the public. However, received suggestions were not published. According to the Secretariat, the criteria used for selection of suggestions to be included in the current action plan was based on priority themes, largely encompassing the ones addressed in the previous action plan. The suggestions were collated and classified into the existing Thematic Areas from the previous action plan. Other suggestions that did not fit into the existing themes were refined and included in the two new Thematic Areas (Service Delivery and Inclusion) that became part of the second plan. A stakeholder consultation workshop was also held at the end of May. Representatives from MDAs, CSOs, and all national OGP groups met to discuss proposed commitments and to ensure alignment with MDA mandates.⁷¹

Most of the commitments were carried over from the previous action plan with slight changes or expansions. According to the OGP Secretariat, modifications to commitments were based on changes that had occurred since the approval of the previous action plan and had affected the implementation of commitments and on suggestions received through consultations and asks from non-state actors. The technical team drafted the commitments and presented them to identified implementing agencies, and civil society suggestions were made on revising/rewording commitments, changing planned activities, and timelines. According to the Secretariat, the major changes included the following:

- The broadening of the commitment on the extractive sector to a stand-alone Thematic Area with two commitments spearheaded by the Natural Resource Governance Institute's Country Office.
- The addition of a commitment on widening civic space was as a result of issues arising at the time appearing to further shrink civic space. This commitment was strongly recommended and drafted by the Media Rights Agenda and Nigeria Network of NGOs.
- The new thematic areas on Service Delivery and Inclusion were jointly reviewed by state and non-state actors. After several consultations with the state agency SERVICOM and Ministry of Women Affairs (implementing agencies for the two thematic areas), the drafted commitments were reviewed and revised with them. The revised commitments were further presented to CSOs that made inputs and adjustments during joint consultation sessions.

The Technical Committee did not provide documented feedback and did not publish detailed responses on how it discussed each of the proposals received. However, as noted above, several commitment drafts were shared with CSOs during the development process, and CSOs were provided with opportunities to give further inputs during consultations sessions. Interviewed members of the Open Alliance confirmed that while some commitment suggestions did not make it into the final action plan (e.g., open parliament) the consultation provided an iterative dialogue between the government and civil society, and most of their priority suggestions were refined and incorporated into commitments.

Development Partners – DFID/PERL (Partnership to Engage, Reform and Learn) – provided funding for some activities that needed convening of stakeholders for consultation and validation. The

⁶⁹ “Public Call: suggestions on commitments for the 2nd national action plan (NAP)” OGP NSC Committee, in https://docs.google.com/forms/d/e/1FAIpQLScEVxzDqiTXjhnsjcTkFTxj5OIZ-Z5Kz0PYP_NiLg9hXgUlaw/viewform

⁷⁰ “Open Government Partnership in Nigeria: A Review of 2019”, Budget Nigeria, 15 January 2020, in <https://medium.com/@BudgetNg/open-government-partnership-in-nigeria-the-journey-in-2019-dc29bd3d579>

⁷¹ The IRM received this information from Tari Wills of the OGP Nigeria Secretariat during the pre-publication period on 11 September 2020.

consultation process included reviewing the performance of commitments from the first action plan, with a view of evaluating progress to determine what commitments needed to be dropped, carried over, and further broadened to thematic areas. The process included revising and drafting received suggestions into actionable commitments, and the action plan template was redesigned to ensure that planned activities under commitments were Specific, Measurable, Achievable, Realistic, and Timebound. Consultation with identified implementing agencies followed the refining and drafting of commitments. It is not clear whether there were any further adjustments made at this stage.

The NSC held a two-day meeting in September 2019 to validate the current action plan.⁷² During the first day of the validation workshop, implementing agencies and counterpart civil society were brought together to review the proposed final action plan and validate that suggested changes from CSOs that had been previously consulted had been adopted in the document. On the second day, the National Steering Committee reviewed the document and, after interactions with the implementation agencies and confirmation from civil society on the content of the action plan, adopted it for onward transmission to the President of the Federal Republic of Nigeria for approval.

CSOs interviewed for this report have noted the need for the government to place a greater priority on OGP and for implementing ministries, departments, and agencies to make a stronger commitment and be fully engaged. CSOs stress that the OGP process could be enhanced by including more senior-level officers to lead the process, with influence within government agencies.⁷³ One of Nigeria's co-chairs acknowledged the need for greater high-level political support to back the OGP process in the country.⁷⁴

Nigeria does not currently have an up-to-date OGP website or repository. The OGP website the Federal Ministry of Justice⁷⁵ hosts was last updated in spring 2019 and does not have the major decisions made on the development of the second plan, minutes from proceedings, or the document of the action plan itself. No information is available about the current and former composition of working groups and thematic advisors. Both the current and previous action plans make reference to a future website, called Central Open Government Information Platform.^{76 77} It is not clear whether this would be an official OGP website and repository.

In addition to there being a need to create a publicly available repository on the OGP process and action plan implementation, further work is still needed to improve reporting by government on the way inputs the public and CSOs provide are being used throughout the OGP process.⁷⁸ OGP Secretariat and the relevant committees need to ensure the publication of received suggestions and should publish reasoned and timely responses to them.

⁷² "Stakeholders retreat on open government partnership (OGP) National Action Plan (NAP)," Nigerian Economic Summit Group, 27 September 2019, in <https://www.youtube.com/watch?v=2loAcdw5s6E&t=3s>

⁷³ "OGP GLOBAL CEO LAUDS CIVIL SOCIETY ADVOCACY EFFORTS FOR IMPROVED GOVERNANCE," PERL Nigeria, 18 October 2019, in <http://www.perlnigeria.net/news/ogp-global-ceo-lauds-civil-society-advocacy-efforts-for-improved-governance>

⁷⁴ Samuel Lamai, "Agba Backs Implementation of OGP Commitments In Nigeria, Says It Has Potentials to Create Jobs, Reduce Poverty." Federal Ministry of Information and Culture, Government of Nigeria, 11 October 2019, in <https://fmic.gov.ng/agba-backs-implementation-of-ogp-commitments-in-nigeria-says-it-has-potentials-to-create-jobs-reduce-poverty/>

⁷⁵ "OGP Nigeria Website", Federal Ministry of Justice, Government of Nigeria, in <https://www.justice.gov.ng/index.php/ogp-nigeria?start=10>

⁷⁶ "Nigeria 2019–2021 National Action Plan," Open Government Partnership, <https://www.opengovpartnership.org/documents/nigeria-action-plan-2019-2021/>, p.89.

⁷⁷ OGP Nigeria National Action Plan 2017-2019, Open Government Partnership, 2017, in https://www.opengovpartnership.org/wp-content/uploads/2017/05/Nigeria_NAP_2017-2019.pdf, P.57.

⁷⁸ "Open Government Partnership in Nigeria: A Review of 2019," Budget Nigeria, 15 January 2020, in <https://medium.com/@BudgetNigeria/open-government-partnership-in-nigeria-the-journey-in-2019-dc29bd3d579>

Table 4: Level of Public Influence

The IRM has adapted the International Association for Public Participation’s (IAP2) “Spectrum of Participation” to apply to OGP.⁷⁹ This spectrum shows the potential level of public influence on the contents of the action plan. In the spirit of OGP, most countries should aspire for “collaborate.”

Level of public influence		During development of action plan
Empower	The government handed decision-making power to members of the public.	
Collaborate	There was iterative dialogue AND the public helped set the agenda.	✓
Involve⁸⁰	The government gave feedback on how public input were considered.	
Consult	The public could give inputs.	
Inform	The government provided the public with information on the action plan.	
No Consultation	No consultation	

Nigeria just met the threshold for a collaborative co-creation process. Continuous Technical Committee meetings facilitated an iterative dialogue between the government and civil society. However, Nigeria lacks a regularly updated online OGP repository. This repository should include documentation of the government’s reasoned responses to civil society input. Nigeria should ensure that documents related to OGP processes are published in a timely manner to better record and assist co-creation processes moving forward.

OGP Participation and Co-Creation Standards

In 2017, OGP adopted OGP Participation and Co-Creation Standards to support participation and co-creation by civil society at all stages of the OGP cycle. All OGP-participating countries are expected to meet these standards. The standards aim to raise ambition and quality of participation during development, implementation, and review of OGP action plans.

The following table provides an overview of Nigeria’s performance implementing the Co-Creation and Participation Standards throughout the action plan development.

Key:

Green = Meets standard

Yellow = In progress (steps have been taken to meet this standard, but standard is not met)

Red = No evidence of action

⁷⁹ “IAP2’s Public Participation Spectrum” (IAP2, 2014),

http://c.ymcdn.com/sites/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf.

⁸⁰ OGP’s Articles of Governance also establish participation and co-creation requirements a country must meet in their action plan development and implementation to act according to OGP process. Based on these requirements, Nigeria did not act contrary to OGP process during the development of the (2019–2021) action plan.

Multistakeholder Forum	Status
1a. Forum established: The country has a National Steering Committee (NSC). The NSC carries out the strategy to implement the OGP plan and coordinates and follows up with ministries and non-state actors to meet OGP commitments.	Green
1b. Regularity: National Steering Committee meetings took place twice in 2017, 3 times in 2018, and 3 times in 2019. OGP standards require that the forums meet at least once every quarter. ⁸¹	Yellow
1c. Collaborative mandate development: The action plan sets out the roles of the Co-Chairs, the OGP Nigeria’s Executive Director, where they hire staff and recruit new members. ⁸²	Green
1d. Mandate public: Information on the forum’s remit, membership, and governance structure is available on the OGP website/page but only for Nigeria’s 2017-2019 Action Plan. Not for the current action plan (2019-2021). ⁸³	Yellow
2a. Multistakeholder: The country has a National Steering Committee (NSC). It is constituted by equal representation of government (10) and non-government actors (10).	Green
2b. Parity: The country has a National Steering Committee (NSC). It is constituted by equal representation of government (10) and non-government actors (10).	Green
2c. Transparent selection: Nigeria’s 2019-2021 action plan states that members from non-government agencies can apply to become Co-Chairs at the end of the 2-year period. There is no explicit mention on how the recruitment process for Co-Chairs and members for working groups is to verify whether the selection process is fair and transparent.	Yellow
2d. High-level government representation: State if the forum includes high-level representatives with decision-making authority from government. The NSC had government representatives as co-chairs: Those are The Attorney General of the Federation (outgoing) and The Minister of State in the Ministry of Budget and National Planning (incoming).	Green
3a. Openness: The NSC was open to input and representation on the action plan process from any civil society and other stakeholders outside the forum.	Green
3b. Remote participation: OGP Nigeria provided for the opportunities for citizens to participate remotely by using online tools, like twitter and google forms, for instance, in asking for suggestions or recommendations about topics to be included in the 2 nd action plan. ⁸⁴	Green

⁸¹ There are only two meetings of the NSC documented on the national OGP website (link), which are the 4th and 6th NSC Committee Meetings. The Nigeria OGP Secretariat provided evidence of the 1st through 8th NSC meetings to IRM staff during prepublication review on 14 October 2020.

⁸² “Nigeria 2019-2021 National Action Plan”, Open Government Partnership, <https://www.opengovpartnership.org/documents/nigeria-action-plan-2019-2021/>, p. 85-87.

⁸³ “OGP NATIONAL ACTION PLAN (January 2017 – June 2019)” OGP Nigeria, Federal Ministry of Justice, in <https://www.justice.gov.ng/index.php/ogp-nigeria/task=document.viewdoc&id=28>, pp. 39-41.

⁸⁴ “Public Call: suggestions on commitments for the 2nd national action plan (NAP)” OGP NSC Committee, in https://docs.google.com/forms/d/e/1FAIpQLScEVxzDqiTXjhnsjctkFTxj5OIZ-Z5Kz0PYP_NiLg9hXgUlaw/viewform

3c. Minutes: OGP Nigeria provided IRM staff with meeting minutes for the 1st through 8th NSC meetings. However, a limited amount of this information is publically available on the OGP Nigeria website.

Green

Action Plan Development	
4a. Process transparency: The country currently has an OGP website, which is hosted at the Federal Ministry of Justice. ⁸⁵ No information is available about Nigeria’s Latest Version of the 2017-2019 implementation/final self-assessment report, neither of the NSC’s meetings held in September 2019 and the 5 th NSC meeting, nor Nigeria’s 2 nd Action Plan.	Yellow
4b. Documentation in advance: the OGP Secretariat shared information about OGP to stakeholders in advance to inform about timelines and participation in all stages of the process.	Green
4c. Awareness-raising: the OGP Secretariat used IT tools to engage with citizens on the OGP process. ⁸⁶	Yellow
4d. Communication channels: The OGP Secretariat used IT tools to engage with citizens on the OGP process.	Green
4e. Reasoned response: The OGP secretariat did not provide documented feedback and did not publish detailed responses on how it discussed each of the proposals received. However, CSOs were provided with several commitment drafts during the development process, as well as opportunities to give further input during consultations sessions.	Yellow
5a. Repository: As per IRM guidance , Nigeria’s OGP website is accessible. The website provides evidence about some stages of development of Nigeria’s 2019-2021 Action plan. However, the latest available information on the website dates back to March 2019. ⁸⁷ Desk research suggests that the OGP Nigeria website has not been updated since.	Yellow

⁸⁵ “OGP Nigeria Website”, Federal Ministry of Justice, Government of Nigeria, in <https://www.justice.gov.ng/index.php/ogp-nigeria?start=10>

⁸⁶ “OGP Nigeria NSC Twitter Profile”, Twitter, in <https://twitter.com/ogpnigeria?lang=ca>

⁸⁷ “OGP: FG’S PLATFORM FOR ACCOUNTABILITY AND NATIONAL PROSPERITY”, OGP Nigeria, Federal Ministry of Justice, 15 March 2019, in <https://www.justice.gov.ng/index.php/ogp-nigeria?task=document.viewdoc&id=191>, p.1.

IV. Commitments

All OGP-participating governments develop OGP action plans that include concrete commitments over a two-year period. Governments begin their OGP action plans by sharing existing efforts related to open government, including specific strategies and ongoing programs.

Commitments should be appropriate to each country's circumstances and challenges. OGP commitments should also be relevant to OGP values detailed in the *OGP Articles of Governance and Open Government Declaration* signed by all OGP-participating countries.⁸⁸ Indicators and methods used in the IRM research can be found in the IRM Procedures Manual.⁸⁹ A summary of key indicators the IRM assesses can be found in the Annex of this report.

General Overview of the Commitments

Nigeria's second action plan consists of 16 commitments, 13 of which represent continuation and expansion of initiatives from the previous action plan. Commitments cover a variety of relevant topics such as budget openness, transparency of the extractive sector contracts, beneficial ownership transparency, implementation of freedom of information law, improvement of service delivery.

Compared to the first action plan, this plan includes commitments covering new areas, such as social inclusion and service delivery.⁹⁰ ⁹¹ All commitments appear to be in line with the country's policy priorities set out in Nigeria's Vision 2020. Namely, commitments on participatory budgeting and budget transparency seek to promote fiscal discipline in all government branches.⁹² It is also the case with the Freedom of Information Act⁹³, anti-corruption, inclusion of vulnerable population,⁹⁴ youth,⁹⁵ and women.⁹⁶ The country's Vision 2020 strategy also envisions civil and public sector reforms to improve civil service and merit,⁹⁷ which are included as new commitments 15 and 16 on improvement of service delivery. Commitments on the transparency of Nigeria's vital extractive sector are also in line with the country's compliance with the Extractive Industries Transparency Initiative (EITI).

The plan includes monitoring and evaluation indicators that strengthen opportunities for tracking and oversight. Each commitment lists performance indicators per expected outcomes and also provides for expected outputs per planned activity.⁹⁸

⁸⁸ "Open Government Partnership: Articles of Governance" (OGP, 17 Jun. 2019), <https://www.opengovpartnership.org/articles-of-governance/>.

⁸⁹ "IRM Procedures Manual" (OGP), <https://www.opengovpartnership.org/documents/irm-procedures-manual>.

⁹⁰ "OGP GLOBAL CEO LAUDS CIVIL SOCIETY ADVOCACY EFFORTS FOR IMPROVED GOVERNANCE," PERL Nigeria, 18 October 2019, in <http://www.perlnigeria.net/news/ogp-global-ceo-lauds-civil-society-advocacy-efforts-for-improved-governance>

⁹¹ "Nigeria 2019-2021 National Action Plan", Open Government Partnership, <https://www.opengovpartnership.org/documents/nigeria-action-plan-2019-2021/>, p.7.

⁹² (Draft) Nigeria Vision 20: 2020 Economic Transformation Blueprint, Government of Nigeria, October 2009, in https://nairametrics.com/wp-content/uploads/2013/06/nigeria-vision-20_2020_draftetb.pdf, p.128.

⁹³ (Draft) Nigeria Vision 20: 2020 Economic Transformation Blueprint, Government of Nigeria, October 2009, in https://nairametrics.com/wp-content/uploads/2013/06/nigeria-vision-20_2020_draftetb.pdf, p.134.

⁹⁴ (Draft) Nigeria Vision 20: 2020 Economic Transformation Blueprint, Government of Nigeria, October 2009, in https://nairametrics.com/wp-content/uploads/2013/06/nigeria-vision-20_2020_draftetb.pdf, p.68.

⁹⁵ (Draft) Nigeria Vision 20: 2020 Economic Transformation Blueprint, Government of Nigeria, October 2009, in https://nairametrics.com/wp-content/uploads/2013/06/nigeria-vision-20_2020_draftetb.pdf, p.69.

⁹⁶ (Draft) Nigeria Vision 20: 2020 Economic Transformation Blueprint, Government of Nigeria, October 2009, in https://nairametrics.com/wp-content/uploads/2013/06/nigeria-vision-20_2020_draftetb.pdf, p.77.

⁹⁷ (Draft) Nigeria Vision 20: 2020 Economic Transformation Blueprint, Government of Nigeria, October 2009, in https://nairametrics.com/wp-content/uploads/2013/06/nigeria-vision-20_2020_draftetb.pdf, p.47.

⁹⁸ "Nigeria 2019-2021 National Action Plan," Open Government Partnership, <https://www.opengovpartnership.org/documents/nigeria-action-plan-2019-2021/>

1. Citizen participation in the budget cycle

Main Objective

“To ensure that budget planning, approval, implementation, monitoring, reporting, auditing meet the needs of citizens and that citizens have open access to budget information in a format that is both human and machine-readable”

Milestones

1. Conduct Annual Needs Assessment Survey; reports would accompany budgets in selected sectors including Health, Education, etc.
2. To hold two public forums to obtain citizens’ input into the pre- budget statements using the draft MTSS and MTEF documents as tools/background documents in these forums.
3. Public hearings organized by the National Assembly on the budget.
4. Mobilize CSO and citizen participation in the budget hearing.
5. Annually publish a comprehensive citizens’ guide to the budget.
6. Conduct annual citizens’ satisfaction survey.
7. Timely publish all key budget documents, including project by project release to all MDAs to facilitate citizens’ participation according to the Fiscal Responsibility Act.
8. Publish MDA budgets, as well as quarterly and annual budget implementation reports on MDA websites in both human and machine-readable formats.
9. Adopt a simple technology-based feedback mechanism for projects at the community level for project monitoring by government and CSOs
10. Timely publish a report of budget monitoring in accordance with Fiscal Responsibility Act
11. To carry out multi-stakeholder engagement on the actualization of a definite budget calendar – the lack of observing a clear financial year affects citizens’ participation in the budgeting process and indeed creates a knock-on effect on all other stages of the budget.
12. Coordination and establishment of Fiscal Transparency portal
13. Conduct citizen participatory audit on government programs/projects implemented in selected sectors including Health, Education, Water, Sanitation and Social Investments, etc.
14. Advocate for timely publishing of audit recommendations by the National Assembly
15. Advocate for timely implementation of audit recommendations by Executive agencies

Editorial Note: For the complete text of this commitment, please see Nigeria’s action plan at <https://www.opengovpartnership.org/documents/nigeria-action-plan-2019-2021/>

IRM Design Report Assessment	
Verifiable:	Yes
Relevant:	Yes: Access to Information, Civic Participation
Potential impact:	Transformative

Commitment Analysis

This commitment aims to increase fiscal transparency by improving timeliness of the budget and increasing citizen participation in the budget and the audit process. In 2019, the International Budgetary Partnership's (IBP) Open Budget Survey (OBS) ranked Nigeria's fiscal transparency 97 out of 117 countries, with a score of 21 of 100 – falling below other West African countries.⁹⁹ This commitment builds from Commitment 1 of Nigeria's 2017–2019 action plan. Under the previous action plan, Nigeria published key budget documents, including quarterly and annual budget implementation reports of MDAs.¹⁰⁰ However, activities to ensure the timely publication of budget documents, like the audited accounts¹⁰¹ mandated by Nigeria's Fiscal Responsibility Act, were not fully implemented.¹⁰²

This commitment includes 15 milestones, the first 9 of which continue activities from the previous action plan, including those not fully completed.¹⁰³ To increase citizen participation in the budget process, activities aim to continue public hearings on the pre-budget statement and at the National Assembly along with publishing the citizens' guides to the budget. Another milestone calls for CSOs to conduct a citizens' satisfaction survey that was not implemented during the previous action plan but that would supplement auditing by the Accountant General and Auditor Generals.¹⁰⁴ To increase the timeliness of the budget process, this commitment includes a new milestone (11), which calls for the executive to sponsor a constitutional amendment establishing a budget timeline in addition to activities on the timely publication of budget documents, including MDA budget and implementation reports. To improve transparency, this commitment entails the creation of a fiscal transparency portal that would track government budget, transactions, and spending,¹⁰⁵ providing citizens with one stop for all the existing portals related to fiscal transparency.¹⁰⁶ Finally, to increase citizen participation in the audit process, a new activity calls for a citizen participatory audit on government programs implemented in selected sectors, including Health, Education, Water, Sanitation, and Social Investments.

This commitment is relevant to the OGP value of access to information because it seeks to ensure the timely publication of key budget documents, such as reports on budget monitoring, audit recommendations, and the citizen's guide to the budget. It is also relevant to civic participation, introducing participatory audits on government projects in critical sectors.

If fully implemented, this commitment could have a transformative impact on the timeliness of the budget process, accessibility of budget documents, and citizen participation in the budget and audit

⁹⁹ Open Budget Survey 2019, Nigeria, International Budget Partnership, <https://www.internationalbudget.org/open-budget-survey/country-results/2019/nigeria>

¹⁰⁰ "Quarterly Budget Implementation Reports – Subcategories", Budget Office of the Federation, Federal Republic of Nigeria, <https://budgetoffice.gov.ng/index.php/resources/internal-resources/reports/quarterly-budget-implementation-report>

¹⁰¹ Henry Umoru, "Senate gives MDAs end of December to submit audited accounts", Vanguard, 4 February 2020, in <https://www.vanguardngr.com/2020/02/senate-gives-mdas-end-of-december-to-submit-audited-accounts/>

¹⁰² Fiscal Responsibility Act, 2007, National Assembly, Government of Nigeria, 19 July 2007, in <https://www.internationalbudget.org/wp-content/uploads/Nigeria-FiscalResponsibilityAct2007-English.pdf>

¹⁰³ "Coordination and Implementation of Open Budget Commitment of the OGP Nigeria National Action Plan 2017-2019", Budget Office of the Federation, Ministry of Budget and National Planning, Government of Nigeria, May 2019, in <https://www.budgetoffice.gov.ng/index.php/coordination-implementation-of-open-budget-commitment-of-the-ogp-nigeria-national-action-plan-2017-2019?task=document.viewdoc&id=721>, Page 32.

¹⁰⁴ "Coordination and Implementation of Open Budget Commitment of the OGP Nigeria National Action Plan 2017-2019", Budget Office of the Federation, Ministry of Budget and National Planning, Government of Nigeria, May 2019, in <https://www.budgetoffice.gov.ng/index.php/coordination-implementation-of-open-budget-commitment-of-the-ogp-nigeria-national-action-plan-2017-2019?task=document.viewdoc&id=721>, P. 33.

¹⁰⁵ Chiemelie Ezeobi, "A boost for transparency", 24 December 2019, Press Reader, <https://www.pressreader.com/nigeria/thisday/20191224/281672551851481>

¹⁰⁶ Austin Ndiokwelu and Atiku Samuel (International Budget Partnership), interview with IRM, 11 June 2020.

processes. The commitment includes verifiable activities and detailed descriptions of expected outcomes and goals.

The activities to improve the timeliness of the budget process respond to major challenges the Nigerian government faces. According to OBS, Nigeria's Mid-Year Review, Pre-Budget Statement, In-Year, and Audit Reports were produced late or only for internal purposes.¹⁰⁷ MDAs typically do not file budgets on time, delaying the approval of the budget, which is then further delayed by a complex approval process – which has been completed as late as May rather than January. This has resulted in the overlap of annual budgets, forcing the National Assembly to pass legislation allowing implementation of the capital budget to extend into the following year.¹⁰⁸ In a positive step, the 2020 Budget was signed into law in December 2019, making it the earliest budget approved in decades.¹⁰⁹ According to a representative of the Federal Ministry of Budget and Planning, the budget calendar exists only as an internal document.¹¹⁰ The existing legislation does not assign specific penalties for missing deadlines. According to the representatives of the International Budget Partnership, a constitutional amendment to actualize the budget calendar would systematically improve the timeliness of Nigeria's budget process. In 2017, a similar constitutional amendment was not signed, but according to the IBP, stronger political support currently exists.¹¹¹ Increasing stakeholder engagement in institutionalizing the budget calendar could help bring about this change.

This commitment does not propose major changes to existing procedures for citizen participation in the budget process, which faces limitations due to the lack of an explicit legal framework defining requirements for public participation.¹¹² During Nigeria's first action plan, the Ministry expanded opportunities for citizen feedback, holding public hearings on the draft pre-budget statement and then collating relevant suggestions for inclusion in final revisions.¹¹³ IBP notes that during previous years, the draft was not shared in advance of the session, and the Ministry did not provide information upon which suggestions are included.¹¹⁴ When the National Assembly received the pre-budget statement, it held a televised¹¹⁵ two-day budget forum open to the public. Such public consultations took place in 2017, 2018, and 2019.¹¹⁶ This was followed by committee discussions, which were less open to the public, and a phase to incorporate the committees' discussions, which was not open to the public.¹¹⁷ Under the first action plan, Nigeria also published comprehensive citizens' guides to the 2017, 2018, and 2019 budgets, available on the Ministry of Budget's website.¹¹⁸ These guides summarized the more than 2,000 page budget document into 25–35 pages with infographics and also offered an animated version.¹¹⁹

¹⁰⁷ Open Budget Survey 2019, Nigeria, International Budget Partnership, <https://www.internationalbudget.org/open-budget-survey/country-results/2019/nigeria>

¹⁰⁸ Ayomide Faleye (BudgIT), interview with IRM, 16 June 2020; Austin Ndiokwelu and Atiku Samuel (International Budget Partnership), interview with IRM, 11 June 2020.

¹⁰⁹ The IRM received this information from Stanley Achonu during the pre-publication period on 2 September 2020.

¹¹⁰ Alfred Okoh (Federal Ministry of Budget and Planning), email correspondence with IRM, 24 June 2020.

¹¹¹ Austin Ndiokwelu and Atiku Samuel (International Budgetary Partnership), interview with IRM, 11 June 2020.

¹¹² "BudgIT Empowers Nigerian Citizens Through Open Data. A Case Study of BudgIT, Nigeria. Prepared by SDSN TRenDS" Global Partnership for Sustainable Development Data. Thematic Research Network on Data and Statistics, September 2018, in http://www.data4sdgs.org/sites/default/files/2018-09/BudgIT%20Case%20Study_Final.pdf, p.3; Open Budget Survey 2019, Nigeria, International Budget Partnership, <https://www.internationalbudget.org/open-budget-survey/country-results/2019/nigeria>.

¹¹³ Alfred Okoh (Federal Ministry of Budget and Planning), email correspondence with IRM, 24 June 2020.

¹¹⁴ Austin Ndiokwelu and Atiku Samuel (International Budget Partnership), interview with IRM, 11 June 2020.

¹¹⁵ Alfred Okoh (Federal Ministry of Budget and Planning), email correspondence with IRM, 24 June 2020.

¹¹⁶ "Coordination and Implementation of Open Budget Commitment of the OGP Nigeria National Action Plan 2017-2019," Budget Office of the Federation, Ministry of Budget and National Planning. Government of Nigeria, May 2019, in <https://www.budgetoffice.gov.ng/index.php/coordination-implementation-of-open-budget-commitment-of-the-ogp-nigeria-national-action-plan-2017-2019?task=document.viewdoc&id=721>, Pages 28 and 33.

¹¹⁷ Austin Ndiokwelu and Atiku Samuel (International Budgetary Partnership), interview with IRM, 11 June 2020.

¹¹⁸ "Citizens Guide to the Budget – Subcategories", Budget Office of the Federation, Federal Republic of Nigeria, <https://budgetoffice.gov.ng/index.php/resources/internal-resources/citizens-guide-to-the-budget>

¹¹⁹ Alfred Okoh (Federal Ministry of Budget and Planning), email correspondence with IRM, 24 June 2020.

The proposed fiscal transparency portal could increase the budget process's transparency by streamlining existing technology-based feedback mechanisms, which have faced certain implementation challenges. A citizens' budget portal was launched in 2017, attached to iMonitor, which was meant to provide a means of monitoring government projects. However, according to BudgIT, technical issues have limited usability.¹²⁰ Additionally, the Open Treasury Portal was launched in 2019 and offers access to daily treasury statements, daily payment reports, monthly budget performance reports, monthly fiscal accounts, quarterly budget performance reports, quarterly MDA financial statements, quarterly consolidated financial statements, annual general purpose financial statements, and COVID-19 eradication donations.¹²¹ Despite potential benefits, the Ministry of Budget does not deem the fiscal transparency portal feasible at this juncture.¹²²

Finally, activities to conduct citizen participatory audits could be completely new – although the commitment does not make it clear whether these would take place as part of the formal audit process or would be run independently by the civil society. CSOs interviewed consider this milestone to be unprecedented, as Nigeria has never had a citizen participatory audit.¹²³ However, all interviewed experts questioned the feasibility of implementation given current challenges with the audit processes and significant delays in producing audit reports. To date, opportunities for public participation in the audit process have been largely nonexistent, with a 2019 OBS score of 0/100.¹²⁴ The Supreme Audit Institution usually conducts its audits internally without any public engagement. The Director General of the Supreme Audit Institution submits the audit to the National Assembly, which then determines whether to run an ad hoc inquiry or to use committee hearings. The National Assembly's process for discussing the audit report is open only to journalists, and conclusions on the consequences or recommendations to the executive are not publicly available.¹²⁵

Transparency and citizen participation in the budget process is an important policy area for Nigeria that can produce positive tangible results in the short and long term. Local CSOs, BudgIT, and the Civil Society Legislative Advocacy Centre (CISLAC) both commended the Budget Office's efforts to improve fiscal transparency in the country. BudgIT noted that the Budget Office has been one of the most forthcoming institutions in the OGP process. IBP confirmed that the ministry has the "competence and political will" to deliver on the promises of this commitment.¹²⁶

For future action plans, it is recommended to structure and combine milestones of similar nature into more coherent and independent commitments. For example, there could be a separate commitment on improving disclosure of budget documents, including elements such as publication of key budget documents, MDA budgets, citizens' budgets, and audit reports. Another commitment could focus on citizen engagement mechanisms in the budgeting and audit process.

- To further the existing efforts to improve fiscal transparency, the IRM suggests addressing the recommendations from the 2019 OBS findings of the timely release of budget information. Institutionalizing the budget calendar with appropriate timelines and sanctions would be a crucial step for timely disclosure of budget and audit reports.
- To expand opportunities for citizen participation in budget deliberations and audits, the IRM recommends making a dedicated commitment with the direct involvement of the Supreme

¹²⁰ Ayomide Faleye (BudgIT), interview with IRM, 16 June 2020; Austin Ndiokwelu and Atiku Samuel (International Budget Partnership), interview with IRM, 11 June 2020.

¹²¹ Open Treasury Portal, <https://opentreasury.gov.ng/> (accessed 1 July 2020).

¹²² Alfred Okoh (Federal Ministry of Budget and Planning), email correspondence with IRM, 24 June 2020.

¹²³ Ayomide Faleye (BudgIT), interview with IRM, 16 June 2020.

¹²⁴ Open Budget Survey 2019, Nigeria, International Budget Partnership, <https://www.internationalbudget.org/open-budget-survey/country-results/2019/nigeria>

¹²⁵ Austin Ndiokwelu and Atiku Samuel (International Budgetary Partnership), interview with IRM, 11 June 2020.

¹²⁶ Ayomide Faleye (BudgIT), interview with IRM, 16 June 2020; Austin Ndiokwelu and Atiku Samuel (International Budget Partnership), interview with IRM, 11 June 2020; Chinedu Bassey (Civil Society Legislative Advocacy Centre), interview with IRM, 18 June 2020.

Audit Institution. Participatory audits would be most beneficial when they are administered by the Supreme Audit Institution and integrated in the formal audit process.

- The newly created Open Treasury portal could be used to publish data on budget allocations and expenditure for the response to the COVID-19 emergency, preferably in machine-readable formats. According to the BudgIT, the level of transparency around spending on the pandemic has been limited and there is urgent need for disclosure of detailed data on expenditure.¹²⁷ To ensure accountability of relief efforts, the government needs to publish data on the revenue sources, including debt or other financial instruments and donor assistance, as well as implications on the budget deficit and expenditure, particularly related to the COVID-19 palliatives and stimulus packages in the 2020 Appropriation Act.
- Concerted technical support by donors is needed to ensure that the potential of this commitment can be realized.

¹²⁷ Oluseun Onigbinde (BudgIT), Roundtable on Ensuring an Effective and Inclusive Stimulus and Safety Net Campaign for Nigeria's COVID-19 Response and Recovery, the Open Government Partnership and OGP Nigeria National Steering Committee, 28 July 2020.

2. Operationalization of Open Contracting and the Open Contracting Data Standards (OCDS)

Main Objective

“To improve accountability and transparency of public procurement processes, promote wider stakeholder participation and better service delivery through the implementation of OCDS”

Milestones

1. Capacity building for all MDAs for the use of NOPOCO. Capacity building for CSOs and private sector on the use of NOPOCO
2. Capacity building for sensitization of citizens on how to engage at every stage of the procurement cycle in collaboration with other stakeholders
3. Integrate the organized private sector and gender-based organizations into the existing open contracting Forum (PPMWG)
4. Upgrade of the NOCOPO portal to reflect user feedback, private sector segment, contractual data and analytical tools for better user experience
5. Increase engagement with available data sets through procurement monitoring by groups (CSOs, gender CSOs, private sector, etc.)
5. Conduct an annual NOCOPO ranking in line with SGF’s circular, Public Procurement Act 2007 and BPP’s directive mandating data publication on NOCOPO
6. Establish sustained integration of the Nigeria open contracting portal with the budgeting system and (e-government platform) EGP
7. Inclusion of the requirement of the Beneficial ownership in public procurement

Editorial Note: For the complete text of this commitment, please see Nigeria’s action plan at <https://www.opengovpartnership.org/documents/nigeria-action-plan-2019-2021/>

IRM Design Report Assessment	
Verifiable:	Yes
Relevant:	Yes: Access to Information, Civic Participation
Potential impact:	Moderate

Commitment Analysis

This commitment aims to improve the accountability of public procurement, building on Commitment 2 of Nigeria's 2017–2019 OGP action plan. More than 60% of corruption cases in the country have been related to procurement procedures,¹²⁸ illustrating the need for better transparency and monitoring of public contracts. Under the previous action plan, the Bureau of Public Procurement (BPP) launched Nigeria's Open Contracting Portal (NOCOPO), an online portal to disclose contractual data.¹²⁹ The government also adopted the Open Contracting Disclosure Guideline, which regulates disclosure of contracts, projects, timelines, and publication on NOCOPO.¹³⁰ In July 2018, the government issued a circular requesting MDAs to submit procurement records and plans on NOCOPO within stipulated timelines,¹³¹ which only eight MDAs complied with.¹³² Additionally, the previous action plan did not succeed in establishing the National Procurement Council mandated by the 2007 Public Procurement Act.¹³³

Under the current action plan, this commitment includes eight milestones. Milestone 2 continues from the previous action plan, aiming to conduct capacity building for citizens on engagement in the procurement cycle. The commitments' new milestones seek to provide capacity building to MDAs on the use of the NOCOPO and to upgrade and integrate NOCOPO with the budgeting system and e-government platform. They also intend to encourage public participation by integrating women and private sector organizations into the Public Procurement Working Group (PPMWG) and by increasing CSO monitoring of datasets. Additionally, milestones envision an annual NOCOPO ranking and incorporation of a beneficial ownership disclosure requirement in public procurement.

This commitment is relevant to the OGP value of access to information and civic participation. The commitment seeks to enhance government bodies' capacity to use NOCOPO and to upgrade and integrate it with government databases, thus improving access to information on public procurement. The commitment is also relevant to civic participation, as it envisions engagement of gender-based CSOs in PPMWG and enhancement of CSOs, private sector, and citizen procurement monitoring capacities. If fully implemented, this commitment could lead to moderate potential impact on disclosure of public procurement information and stakeholder engagement in monitoring efforts.

For a limited time, upgrading NOCOPO could help address deficiencies in user accessibility, improving data disclosure and monitoring opportunities. Because Nigeria is soon moving to an e-procurement system, NOCOPO will eventually be replaced.¹³⁴ This minimizes the long-term impact of milestones specific to NOCOPO. The Public Private Development Centre (PPDC), a CSO focused on procurement and contract monitoring in Nigeria, reported at the time of writing that the data on NOCOPO are not downloadable in a useable format, the domain frequently crashes, project sites are not geotagged, and award letters and contractor details are not available.¹³⁵

¹²⁸ Nigeria Open Contracting Portal (NOCOPO). Observatory of Public Sector Innovation. OECD, 2017, in <https://oecd-opsi.org/innovations/nigeria-open-contracting-portal-nocopo/>

¹²⁹ "Investment Climate Statements. Custom Report Excerpts: Nigeria," Bureau of Economic and Business Affairs, US. Department of State, in <https://www.state.gov/report/custom/97f9842522-2/>

¹³⁰ "Open Contracting Disclosure Guideline", Bureau of Public Procurement, Federal Government of Nigeria, in https://webcache.googleusercontent.com/search?q=cache:U_exuwO0dbAJ:https://www.bpp.gov.ng/wp-content/uploads/2019/05/Open-Contracting-Disclosure-Guideline.pdf+&cd=2&hl=en&ct=clnk&gl=us

¹³¹ "Circular Ref. No. PROC/BPP/045/1/89. Submission of Procurement Records for 2017, Financial Year And Procurement Plans for 2018 Financial Year", Office of the Secretary to the Government of the Federation, 10 July 2018, in <https://www.osgf.gov.ng/storage/app/media/uploaded-files/SUBMISSION%20OF%20PROCUREMENT%20RECORDS%20FOR%202017%20FINANCIAL%20YEAR%20AND%20PROCUREMENT%20PLANS%20FOR%202018%20FINANCIAL%20YEAR.pdf>

¹³² Ifeoma Judith Onyebuchi (Public Private Development Centre), interview with IRM, 26 June 2020.

¹³³ Martins Oloja, 13 May 2018, Public Procurement Council to be Inaugurated!", The Guardian, in <https://guardian.ng/opinion/public-procurement-council-to-be-inaugurated/>

¹³⁴ Carey Kluttz (Open Contracting Partnership), email correspondence with IRM, 24 July 2020.

¹³⁵ Ifeoma Judith Onyebuchi (Public Private Development Centre), interview with IRM, 26 June 2020

However, a representative from the Bureau of Public Procurement noted that the data are downloadable in JSON format and the domain's functionality has recently improved.¹³⁶ Yet citizen awareness of the portal has remained low. According to PPDC, this commitment has the potential to make NOCOPO more user-friendly and increase the number of contracts available on the portal. Under the previous action plan, NOCOPO was piloted with 8 MDAs, and the current plan intends to expand to many more MDAs. PPDC also anticipates that the availability of more contracts on the portal would subsequently lead to greater uptake by CSOs, media, and the general public.¹³⁷

Capacity building for MDAs could address lack of technical skills on NOCOPO usage,¹³⁸ which the Bureau of Public Procurement has cited as one of the obstacles for uploading information on the portal. Improving capacity could lead to increasing the number of MDAs publishing on NOCOPO, which has been minimal so far. Capacity building for CSOs and citizens could substantially boost capabilities of CSOs to engage in procurement monitoring and increase citizens and journalists' awareness of the opportunity to utilize NOCOPO's data.¹³⁹ As Connected Development (CODE) notes, widening monitoring by these stakeholders could play an important role in restricting corrupt contracting practices.¹⁴⁰ However, as noted above, this capacity building will have limited relevance once NOCOPO is replaced.

The milestone to integrate gender-based and private sector organizations into PPMWG could improve the group's efficacy. Currently, PPMWG includes only one gender-based organization and lacks active private sector participation. According to the Public Private Development Centre (PPDC) and the Kebetkache Women Development & Resource Centre, expanding the group's membership to a larger number of gender-focused social accountability organizations could ensure greater PPMWG focus on key gender procurement issues. These include the number of women-owned businesses bidding and winning public contracts, the number of monitoring projects on gender procurement, and the impact of contracts on local female community members.¹⁴¹

Another important element of this commitment is the requirement for disclosure of beneficial ownership information for bidders participating in public procurement. This milestone is unlikely to be achieved without a legislative requirement mandating companies' disclosures. The Civil Society Legislative Advocacy Centre (CISLAC), a CSO focused on combating corruption, notes that reliable disclosure of beneficial ownership information has previously been limited by the absence of legislative requirements for disclosure of beneficial ownership under the Companies and Allied Matters Act (CAMA).¹⁴² Commitment 6 of the current action plan addresses changes to CAMA and the development of a beneficial ownership register.

Despite the focus on improving the portal and user engagement, the commitment falls short of transformative potential impact given that NOCOPO is expected to be replaced. Additionally, the commitment does not address the incentives for contracting authorities to publish their contracts. It also leaves out the establishment and constitution of the National Procurement Council and of explicit sanctions or mechanisms to enforce compliance with circular 18 of 2018, the Public Procurement Act, and Freedom of Information Act. The absence of a National Procurement Council

¹³⁶ Mansur Mamman, (Bureau of Public Procurement), public comment submitted to IRM staff on 19 October 2020.

¹³⁷ Ifeoma Judith Onyebuchi (Public Private Development Centre), interview with IRM, 26 June 2020

¹³⁸ "BPP trains MDAs on new portal to enhance transparency in procurement process," Business 24 7 News, 14 October 2019, in, <https://business247news.com/2019/10/14/bpp-trains-mdas-on-new-portal-to-enhance-transparency-in-procurement-process/>

¹³⁹ Ifeoma Judith Onyebuchi (Public Private Development Centre), interview with IRM, 26 June 2020.

¹⁴⁰ Mukhtar Modibbo Halilu (Connected Development), email correspondence with IRM, 24 July 2020.

¹⁴¹ Ifeoma Judith Onyebuchi (Public Private Development Centre), interview with IRM, 26 June 2020; Emem J. Okon (Kebetkache Women Development & Resource Centre), email correspondence with IRM, 9 July 2020.

¹⁴² Chinedu Bassey (Civil Society Legislative Advocacy Centre), interview with IRM, 18 June 2020.

implies the lack of oversight and the remaining exclusive ability of the Federal Executive Council (FEC) to approve contracts.¹⁴³

Transparency in public procurement is an important policy area for Nigeria. In implementing this commitment, the Open Contracting Partnership recommends focusing on disclosure and use of open contracting data standard (OCDS) rather than of NOCOPO specifically. Additionally, high-level political support could play an important role in encouraging MDAs to publish.¹⁴⁴ The IRM recommends continuing efforts in this area in the country's next national action plan. It would be important to honor the earlier commitment of establishing the National Procurement Council and actively exploring means of encouraging MDAs to publish their contracting information.

¹⁴³ "Like predecessors, Buhari ends first term violating Nigeria's procurement law", Premium Times Nigeria, 29 May 2019, in <https://www.premiumtimesng.com/news/headlines/332193-like-predecessors-buhari-ends-first-term-violating-nigerias-procurement-law.html>

¹⁴⁴ Carey Kluttz (Open Contracting Partnership), email correspondence with IRM, 24 July 2020.

3. Adoption of common reporting standards for Nigeria’s tax and non-tax revenue systems

Main Objective

“To establish transparent, fair and efficient tax systems that will aid the generation of substantially more domestic revenue for the improvement of citizens’ welfare.”

Milestones

1. Issuance of directives to relevant stakeholders for compliance with Common Reporting Standards.
2. Sensitization of corporate organizations on the content and requirements of Common Reporting Standards.
3. Review and enforcement of penalties for non-compliance to standards.
4. Closing of legal loopholes across all agencies hindering the revenue generation ecosystem.
5. Review extant customs and excise laws to bring in line with current global practices – NCS.
6. Obtain the universe of manufacturing companies and ascertain compliance with excise payment – NCS.
7. Review IDEC policies and exemption and digitalize/automate processes – NCS.

Editorial Note: For the complete text of this commitment, please see Nigeria’s action plan at <https://www.opengovpartnership.org/documents/nigeria-action-plan-2019-2021/>

IRM Design Report Assessment	
Verifiable:	Yes
Relevant:	No
Potential impact:	Minor

Commitment Analysis

This commitment’s goal is to increase revenue through an improved tax system that prevents evasion and abuse. Tax evasion in Nigeria places a significant burden on the country’s public finance system. The country’s tax-to-GDP ratio stood at 5.7% in 2017,¹⁴⁵ the lowest rate of 26 countries in Africa (with an average rate of 17.2%).¹⁴⁶ This commitment is carried forward from commitment 4 of Nigeria’s 2017–2019 national action plan. Under the previous action plan, one of the main achievements was the signature of the Common Reporting Standard Multilateral Competent Authority Agreement on Automatic Exchange (MCAA) of Financial Account Information and Intended First Information Exchange Date.¹⁴⁷ Nigeria signed The Multilateral Competent Authority Agreement (MCA) on

¹⁴⁵ “Revenue Statistics in Africa 2019 — Nigeria”, OECD, 2019, in <https://www.oecd.org/countries/nigeria/revenue-statistics-africa-nigeria.pdf>

¹⁴⁶ “Revenue Statistics in Africa 2019 — Nigeria”, OECD, 2019, in <https://www.oecd.org/countries/nigeria/revenue-statistics-africa-nigeria.pdf>

¹⁴⁷ “Signatories of the multilateral competent authority agreement on automatic exchange of financial account information and intended first information exchange date. Status as of 24 December 2019”, OECD, <http://www.oecd.org/ctp/exchange-of-tax-information/crs-mcaa-signatories.pdf>, and “Nigeria 2019-2021 National Action Plan”, Open Government Partnership, <https://www.opengovpartnership.org/documents/nigeria-action-plan-2019-2021/>, p.10.

Country-by-Country Reporting.¹⁴⁸ It also issued the Income Tax (Country-by-Country Reporting) Regulations 2018 ("CbC Regulations")¹⁴⁹ and the Income Tax (Common Reporting Standard) Regulations in July 2019.¹⁵⁰ The agreements and regulations permit Nigeria the exchange of financial information with other tax jurisdictions that are signatories automatically and facilitate tax management. Authorities have access to tax information that allows for the detection of tax evasion.¹⁵¹ That said, Nigeria has not yet signed the Addis Tax Initiative (ATI) declaration.¹⁵²

Under the current action plan, this commitment includes seven milestones, three of which continue from the previous action plan (Milestones 1,2,3). The commitment's three first activities are geared toward complying with the Common Reporting Standards (CRS)¹⁵³ through sensitization workshops, penalties, and directives. The commitment's new activities (Milestones 4 through 7) seek to review legislation on customs, close loopholes across agencies affecting revenue collection, and encourage compliance with excise payments by tracing the number of manufacturing companies.

This commitment is not relevant to any of the OGP values. While most of the commitment's activities aim to enforce legislation and impose penalties for the purpose of improved revenue collection, it is not clear whether any information will be publicly disclosed.

If fully implemented, this commitment could have a minor potential impact on improving Nigeria's tax system. The country has legislation to stem tax evasion¹⁵⁴ with severe penalties against criminal offenses (smuggling) but minimal sanctions against administrative misconduct (underreporting and untimely reporting).¹⁵⁵ Enforcement of this legislation has been weak. Powerful political entities have benefited from tax exemptions in the oil, mineral, gas, manufacturing, and agriculture sectors, leading to a reduction of the tax base for custom duties.¹⁵⁶ Revenue collection is constrained by smuggling, underreporting, and corruption among officials and importers.¹⁵⁷ Only 9% of companies comply with

¹⁴⁸ "CbC reporting regulations issued", Deloitte, 20 June 2018, in <https://www.taxathand.com/article/9974/Nigeria/2018/CbC-reporting-regulations-issued>, and "Nigeria 2019-2021 National Action Plan", Open Government Partnership, <https://www.opengovpartnership.org/documents/nigeria-action-plan-2019-2021/>, p.10.

¹⁴⁹ "Nigeria Issues The Income Tax (Country-By-Country Reporting) Regulations 2018", Deloitte, 22 January 2018, in <https://blog.deloitte.com/ng/nigeria-issues-the-income-tax-country-by-country-reporting-regulations-2018/>. Also, see "Country by Country Reporting", Federal Inland Revenue Service, <https://www.firs.gov.ng/TaxResources/CountrybyCountryReporting>. The regulations can be found here: Income Tax (Country-by-Country Reporting) Regulations 2018, Federal Republic of Nigeria, Official Gazette, 8 January 2018, <https://www.firs.gov.ng/sites/Authoring/contentLibrary/d9dae9a0-3d22-48fa-bdec-34e59d7a001b/Official%20Gazette%20of%20Income%20Tax%20CbC%20Regulations%202018.pdf>

¹⁵⁰ Income Tax (Common Reporting Standards) Regulations 2019 Federal Republic of Nigeria, Official Gazette, 8 July 2019 in <https://www.firs.gov.ng/sites/Authoring/contentLibrary/06417d70-79bb-455d-dfa5-f5e073aa22e1/AEOI%20Regulation%20for%20%20Upload.pdf>

¹⁵¹ "FIRS Releases Income Tax (Common Reporting Standard) Regulations 2019", Andersen Tax, 19 September 2019, in <https://andersentax.ng/firs-releases-income-tax-common-reporting-standard-regulations-2019/>

¹⁵² ATI Members, ATI Partner Countries in <https://www.addistaxinitiative.net/ati-members>

¹⁵³ The CRS are set of tools that allow for exchange of financial information between tax authorities of countries signatories to the Multilateral Competent Authority Agreement on Automatic Exchange (MCAA) of Financial Account Information and Intended First Information Exchange Date. See "How Nigeria's Common Reporting Standard Regulations will affect banks, insurance companies, asset managers and other financial institutions", PWC Nigeria, 10 January 2020, in https://pwc-nigeria.typepad.com/tax_matters_nigeria/2020/01/how-nigerias-common-reporting-standard-regulations-will-affect-banks-insurance-companies-asset-manag.html

¹⁵⁴ Serah Sanni, "Nigeria: Basic Principles Of Taxation In Nigeria," Monday, 2 December 2019, in <https://www.mondaq.com/nigeria/tax-authorities/870372/basic-principles-of-taxation-in-nigeria>

¹⁵⁵ Muritala Adeniji, "THE ROLE OF CUSTOMS SERVICES IN TRADE FACILITATION Comparison between Nigeria and Finland," CENTRIA UNIVERSITY OF APPLIED SCIENCES, May 2018, in https://www.theseus.fi/bitstream/handle/10024/148266/Muritala_adeniji.pdf?sequence=1&isAllowed=y Page 18.

¹⁵⁶ Sanjeev Gupta, "Scope for a Grand Bargain to Reduce Tax Exemptions?", Center for Global Development, 7 January 2020, in <https://www.cgdev.org/blog/scope-grand-bargain-reducing-tax-exemptions>

¹⁵⁷ Festus O. Egwaikhide, "Nigeria's Low Tax Collection and Poor Quality of Government Expenditure: Political and Administrative Impediments to Improvement," CGD Policy Paper 162 December 2019, Center for Global Development, in <https://www.cgdev.org/sites/default/files/PPI162-Gupta-Nigeria-DRM.pdf>, Page 19.

their tax obligations,¹⁵⁸ and 12% pay VAT.¹⁵⁹ Estimates suggest that more than 99% of small businesses are unregistered, with considerable tax evasion among the wealthiest.¹⁶⁰

The commitment is clear enough and gives a general description of the expected outcomes and goals, although more information on the specific changes to the excise laws and the mechanisms to be used to close loopholes between agencies would help assess the scope of the intended change. The objective of increasing government revenue could be achieved through the improvement of the Nigeria Custom Service's capacity of revenue collection through the review of legislation and policies applicable to excise and customs. Most of the commitment's new activities will target customs and excise revenue, which accounted for more than 13% of the country's total tax revenue in 2017.¹⁶¹

In terms of common reporting standards, experts have suggested that the lack of a law that supports the legal status of the regulations adopted under the framework of the MCAA and the MCA treaties might prevent their implementation.¹⁶² The Common Reporting Standards will be effective as long as tax authorities can interpret information and detect potential cases of tax evasion.¹⁶³ The commitment seems to address this issue through the sensitization workshops on the content of the Common Reporting Standards. Overall, the commitment's potential impact is limited by not including a full tax reform and by providing an uncertain scope for the specific changes to the custom and excise laws and policies.

A sound tax and income revenue system is essential for good governance. However, without specific actions that could lead to advancing access to public information, citizen engagement, or public accountability, initiatives to improve tax administration could be continued outside of the OGP framework. Studies indicate that Nigeria's tax legal framework is complex for both users and civil servants, highlighting the need for tax law simplification.¹⁶⁴ In some cases, citizens' justification for not paying taxes stems from concern that funds will be diverted from public services.¹⁶⁵ In that regard, the government could make implementing tax reforms a priority – simplification, elimination of tax exemptions, incentives, waivers – while also adopting strategies to change citizen's reluctance to pay taxes. In future action plans, the government could develop the transparency of tax collection and revenue use and support dialogue on how taxation translates into concrete improvements to citizens' living conditions.

¹⁵⁸ Jonathan Fiawoo, "Closing Africa's Tax Revenue Gap," The Globalist, 12 July 2018, <https://www.theglobalist.com/africa-tax-evasion-nigeria-togo-technology/>

¹⁵⁹ Jonathan Fiawoo, "Closing Africa's Tax Revenue Gap," The Globalist, 12 July 2018, <https://www.theglobalist.com/africa-tax-evasion-nigeria-togo-technology/>

¹⁶⁰ Jonathan Fiawoo, "Closing Africa's Tax Revenue Gap," The Globalist, 12 July 2018, <https://www.theglobalist.com/africa-tax-evasion-nigeria-togo-technology/>

¹⁶¹ Own calculations, with OECD data. "Details of Public Revenues – Nigeria," in <https://stats.oecd.org/Index.aspx?DataSetCode=REVNGA>

¹⁶² Olaleye Adebisi and Ogochukwu Isiadins, "Nigeria: An Overview Of The Income Tax (Common Reporting Standard) Regulations 2019," Andersen Tax LP, in Mondaq, 19 October 2019, <https://www.mondaq.com/Nigeria/Tax/853462/An-Overview-Of-The-Income-Tax-Common-Reporting-Standard-Regulations-2019>

¹⁶³ Seun Adu, "PwC's Transfer Pricing Series. The Common Reporting Standard – Your foreign bank account could be coming to Nigeria," PwC, in <https://www.pwc.com/ng/en/assets/pdf/the-common-reporting-standard.pdf>

¹⁶⁴ Etori Daniel Simeon, Etori Iniviei Simeon, Idatoru Alapuberesika Roberts. "Issues and Challenges Inherent in the Nigerian Tax System." American Journal of Management Science and Engineering. Vol. 2, No. 4, 2017, <http://article.sciencepublishinggroup.com/pdf/10.11648.j.ajmse.20170204.11.pdf>. p.55.

¹⁶⁵ "Nigeria: Why is it struggling to meet its tax targets?" BBC News, 8 September 2019, in <https://www.bbc.com/news/world-africa-49566927>

4. Public disclosure of extractive sector contracts, licenses, permits, payment to government, and revenue stream

Main Objective

“To promote/enhance citizens’ engagement by increasing access to information on extractive sector revenue and production.”

Milestones

1. Identify and publicly disseminate mechanisms, platforms and frameworks for disclosure of contracts and putting them to use – NEITI
2. Identify, create and update a free online portal for disclosure of contracts, licenses and permits (Public Registers) of the extractive sector
3. Disclose contracts in a free online portal, accessible in both human and machine-readable formats. The portal should contain the full texts of all agreements, together with any subsequent amendments, annexes, schedules, side letters or similar documents. The following types of contracts/permits include:
 - Upstream operating contracts (e.g., JVs, PSCs, service contracts, any alternative finance agreements) – NNPC;
 - Sole Risk, Marginal Fields – DPR;
 - Crude oil lifting term contracts – COMD, NNPC;
 - Direct Sales Direct Purchase or any other commodity swap/exchange/barter transactions - NNPC;
 - Other refined product imports – NNPC;
 - Refined product export permit (DPR);
 - Export sales of all refined products - DPR;
 - Export sales of all natural gas liquids – DPR;
 - Export permit for crude oil lifting – DPR;
 - Licenses and leases – DPR;
 - Mining contracts;
 - Environmental documents e.g. EIA, CDA (mining) – Ministry of Mines;
 - Review, update and upload.
4. Quarterly disclosure of actual unit production cost for crude oil, gas and refined product sales – DPR/NNPC COMD.
5. Timely public disclosure by NNPC of the annual report and audited financials

Editorial Note: For the complete text of this commitment, please see Nigeria’s action plan at <https://www.opengovpartnership.org/documents/nigeria-action-plan-2019-2021/>

IRM Design Report Assessment	
Verifiable:	Yes
Relevant:	Yes: Access to Information
Potential impact:	Moderate

Commitment Analysis

This commitment aims to enhance access to information on extractive sector revenue and production, including contracts, licenses, permits, and revenue streams. It builds on Nigeria's 2017–2019 national action plan and includes five milestones. Three activities continue from the previous action plan, including: disclosure of extractive sector contracts in a free online portal (Milestones 2 and 3) and quarterly disclosure of oil and gas data product sales by government agencies (Milestone 4). The commitment also includes two new activities (Milestones 1 and 5), which address timely public disclosure by NNPC of the annual report and audited financials along with identification and dissemination of platforms and mechanisms for disclosure of contracts by the Nigeria Extractive Industries Transparency Initiative (NEITI). The commitment provides a detailed description of contract information to be disclosed in a freely available online portal.

This commitment is relevant to the OGP value of access to information because it seeks to provide detailed information on the extractive sector, such as contracts, licenses, and oil and gas sales.

If fully implemented, this commitment could have a moderate impact on increasing the transparency of Nigeria's extractive sector, which accounts for 15% of the national GDP and more than 90% of exports.¹⁶⁶ This commitment's greatest expected impact is the full disclosure of contractual information on a free online portal. Previously, although a register of oil prospecting, oil mining, and marginal field licenses has been included in the Department of Petroleum Resources (DPR) oil and gas industry annual report,¹⁶⁷ contracts have not been easily accessible, available online, or up to date.¹⁶⁸ This has undermined the capacity to ensure companies' compliance with disclosure regulations.¹⁶⁹ However, the commitment does not clarify whether disclosures will take place to the NEITI beneficial ownership portal launched in December 2019 or another portal.

According to the Natural Resource Governance Institute, if fully implemented, this commitment has the potential to significantly increase public scrutiny of petroleum contracts and licenses. Under this commitment, the timely public disclosure by NNPC of the annual report and audited financials would also represent an important development because NNPC does not currently release audited financial statements,¹⁷⁰ although it has published monthly financial and operations reports for more than three years.¹⁷¹ The National Assembly and the Office of the Auditor General of the Federation have also pointed out that NNPC has not published complete financial information.¹⁷² Public access to NNPC's audited book of accounts, finances, cost of operations, significant spending on non-commercial activities, notable earnings by subsidiaries, and sales-level data on the state's share of production or other revenues from crude oil, gas, and refined product sales represents an important opportunity for public oversight. However, disclosure is unlikely to be achieved without buy-in from NNPC and relevant government agencies. NEITI has indicated that it plans to prepare a framework to secure "stakeholders' buy-in,"¹⁷³ but it is not clear how publication would be encouraged.

¹⁶⁶ Nigeria. Country Strategy Note. Natural Resource Governance Institute, August 2016, <https://resourcegovernance.org/sites/default/files/documents/country-strategy-note-nigeria.pdf>, P.1.

¹⁶⁷ Orji Ogbonnaya Orji (Nigeria Extractive Industries Transparency Initiative), email correspondence with IRM, 25 June 2020.

¹⁶⁸ Chinedu Bassey (Civil Society Legislative Advocacy Centre), interview with IRM, 18 June 2020.

¹⁶⁹ Rob Pitman and Anne Chinweze, "The Case for Publishing Petroleum Contracts in Nigeria," Natural Resource Governance Institute, March 2018, in <https://resourcegovernance.org/sites/default/files/documents/the-case-for-publishing-petroleum-contracts-in-nigeria.pdf>, P.

¹⁷⁰ Anne Chinweze (Natural Resource Governance Institute), email correspondence with IRM, 6 July 2020; Enwemeka Stanley, Ogbette, Afamefuna Samuel, Okoh, Joel Ogechukwu, "The Role of Nigerian National Petroleum Corporation in Economic Development and Security Challenges in Nigeria," *Open Journal of Economics and Commerce*, 2(3), 2019, in <https://www.sryahwapublications.com/open-journal-of-economics-and-commerce/pdf/v2-i3/1.pdf>, p.5.

¹⁷¹ Orji Ogbonnaya Orji (Nigeria Extractive Industries Transparency Initiative), email correspondence with IRM, 25 June 2020.

¹⁷² "Challenges before new NNPC chief", *Punch*, 17 July 2019, in <https://punchng.com/challenges-before-new-nnpc-chief/>

¹⁷³ Orji Ogbonnaya Orji (Nigeria Extractive Industries Transparency Initiative), email correspondence with IRM, 25 June 2020.

To maximize this commitment's impact, the IRM recommends focusing high-level political support on securing NNPC and other relevant government agencies' buy-in. Additionally, the Natural Resource Governance Institute encourages government implementers to regularly engage with CSOs on reviewing implementation progress. It adds that the next action plan could benefit from greater inclusion of state-owned enterprises and a convening role for the Ministry of Petroleum Resources within the OGP process.¹⁷⁴ Given the size of the extractive industry in the Nigerian economy, the IRM recommends putting priority on commitments for the sector's accountability and transparency.

¹⁷⁴ Anne Chinweze (Natural Resource Governance Institute), email correspondence with IRM, 6 July 2020.

5. Work with women, youth and vulnerable groups to enhance transparency in the extractive sector through full implementation of EITI Standards and audit remediations

Main Objective

“To improve implementation of audit remediation and ensure gender, youth and disability inclusion.”

Milestones

1. Quarterly status/progress update on identified remedial issues by covered entities responsible for remediation
2. Identify and prioritize key reoccurring remedial issues in NEITI oil and gas, mining report
3. Produce audit reports in an accessible format that ensures inclusion of women, youths and vulnerable groups in advocacy of issues raised
4. Develop framework for good practices on ensuring full participation of women in the extractives sector
5. Data disclosure by companies on employment statistics disaggregated by gender
6. Publish a publicly available beneficial ownership register of companies in the oil, gas and mining gas sector

Editorial Note: For the complete text of this commitment, please see Nigeria’s action plan at <https://www.opengovpartnership.org/documents/nigeria-action-plan-2019-2021/>

IRM Design Report Assessment	
Verifiable:	Yes
Relevant:	Yes: Access to Information
Potential impact:	Minor

Commitment Analysis

This commitment builds on the previous action plan. It aims to enhance transparency in the extractive sector through implementation of the Extractives Industries Transparency Initiative (EITI) audit recommendations and to increase inclusion of women, youth, and the disabled in the sector’s decision-making process. Nigeria currently holds a rating of “satisfactory” progress made in meeting the EITI Standards,¹⁷⁵ which require the availability of information for monitoring extractive sector revenue, expenditures, and benefits to communities.¹⁷⁶ Activities about remedial issues were also undertaken in commitment 3 of Nigeria’s 2017–2019 national action plan. These activities included stakeholder reports on annual plans to address remedial issues and briefing sessions by stakeholders responsible for remediation actions.¹⁷⁷ Under that commitment, the Civil Society Legislative Advocacy Centre (CISLAC) and Publish What You Pay (PWYP) disseminated reports and convened

¹⁷⁵ “Board decision on the second Validation of Nigeria Decision reference: 2019-20/BM-42,” Extractive Industries Transparency Initiative (EITI), 27 February 2019, in <https://eiti.org/scorecard-pdf?filter%5Bcountry%5D=32&filter%5Byear%5D=2018>, P.3.

¹⁷⁶ “Strategic Plan 2017 2021 – Scaling Up Impact and Relevance,” Nigeria Extractives Industries Transparency Initiative (NEITI), March 2017, in <https://www.neiti.gov.ng/images/pdf/NEITI-Strategic-Plan-2017-2021-260118.pdf>, P. 14

¹⁷⁷ OGP Nigeria National Action Plan 2017-2019, Open Government Partnership, 2017, in https://www.opengovpartnership.org/wp-content/uploads/2017/05/Nigeria_NAP_2017-2019.pdf, P.27.

stakeholders to discuss remedial issues. The National Stakeholders Working Group (NSWG) held two sessions on remedial issues.¹⁷⁸

Under the current action plan, this commitment includes six milestones. The commitment's first two activities seek to monitor and identify key remedial issues with quarterly Nigeria Extractive Industries Transparency Initiative (NEITI) reports. The commitment focuses three activities on greater inclusion of women within the sector. Activities call for companies to disclose employment gender statistics and for the production of audit reports in accessible formats for women, youth, and vulnerable populations. Additionally, an activity plans to develop a framework for increasing women's participation in the extractive sector¹⁷⁹ by implementing employment gender quotas and including women as oil corporation board members, directors, and departmental heads.¹⁸⁰ The commitment also foresees publishing a beneficial ownership register of companies in the extractives sector.¹⁸¹

As written, this commitment is relevant to the OGP value of access to information because it seeks to develop a publicly available beneficial ownership register of companies in the extractives sector. The commitment also aims to release audit reports in accessible formats to facilitate their better understanding by the wider public, including women and youth. Disclosing gender disaggregated employment data could also improve availability of information on women's participation in the industry.

If implemented fully, this commitment could have a minor potential impact on improving transparency in the extractive sector. The Beneficial Ownership Register was launched prior to this commitment (See commitments 6 and 4).¹⁸² It was already operational by the time this action plan was signed; therefore, this milestone is not counted in the assessment of potential impact. The NEITI register is the first beneficial ownership register in the region. It is user-friendly and searchable by companies, assets, and individuals and also allows bulk download of data, which enables systematic analysis of listed companies.

In terms of tracking remedial issues, NEITI already highlights remedial issues through its annual audit report and policy briefs.¹⁸³ However, relevant institutions have had difficulty bridging the budgetary gaps (remediations) identified by NEITI and adopting NEITI's recommendations.¹⁸⁴ NEITI lacks the legal mandate to sanction non-complying institutions and does not have sufficient political support for its recommendations.¹⁸⁵ The government's Inter-Ministerial Task Team (IMTT) has also not been able to solve remedial issues,¹⁸⁶ and CSOs have called for changes in its composition to introduce further political accountability.¹⁸⁷ Overall, as written, this commitment builds incrementally on previous efforts, and achieving its goal to improve implementation of audit remediation would be contingent on the action of actors outside of NEITI.

¹⁷⁸ "Open Government Partnership Nigeria Secretariat. 2nd Progress Report. Presented at 3rd National Steering Committee Meeting," Open Government Partnership Nigeria, 16 May 2018, in https://www.justice.gov.ng/images/OGP/OGP_2nd_Progress_Report_.pdf, P.6.

¹⁷⁹ "Nigeria 2019-2021 National Action Plan," Open Government Partnership, <https://www.opengovpartnership.org/documents/nigeria-action-plan-2019-2021/>.

¹⁸⁰ Emem J. Okon (Kebekache Women Development & Resource Centre), email correspondence with IRM, 9 July 2020.

¹⁸¹ "Nigeria 2019-2021 National Action Plan," Open Government Partnership, <https://www.opengovpartnership.org/documents/nigeria-action-plan-2019-2021/>.

¹⁸² Dipo Olowookere, "Nigeria Launches Website to Check Beneficial Owners of Oil Assets," Business Post, 12 December 2019, in <https://businesspost.ng/economy/nigeria-launches-website-to-check-beneficial-owners-of-oil-assets/>

¹⁸³ "Annual EITI-NEITI reports", NEITI, in <https://www.neiti.gov.ng/index.php/resources/internal-resources/annual-neiti-eiti-reports>; Anne Chinweze (Natural Resource Governance Institute), email correspondence with IRM, 6 July 2020.

¹⁸⁴ Dr. Orji Ogbonnaya Orji. , "NEITI Holds Conference on Remedial Issues. Abuja, October 26, 2018.," NEITI, 26 October 2018, in <https://neiti.gov.ng/index.php/media-center/news/447-neiti-holds-conference-on-remedial-issues>

¹⁸⁵ "Strategic Plan 2017 2021 – Scaling Up Impact and Relevance", Nigeria Extractives Industries Transparency Initiative (NEITI), March 2017, in <https://www.neiti.gov.ng/images/pdf/NEITI-Strategic-Plan-2017-2021-260118.pdf>. P. 18

¹⁸⁶ Dr. Orji Ogbonnaya Orji. , "NEITI Holds Conference on Remedial Issues. Abuja, October 26, 2018.," NEITI, 26 October 2018, in <https://neiti.gov.ng/index.php/media-center/news/447-neiti-holds-conference-on-remedial-issues>

¹⁸⁷ Minutes of the civil society steering committee meeting held on 19th April 2018 @ the newton park hotel, abuja," NEITI, in <https://www.neiti.gov.ng/phocadownload/Minutes%20of%20CSCC%20Meeting%20April%202018.pdf>

This commitment could lead to some progress on availability of data on women's participation in extractive industries. Since NEITI's 2018 report, companies (including NNPC) have provided employment data disaggregated by gender.¹⁸⁸ The development of more disaggregated data could help companies make informed decisions to improve women's participation and employment within this sector.¹⁸⁹ Yet, NEITI acknowledges that the availability of new data does not necessarily translate into greater accountability.¹⁹⁰ Meanwhile, more accessible audit reports respond to low levels of public engagement in the EITI process, with discussions of EITI reports mostly limited to publication events.¹⁹¹ Data on the sector are often delayed and published in formats incomprehensible to those without technical expertise.¹⁹² Finally, the commitment's guide on good practices for ensuring women's representation in the decision-making process of the extractive industry could improve the sector's impact on women in oil-bearing communities, although the action plan does not include an enforcement mechanism. By 2020, only 12% of the national multistakeholder group (MSG) overseeing the activities of NEITI was female.¹⁹³ Across the sector, the Kebetkache Women Development & Resource Centre notes that women have minimal representation in management, senior staff, and technical units and in community Cluster Development Boards and Community Trust and Regional Development Councils under the Global Memorandum of Understanding.¹⁹⁴

Implementation of audit recommendations is important to ensuring Nigeria's successful implementation of the EITI standard. Public engagement on EITI reports and communities most affected by the activities of the extractive sector is another important dimension for the extractive sector's accountability. The IRM recommends continuing efforts in these directions, potentially looking at reforming NEITI's legal framework for ensuring fulfilment of audit recommendations.

¹⁸⁸ Orji Ogonnaya Orji (Nigeria Extractive Industries Transparency Initiative), email correspondence with IRM, 25 June 2020.

¹⁸⁹ Interview with H.E. Zainab Shamsuna Ahmed, Minister of Finance for the Government of Nigeria, "Shaping a more gender-inclusive extractives sector," EITI, 8 March 2019, in <https://eiti.org/blog/shaping-more-genderinclusive-extractives-sector>; Anne Chinweze (Natural Resource Governance Institute), email correspondence with IRM, 6 July 2020.

¹⁹⁰ "Strategic Plan 2017 2021 – Scaling Up Impact and Relevance," Nigeria Extractive Industries Transparency Initiative (NEITI), March 2017, in <https://www.neiti.gov.ng/images/pdf/NEITI-Strategic-Plan-2017-2021-260118.pdf>, P.16.

¹⁹¹ Annual Progress Report 2018. Nigeria Extractive Industries Transparency Initiative (NEITI), 2018, in <https://eiti.org/files/documents/neiti-apr-2018-280619.pdf>, P.41.

¹⁹² Vanessa Baudin Sanchez, Beverley Mbu, "Identifying EI Data User Needs at EITI Global 2019," Development Gateway, June 25, 2019, in <https://www.developmentgateway.org/blog/identifying-ei-data-user-needs-eiti-global-2019>

¹⁹³ "Towards Mainstreaming Gender in the EITI," EITI, 16 June 2020, <https://twitter.com/zaplanmarco/status/1272835875274022914>.

¹⁹⁴ Emem J. Okon (Kebetkache Women Development & Resource Centre), email correspondence with IRM, 9 July 2020.

6. Public register of beneficial owners of corporate entities

Main Objective

“To put in place a system that enables openness, transparency and full disclosure of beneficial ownership information.”

Milestones

1. Re-engagement for the repeal and enactment of the new Companies and Allied Matters Act (CAMA) Bill and obtaining Presidential Assent
2. Corporate Affairs Commission to also explore and pursue administrative directives to ensure establishment of a beneficial ownership register
3. Testing and Validation of Electronic Register of Beneficial Owners by stakeholders
4. Deployment of Electronic Register of Beneficial Owners according to Open Ownership Standard
5. Notice to corporate entities to submit information on beneficial owners as required by the law
6. Capacity Building for law enforcement agencies, CSOs on the use of the beneficial owners register
7. Public engagements on the existence and use on Electronic Register of Beneficial Owners

Editorial Note: For the complete text of this commitment, please see Nigeria’s action plan at <https://www.opengovpartnership.org/documents/nigeria-action-plan-2019-2021/>

IRM Design Report Assessment	
Verifiable:	Yes
Relevant:	Yes: Access to Information
Potential impact:	Transformative

Commitment Analysis

This commitment is carried forward from an unfilled commitment from Nigeria’s 2017–2019 national action plan on establishing the electronic and publicly available register for beneficial ownership of companies. The commitment was not fulfilled due to the lack of progress on amending the Companies and Allied Matters Act (CAMA) Bill.

This commitment sets clear goals and expected outcomes. It entails establishing the legal framework for setting up a public register for all legal entities (Electronic Register of Beneficial Owners) in Nigeria. Milestones include reengagement for the repeal and enactment of the new Companies and Allied Matters Act (CAMA) Bill and obtaining presidential assent. Other milestones include more technical but necessary steps for setting up the Electronic Register of Beneficial Owners, such as testing and validation of the register by stakeholders; the deployment of the Open Ownership Standard for publication of information; and notice to corporate entities to submit information on beneficial owners as required by the law. The commitment also entails CSO and public engagement with the register, but it does not outline how this would be achieved.

Due to its expected results for advancing the transparency of corporate beneficial ownership, this commitment is relevant to the OGP value of access to information. It also envisions capacity building and engagement activities that should ultimately lead to better disclosure and uptake of beneficial ownership information.

If fully implemented, this commitment could have a transformative potential impact on beneficial ownership disclosure in Nigeria, a measure that has been long advocated by civil society working on fighting corruption. At the time of writing, none of the country's laws provide for publication of beneficial ownership information, and according to the Civil Society Legislative Advocacy Centre (CISLAC), amending the law is fundamental for achieving transparency on company ownership.¹⁹⁵ The Corporate Affairs Commission (CAC) prepared the draft bill for the Repeal and Re-Enactment of the Companies and Allied Matters Act (CAMA Amendment B),¹⁹⁶ which passed the Senate and House of Representatives but awaits presidential assent¹⁹⁷ – which was declined during the assembly in 2019.¹⁹⁸ This bill mandates beneficial ownership disclosure of legal entities,¹⁹⁹ using the United Kingdom's concept of Persons with Significant Control (PSC) but with a lower threshold (5% for shares and voting rights as opposed to a 25% threshold in the United Kingdom). According to CAC, the 5% threshold has been set to capture the larger number of companies to be subject to disclosure. The law also gives CAC a new mandate to supervise and regulate,²⁰⁰ and it strengthens sanctions for noncompliance and false information.²⁰¹ According to the director general of CAC, the new register is expected to be in place in the first quarter of 2021.²⁰²

The current register of companies, administered by the CAC, covers around 2 million companies. According to the CAC, the plan is to have a separate register for beneficial ownership, which would replicate some information from the company register and include the beneficial ownership data, which will be freely available open data. CAC plans to conduct some level of verification at the data collection stage. This verification process would examine the identity documents and cross-check them with the identity register. The plan is to have the beneficial ownership information updated annually.²⁰³

As part of the previous action plan, the country already launched a beneficial ownership register for extractive companies (NEITI register) in December 2019. It covers companies operating in oil, gas, and mineral sectors. This register, while encompassing only the extractive sector, has already been a significant tool for disclosing data on beneficial ownership. According to analysis conducted by Open Ownership, a UK-based civil society organization providing technical support, the register allows bulk download of data, making it possible to conduct systematic analysis of listed companies. A centralized register of all companies in the country would vastly expand the amount of data on corporate beneficial ownership and could potentially aid anti-corruption efforts. Research suggests that half of unknown entities or individuals own more than half of the choice properties in the nation's capital.²⁰⁴

To ensure fulfilment of this commitment, CAC will need to continue to press ahead with efforts to develop directives and guidelines for setting up a register. To ensure that the register functions in accordance with the Beneficial Ownership Data Standard, the IRM recommends that CAC:

¹⁹⁵ Project Information Document/ Identification/Concept Stage (PID) , The World Bank, 3 March 2020, in. <http://documents.worldbank.org/curated/en/460501583350881248/pdf/Project-Information-Documents-PID-Nigeria-Beneficial-Ownership-Transparency-BOT-P173108.pdf> , P. 3.

¹⁹⁶ Chidinma Nwagbara, "CAC discloses why it proposed law amendment," Nairametrics, 9 January 2020, in <https://nairametrics.com/2020/01/09/cac-discloses-why-it-proposed-law-amendment/>

¹⁹⁷ The revised CAMA Act was given presidential assent in 2020, falling outside the scope of this report. See: <https://www.premiumtimesng.com/news/headlines/365624-buhari-writes-senate-seeks-amendment-of-cama-law.html>

¹⁹⁸ Chinedu Bassey (Civil Society Legislative Advocacy Centre), interview with IRM, 18 June 2020.

¹⁹⁹ Chidinma Nwagbara, "CAC discloses why it proposed law amendment," Nairametrics, 9 January 2020, in <https://nairametrics.com/2020/01/09/cac-discloses-why-it-proposed-law-amendment/>

²⁰⁰ Chidinma Nwagbara, "CAC discloses why it proposed law amendment," Nairametrics, 9 January 2020, in <https://nairametrics.com/2020/01/09/cac-discloses-why-it-proposed-law-amendment/>

²⁰¹ "Is beneficial ownership transparency possible in Nigeria?" ANEEJ, 11 July 2017, in <http://www.aneej.org/beneficial-ownership-transparency-possible-nigeria/>

²⁰² Alhaji Garba Abubakar (Corporate Affairs Commission), interview with IRM, 7 July 2020.

²⁰³ Alhaji Garba Abubakar (Corporate Affairs Commission), interview with IRM, 7 July 2020.

²⁰⁴ "Is beneficial ownership transparency possible in Nigeria?" ANEEJ, 11 July 2017, in <http://www.aneej.org/beneficial-ownership-transparency-possible-nigeria/>

- Establish a solid method for data collection and provide necessary training to its personnel; and
- Ensure interoperability with other data standards, including the Open Contracting Data Standard and compliance with the Common Reporting Standard set by the OECD.

The experience of the newly set up NEITI register on extractives could be used to draw important lessons for the centralized electronic register, particularly when it comes to the quality of data and user engagement:

- Similar to the NEITI register, it will be helpful if the register collects data on politically exposed persons (PEPs). This will allow users to investigate company connections to politically powerful people and detect potential conflicts of interest and political corruption risks. Inclusion of nationality, age, and PEP status in bulk downloads could greatly aid such analysis in a systematic way.
- The register would greatly benefit from having unique identifiers for companies, as this will help users tell companies apart. For example, NEITI register only lists names, which can be confusing when entities have similar names or there are mistakes in data submission due to human error. Lack of unique identifiers could also hamper efforts to use the data in connection with other global datasets, such as the Open Ownership Register.
- To enable tracing of the true beneficial owners in the register, the legal provisions should require the disclosure of a natural person as the beneficial owner (in line with legislation for all Nigerian companies) while retaining the requirement to disclose direct shareholders to enable traceability.²⁰⁵

Continued reform in this area will require sustained and concerted efforts by government agencies, civil society, and development partners providing much-needed financial and technical support. It will also benefit from sustained outreach to the private sector, especially in key industries like finance and real estate as key stakeholders of this reform. An institutional framework would be needed to ensure continued engagement of various actors. A dedicated thematic working group within the OGP process, coordinated by the OGP Secretariat and led by the CAC and a civil society counterpart, could be set up as a platform for ongoing dialogue and consultation.

²⁰⁵ Open Ownership, Jan 2020, <https://www.openownership.org/news/our-quick-assessment-of-nigerias-first-public-register-a-strong-start-but-more-to-be-done/>

7. Strengthen Nigeria’s asset recovery legislation

Main Objective

“To enact legislation that would aid asset recovery and ensure proper and transparent management of assets and proceeds.”

Milestones

1. Federal Ministry of Justice to adopt and deploy guidelines for transparent management of recovered assets pending the enactment of the law
2. Capacity building for Anti-Corruption Agencies and non-state actors to implement non-conviction-based asset forfeiture regime
3. Enactment of Proceeds of Crime Act
4. Deploy a framework for CSO monitoring of the procedure for recovery and utilization of recovered assets
5. Half-yearly publication of reports of the recovered assets and utilization
6. Annual assessment of international anti-corruption asset recovery commitments

Editorial Note: For the complete text of this commitment, please see Nigeria’s action plan at <https://www.opengovpartnership.org/documents/nigeria-action-plan-2019-2021/>

IRM Design Report Assessment	
Verifiable:	Yes
Relevant:	Yes: Access to Information, Civic Participation
Potential impact:	Transformative

Commitment Analysis

This commitment is continued from Nigeria’s 2017–2019 national action plan and seeks to strengthen the legislative framework on transparent management of recovered stolen assets. It is one of the five components of Nigeria’s National Anti-Corruption Strategy.²⁰⁶ Some of the commitment’s milestones were already partially implemented under the previous action plan. For example, the Government of Nigeria issued the Asset Tracing, Recovery and Management Regulations in October 2019,²⁰⁷ and the President Advisory Committee Against Corruption (PACAC) issued guidelines on asset management (Milestone 1).²⁰⁸ Additionally, the Asset Management Unit and the Africa Network for Environment and Economic Justice (ANEEJ) held capacity building workshops on the non-conviction-based asset forfeiture regime with 16 government entities (Milestone 2). However, the key milestone on enacting the Proceeds of Crime Act (POCA) was not achieved under the previous action plan and has been carried forward.

²⁰⁶ “NATIONAL ANTI-CORRUPTION STRATEGY -ANEEJ ATAKPU IS PART OF M&E, , ANEEJ, 5 September 2018, in <http://www.aneej.org/national-anti-corruption-strategy-aneej-atakpu-is-part-of-me/>

²⁰⁷ Federal Republic of Nigeria. Official Gazette, Asset Tracing, Recovery and Management Regulations, 2019, Asset Recovery and Management Unit, Government of Nigeria, 29 October 2019, in <https://armu.ng/assets/attachments/Asset%20Tracing,%20Recovery%20and%20Management%20Regulations,%202019.pdf>; Asset Recovery and Management Unit Website, in <https://armu.ng>.

²⁰⁸ “Nigeria, Anti-Corruption and Asset Recovery Bill: Matters Arising,” BudGIT, 29 July 2019, in <https://medium.com/@BudgITng/nigeria-anti-corruption-and-asset-recovery-bill-matters-arising-cd9cd4c35a3e>

Under the current action plan, this commitment includes 6 milestones, three of which were not included in the previous action plan (Milestones 4, 5, 6). The activities continued from the previous action plan are a Federal Ministry of Justice framework for the management of recovered assets, capacity building on the non-conviction-based asset forfeiture regime, and enactment of POCA. This commitment's new milestones are a framework for CSOs' monitoring and reports of recovered assets and their usage and an assessment of international anti-corruption asset recovery commitments. The commitment does not clarify what the CSO monitoring framework would entail and which organizations would be involved.

This commitment is relevant to the OGP value of access to information in that it plans to disclose information on recovered assets and their usage. The commitment is also relevant to civic participation, as it entails establishing a CSO framework to monitor the process for recovery and management of stolen assets.

If fully implemented, this commitment could have a transformative potential impact on improving management of recovery of stolen assets, which amount to more than \$9 billion USD.²⁰⁹ According to the Civil Society Legislative Advocacy Centre (CISLAC), the enactment of POCA, supported by complementary initiatives such as the release of asset recovery information and enhancing oversight mechanisms by CSOs, would be essential for asset recovery efforts. The Nigerian Senate passed POCA in 2015,²¹⁰ but enactment has been pending.²¹¹ Existing legislation applicable to the forfeiture of proceeds of crime includes the Advance Fee Fraud and Other Fraud-Related Offences Act 2006, the EFCC, and the Advance Fee Fraud and Other Related Offences Act.²¹² Lack of transparency, reliable data, guidelines on asset recovery management, or a centralized asset recovery management database has hindered the oversight of funds.²¹³ These issues have been enabled by lack of coordination among anti-corruption agencies.²¹⁴ The enactment of POCA could lead to establishing a regulatory agency to manage recovery of assets and could provide clear guidance on the responsibilities and mandates for relevant agencies.²¹⁵ Some CSOs believe that establishing this regulatory agency is a critical step²¹⁶ given that the current decentralized system for asset

²⁰⁹ Alexis Akwagyiram, "Nigeria says it has recovered \$9.1 billion in stolen money and assets," Reuters, 4 June 16.

²¹⁰ "Senate Passes Proceeds of Crime Bill," This Day Live, 21 April 2019, <https://www.thisdaylive.com/index.php/2019/04/21/senate-passes-proceeds-of-crime-bill/>

²¹¹ Country Review Report of Nigeria. Review by Côte d'Ivoire and Myanmar of the implementation by Nigeria of articles 5-14 and 51-59 of the United Nations Convention against Corruption for the review cycle 2016-2021, UNODC, 9-11 May 2017, in https://www.unodc.org/documents/treaties/UNCAC/CountryVisitFinalReports/2019_12_16_Nigeria_Final_Country_Report.pdf, p. 12.

²¹² Country Review Report of Nigeria. Review by Côte d'Ivoire and Myanmar of the implementation by Nigeria of articles 5-14 and 51-59 of the United Nations Convention against Corruption for the review cycle 2016-2021, UNODC, 9-11 May 2017, in https://www.unodc.org/documents/treaties/UNCAC/CountryVisitFinalReports/2019_12_16_Nigeria_Final_Country_Report.pdf, p. 12.

²¹³ "Nigeria 2018. Overview" Civil Forum for Asset Recovery, in <https://cifar.eu/country-profiles/nigeria-2018/>; Mr. Auwal Musa Rafsanjani, Executive Director, Civil Society Legislative Advocacy Centre (CISLAC), Nigeria, "A \$100 million question for Nigeria's asset recovery efforts", Transparency International, 26 February 2020, in <https://voices.transparency.org/a-100-million-question-for-nigerias-asset-recovery-efforts-6fe39e4c33c4>; "Nigeria, Anti-Corruption and Asset Recovery Bill: Matters Arising", BudGIT, 29 July 2019, in <https://medium.com/@BudgITng/nigeria-anti-corruption-and-asset-recovery-bill-matters-arising-cd9cd4c35a3e>; "Nigeria 2018. Overview" Civil Forum for Asset Recovery, in <https://cifar.eu/country-profiles/nigeria-2018/>.

²¹⁴ Chinedu Bassey (Civil Society Legislative Advocacy Centre), interview with IRM, 18 June 2020; "Nigeria 2018. Overview" Civil Forum for Asset Recovery, in <https://cifar.eu/country-profiles/nigeria-2018/>; "Nigeria, Anti-Corruption and Asset Recovery Bill: Matters Arising", BudGIT, 29 July 2019, in <https://medium.com/@BudgITng/nigeria-anti-corruption-and-asset-recovery-bill-matters-arising-cd9cd4c35a3e>.

²¹⁵ Chinedu Bassey (Civil Society Legislative Advocacy Centre), interview with IRM, 18 June 2020; "Asset recovery in Nigeria: the good and the bad," Civil Forum for Asset Recovery, 12 September 2018, in <https://cifar.eu/nigeria-asset-recovery/>

²¹⁶ "Nigeria, Anti-Corruption and Asset Recovery Bill: Matters Arising," BudGIT, 29 July 2019, in <https://medium.com/@BudgITng/nigeria-anti-corruption-and-asset-recovery-bill-matters-arising-cd9cd4c35a3e>

management is inefficient,²¹⁷ although others place greater weight on strengthening existing agencies.²¹⁸

Asset recovery is a crucial policy area for the fight against corruption in Nigeria. The IRM recommends focusing on the enactment of POCA through concerted political coordination. Capacity building of relevant state institutions has the potential to improve the monitoring of recovered assets.

²¹⁷ Fatima Waziri – Azi, “The Scope of “in Rem” Forfeiture under Nigerian Law: Issues Arising,” World Journal of Social Sciences, 11 November 2019, in <http://www.sciedupress.com/journal/index.php/wjss/article/view/16311>, P.8.

²¹⁸ FACTSHEET, REVIEW OF RELEVANT INFORMATION ON NIGERIA’S DEMOCRACY. OBSERVATIONS ON THE PROCEEDS OF CRIME BILL, 2017 (SB376), Policy and Legal Advocacy Centre, PLAC, June 2017, in <http://placng.org/wp/wp-content/uploads/2017/06/Observations-on-the-proceeds-of-crime-bill-1.pdf>

8. Implementation of the National Anti-Corruption Strategy

Main Objective

“To take appropriate actions to implement the national anti-corruption strategy and alter the culture of corruption and promote transparency and accountability in Nigeria.”

Milestones

1. Conduct Corruption Risk Assessment (CRA) for OGP lead MDAs and put in place integrity mechanism
3. Ministry of Justice to Publish Half-yearly report on the status of the implementation of the National Anti-Corruption Strategy
4. CJN office to publish Half-yearly report the state of anti-corruption cases in Nigeria
5. Promote ethical orientation for improved personal ethics through strategic communication, drama, arts, music and reward for integrity by honoring deserving organizations
6. TUGAR to deploy a framework for the continuous monitoring and reporting of anti-corruption cases by CSOs and MDAs

Editorial Note: For the complete text of this commitment, please see Nigeria’s action plan at <https://www.opengovpartnership.org/documents/nigeria-action-plan-2019-2021/>

IRM Design Report Assessment	
Verifiable:	Yes
Relevant:	Yes: Access to Information
Potential impact:	Minor

Commitment Analysis

The commitment aims to implement Nigeria’s National Anti-Corruption Strategy (NACS). Under Commitment 9 of Nigeria’s 2017–2019 national action plan, the Federal Executive Council adopted NACS in 2017, after 18 years of effort. In 2018, Mr. Abubakar Malami, Nigeria’s attorney general and minister of Justice, launched an inter-institutional monitoring and evaluation committee on NACS implementation,²¹⁹ providing oversight to more than 800 MDAs.²²⁰ A critical activity that was not completed under the previous action plan was passage of the Whistleblower Protection Bill, which is still at the National Assembly.²²¹

Under the current action plan, this commitment includes several milestones outlining steps to consolidate implementation of NACS. These activities plan to release reports on the status of implementation of the strategy and the number of corruption cases. The Office of the Attorney

²¹⁹ “NATIONAL ANTI-CORRUPTION STRATEGY -ANEEJ ATAKPU IS PART OF M&E,” ANEEJ, 5 September 2018, in <http://www.aneej.org/national-anti-corruption-strategy-aneej-atakpu-is-part-of-me/>

²²⁰ “Nigeria: Prospects of NaCS As Weapon of Anti-Corruption Fight,” AllAfrica/The Guardian, 15 November 2018, in <https://allafrica.com/stories/201811150521.html>

²²¹ “Nigeria 2019-2021 National Action Plan”, Open Government Partnership, <https://www.opengovpartnership.org/documents/nigeria-action-plan-2019-2021/>, p.11; Nigeria – Relevant Legislation – Summary, PPLAAF, in <https://www.pplAAF.org/country/nigeria.html>; Nigeria – Whistleblowing, UUBO, in <https://www.uubo.org/media/1774/nigeria-whistleblowing--dataguidance.pdf>, P.4; “7 THINGS TO KNOW ABOUT NIGERIA’S WHISTLE BLOWER POLICY,” Federal Ministry of Finance Whistleblowing Portal, Federal Republic of Nigeria, in <https://lawpadi.com/7-things-know-nigerias-whistle-blower-policy/>.

General and law enforcement agencies will be the main agencies responsible for penalties.²²² They also seek to develop a monitoring framework by CSOs and government agencies, conduct corruption risk assessments for OGP lead agencies, set up integrity mechanisms, and encourage public awareness of ethics. This commitment is relevant to the OGP value of access to information, as it seeks to publish information on the status of anti-corruption cases in Nigeria and NACS implementation.

Implementation of this commitment could lead to minor potential impact on anti-corruption efforts given its milestones and expected goals. NACS intends to increase coordination between government, private sector, and civil society stakeholders in the fight against corruption. Anti-corruption agencies are expected to update strategic plans and develop implementation plans. NACS also includes a monitoring and evaluation component with monthly, quarterly, and annual reports by government agencies and central committees. However, the strategy does not include a concrete macro-level implementation plan and represents a continuation of preexisting efforts on corruption prevention, punitive sanctions, ethics, and asset recovery.²²³

Currently there is no publicly available information on the number of corruption cases initiated or the status of investigations. The National Judicial Council's website does not offer any relevant information.²²⁴ Publication of these data as foreseen by this commitment could shed light on the prevalence of certain types of corruption-related offences. This could contribute to monitoring the work of law enforcement agencies and detection, investigation, and prosecution of corruption cases. However, the action plan does not specify which details will be published and whether the format of publication will allow for nuanced and systematic analysis. Additionally, the milestones on encouraging ethics and engaging CSOs are vaguely formulated and are not measurable.

The IRM recommends engaging all stakeholders, particularly civil society, in implementation and monitoring of NACS. Another important priority is passage of the Whistleblower Protection Bill, a pending item from Nigeria's previous action plan.

²²² Fatima Waziri – Azi, "AN EVALUATION OF THE NIGERIAN NATIONAL ANTI CORRUPTION STRATEGY," European Journal of Research in Social Sciences Vol. 5 No. 5, 2017, in <https://www.idpublications.org/wp-content/uploads/2017/09/Full-Paper-AN-EVALUATION-OF-THE-NIGERIAN-NATIONAL-ANTI-CORRUPTION-STRATEGY.pdf>

²²³ Fatima Waziri – Azi, "AN EVALUATION OF THE NIGERIAN NATIONAL ANTI CORRUPTION STRATEGY," European Journal of Research in Social Sciences Vol. 5 No. 5, 2017, in <https://www.idpublications.org/wp-content/uploads/2017/09/Full-Paper-AN-EVALUATION-OF-THE-NIGERIAN-NATIONAL-ANTI-CORRUPTION-STRATEGY.pdf>

²²⁴ National Judicial Council <https://njc.gov.ng>

9. Improve FOIA compliance on management of public records and strengthen public institutions' record management officers

Main Objective

“To ensure that information held by public institutions are created, stored and maintained in a manner that guarantees availability and accessibility to the public to empower the citizens to make informed decisions. This will also provide citizens with a basis for effective contributions to policy formulation or review of extant policies.”

Milestones

1. Training of staff of public institutions on records management
2. Review and update of the current records management policies of public institutions
3. Adoption of E-policy on Electronic Data Management System (EDMS) approved by the Federal Executive Council.
4. Advocacy to, and sensitization of public institutions on making budgetary provisions for FOI related issues
5. Adoption and application of punitive administrative measures against public institutions and officials adjudged to be undermining the effectiveness of the FOI Act or breaching its provisions

Editorial Note: For the complete text of this commitment, please see Nigeria's action plan at <https://www.opengovpartnership.org/documents/nigeria-action-plan-2019-2021/>

IRM Design Report Assessment	
Verifiable:	Yes
Relevant:	Yes: Access to Information, Public Accountability
Potential impact:	Moderate

Commitment Analysis

This commitment seeks to improve government agencies' record management process to improve citizens' access to information. Section 9 of the 2011 Freedom of Information (FOI) Act contains a provision on record keeping and maintenance obligations, requiring public institutions to keep records organized to facilitate timely responses to information requests via electronic and paper formats. This commitment continues efforts under Commitment 10 from Nigeria's 2017–2019 national action plan.²²⁵ Under the previous action plan, Nigeria's FOI Unit trained government agencies on FOI provisions. However, Federal Executive Council approval of a memorandum on disciplinary and administrative procedures on the violation of the FOI is still pending.²²⁶

This commitment includes five milestones. Activities aim to improve records management by training public institutions' staff on record management adoption; applying punitive administrative measures to public institutions and officials undermining or breaching the FOI Act; and conducting advocacy in public institutions on making budgetary provisions for FOI-related issues. The commitment includes two new activities to update public institutions' current records management

²²⁵ “OGP Nigeria National Action Plan 2017-2019,” Open Government Partnership, in <https://www.opengovpartnership.org/documents/nigeria-national-action-plan-2017-2019/>, p. 42.

²²⁶ “Nigeria 2019-2021 National Action Plan,” Open Government Partnership, <https://www.opengovpartnership.org/documents/nigeria-action-plan-2019-2021/>, pp.11-12.

policies and adopt a policy on the Electronic Data Management System (EDMS) that the Federal Executive Council approved.

This commitment is relevant to the OGP value of access to information because it aims to improve the management of records and achieve prompt provision of information by public institutions.²²⁷ The commitment is relevant to the OGP value of public accountability, as it intends to apply punitive measures to institutions or individuals not complying with the FOI Act.

If fully implemented, this commitment could have a moderate potential impact on increasing citizens' access to information through improved record management. Government, CSOs, and other stakeholders have identified record management as a significant obstacle to compliance with the FOI Act.²²⁸ Delays in retrieving and providing information are caused by issues with infrastructure, manual handling procedures, lack of digital platforms, budget scarcity, and lack of trained personnel.²²⁹ Despite constituting a significant bottleneck, records management initiatives are seldom supported. Under this commitment, record management could be improved by the shift from paper to digital records and capacity building for staff. However, research has found that the central government's role in budget allocation is a key to developing a sound record management process,²³⁰ and according to the commitment's text, budget allocation is assigned to agencies. Additionally, the planned sanctions for noncompliance offer an enforcement mechanism as long as they are implemented consistently.

The Bureau of Public Service Reforms and Right 2 Know Nigeria have recommended that government agencies develop monitoring and evaluation systems with an IT component.²³¹ Donors could support the record management process given that record management is essential to public institutions' capacity to respond to FOI requests. The IRM also recommends focusing on proactive disclosure and respective budget allocations.

²²⁷ "Nigeria 2019-2021 National Action Plan," Open Government Partnership, <https://www.opengovpartnership.org/documents/nigeria-action-plan-2019-2021/>, p.51.

²²⁸ African Commission on Human and Peoples' Rights, 4 March 2019, in <https://www.achpr.org/pressrelease/detail?id=3>

²²⁹ "Policy Recommendations for strengthening the Implementation of the Freedom of Information Act in the Nigeria Federal Public Service," Bureau of Public Service Reforms, The Presidency, Government of Nigeria, R2K, McArthur Foundation, December, 2018, in <http://r2knigeria.org/index.php/policy-recommendations-for-strengthening-the-implementation-of-the-freedom-of-information-act-in-the-nigeria-federal-public-service>, p.24.

²³⁰ "Policy Recommendations for strengthening the Implementation of the Freedom of Information Act in the Nigeria Federal Public Service," Bureau of Public Service Reforms, The Presidency, Government of Nigeria, R2K, McArthur Foundation, December, 2018, in <http://r2knigeria.org/index.php/policy-recommendations-for-strengthening-the-implementation-of-the-freedom-of-information-act-in-the-nigeria-federal-public-service>, P.47,48.

²³¹ "Policy Recommendations for strengthening the Implementation of the Freedom of Information Act in the Nigeria Federal Public Service," Bureau of Public Service Reforms, The Presidency, Government of Nigeria, R2K, McArthur Foundation, December, 2018, in <http://r2knigeria.org/index.php/policy-recommendations-for-strengthening-the-implementation-of-the-freedom-of-information-act-in-the-nigeria-federal-public-service>,

10. Improve FOIA compliance on mandatory publication provisions requirement, annual reporting obligations to AGF, and response to FOI requests

Main Objective

“To promote and actualize the right of citizens to request and receive information about how they are governed and how their country’s resources are utilized.”

Milestones

1. Identification of MDAs that are yet to designate Freedom of Information (FOI) Desk Officers
2. Designation of 350 Freedom of Information (FOI) Desk Officer in public institutions identified in (2) above and publication of their contact details
3. Training of the designated staff in 2 above and other staff of public institutions involved in the implementation of FOIA
4. Integration of the FOI role into the individual or group performance review of the FOI responsible individual and/or unit in public institutions
5. Adoption and application of punitive administrative measures against public institutions and officials adjudged to be undermining the effectiveness of the Act or breaching its provisions
6. Deployment of an E-FOI portal, or any other digital platform where citizens can make FOI requests and receive responses, in at least 150 public institutions
7. Adoption and implementation of Practice Direction to the Judiciary through the Chief Justice of Nigeria to guide the court on FOI cases
8. Adoption of technology-based information systems and standards that will ensure that information is collected, collated and stored in a form that enables public officials to efficiently and effectively retrieve the required information within the 7-day time-limit for response to FOI requests as prescribed by the FOIA

Editorial Note: For the complete text of this commitment, please see Nigeria’s action plan at <https://www.opengovpartnership.org/documents/nigeria-action-plan-2019-2021/>

IRM Design Report Assessment	
Verifiable:	Yes
Relevant:	Yes: Access to Information, Public Accountability
Potential impact:	Transformative

Commitment Analysis

This commitment’s goal is to enhance the government’s capacity to comply with the Freedom of Information (FOI) Act. It intends to encourage the proactive release of information, response to information requests, and submission of reports to the attorney general of the Federation. This commitment builds on Commitment 10 of Nigeria’s 2017–2019 national action plan.

This commitment includes eight milestones. Four activities carried from the previous action plan intend to designate, train, and evaluate FOI desk officers in public institutions; publish their contact details; enable electronic submission of FOI requests; and promote proper collection and storage of data – which would make it easier to retrieve information within the time lines defined by the law. Another important milestone aims to introduce accountability mechanisms in cases of

noncompliance with the release of information. This commitment is relevant to the OGP value of access to information, as it envisions various measures to ensure implementation of the FOI Act. The commitment is also relevant to the OGP value of public accountability, as it seeks to adopt and apply punitive administrative measures against officials who fail to comply with the FOI Act.

If implemented fully, this commitment could have a transformative potential impact on increasing public institutions' (MDAs) compliance with the FOI Act. Increasing the number of MDAs with designated FOI officers could play an important role. Most agencies still lack FOI units within their departments.²³² As of November 2018, only 130 out of 900 MDAs (14%) had relevant officers assigned.²³³ The commitment's goal of 350 desk officers would double the current number.

Additionally, electronic portals for submission of FOI requests would ease the process of requesting information. Previously, information requests have been largely paper based. The administrative procedures coupled with a paper-based records management system have contributed to MDAs' difficulties with meeting the seven-day limit for releasing requested information. As of May 2020, only 11 MDAs had e-FOI portals, and only five were in the process of building portals,²³⁴ meaning that the commitment's goal of 150 public institutions with e-portals would represent substantial progress.

Moreover, the commitment foresees two milestones (5 and 7) with accountability measures for noncompliance, which could create an incentive for higher compliance to the law. However, the action plan does not clarify what these accountability measures would include and how they could be applied. Currently, the compliance rate among 900 MDAs is less than 10% according to the research conducted by the CSO, the International Centre for Investigative Reporting (ICIR). Under the previous action plan, the government developed a practice direction to guide courts on FOI Cases, which had not been submitted to the judiciary by the beginning of the current action plan.²³⁵

Given the number of MDAs engaged in this commitment, the IRM recommends establishing coordination and communication across relevant units with a consistent message and approach to implementation of FOI rules, drawing on examples of MDAs that have gone further in compliance with the FOI Act.

- The Bureau of Public Service Reforms could engage in annual monitoring of MDAs' compliance with the FOI Act and publish information about MDAs that do not meet the requirements.
- Allocation of sufficient funding would be essential to properly resource MDAs and meet personnel training and technology needs to handle information requests.

²³² "Policy Recommendations for strengthening the Implementation of the Freedom of Information Act in the Nigeria Federal Public Service," Bureau of Public Service Reforms, The Presidency, Government of Nigeria, R2K, McArthur Foundation, December, 2018, in <http://r2knigeria.org/index.php/policy-recommendations-for-strengthening-the-implementation-of-the-freedom-of-information-act-in-the-nigeria-federal-public-service>, p.8.

²³³ "Freedom of Information (FOI) Act 2011 Training for MDAs", Policy Alert, 4 October 2019, in <https://policyalert.org/freedom-of-information-foi-act-2011-training-for-mdas/>; "Policy Recommendations for strengthening the Implementation of the Freedom of Information Act in the Nigeria Federal Public Service", Bureau of Public Service Reforms, The Presidency, Government of Nigeria, R2K, McArthur Foundation, December, 2018, in <http://r2knigeria.org/index.php/policy-recommendations-for-strengthening-the-implementation-of-the-freedom-of-information-act-in-the-nigeria-federal-public-service>, p.21.

²³⁴ Joseph Gwon Ichibor (Federal Ministry of Justice FOI Unit), Interview with IRM Researcher, May 2020: The MDAs with e-FOI portals were the Bureau of Public Service Reform, the Nigeria Extractives Industries and Transparency Initiative, the Federal Ministry of Justice, the Nigeria Investment Promotion Commission, the Independent Corrupt Practices Commission, the Corporate Affairs Commission, the Public Complaints Commission, the Nigeria Social Insurance Trust Fund, the Central Bank of Nigeria, the Raw Material Research and Development Council, and the National Orientation Agency. The MDAs in the process of building e-FOI portals were the Federal Inland Revenue Service, the National Deposit Insurance Commission, the Independent National Electoral Commission, the Federal Road Safety Corp, and the Office of the Head of Civil Service of the Federation.

²³⁵ "Nigeria 2019-2021 National Action Plan," Open Government Partnership, <https://www.opengovpartnership.org/documents/nigeria-action-plan-2019-2021/>, p.12.

11. Implement the Permanent Dialogue Mechanism

Main Objective

1. To improve citizens' participation in governance and make government more responsive to their priorities in service delivery
2. To build mutual trust and confidence between government and citizens
3. To promote improved service delivery"

Milestones

1. Organise an inclusive Local Government Assembly at least once a year in each of the 774 Local Government Areas in Nigeria
2. Hold Peace and Security Platform at least once every year in each of the six geo-political zones in the country
3. Hold Town Hall Meetings once every year in each of the six geo-political zones of the country
4. All OGP lead MDAs to develop a process for public engagement with citizens, meet with citizens groups on plans, policies, budget and service delivery issues twice a year
5. Citizens groups facilitate (Traditional and New) Media discussion on OGP issues monthly
6. Citizens participation in public hearing
7. Hold public engagement and facilitate ease of access to information on judicial activities

Editorial Note: For the complete text of this commitment, please see Nigeria's action plan at <https://www.opengovpartnership.org/documents/nigeria-action-plan-2019-2021/>

IRM Design Report Assessment	
Verifiable:	Yes
Relevant:	Yes: Access to Information, Civic Participation
Potential impact:	Minor

Commitment Analysis

This commitment plans to implement the Permanent Dialogue Mechanism developed under Commitment 12 of Nigeria's 2017–2019 national action plan. This commitment is one of the National Orientation Agency's strategic objectives for the 2017–2021 period.²³⁶

This commitment entails seven milestones offering opportunities for citizen engagement at the local and national levels. Annual activities include holding Local Government Assemblies in Nigeria's 774 local government areas and Town Hall Meetings and Peace and Security Platforms in Nigeria's six geo-political zones. According to the African Centre for Leadership, Strategy & Development (Centre LSD), NOA plans to convey citizen feedback to relevant MDAs on a regular basis.²³⁷ Under this commitment, activities also include citizen engagement opportunities at OGP lead MDAs, National Assembly public hearings, and judicial activities.

²³⁶ (Draft) Strategic Plan for National Orientation Agency (NOA) (2017-2021), National Orientation Agency, Federal Government of Nigeria, in <http://www.noa.gov.ng/wp-content/uploads/2018/04/Draft-OF-STRATEGIC-PLAN-FOR-NATIONAL-ORIENTATION-AGENCY.pdf>, p.25; "NOA 5 Year Strategic Plan", NTA News, 4 May 2017, in <https://www.youtube.com/watch?v=7SyBTQppsOc>; "NATIONAL DEVELOPMENT: NOA unveils 5-year strategic plan with value re-orientation top," PTV online, 1 November 2017, in <https://www.youtube.com/watch?v=RGUfsA9pu-0>.

²³⁷ Uchenna Arisukwu (The African Centre for Leadership, Strategy & Development), interview with IRM, 25 June 2020.

This commitment is relevant to the OGP value of civic participation because it seeks to provide opportunities for citizens to engage with MDAs and discuss governance and security issues at assemblies, town hall meetings, platforms, and public hearings. The commitment is also relevant to the OGP value of access to information because it aims to improve access to information on judicial activities.

If fully implemented, this commitment could have a minor potential impact on improving citizen engagement and information disclosure. In Nigeria, citizen engagement suffers due to severe public mistrust in the government's capacity to implement public policy that reflects citizens' interests. This contributes to anti-government attitudes, like tax evasion and political apathy.²³⁸ Under this commitment, local government assemblies and town hall meetings could allow citizens to have their needs conveyed to the relevant government authorities. There is a need for greater engagement of local authorities and officials with their constituencies given that citizens believe they cannot influence government decisions at the state level.²³⁹ Likewise, engagement with OGP-implementing institutions could improve dialogue. Accountability Lab notes that previous citizen engagement with OGP lead MDAs is lacking in terms of consistent consultations, consideration of citizen feedback, and government action.²⁴⁰

Overall, as written, this commitment does not represent a significant departure from existing citizen engagement mechanisms. There have been similar civic participation platforms in the past.²⁴¹ For example, National Assembly public hearings have been taking place, including budgetary hearings,²⁴² and peace dialogues have been organized by government and international actors. Additionally, though this commitment's main objective is to address citizens' need for service delivery, none of the milestones envision any specific measures or activities to achieve that. Collecting citizen input is only the initial step in a chain of actions required to improve service delivery. Intermediate steps, such as identifying processes to incorporate feedback into government policy and ensuring policy reforms are reflected in changes in service delivery, would need to be clearly outlined to demonstrate the link between the stated milestones and improved service delivery aims.

For the next action plan, IRM recommends the following:

- Ongoing consultation on the OGP action plan development and implementation should be embodied in the OGP process rather than as a standalone commitment in the action plan. To achieve a meaningful dialogue, the OGP Secretariat needs to provide a regular forum on the progress of commitments for CSOs, the public, and relevant contact points from the MDAs responsible for the commitments. This needs to be managed in accordance with the OGP's Co-Creation and Participation Standards.
- It will be important to incorporate dialogue mechanisms and feedback forums in the implementation of each commitment. This could be accomplished by building on existing good participatory practices.

²³⁸ "Nigerians do not trust Government," Stears Business, 6 February 2018, <https://www.stearsng.com/article/nigerians-do-not-trust-government>

²³⁹ "Research from Nigeria Highlights Need for Elected Officials to Engage Citizens", International Republican Institute, 10 September 2019, in <https://www.iri.org/resource/research-nigeria-highlights-need-elected-officials-engage-citizens>

²⁴⁰ Odeh Friday (Accountability Lab), email correspondence with IRM, 8 July 2020.

²⁴¹ (ECP/PERL): Framework for Permanent Dialogue Mechanism (PDM) for open governance in Nigeria (unedited), Reality News Paper, 26 October 2018, in <http://realitynewspaper.com.ng/2018/10/26/ecp-perl-framework-for-permanent-dialogue-mechanism-pdm-for-open-governance-in-nigeria-unedited/>

²⁴² Open Budget Survey 2019, Nigeria, International Budget Partnership, <https://www.internationalbudget.org/open-budget-survey/country-results/2019/nigeria>

12. Citizen feedback on transparency and accountability programs

Main Objective

“To increase the access of citizens to government processes through the use of technology and synergise and co-ordinate citizens feedback to enhance government responsiveness.”

Milestones

1. To build an OGP portal to aggregate feedback from MDAs and CSOs to help strengthen the feedback process
3. Organise a stakeholders’ platform for building and managing OGP portal
4. Conduct a survey and mapping of technology-based platforms that promote transparency and accountability in CSOs and MDAs.
3. Quarterly analysis of citizens feedback for government attention and response of the government

Editorial Note: For the complete text of this commitment, please see Nigeria’s action plan at <https://www.opengovpartnership.org/documents/nigeria-action-plan-2019-2021/>

IRM Design Report Assessment	
Verifiable:	Yes
Relevant:	Yes: Civic Participation, Access to information
Potential impact:	Minor

Commitment Analysis

This commitment aims to integrate current platforms for public feedback into a single OGP portal, to inform government decision-making, and expand opportunities for engagement with government MDAs. It is carried forward from Nigeria’s 2017–2019 national action plan. Under the previous action plan, the mapping of MDAs’ technology-based platforms for transparency and accountability was not completed.

This commitment includes four milestones to create an OGP portal in consultation with stakeholders. The basis for the portal’s design is intended to be survey mapping technology-based platforms that promote transparency and accountability in CSOs and MDAs. When asked about what type of information would be included on the OGP portal, the Nigerian Information Technology Development Agency (NITDA) responded that it would include information on “government fiscal activities and performance, procurement, legislative activities, elections, audit reports, social intervention, government assets and performance, and government official assets.”²⁴³ The scope of this information seems to go beyond the topics OGP covers, and it is not clear whether this portal would be duplicating information already published elsewhere.

According to the African Centre for Leadership, Strategy & Development (Centre LSD), citizen feedback received through the portal would be directed to the MDAs, and the portal would publish their responses. A stakeholders’ forum of government and CSO representatives would be established from Nigeria’s OGP sectors and would be responsible for monitoring and analyzing the

²⁴³ Usman Abdullahi (Nigerian Information Technology Development Agency), email correspondence with IRM, 1 July 2020.

portal and government responses to make necessary improvements.²⁴⁴ However, IRM could not establish what type of feedback will be sought, how it will be gathered, and what would be the process for sorting and forwarding it to the MDAs.

This commitment is relevant to the OGP values of access to information and civic participation, as it could potentially publish information on the OGP process and provide a tool for public feedback on implementation of OGP commitments. However, based on the interviews with NITDA and Centre LSD, it appears that the plan is to have a portal that goes beyond the OGP process and aggregates information and feedback for all MDAs.

NITDA was assigned the task of building an OGP portal in response to the difficulties of gathering stakeholder feedback during implementation of Nigeria's previous action plan.²⁴⁵ The government and CSOs have previously developed a number of platforms for citizen feedback or disclosure of government information, such as NOCOPO for public contracts; FGN iapp for sharing government bids, tenders, and vacancies; PEBEC app for submitting feedback on business climate reforms; iMonitor for monitoring budget spending; Budeshi for linking budget and procurement data to public services; and Tracka for tracking implementation of government projects.²⁴⁶ According to NITDA, these platforms suffer from low levels of information sharing due to poor interoperability of the systems and inconsistency of data formats.²⁴⁷ However, in the e-mail correspondence with the IRM, NITDA did not clarify whether the intention of this commitment is to provide the links to these portals on the OGP portal or to integrate the functions of the existing portals into the OGP portal. The latter would be a technologically complex undertaking without clear benefits for increasing access or usability of information currently housed in these portals. Overall, user uptake of the existing platforms has been challenging. A TIC TeC study shows low levels of civic tech tool impact and engagement in Nigeria, which is primarily due to a misunderstanding of the benefits of tools.²⁴⁸ Additional barriers to engagement include lack of internet access and low literacy,²⁴⁹ which would affect the OGP portal as well.

In the implementation of this commitment, the IRM recommends focusing on building and launching a dedicated OGP website that would host information on the OGP process and implementation of commitments. The website needs to include information such as the composition of OGP's National Steering Committee, meeting minutes, and major decisions made and information on the development of the action plan, including suggestions received and feedback provided by the OGP Secretariat and the NSC. To ensure continued engagement of civil society and the public throughout implementation of the action plan, the website needs to provide up-to-date information on the implementation of commitments and offer commenting options for the public.

²⁴⁴ Usman Abdullahi (Nigerian Information Technology Development Agency), email correspondence with IRM, 1 July 2020; Uchenna Arisukwu (The African Centre for Leadership, Strategy & Development), interview with IRM, 25 June 2020.

²⁴⁵ "At workshop, stakeholders highlight challenges to OGP-NAP implementation," Nigeria Press Release, July 2019, in <https://prnigeria.com/2019/07/12/stakeholders-highlight-challenges-ogp/>

²⁴⁶ "OGP Nigerian Commitments NAP 2017-2019. OGP-thematic Areas - CITIZEN ENGAGEMENT. Commitment 14," TRAC Nigeria, Civil Society Legislative Advocacy Centre, March 2019, in <https://tracnigeria.ng/citizen-engagement/>

²⁴⁷ Usman Abdullahi (Nigerian Information Technology Development Agency), email correspondence with IRM, 1 July 2020.

²⁴⁸ Oluwaseun Akinfolarin, "Civic Tech in Nigeria: What works?" TIC TeC, 18 April 2018, in <https://tictec.mysociety.org/2018/presentation/ecosystem-nigeria>

²⁴⁹ John Sunday Ojo, "e-Governance and Anti-Corruption War in Africa: The Nigeria Experience," In Tech Open, 27 September 2019, in <https://www.intechopen.com/online-first/e-governance-and-anti-corruption-war-in-africa-the-nigeria-experience>

13. Improve civil society’s operational space

Main Objective

“To ensure that citizens and citizen organisations can freely assemble, associate and express their opinions on government policies and programmes.”

Milestones

1. Work with regulators such as CAC, FIRS and SCUML to register CSOs, especially those working on governance and rights issues, within a set time limit on clear grounds that are legitimate.
2. Advocate for adequate safeguards against undue supervision of CSOs and the media such as random inspections and searches, ad-hoc demands for information, burdensome or invasive reporting requirements, etc.
3. Establish strategy for the development of an effective CSO-Government relationship through the inclusion and timely release of a funding line in the national budget
4. Work with FIRS to ensure that tax treatment and eligibility requirements of CSOs are clear in law and regulation to promote consistent and impartial tax treatment
5. Work with the Nigerian Police and other security agencies to develop a guide on peaceful protests and assembly that is in line with international and ACPHR legal standards.

Editorial Note: For the complete text of this commitment, please see Nigeria’s action plan at <https://www.opengovpartnership.org/documents/nigeria-action-plan-2019-2021/>

IRM Design Report Assessment	
Verifiable:	Yes
Relevant:	Yes: Civic Participation
Potential impact:	Moderate

Commitment Analysis

This commitment seeks to aid the realization of the right to free assembly, association, and expression. It includes five milestones to help CSOs register, include a national budget funding line for CSOs, and clarify tax treatment of CSOs. The commitment also plans to advocate for safeguards to protect CSOs against undue supervision, as well as develop a guide on peaceful protests in partnership with the police and security forces. This commitment is relevant to the OGP value of civic participation, as it aims to improve civil society’s operating environment.

If implemented as written, this commitment could have moderate potential impact on widening Nigeria’s civic space, which Civicus Monitor currently qualifies as “obstructed.”²⁵⁰ The milestones on registration and funding could bring notable improvements to the status quo. The planned improvements in the CSO registration process could help bridge the CSO registration gap and reduce the administrative burden for registering an organization. The Nigeria Network of NGOs (NNGO) and the African Centre for Leadership, Strategy & Development (Centre LSD) report bureaucratic challenges to CSO registration, including a time-consuming process and restrictions on

²⁵⁰ CIVICUS, in <https://www.civicus.org/index.php/fr/medias-ressources/122-news/interviews/3043-nigeria-if-passed-the-ngo-bill-will-reduce-the-ability-of-csos-to-hold-the-government-accountable-and-ensure-that-human-rights-are-respected>

organizational constitutions and names.²⁵¹ According to the 2018 Civil Society Organization Sustainability Index, CSOs perceived to be critical of the government or perceived to pose security risks face registration difficulties. CSOs that fail to register are unable to access donor funds,²⁵² meaning that rectifying the registration process could also benefit CSO financing. Likewise, the intended clarification of CSO tax treatment could improve CSOs' operations. According to the Nigeria Network of NGOs, Nigeria's tax code is applied inconsistently to CSOs, with substantial discrepancies among states,²⁵³ contributing to 53% of CSOs reporting a lack of comprehension of the taxation system and 67% of CSOs not paying taxes.²⁵⁴ Nigeria does not offer tax deductions for donations to CSOs,²⁵⁵ exacerbating limitations in local funding.²⁵⁶

The planned guidance on peaceful protest and use of minimal force could help facilitate dialogue on the realization of the right to assembly and clarify the police's expected conduct. There is a need for reform in this sector given government obstruction of demonstrations against authorities.²⁵⁷ However, the Network on Police Reform in Nigeria (NOPRIN) expects limited impact given that the modus operandi of Nigerian Police and security agencies has remained relatively unaltered despite numerous previous training, legislative changes, and guidance documents.²⁵⁸

Additionally, the commitment does not directly address critical factors threatening freedom of assembly and expression, such as the Internet Falsehoods Manipulations and Other Related Matters Bill and the National Commission for the Prohibition of Hate Speeches Bill.²⁵⁹

To ensure that this commitment can deliver tangible results for improving CSOs' registration process, it will be important for the Human Right Commission to broker space for CSOs and the other relevant agencies to come to a mutual understanding on what a reasonable approach is to CSO registration and what specific changes need to be made by whom.

- The IRM recommends focusing on ensuring buy-in from the responsible public institutions in implementing safeguards for protection of civic space and a favorable operating environment for CSOs. These include changes to the registration of CSOs, tax reform, and police reform.
- In addition, the IRM recommends consideration of Nigerian civil society groups' calls to withdraw the Internet Falsehoods Manipulations and Other Related Matters Bill and the National Commission for the Prohibition of Hate Speeches Bill, as these bills pose threats to online civic space and freedom of expression.
- To improve police accountability, NOPRIN recommends ensuring legitimate CSO representation in the Police Trust Fund, which supports police training, equipment purchases, and other police personnel matters.

²⁵¹ Oluseyi Babatunde Oyebisi (Nigeria Network of NGOs), interview with IRM, 6 July 2020; Uchenna Arisukwu (The African Centre for Leadership, Strategy & Development), interview with IRM, 25 June 2020.

²⁵² "2018 Civil Society Organization. Sustainability Index. For sub-Saharan Africa. 10th edition – November 2019", USAID, ICNL, FHI 360, in <https://www.fhi360.org/sites/default/files/media/documents/resource-csosi-2018-africa-report.pdf>, p.170.

²⁵³ Oluseyi Babatunde Oyebisi (Nigeria Network of NGOs), interview with IRM, 6 July 2020.

²⁵⁴ Enabling Environment National Assessment (EENA), Country Report: Nigeria, CIVICUS, April 2015, in https://www.civicus.org/images/EENA_Nigeria.pdf, P.44..

²⁵⁵ Oluseyi Babatunde Oyebisi (Nigeria Network of NGOs), interview with IRM, 6 July 2020.

²⁵⁶ "2018 Civil Society Organization. Sustainability Index. For sub-Saharan Africa. 10th edition – November 2019," USAID, ICNL, FHI 360, in <https://www.fhi360.org/sites/default/files/media/documents/resource-csosi-2018-africa-report.pdf>, p.172.

²⁵⁷ "Laws on The Right of Peaceful Assembly. Nigeria," Right of Assembly, in <https://www.rightofassembly.info/country/nigeria>

²⁵⁸ Ikule Emmanuel (The Network on Police Reform in Nigeria), interview with IRM, 9 July 2020.

²⁵⁹ "Nigeria," International Center for Not-For-Profit Law Civic Freedom Monitor, 5 April 2020, <https://www.icnl.org/resources/civic-freedom-monitor/nigeria>; Gabriel Ewepu, "CSO calls for withdrawal of bills threatening citizens' rights to digital freedom, expression," Vanguard, 28 June 2020, <https://www.vanguardngr.com/2020/06/cso-calls-for-withdrawal-of-bills-threatening-citizens-rights-to-digital-freedom-expression/>; "Nigeria", ICNL, in <https://www.icnl.org/resources/civic-freedom-monitor/nigeria>

14. Empower women, young people, persons with disabilities, and marginalized groups

Main Objective

1. Ensure inclusion, participation and representation of women, young people, older persons, persons with disabilities, and marginalized groups in the entire governance processes.
2. Effective implementation of legal and policy frameworks to benefit women, young people, older persons, persons with disabilities, and marginalized groups.
3. Ensure proper implementation of affirmative action and laws for women, young people, older persons, persons with disabilities, and other marginalized groups.
4. Increase access & control over social, economic and political assets and resources for women, young people, older persons, persons with disabilities, and marginalized groups.
5. Provide an enabling environment in all MDAs to encourage full women participation in the governance and decision-making process for example crèche, nurseries, etc.”

Milestones

Drive gender-mainstreaming through deepening policy and legislative instruments

1. The Ministry of Women Affairs/ / Humanitarian & Disaster Management/Social Development and Federal Ministry of Works and Housing to ensure a new Public building designed and constructed with the necessary accessibility aids such as ramps, elevators (where necessary) and any other facility easily accessible to persons with disabilities.
 2. Identify existing public buildings that are not accessible for Persons with disabilities.
 3. Modify existing public buildings that are not accessible for persons with disabilities with the necessary accessibility aids such as ramps, elevators (where necessary)
 4. The Ministry of Women Affairs/ Humanitarian & Disaster Management/Social Development and other relevant MDAs to ensure affirmative action of 35% representation and active participation of Women in governance is implemented at the Federal and at least a third of the states and integrated within the Federal Character Principle.
 5. Ensure budget allocation and release for at least one national shelter/temporary home for women, girls/children survivors of gender-based violence established in each of the six geopolitical zones of the country.
- All MDAs should design and implement a gender-friendly budget process that encourages inclusiveness
6. Train and Support vulnerable women and young people across the country and develop effective programmes around governance.
 7. CSOs to monitor effective inclusion of interest of women, young persons with disabilities and other marginalized groups in all government programs.
 8. CSOs to advocate passage of the Gender Equality Bill

Editorial Note: For the complete text of this commitment, please see Nigeria’s action plan at <https://www.opengovpartnership.org/documents/nigeria-action-plan-2019-2021/>

IRM Design Report Assessment	
Verifiable:	Yes
Relevant:	Yes: Civic Participation
Potential impact:	Moderate

Commitment Analysis

This commitment seeks to enhance inclusion of vulnerable communities and empowerment of women in governance processes, which are both policy areas in Nigeria Vision 20: 2020.²⁶⁰

This commitment includes eight milestones. For public buildings, activities seek to modify and build infrastructure to ensure accessibility for people with disabilities. The commitment seeks to encourage female and youth participation in decision-making processes by facilitating training to develop governance programs and CSO monitoring of government programs' inclusion of vulnerable communities. In terms of legislation, activities aim to ensure passage of the Gender Equality Bill and to improve implementation of the Girl Child Rights Act and Persons with Disability Act. The commitment intends to modify the Federal Character Principle to ensure affirmative action of 35% of representation of women in government positions,²⁶¹ targeting the Ministry of Women Affairs, the Ministry of Niger Delta Affairs, the Ministry of Education, the Ministry of Health, relevant National Assembly Committees, the National Oil Spill Detection and Response Agency (NOSDRA), and the Nigerian National Petroleum Corporation (NNPC).²⁶²

This commitment is relevant to the OGP value of civic participation, as it seeks to ensure implementation and review of legislation to encourage engagement and inclusion of vulnerable populations in governance processes. If implemented fully, this commitment could lead to a potentially moderate impact on ensuring inclusion of women, youth, and people with disabilities in these processes.

Under this commitment, activities to improve the accessibility of government offices could have an important impact for the 25 million people in Nigeria who are disabled (15% of the population). This population suffers from discrimination and lack of access to essential services like housing, health, and education.²⁶³ The Discrimination Against Persons with Disabilities (Prohibition) Act signed in 2018, after 18 years of being tabled at the National Assembly, stipulates sanctions against discrimination due to disability and gives government agencies five years to ensure that public facilities are accessible.²⁶⁴ However, many government offices continue to lack relevant assistive technology, accessible routes, curb ramps, parking and passenger loading zones, elevators, and restroom accommodations.²⁶⁵

The commitment's activities to further gender equality could help increase women's representation in governance. With an average of 33% female MDA employees in 2016,²⁶⁶ underrepresentation of

²⁶⁰ (Draft) Nigeria Vision 20:2020. Abridged Version. Federal Government of Nigeria, 10 December 2010, in https://www.nigerianstat.gov.ng/pdfuploads/Abridged_Version_of_Nigeria%20Vision%202020.pdf, p.10.

²⁶¹ "Nigeria 2019-2021 National Action Plan," Open Government Partnership, <https://www.opengovpartnership.org/documents/nigeria-action-plan-2019-2021/>.

²⁶² Emem J. Okon (Kebetkache Women Development & Resource Centre), email correspondence with IRM, 9 July 2020.

²⁶³ Anietie Ewang, "Nigeria Passes Disability Rights Law . Offers Hope of Inclusion, Improved Access," Human Rights Watch, 25 January 2019, in <https://www.hrw.org/news/2019/01/25/nigeria-passes-disability-rights-law>

²⁶⁴ Anietie Ewang, "Nigeria Passes Disability Rights Law . Offers Hope of Inclusion, Improved Access," Human Rights Watch, 25 January 2019, in <https://www.hrw.org/news/2019/01/25/nigeria-passes-disability-rights-law> ; Queen Esther Iroanusi, "Ten things to know about Nigeria's new disability law", Premium Times, 24 January 2019, in <https://www.premiumtimesng.com/news/headlines/307494-ten-things-to-know-about-nigerias-new-disability-law.html>.

²⁶⁵ Odeh Friday (Accountability Lab), email correspondence with IRM, 8 July 2020.

²⁶⁶ "2018 Statistical Report on Women and Men in Nigeria," National Bureau of Statistics, May 2019.

women has produced policy making that does not account for women's priorities.²⁶⁷ The 2006 National Gender Policy and 2010 Gender and Equal Opportunities Bill (GEOB) called for affirmative action to increase women's participation in politics.²⁶⁸ However, the bill was not passed. If passed, the Gender Equality Bill would require all agencies to eliminate discrimination in public and political life, and MDAs would be mandated to allocate a minimum of 35% of positions to women,²⁶⁹ also supported by the commitment's activity to modify the Federal Character Principle. The Federal Character Principle seeks to guarantee balanced representation of citizens from all states, regions, and ethnic groups in government agencies but does not currently incorporate gender. The milestone on gender budgeting could also have a positive impact given that government agencies have not previously adopted effective gender budgeting at the national, regional, and local level.²⁷⁰ However, this activity lacks indicators in the action plan.

Although CSOs have worked to improve women's access to governance for the past 20 years, their impact is largely perceived to have had limited influence on gender policy.²⁷¹ Overall, the commitment does not address some critical barriers for women's participation, such as a culture shift among citizens, policy makers, and the public in general. Additionally, the commitment does not include measures that could change the nomination process for women in political parties or provide access to campaign financing.²⁷²

These issues also apply to the commitment's impact on youth. Although the commitment seeks to provide training on political participation, it does not tackle the lack of financing or reforms to parties' internal practices. Young people ages 18 to 29 constitute 67% of registered voters, and the 2018 Not Too Young To Run Act provides the opportunity to run for political office, adopted by 25 out of 36 states.²⁷³ Nonetheless, youth make up only 1% of elected officials.²⁷⁴ Youth are prevented from running for office by the high cost of nomination²⁷⁵ and anti-democratic practices within

²⁶⁷ "Policy Brief 15. Inter-Regional Inequality Facility. Affirmative Action. Nigeria," ODI, February 2006, in <https://www.odi.org/sites/odi.org.uk/files/odi-assets/publications-opinion-files/4082.pdf>, p.3.

Ugwuegede Patience Nwabunkeonye, Challenges to Women Active Participation in Politics in Nigeria, Horizon Research Publishing, 2014, in <http://www.hrpub.org/download/20141001/SA4-19690095.pdf>

²⁶⁸ Linus Unah, "The battle to create more space for women in Nigeria's politics," TRT World, 14 February 2019, in <https://www.trtworld.com/magazine/the-battle-to-create-more-space-for-women-in-nigeria-s-politics-24175>

²⁶⁹ Titilope Fadate, "International women's day and Nigeria's Gender Equality Bill," Order Paper, in <https://www.orderpaper.ng/international-womens-day-and-nigerias-gender-equality-bill/>

²⁷⁰ MM Adeyeye, CAO Akinbami, AS Momodu, "Adapting gender budgeting support framework in Nigeria: Policy issues and options", Vol 9 No 1 (2011), African Journals Online (AJOL), in <https://www.ajol.info/index.php/gab/article/view/67460>; Chijioko Nelson, Asst., "Nigeria and poor gender-based budgeting records," The Guardian, 27 January 2020, in <https://guardian.ng/business-services/nigeria-and-poor-gender-based-budgeting-records/>

²⁷¹ Comfort Yemisi Afolabi, "The Invisibility of Women's Organizations in Decision Making Process and Governance in Nigeria" Centre for Gender and Development Studies, Ekiti State University, Ado Ekiti, Nigeria/ Frontiers in Sociology, 9 January 2019, in <https://www.frontiersin.org/articles/10.3389/fsoc.2018.00040/full>

²⁷² Emeka Okafor, Monica Ewomazino Akokuwebe, "Women and Leadership in Nigeria: Challenges and Prospects," Developing Country Studies, IISTE, 2015, in https://www.researchgate.net/publication/292141382_Women_and_Leadership_in_Nigeria_Challenges_and_Prospects; Linus Unah, "The battle to create more space for women in Nigeria's politics," TRT World, 14 February 2019, in <https://www.trtworld.com/magazine/the-battle-to-create-more-space-for-women-in-nigeria-s-politics-24175>; Funmilayo I. Agbaje, Ph.D., "Reflections on the Challenges Facing Women in Contemporary Nigeria Politics," Journal of International Politics, Volume 1, Issue 1, 2019, PP. 32-38, in <https://www.sryahwapublications.com/journal-of-international-politics/pdf/v1-i1/4.pdf>.

²⁷³ Ugo Aliogo, "Nigeria: Can the Not Too Young to Run Act Deepen Nigeria's Democracy?" AllAfrica/This Day, 4 October 2018, in <https://allafrica.com/stories/201810040241.html>

²⁷⁴ Angela Ajodo-Adebanjoko, "Nigerian youths are too poor to run for political office," LSE Blogs, 27 November 2019, in <https://blogs.lse.ac.uk/africaatlse/2019/11/27/nigerian-youths-poor-political-office-activism/>

²⁷⁵ Ugo Aliogo, "Nigeria: Can the Not Too Young to Run Act Deepen Nigeria's Democracy?", AllAfrica/This Day, 4 October 2018, in <https://allafrica.com/stories/201810040241.html>; Mucahid Durmaz, "Nigerian youth aim to eliminate the old order in 2019 elections," TRT World, 20 November 2018, in <https://www.trtworld.com/africa/nigerian-youth-aim-to-eliminate-the-old-order-in-2019-elections-21816>; Angela Ajodo-Adebanjoko, "Nigerian youths are too poor to run for political office," LSE Blogs, 27 November 2019, in <https://blogs.lse.ac.uk/africaatlse/2019/11/27/nigerian-youths-poor-political-office-activism/>.

political parties²⁷⁶ along with a lack of prior training, knowledge, experience, and leadership in politics.²⁷⁷

To accomplish meaningful improvements in the participation of youth, women, and people with disabilities, the government could consider the following:

- Legislation to remove financing obstacles for women and youth running for political positions and to improve parties' internal mechanisms for selecting nominees. Efforts to strengthen youth coalitions could improve their capacity to network.
- To address the needs of people with disabilities, it would be beneficial to ensure local-level awareness of anti-discrimination legislation and to take measures to improve access to job opportunities and essential services, such as health and education.

Overall, measures need to be taken to ensure proper and effective implementation of the three laws this commitment addresses.

²⁷⁶ Kwasi Gyamfi Asiedu, "Nigeria's president, 75, has reduced the minimum age for presidential aspirants to 35," 31 May 2018, Quartz Africa, in <https://qz.com/africa/1292513/nigerias-president-75-is-about-to-reduce-the-minimum-age-for-presidential-aspirants-to-35/>

²⁷⁷ Henry Udemeh, Grassroots Development Support and Rural Enlightenment Initiative (GDEV), Nigeria, "2018 Rerimagining Democracy. Age qualifications to hold political office: a civil society experience from Nigeria," CIVICUS, in <https://www.civicus.org/index.php/re-imagining-democracy/stories-from-the-frontlines/3365-age-qualifications-to-hold-political-office-a-civil-society-experience-from-nigeria>

15. Improve MDAs' Service Charter compliance

Main Objective

"1. To improve and support emerging merit-based, transparent and accountable governance systems, responsive feedback mechanism.

2. To contribute to attitudinal change from public service providers and value orientation in public service (political and religious neutrality, absence of tribalism, sectionalism, nepotism, favouritism, etc.)

3. To improve efficiency and process through the adherence to standards in Service Charter of the public sector rules and regulations, resulting in quality and satisfactory services rendered to the public.

4. To encourage good practices in the public service and replication with sub-nationals on steps to improving the quality of service delivery in line with global best practices."

Milestones

1. Advocacy visit to the management of selected MDAs
2. Sensitization Meeting with Top Management of Six (6) selected MDAs by Lead MDA and Non-State Actors involved
3. Review of existing Service Charters and creation of new ones where necessary to include levels of neutrality expected in processes of MDAs such as staff recruitment, performance assessment, promotion, contract award, the wastefulness of government resources, and discourtesy to the public, fraud and corruption.
4. High level advocacy to Budget Office for the inclusion of Ministerial SERVICOM Unit (MSU) of the Budget Line for Production/Implementation of Service Charter in MDAs
5. Conduct a biannual Joint Stakeholder meeting and Media Engagement towards raising awareness of the need for compliance with the Service Charter standards by service providers and communication of expectations to end-users
6. Measurement of MDAs' compliance with the Service Charter
7. Conduct staff capacity assessment for SERVICOM
8. Conduct staff capacity development programmes on identified gaps
9. Biannual Performance Report by SERVICOM and OGP Secretariat of key stakeholders to FEC
10. Introduction of award system to best performing service delivery MDAs
11. Advocacy visits to selected state governors as part of sub-national engagement strategy
12. SERVICOM to publish compliance reports received from MDAs in easy to assess formats, e.g. website, selected dailies, social media platforms
13. SERVICOM to conduct quarterly meeting with Civil Society Organizations on emerging with issues on improving service delivery

Editorial Note: For the complete text of this commitment, please see Nigeria's action plan at <https://www.opengovpartnership.org/documents/nigeria-action-plan-2019-2021/>

IRM Design Report Assessment	
Verifiable:	Yes
Relevant:	Yes: Access to Information, Civic Participation
Potential impact:	Moderate

Commitment Analysis

This commitment seeks to improve public service delivery by government agencies and to engage selected state governors on service delivery improvement at the subnational level. The commitment aims to increase transparency and accountability in seven pilot ministries. These are the Federal Ministry of Agriculture and Rural Development, Federal Ministry of Education, Federal Ministry of Health, Federal Ministry of Power, Federal Ministry of Transportation, Federal Ministry of Works and Housing, and the Federal Ministry of Aviation.²⁷⁸ It will do so by encouraging compliance with service charters – documents containing service pledges, service standards, and commitments to which citizens are entitled.

This commitment includes 13 milestones. Activities aim to create service charters for MDAs that don't have them and revise existing service charters to reflect citizen feedback. SERVICOM (Service Compact with All Nigerians) intends to promote compliance through training, citizen engagement, and monitoring. The commitment also plans for advocacy to include a Ministerial SERVICOM Unit in MDAs' service charter budget line. In addition, on the subnational level, this commitment envisions a compact of state-governors affirming the provision of service delivery in accordance with their service charters.²⁷⁹ The pilot subnationals are drawn from the six geopolitical zones in Nigeria. These are Nasarawa State, Katsina State, Bauchi State, Oyo State, Imo State, and Delta State.²⁸⁰

The commitment is relevant to the OGP value of access to information, as it plans for SERVICOM to publish compliance and performance reports on MDAs in a variety of formats, including websites and social media. It is also relevant to the OGP value of civic participation, as it entails SERVICOM meeting with CSOs every quarter to gather their inputs on how to improve service delivery.

If implemented fully, this commitment would have a moderate potential impact on improving service delivery by MDAs. On average, SERVICOM reports that MDAs have a 44% rate of compliance with their service charters.²⁸¹ This commitment aims to achieve greater compliance with MDAs' service charters, as assessed by SERVICOM's Composite, Weighted-Average Index: Timeliness (24%), Information (18%), Professionalism (16%), Staff Attitude (12%), and Service Delivery (Value for Money) (30%).²⁸² Additionally, planned capacity building could improve civil servants' awareness of Service Charters and expected quality of service delivery. Publication of a biannual performance report, the planned award system, and linking MDA budgets, and staff promotions to service charter performance could potentially provide an incentive for greater compliance with Service Charters. Finally, including a Ministerial SERVICOM Unit in MDAs' service charter budget line will address SERVICOM's funding challenges. According to SERVICOM, previously, most SERVICOM Units in Ministries have not had a budget line. MDAs have not adhered to the Federal Executive Council-approved circular on budgetary provision for their SERVICOM Units, and for MDAs with a budget line, funds have not been released in a timely manner.²⁸³

²⁷⁸ The IRM received this information from Lucy Zach Uhok during the pre-publication period on 4 September 2020.

²⁷⁹ Nnenna Akajemeli (SERVICOM), email correspondence with IRM, 26 June 2020.

²⁸⁰ The IRM received this information from Lucy Zach Uhok during the pre-publication period on 4 September 2020.

²⁸¹ Own calculations, based on data from reports, in Evaluation and compliance reports, Servicom, Federal Government of Nigeria, in <https://servicom.gov.ng/1388-2/#tab-id-12>

²⁸² "Nigeria 2019-2021 National Action Plan," Open Government Partnership, <https://www.opengovpartnership.org/documents/nigeria-action-plan-2019-2021/>, p.77.

²⁸³ Nnenna Akajemeli (SERVICOM), email correspondence with IRM, 26 June 2020.

However, according to the Civil Society Legislative Advocacy Centre (CISLAC), MDAs' service delivery faces a number of challenges, including limited e-government services, opportunities for citizen feedback, and information sharing between and among MDAs. In addition to SERVICOM efforts, improving service delivery will require a concerted effort by MDAs' leadership.²⁸⁴

Given the complex challenges that exist for ensuring effective service delivery in Nigeria, there needs to be an ongoing dialogue between SERVICOM, MDAs, governors, and civil society clarifying how SERVICOM can add value in improving service delivery. The first two milestones of this commitment could be used to this end.

²⁸⁴ Chinedu Bassey (Civil Society Legislative Advocacy Centre), email correspondence with IRM, 27 July 2020.

16. Enact SERVICOM Bill and National Policy

Main Objective

“For SERVICOM staff to have the legal backing to sanction those that violate public service rules and regulations and ensure that work ethics are observed within the organizations.”

Milestones

1. Joint (state and non-state actors) retreat to review the SERVICOM Draft Bill with representation from the six geopolitical zones
2. Appointment & Engagement of Technical Committee on Passage of SERVICOM Bill
3. Continuous consultation through the media on the SERVICOM Draft Bill
4. SERVICOM Draft Bill passed to NASS
5. Advocacy & Engagement for the passage of SERVICOM Bill
6. Passage and accent of national SERVICOM Bill into Law
7. Conduct High-level Advocacy through the Governors’ Forum for States to sign a compact/ social contract
8. Lead advocacy and consultative process of drafting a policy for the compact/ social contract between the government and the citizens of Nigeria.
9. Convene a policy dialogue forum on the draft SERVICOM national policy
10. Draft policy review with Community of Practice of Leads (The Permanent Secretaries of the Ministries), to provide direction for the development/ enactment of legal, legislative or Executive Instruments

Editorial Note: For the complete text of this commitment, please see Nigeria’s action plan at <https://www.opengovpartnership.org/documents/nigeria-action-plan-2019-2021/>

IRM Design Report Assessment	
Verifiable:	Yes
Relevant:	Yes: Civic Participation, Public Accountability
Potential impact:	Moderate

Commitment Analysis

This commitment’s goal is to improve public service delivery by strengthening SERVICOM’s capacity to enforce MDAs’ compliance with Service Charter Standards.

This commitment includes 10 milestones. These activities seek to support the SERVICOM Bill’s development, adoption, enactment, and advocacy. In developing the bill, SERVICOM intends to incorporate citizen feedback through a citizens’ policy dialogue and advertised calls for input by mail, phone, and social media. This commitment also plans for a complementary SERVICOM National Policy and compact/social contract between the government and citizens of Nigeria.²⁸⁵

²⁸⁵ Nnenna Akajemeli (SERVICOM), email correspondence with IRM, 26 June 2020.

This commitment is relevant to the OGP value of civic participation, as it aims to conduct a consultative process drafting a policy for the compact/social contract between the government and the citizens of Nigeria. The commitment is also relevant to the OGP value of public accountability, as the commitment would, through the enactment of the SERVICOM Bill, provide for the legal backing to sanction those who violate public service rules.²⁸⁶

If fully implemented, this commitment could have a moderate potential impact on sanctioning violations on public service rules and work ethics within MDAs. Given SERVICOM's precarious legal status,²⁸⁷ passage of the SERVICOM Bill could strengthen the agency's capacity to enforce compliance by government agencies in public service delivery. During the last two legislative sessions, the SERVICOM Bill was not enacted.²⁸⁸ As an agency, SERVICOM has faced challenges in meeting its mandate. MDAs exhibit a low level of compliance with service charter standards²⁸⁹ and do not perceive SERVICOM as empowered to enforce recommendations.²⁹⁰ Few citizens understand SERVICOM's role and engage in demanding proper public service delivery by government agencies. Additionally, lack of funding has presented a significant constraint for SERVICOM's performance. Several sources have indicated the need for a legislative framework that empowers SERVICOM to execute its mandates and function more effectively.²⁹¹ SERVICOM

²⁸⁶ "Nigeria 2019-2021 National Action Plan," Open Government Partnership, <https://www.opengovpartnership.org/documents/nigeria-action-plan-2019-2021/>, p.82.

²⁸⁷ Soni Daniel, "FG moves to end MDAs poor service delivery with retooled Servicom", Vanguard, 6 May 2017, in <https://www.vanguardngr.com/2017/05/fg-moves-end-mdas-poor-service-delivery-retooled-servicom/>; Adeyinka, Philip Oyadiran; Ema, Omonowa Grace, "The Impacts Of Service Compact With All Nigerians (Servicom) On Public Service Delivery: A Case Study Of The Federal Ministry Of Women Affairs And Social Development." Conflict Resolution & Negotiation Journal . 2014, Vol. 2014 Issue 3, p70-97. 28p. 3 Charts., in <https://web.b.ebscohost.com/abstract?direct=true&profile=ehost&scope=site&authtype=crawler&jrnl=19460236&AN=101438842&h=ICXFBQP9dnHivwxVmorluWISvwwISNhWxFWQU0kk3hxtYwQOIHUPHBQJErN55ZFLtDOZj5JZweI7wKTULGT6Pg%3d%3d&crl=c&resultNs=AdminWebAuth&resultLocal=ErrCrlNotAuth&crlhashurl=login.aspx%3fdirect%3dtrue%26profile%3d%26scope%3d%26site%26authtype%3dcrawler%26jrnl%3d19460236%26AN%3d101438842>; Interview with Nnenna Akajemeli, CEO, Servicom, "Challenges of service delivery in Nigeria" The Sun, 8 June 2019, in <https://www.sunnewsonline.com/challenges-of-service-delivery-in-nigeria/>; "SERVICOM urges Nigerians to challenge service failures in MDAs," Punch, 4 May 2017, in <https://punchng.com/servicom-urges-nigerians-to-challenge-service-failures-in-mdas/>.

²⁸⁸ Soni Daniel, "FG moves to end MDAs poor service delivery with retooled Servicom," Vanguard, 6 May 2017, in <https://www.vanguardngr.com/2017/05/fg-moves-end-mdas-poor-service-delivery-retooled-servicom/>

²⁸⁹ Josephine Okojie, "Reps set to review effective service delivery," Business Day, 5 July 2017, in <https://businessday.ng/uncategorized/article/reps-set-review-effective-service-delivery/>; Adeyinka, Philip Oyadiran; Ema, Omonowa Grace, "The Impacts Of Service Compact With All Nigerians (Servicom) On Public Service Delivery: A Case Study Of The Federal Ministry Of Women Affairs And Social Development." Conflict Resolution & Negotiation Journal . 2014, Vol. 2014 Issue 3, p70-97. 28p. 3 Charts., in <https://web.b.ebscohost.com/abstract?direct=true&profile=ehost&scope=site&authtype=crawler&jrnl=19460236&AN=101438842&h=ICXFBQP9dnHivwxVmorluWISvwwISNhWxFWQU0kk3hxtYwQOIHUPHBQJErN55ZFLtDOZj5JZweI7wKTULGT6Pg%3d%3d&crl=c&resultNs=AdminWebAuth&resultLocal=ErrCrlNotAuth&crlhashurl=login.aspx%3fdirect%3dtrue%26profile%3d%26scope%3d%26site%26authtype%3dcrawler%26jrnl%3d19460236%26AN%3d101438842>.

²⁹⁰ Soni Daniel, "FG moves to end MDAs poor service delivery with retooled Servicom," Vanguard, 6 May 2017, in <https://www.vanguardngr.com/2017/05/fg-moves-end-mdas-poor-service-delivery-retooled-servicom/>; Augustine Eneanya, "Performance management system and public service delivery in Nigeria: Impacts, problems, challenges and prospects", Africa's Public Service Delivery and Performance Review, 17 July 2018, in https://www.researchgate.net/publication/326472400_Performance_management_system_and_public_service_delivery_in_Nigeria_Impacts_problems_challenges_and_prospects.

²⁹¹ Oluseyi Awojulugbe, "SERVICOM has failed woefully, says ex-head of service," The Cable, 27 March 2017, in <https://www.thecable.ng/servicom-failed-woefully-says-ex-head-service>; "SERVICOM urges Nigerians to challenge service failures in MDAs," Punch, 4 May 2017, in <https://punchng.com/servicom-urges-nigerians-to-challenge-service-failures-in-mdas/>; Interview with Nnenna Akajemeli, CEO, Servicom, "Challenges of service delivery in Nigeria," The Sun, 8 June 2019, in

<https://www.sunnewsonline.com/challenges-of-service-delivery-in-nigeria/>; Soni Daniel, "FG moves to end MDAs poor service delivery with retooled Servicom", Vanguard, 6 May 2017, in <https://www.vanguardngr.com/2017/05/fg-moves-end-mdas-poor-service-delivery-retooled-servicom/>; Adeyinka, Philip Oyadiran; Ema, Omonowa Grace, "The Impacts Of Service Compact With All Nigerians (Servicom) On Public Service Delivery: A Case Study Of The Federal Ministry Of Women Affairs And Social Development." Conflict Resolution & Negotiation Journal . 2014, Vol. 2014 Issue 3, p70-97. 28p. 3 Charts., in

<https://web.b.ebscohost.com/abstract?direct=true&profile=ehost&scope=site&authtype=crawler&jrnl=19460236&AN=101438842&h=ICXFBQP9dnHivwxVmorluWISvwwISNhWxFWQU0kk3hxtYwQOIHUPHBQJErN55ZFLtDOZj5JZweI7wKT>

anticipates that gaining a legal foundation will improve MDAs' compliance with service improvement initiatives given that noncompliance would become unlawful. Additionally, it expects that a legally defined structure, authority, and budget will increase its efficacy.²⁹² However, according to the Civil Society Legislative Advocacy Centre (CISLAC), beyond SERVICOM, improving service delivery will require a concerted effort by MDAs' leadership.²⁹³ Although this commitment improves SERVICOM's functionality, service delivery cannot be improved by SERVICOM alone. Additionally, this commitment does not clarify how sanctions against noncompliance will be enforced.

Financial sustainability and a clear legal mandate would be essential for the effective functioning of SERVICOM, including the ability to enforce compliance more rigorously. Fostering stronger ownership among agencies could also help facilitate the implementation of this commitment.

[ULGT6Pg%3d%3d&crI=c&resultNs=AdminWebAuth&resultLocal=ErrCrINotAuth&crIhashurl=login.aspx%3fdirect%3dtrue%26profile%3dehost%26scope%3dsite%26authtype%3dcrawler%26jrnI%3dI9460236%26AN%3dI0I438842](#)

²⁹² Nnenna Akajemeli (SERVICOM), email correspondence with IRM, 26 June 2020.

²⁹³ Chinedu Bassey (Civil Society Legislative Advocacy Centre), email correspondence with IRM, 27 July 2020.

V. General Recommendations

This section aims to inform the development of the next action plan and guide implementation of the current action plan. It is divided into two sections: 1) IRM key recommendations to improve OGP process and action plans in the country and, 2) an assessment of how the government responded to previous IRM key recommendations.

5.1 IRM Five Key Recommendations

Recommendations for the next action plan's development process	
1	Institutionalize OGP Nigeria further and ensure regular functioning of thematic working groups.
2	Build and maintain public repository for OGP that includes documentation on the action plan development and implementation; publish reasoned response to suggestions received and feedback given.

Institutionalize OGP Nigeria further and ensure regular functioning of thematic working groups

OGP Nigeria needs to ensure an institutionalized process for engagement with a wide range of civil society. The National Steering Committee currently includes 10 non-governmental actors, but there is a need for more regular and in-depth engagement with a wider range of stakeholders and development partners who can provide much needed technical support. This could be done through institutionalizing thematic working groups and ensuring that the meetings take place at least on a quarterly basis. Working group meetings could be used for a regular dialogue on implementation of commitments and reporting progress between the implementing institutions, civil society, development partners, and other relevant non-state actors. To ensure open processes, the OGP Secretariat needs to facilitate the organization of these meetings and publish its minutes and major decisions made.

Build and maintain public repository for OGP

The OGP Secretariat needs to build and maintain a publicly available repository to include all documentation related to the action plan development and implementation. The repository needs to hold the minutes of the National Steering Committee and major decisions made, including reasoned responses to suggestions received from non-state actors on the design, scope, and implementation of commitments.

Recommendations for the next action plan's design	
3	Continue efforts to establish the beneficial ownership register of companies with an eye to publish high quality data, promote interoperability, user uptake, civil society and private sector engagement.
4	Pursue fiscal transparency reforms with a focus on timely publication of budget and audit reports and the creation of viable mechanisms for public feedback and participation
5	Improve Civic Space through measures to simplify CSO registration, clarify taxation and address police conduct during public demonstrations.

The COVID-19 crisis is affecting the implementation of the action plan. The government will need to put measures in place to buffer against excessive COVID-related implementation delays. However, the commitments in this action plan are highly relevant to integrating transparency and accountability safeguards for emergency relief and debt funding/stimulus. Commitments on budget transparency, procurement, and beneficial ownership align closely with the set of commitments Nigeria has made to the International Monetary Fund (IMF) to receive emergency financial assistance.²⁹⁴ The government needs to devote high-level attention and provide political support to implementing these commitments to demonstrate progress to the IMF.

Continue efforts to establish the beneficial ownership register of companies with an eye to user uptake, civil society, and private sector engagement

Nigeria's establishment of a public register for companies in oil, gas, and mineral sectors toward the end of 2019 was a solid first step. To continue this reform, the Corporate Affairs Commission needs to press ahead with directives for creating a public beneficial ownership register of all companies in the country. The experience of the newly set up NEITI register on extractives could be used to draw important lessons for the centralized electronic register, particularly when it comes to the quality of data and user engagement.

Continued reform in this area will require sustained and concerted efforts by government agencies, civil society, and development partners providing much-needed financial and technical support. The register's functioning could be aided by sustained outreach to the private sector, especially in core industries like finance and real estate, as key stakeholders of beneficial transparency reform. An institutional framework would be needed to ensure continued engagement of various actors. A dedicated thematic working group within the OGP process, coordinated by the OGP Secretariat and led by the CAC and a civil society counterpart, could be set up as a platform for ongoing dialogue and consultation.

As a regional leader on this topic, Nigeria could greatly benefit from joining the Global Beneficial Leadership group, which comprises other OGP member countries that are leaders on beneficial ownership transparency and include the United Kingdom, Denmark, and Ukraine. Membership in the group could help the country gain access to technical expertise and peer exchange opportunities, drawing on emerging good practice examples.

Pursue fiscal transparency reforms with a focus on timely publication of budget and audit reports and the creation of viable mechanisms for public feedback and participation

Fiscal transparency measures have been present in both action plans. Depending on how the commitment in the current plan is implemented, there needs to be continued effort to make key budget documents available, including timely and online publication of audit reports.

In addition, special attention should be paid to the transparency and accountability of financial resources allocated for emergency assistance during and after the coronavirus pandemic.

- The newly created Open Treasury portal could be used to publish data on budget allocations and expenditure for the emergency responses, preferably in machine readable formats.

²⁹⁴ <https://www.imf.org/en/About/Factsheets/Sheets/2020/04/30/how-imf-covid19-financial-help-is-used>

- To ensure accountability of relief efforts, the government needs to publish data on the revenue sources, including debt or other financial instruments and donor assistance along with implications on the budget deficit.
- Emergency and donor funds allocated should be subject to the scrutiny of the Audit Office.
- In addition to the publication of information, the government needs to ensure a participatory and inclusive process for the design of stimulus plans. Such plans need to include vulnerable communities in spending priorities.
- To aid effective oversight of emergency funds, the Audit Office could develop public feedback mechanisms through which the public can provide input to improve the efficiency and effectiveness of the service delivery and emergency response.

Improve civic space

Nigeria’s civic space is currently characterized as “obstructed.” Building on the commitment in the action plan, the government needs to take action to simplify the registration process for CSOs, clarify the taxation process, and ensure the full exercise of the freedom of assembly by addressing police conduct during public demonstrations. IRM recommends organizing (virtually if needed) an inclusive process with stakeholders to co-design and review measures related to civic space and important issues such as COVID-19, terrorism, and illicit financial flows.

5.2 Response to Previous IRM Key Recommendations

Previous IRM Report Key Recommendations

Recommendation		Did it inform the OGP Process?
1	Strengthen the legal framework and institutional support for OGP in Nigeria.	No
2	Consolidate and reaffirm the role of NSC Nigeria to enhance action plan delivery.	Yes
3	Build an enabling environment to strengthen implementation of OGP action plans.	No
4	Build on lessons from the first action plan to improve commitment implementation and action plan results.	Yes

Nigeria’s OGP process was informed by two of the four previous IRM key recommendations. Under NSC, the four working groups on fiscal transparency, anti-corruption, open data, and citizen engagement continued to operate during implementation of the previous action plan, according to the Civil Society Legislative Advocacy Centre (CISLAC).²⁹⁵ Building from the previous action plan, the current action plan carried forward the policy areas of access to information, government integrity, beneficial ownership, and civic participation. Commitments for increasing participation clarified mechanisms for participation to some degree. However, engaged CSOs reported a continued deficit in high-level political leadership’s institutional support for OGP.²⁹⁶ Finally, in terms of an enabling environment for the action plan’s implementation, the monitoring and evaluation plan in the current action plan is identical to the previous action plan, incorporating none of the recommended changes.

²⁹⁵ Chinedu Bassey (Civil Society Legislative Advocacy Centre), interview with IRM, 18 June 2020.

²⁹⁶ Ayomide Faleye (BudgIT), interview with IRM, 16 June 2020; Uchenna Arisukwu (The African Centre for Leadership, Strategy & Development), interview with IRM, 25 June 2020; Ifeoma Judith Onyebuchi (Public Private Development Centre), interview with IRM, 26 June 2020.

VI. Methodology and Sources

IRM reports are written in collaboration with researchers for each OGP-participating country. All IRM reports undergo a process of quality control to ensure that the highest standards of research and due diligence have been applied.

Analysis of progress on OGP action plans is a combination of interviews, desk research, observation, and feedback from nongovernmental stakeholders. The IRM report builds on the evidence available in Nigeria's OGP repository, website, findings in the government's own self-assessment reports, and any other assessments of process and progress put out by civil society, the private sector, or international organizations.

Each IRM researcher conducts stakeholder interviews to ensure an accurate portrayal of events. Given budgetary and calendar constraints, the IRM cannot consult all interested parties or visit implementation sites. Some contexts require anonymity of interviewees and the IRM reserves the right to remove personal identifying information of these participants. Due to the necessary limitations of the method, the IRM strongly encourages commentary during the pre-publication review period of each report.

Each report undergoes a quality-control process that includes an internal review by IRM staff and the IRM's International Experts Panel (IEP). Each report also undergoes an external review where governments and civil society are invited to provide comments on the content of the draft IRM report.

This review process, including the procedure for incorporating comments received, is outlined in greater detail in Section III of the Procedures Manual.²⁹⁷

Interviews and stakeholder input

IRM staff wrote this report, under the guidance of the IEP. To supplement desk research findings and to better assess the action plan's commitments and the co-creation process, the IRM contacted by email 11 implementing agencies for commitments listed in the action plan, as well as 19 key non-governmental civil society stakeholders. The IRM conducted video conference interviews and received written responses from the following stakeholders:

Government of Nigeria:

- Alfred Okoh (Federal Ministry of Budget and Planning), email correspondence with IRM, 24 June 2020.
- Orji Ogbonnaya Orji (Nigeria Extractive Industries Transparency Initiative), email correspondence with IRM, 25 June 2020.
- Nnenna Akajemeli (SERVICOM), email correspondence with IRM, 26 June 2020.
- Usman Abdullahi (National Information Technology Development Agency), email correspondence with IRM, 1 July 2020.
- Terver Ayua-Jor (Corporate Affairs Commission), email correspondence with IRM, 1 July 2020.
- Alhaji Garba Abubakar (Corporate Affairs Commission), interview with IRM, 7 July 2020.

Non-Governmental and Civil Society Organizations:

- Austin Ndiokwelu and Atiku Samuel (International Budget Partnership), interview with IRM, 11 June 2020.
- Ayomide Faleye (BudgIT), interview with IRM, 16 June 2020.
- Chinedu Bassey (Civil Society Legislative Advocacy Centre), interview with IRM, 18 June 2020.

²⁹⁷ IRM Procedures Manual, V.3: <https://www.opengovpartnership.org/documents/irm-procedures-manual>.

- Uchenna Arisukwu (The African Centre for Leadership, Strategy & Development), interview with IRM, 25 June 2020.
- Ifeoma Judith Onyebuchi (Public Private Development Centre), interview with IRM, 26 June 2020.
- Anne Chinweze (Natural Resource Governance Institute), email correspondence with IRM, 6 July 2020.
- Oyebisi Babatunde Oluseyi (Nigeria Network of NGOs), interview with IRM, 6 July 2020.
- Odeh Friday (Accountability Lab), email correspondence with IRM, 8 July 2020.
- Emem J. Okon (Kebekache Women Development & Resource Centre), email correspondence with IRM, 9 July 2020.
- Ikule Emmanuel (The Network on Police Reform in Nigeria), interview with IRM, 9 July 2020.
- Mukhtar Modibbo Halilu (Connected Development), email correspondence with IRM, 24 July 2020.
- Carey Kluttz (Open Contracting Partnership), email correspondence with IRM, 24 July 2020.

About the Independent Reporting Mechanism

The Independent Reporting Mechanism (IRM) is a key means by which all stakeholders can track OGP progress in participating countries and entities. The International Experts Panel (IEP) oversees the quality control of each report. The IEP is comprised of experts in transparency, participation, accountability, and social science research methods.

Current membership of the International Experts Panel is:

- César Cruz-Rubio
- Mary Francoli
- Brendan Halloran
- Jeff Lovitt
- Juanita Olaya

A small staff based in Washington, DC, shepherds reports through the IRM process in close coordination with the researchers. Questions and comments about this report can be directed to the staff at irm@opengovpartnership.org.

Annex I. Commitment Indicators

All OGP-participating governments develop OGP action plans that include concrete commitments over a two-year period. Governments begin their OGP action plans by sharing existing efforts related to open government, including specific strategies and ongoing programs.

Commitments should be appropriate to each country's circumstances and challenges. OGP commitments should also be relevant to OGP values laid out in the OGP Articles of Governance and Open Government Declaration signed by all OGP-participating countries.²⁹⁸ The indicators and method used in the IRM research can be found in the IRM Procedures Manual.²⁹⁹ A summary of key indicators the IRM assesses is below:

- **Verifiability:**
 - Not specific enough to verify: Do the written objectives and proposed actions lack sufficient clarity and specificity for their completion to be objectively verified through a subsequent assessment?
 - Specific enough to verify: Are the written objectives and proposed actions sufficiently clear and specific to allow for their completion to be objectively verified through a subsequent assessment?
- **Relevance:** This variable evaluates the commitment's relevance to OGP values. Based on a close reading of the commitment text as stated in the action plan, the guiding questions to determine relevance are:
 - Access to Information: Will the government disclose more information or improve the quality of the information disclosed to the public?
 - Civic Participation: Will the government create or improve opportunities or capabilities for the public to inform or influence decisions or policies?
 - Public Accountability: Will the government create or improve public-facing opportunities to hold officials answerable for their actions?
- **Potential impact:** This variable assesses the potential impact of the commitment, if completed as written. The IRM researcher uses the text from the action plan to:
 - Identify the social, economic, political, or environmental problem;
 - Establish the status quo at the outset of the action plan; and
 - Assess the degree to which the commitment, if implemented, would impact performance and tackle the problem.
- **Completion:** This variable assesses the commitment's implementation and progress. This variable is assessed at the end of the action plan cycle, in the country's IRM Implementation Report.
- **Did It Open Government?:** This variable attempts to move beyond measuring outputs and deliverables to looking at how the government practice, in areas relevant to OGP values, has changed as a result of the commitment's implementation. This variable is assessed at the end of the action plan cycle, in the country's IRM Implementation Report.

What makes a results-oriented commitment?

A results-oriented commitment has more potential to be ambitious and be implemented. It clearly describes the:

- I. **Problem:** What is the economic, social, political, or environmental problem rather than describing an administrative issue or tool? (E.g., "Misallocation of welfare funds" is more helpful than "lacking a website.")

²⁹⁸ "Open Government Partnership: Articles of Governance" (OGP, 17 Jun. 2019), <https://www.opengovpartnership.org/articles-of-governance/>.

²⁹⁹ "IRM Procedures Manual" (OGP), <https://www.opengovpartnership.org/documents/irm-procedures-manual>.

2. **Status quo:** What is the status quo of the policy issue at the beginning of an action plan? (E.g., “26% of judicial corruption complaints are not processed currently.”)
3. **Change:** Rather than stating intermediary outputs, what is the targeted behavior change that is expected from the commitment’s implementation? (E.g., “Doubling response rates to information requests” is a stronger goal than “publishing a protocol for response.”)

Starred commitments

One measure, the “starred commitment” (★), deserves further explanation due to its interest to readers and usefulness for encouraging a race to the top among OGP-participating countries/entities. Starred commitments are considered exemplary OGP commitments. To receive a star, a commitment must meet several criteria.

- Potential star: the commitment’s design should be **verifiable**, **relevant** to OGP values, and have **transformative** potential impact.
- The government must make significant progress on this commitment during the action plan implementation period, receiving an assessment of **substantial** or **complete** implementation.

These variables are assessed at the end of the action plan cycle in the country’s IRM Implementation Report.