

# Independent Reporting Mechanism (IRM): Nigeria Implementation Report 2017–2019

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The IRM wrote this report in collaboration with Ann Iyonu, independent researcher.

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## Executive Summary: Nigeria

Nigeria’s first action plan initiated open government reforms such as civic engagement in the budget process and open contracting. Ongoing civil society support often drove commitment implementation. Meanwhile, limited lead agency engagement and lengthy legislative processes inhibited the implementation of some commitments. Resultantly, 10 of 14 commitments will be continued in Nigeria’s ambitious second action plan.

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 implementation of Nigeria’s first action plan.

### General overview of action plan

Nigeria achieved an “involve” level of participation during implementation of its first action plan. Frequent Steering Committee and thematic working group meetings facilitated communication on the progress of commitment implementation between the government and civil society.

Nigeria gained notable open government achievements in the areas of open budget processes, open contracting, and ease of doing business. Important open government reforms include the creation of the Nigeria Open Contracting Portal and the first transparency portal for extractive-sector beneficial ownership in the region. Nigeria also laid groundwork for access to information and comprehensive beneficial ownership transparency in the second national action plan.

However, most commitments were not completed. Lead agencies’ failed engagement stalled implementation of commitments. Additionally, slow-moving legislative processes inhibited several commitments that required the passage of new laws. The multistakeholder forum should prioritize collaboration with lead agencies and legislators in facilitating Nigeria’s ambitious second action plan.

**Table 1. At a glance**  
 Participating since: 2016  
 Action plan under review: 2017-2019  
 Report type: Implementation  
 Number of commitments: 14

**Action plan development**

Is there a multi-stakeholder forum: Yes  
 Level of public influence: Consult  
 Acted contrary to OGP process: No


**Action plan design**

Commitments relevant to OGP values: 12 (86%)  
 Transformative commitments : 2 (14%)  
 Potentially starred: 2 (14%)

**Action plan implementation**

Starred commitments: 0  
 Completed commitments: 0  
 Commitments with Major DIOG\*: 1  
 Commitments with Outstanding DIOG\*: 0  
 Level of public influence: Involve  
 Acted contrary to OGP process: No

*\*DIOG: Did it Open Government*



**Table 2. Noteworthy commitments**

Commitment description	Status at the end of the implementation cycle
2: Full implementation of open contracting and adoption of open contracting data standards in the public sector.	This commitment saw limited implementation with a marginal change in government practices. Establishing the open contracting portal was a notable achievement, but it had limited MDA participation and operational challenges. Additionally, the National Council on Public Procurement was not established. Continuation of this commitment in the next action plan is an opportunity to build on this work toward transformative change.
6: Establish a public register of Beneficial Owners of Companies.	This commitment had a limited level of implementation and led to a marginal change in open government practices. The beneficial ownership registry is not yet established. However, recent passage of the revised CAMA Act has created the legal framework for full implementation of this commitment in the next action plan.
10 and 11. Improved compliance of public institutions with the Freedom of Information Act (FOIA) in respect to the annual reporting obligations, responses to requests, and proactive disclosure provisions.	Both Commitments 10 and 11 achieved limited completion and resulted in marginal changes in government practice. Commitment 10 increased the number of e-FOI portals, FOI Desk Officers, and training for MDAs and CSOs. However, FOI compliance did not change across a significant number of MDAs, and there are still no penalties for noncompliance. Related commitments were carried into the second action plan.

### KEY IRM Recommendations

The IRM key recommendations are prepared in the IRM Design Report. They aim to inform the development of the next action plan and guide implementation of the current action plan. In Nigeria’s 2017–2019 Design Report, the IRM recommended the following:

- Collaborate with civil society and the OGP Support Unit.
- Consolidate and reaffirm the role of NSC Nigeria to enhance action plan delivery.
- Build an enabling environment to strengthen implementation of OGP action plans.
- Build on lessons from the first action plan to improve commitment implementation and action plan results.

### ABOUT THE AUTHOR

**Ann Iyonu** is an independent researcher. She is a development professional with over twelve years of experience in civic participation and governance, transparency and accountability, security, education, and gender inclusion. She has worked with R2K and the Institute for War and Peace Reporting.

**The Open Government Partnership (OGP)** aims to secure concrete commitments from governments to promote transparency, empower citizens, fight corruption, and harness new technologies to strengthen governance. OGP’s Independent Reporting Mechanism (IRM) assesses 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 follow through on commitments. Civil society and government leaders use the evaluations to reflect on their own progress and determine if actions have made an impact on people's lives.

The Independent Reporting Mechanism of OGP has partnered with Ann Iyonu, who carried out 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>.

This report covers the implementation of Nigeria's first action plan for 2017–2019.

As stated in the IRM 2017–2019 design report, Nigeria's first action plan leveraged ongoing efforts in the country to address important open government challenges like beneficial ownership, open contracting, and the implementation of the Freedom of Information Act. The thematic scope and ambition of the action plan set a strong foundation to learn from and improve on in future action plans.<sup>1</sup>

Nigeria's 2017–2019 action plan focused on four key areas: (1) fiscal transparency; (2) access to information; (3) transparency in anticorruption; and (4) improvement of citizen engagement and empowerment in governance. Some commitments fall outside these categories, such as the ease of doing business.

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<sup>1</sup> Ann Iyonu, Independent Reporting Mechanism (IRM): Nigeria Design Report 2017–2019 (OGP, 6 Mar. 2020) 8, <https://www.opengovpartnership.org/documents/nigeria-design-report-2017-2019/>.

## II. Action Plan Implementation

The IRM Implementation Report assesses “Completion” and “Did it Open Government?”. These two indicators are based on each of the commitment’s implementation progress at the end of the action plan cycle. This report does not re-visit assessments for “Verifiability,” “Relevance,” or “Potential Impact.” The former are indicators assessed in IRM Design Reports. For more details on each of the indicators please see Annex II in this report.

### 2.1 Overview

Nigeria’s first action plan included commitments in four priority areas. The first revolved around access to information, which sought to increase citizens’ knowledge of how their government is managed. The next set of commitments sought to promote fiscal transparency through greater citizen participation in the budget process, open contracting in the public sector, enhanced disclosure in the extractive industries, and increased tax transparency. The third area included anticorruption efforts through a public beneficial-ownership register, an information-sharing platform among anticorruption agencies, and stronger asset-recovery legislation. The final area sought to deepen citizens’ engagement in managing resources across all public sectors via the development of a permanent dialogue mechanism and a review of legislation around transparency and accountability.

Nigeria substantially implemented three commitments out of 14 in the action plan. In particular, Nigeria notably advanced commitments in the areas of open budget, ease of doing business, and reviewing open government laws. Nine commitments saw limited implementation. Two of these were not started during the implementation period. Both were related to information-sharing among anticorruption agencies and building technology for citizen engagement, and have been carried over to the next action plan.

Nine commitments led to a marginal change and one commitment, Commitment 3, led to major change in open government practices. Commitment 3 improved extractive-sector transparency through an online portal. Another achievement was Commitment 2, which laid groundwork for an open contracting portal. While no commitments achieved outstanding results, many set foundations for transformative change to government practices during the second action plan. Four commitments did not open government; these commitments resulted in no change as they were not implemented or were not relevant to OGP values.

Two factors seemed to most affect a commitment’s implementation and subsequent influence on government practices. First, strong interest within the leadership of lead agencies was a major factor in commitments that were substantially completed.<sup>2</sup> Civil society efforts to engage with government counterparts were more effective when there was high-level support. Second, whether a commitment required the passage of new laws or amendments also highly impacted commitments’ implementation. According to CSO Advisor for the Nigeria OGP Secretariat Stanley Achonu, there was a lack of government and civil society strategy to engage the lawmakers to ensure passage of the bills.<sup>3</sup> Recognizing that many commitments were not fully implemented, 10 commitments were carried over into the next action plan.

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<sup>2</sup> Stanley Achonu (CSO Adviser OGP), interview by IRM Researcher, 20 March 2020.

<sup>3</sup> Achonu, interview.

## 2.2. Commitments

### 1. Ensure more effective citizens' participation across the entire budget cycle

#### Language of the commitment as it appears in the action plan:

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

#### Milestones:

- I.1 The Ministry of Budget and National Planning will hold two public fora to get citizens' input into the pre-budget statements using the draft MTSS and MTEF document as tools/background documents in these forums.
- I.2 Publish MDA budgets and quarterly and annual budget implementation reports on their websites in both human and machine-readable formats.
- I.3 Conduct Needs Assessment with Reports accompanying budgets in selected sectors including Health, Education etc.
- I.4 Annually publish a comprehensive citizen's guide to the budget.
- I.5 Adopt simple technology-based feedback mechanism for projects at community level for project monitoring by government and CSOs.
- I.6 Conduct annual citizens' satisfaction survey.
- I.7 Publish timely, all key budget documents to facilitate citizens' participation according to the Fiscal Responsibility Act.
- I.8 Advocate for public hearings organized by the National Assembly on the budget.
- I.9 Mobilize CSO and citizen participation in budget hearing.

IRM Design Report Assessment	IRM Implementation Report Assessment
<ul style="list-style-type: none"> <li>● <b>Verifiable:</b> Yes</li> <li>● <b>Relevant:</b> Yes</li> <li>○ Access to Information, Civic Participation, Technology and Innovation for Participation and Accountability</li> <li>● <b>Potential impact:</b> Moderate</li> </ul>	<ul style="list-style-type: none"> <li>● <b>Completion:</b> Substantial</li> <li>● <b>Did it Open Government?</b> Marginal</li> </ul>

This commitment sought to improve public participation in budget design and implementation processes in Nigeria.

Prior to 2017, Nigeria's budget process offered little to no opportunities for public participation or discussion.<sup>4</sup> Opportunities for citizen participation were sporadic, restricted to CSOs, and lacked structure for standardized participation.<sup>5</sup> When public budget discussions occurred, they were in a townhall meeting style where representatives of different economic sectors shared their findings and recommendations on the budget.<sup>6</sup> Nigeria's budget process ranked low internationally for

<sup>4</sup> Emekah C. Iloh, Michael E. Mokwedi, Chikamso E. Apeh, and Chizoba Obidigbo, “Open budget systems and participatory budgeting in Africa: A comparative analysis of Nigeria and Ghana 2012, 2015” Asian Journal of Social Sciences 17, no. 4 (2018), 45.

<sup>5</sup> Austin Ndiokwelu and Atiku Samuel (International Budget Partnership), interview by IRM researcher, 11 Jun. 2020.

<sup>6</sup> Ayomide Faleye (Coordinator Open Alliance/BudgiT), interview by IRM researcher, May 24 2020.

participation and transparency. According to the Open Budget Survey, Nigeria scored 17 out of 100 points for transparency and 13 out of 100 points for public participation in 2017.<sup>7</sup>

This commitment was substantially completed. The government provided greater access to budget information by publishing documents. However, many documents were not published in a timely manner as required by the Fiscal Responsibility Act.<sup>8</sup> The government published ministries', departments', and agencies' (MDAs') quarterly and annual budget implementation reports.<sup>9</sup> The government also published comprehensive citizens' guides for the 2017, 2018, and 2019 budgets on the Ministry of Budget website.<sup>10</sup> The guides summarized the 2,000 page budget document into 25–35 pages with infographics and cartoon versions.<sup>11</sup> According to the 2019 *Open Budget Survey*, Nigeria's mid-year review, pre-budget statement, in-year, and audit reports were produced late or only for internal purposes.<sup>12</sup> The representative from the Federal Ministry of Budget and Planning reported that the Budget Calendar exists only as an internal document.<sup>13</sup> The government conducted a needs assessment as set out in the commitment through the Economic Recovery and Growth Plan 2017–2020. However, the citizens' satisfaction survey was not conducted and was carried over into the next action plan.<sup>14</sup>

Citizens had greater access to the budget process as a direct result of implementation. The Budget Office of the Federation held six public hearings, which included a public presentation on the medium-term expenditure framework, budget proposal, and the draft pre-budget statement. At these hearings, the Budget Office collated suggestions for final revisions from the public.<sup>15</sup> However, IBP notes that the Office did not share the draft budget in advance or provide feedback on which suggestions were incorporated.<sup>16</sup> Following receipt of the pre-budget statement, the National Assembly held televised two-day budget public forums in 2017, 2018, and 2019.<sup>17</sup> Additionally, Open Alliance National Coordinator, Ayomide Faleye, reports that civil society attended the last budget hearings for the 2020 budget in October 2019.<sup>18</sup> She states that CSOs were invited to public hearings organised by the Joint Appropriation Committee on Budget to present their findings and recommendations on the budget before it is passed.<sup>19</sup> However, CSOs and the public did not have access to the final phase in which committee feedback is consolidated in the budget.<sup>20</sup> The continuation of this commitment in Nigeria's 2019–2021 action plan offers the opportunity to continue to deepen citizen engagement in budget formation and implementation.

Government attempts to engage citizens through technology struggled to overcome obstacles. The Budget Office created the tech platform, i-Monitor, to increase citizen participation. However, according to Ayomide Faleye, citizens did not use i-Monitor, as the feedback section of the platform

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<sup>7</sup> International Budget Partnership, "Nigeria" Open Budget Survey 2017 (2017), <https://www.internationalbudget.org/wp-content/uploads/nigeria-open-budget-survey-2017-summary.pdf>.

<sup>8</sup> Bailey Oluwabunmi, "Nigeria drops 7 places on budget transparency index" *Business Day* (28 Apr. 2020), <https://businessday.ng/budget-ng/article/nigeria-drops-7-places-on-budget-transparency-index/>.

<sup>9</sup> Budget Office of the Federation, Federal Republic of Nigeria, "Quarterly Budget Implementation Reports – Sub Categories" (2021), <https://budgetoffice.gov.ng/index.php/resources/internal-resources/reports/quarterly-budget-implementation-report>.

<sup>10</sup> Budget Office of the Federation, Federal Republic of Nigeria, "Citizens Guide to the Budget – Sub Categories" (2021), <https://budgetoffice.gov.ng/index.php/resources/internal-resources/citizens-guide-to-the-budget>.

<sup>11</sup> Alfred Okoh (Federal Ministry of Budget and Planning), email correspondence with IRM, 24 Jun. 2020.

<sup>12</sup> International Budget Partnership, "Nigeria" Open Budget Survey 2019 (2019), <https://www.internationalbudget.org/open-budget-survey/country-results/2019/nigeria>.

<sup>13</sup> Okoh, email.

<sup>14</sup> Id.; Ministry of Budget & National Planning, *Economic Recovery & Growth Plan 2017-2020* (Federal Republic of Nigeria, Feb. 2017), <https://www.budgetoffice.gov.ng/index.php/economic-recovery-growth-plan?task=document.viewdoc&id=343>.

<sup>15</sup> Okoh, email.

<sup>16</sup> Ndiokwelu and Samuel, interview.

<sup>17</sup> Budget Office of the Federation, Ministry of Budget and National Planning, "Coordination and Implementation of Open Budget Commitment of the OGP Nigeria National Action Plan 2017-2019 (Government of Nigeria, May 2019) 28 and 33, <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>; Okoh, email.

<sup>18</sup> Faleye, interview.

<sup>19</sup> Id.

<sup>20</sup> Ndiokwelu and Samuel, interview.



was not functional.<sup>21</sup> In late 2019, the Budget Office created the Citizens' Budget App as an alternative to i-Monitor in response to advocacy from citizen groups. At the time of writing, the Google Play store shows there have been only around 50 downloads, suggesting low use among the public.<sup>22</sup> However, civil society has independently attempted to meet the need for tech platforms for civic engagement. The government's increased publication of budget documents enabled civil society to create budget tracking tools.<sup>23</sup> The CSO, BudgIT, produced Tracka.ng to monitor capital budget implementation across the country.<sup>24</sup> Additionally, the Premium Times Centre for Investigative Journalism and Order Paper Advocacy Initiative produced udeme.ng and constractack.ng to track constituency project implementation.<sup>25</sup>

Obstacles to complete implementation of this commitment include the lack of a supportive legal framework and delayed budget processes. The budget process is often delayed by MDAs' late submissions and a complex budget approval process. Existing legislation does not assign specific penalties for missing deadlines.<sup>26</sup> There is also no explicit legal framework that defines requirements for public participation.<sup>27</sup> Despite these challenges, the government's achievements during its first implementation period lays groundwork for complete implementation and transformative changes through the second action plan.

Overall, this commitment marginally changed citizens' participation and access to budget information by the end of the implementation period. The government now provides a greater amount of budget information in more formats through multiple channels. The government has created new, if limited, opportunities to receive public feedback on the budget. However, further government mechanisms are needed to show how citizen input informs the budget-making process. Specific to this commitment, this includes: government feedback on what public inputs were incorporated into the budget and why; timely publication of budget documents; and a fully functional feedback platform.<sup>28</sup>

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<sup>21</sup> Faley, interview.

<sup>22</sup> Budget Office of the Federation, Nigeria, Citizens Budget App (Google Play Store, accessed 2 Sept. 2020), [https://play.google.com/store/apps/details?id=com.bariansystem.citizen\\_monitor](https://play.google.com/store/apps/details?id=com.bariansystem.citizen_monitor).

<sup>23</sup> Zainab Shamsuna Ahmed (Honorable Minister of Finance, Budget & National Planning), "Highlights/Breakdown of the 2020 Executive Budget Proposal" (Federal Ministry of Finance, Budget and National Planning, 14 Oct. 2019), <https://pwc-nigeria.typepad.com/files/2020-budget-breakdown.pdf>.

<sup>24</sup> Tracka is available at: <https://tracka.ng/home>.

<sup>25</sup> Udeme is available at: <https://udeme.ng/>; ConsTrack is available at: <https://www.constractack.ng/>.

<sup>26</sup> Ndiokwelu and Samuel, interview.

<sup>27</sup> Jessica Espy (SDSN TRenDS Director), "BudgIT empowers Nigerian citizens through open data" (TRENDS 27 Sept. 2018), <https://www.sdsntrends.org/research/2018/9/27/case-study-open-data-budgit-nigeria>.

<sup>28</sup> Sahara Reporters, "BudgIT Advises Nigerian Government As Country Scores Low In Global Budget Survey" (3 May 2020), <http://saharareporters.com/2020/05/03/budgit-advises-nigerian-government-country-scores-low-global-budget-survey>.

## 2. Full implementation of Open Contracting and adoption of Open Contracting Data Standards in the public sector

### Language of the commitment as it appears in the action plan:

“The Nigerian Government commits to progressive implementation of open contracting and the adoption of open contracting standards to enhance transparency, accountability and citizen engagement in public procurement and fiscal transparency. In this phase, priority will be given to at least 5-10 MDAs at the heart of government development priority (including Power, Transportation, Works, Agriculture, Health, Education, Niger Delta, Environment, and Solid Minerals)”.

### Milestones:

- 2.1 Increase sensitization of citizens on how to engage at every stage of the procurement cycle.
- 2.2 Establish Open Contracting portal with feedback mechanism that is populated with procurement data and available online.
- 2.3 Establish open contracting forum comprising of government, Civil Society and Private Sector to ensure sustained engagement and improved procurement processes.
- 2.4 Establish and properly constitute the National Procurement Council.
- 2.5 Establish administrative directive and guidelines and ethical codes mandating application of open contracting system for public contracts.
- 2.6 BPP to compile and manage a publicly available databank on public sector procurement that is both human and machine-readable.
- 2.7 Clear administrative rules and guidelines issued by the highest level of government mandating open contracting in priority MDAs/sectors and setting timelines for compliance.

IRM Design Report Assessment	IRM Implementation Report Assessment
<ul style="list-style-type: none"> <li>● <b>Verifiable:</b> Yes</li> <li>● <b>Relevant:</b> Yes</li> <li>○ Access to Information, Civic Participation, Technology and Innovation for Participation and Accountability</li> <li>● <b>Potential impact:</b> Moderate</li> </ul>	<ul style="list-style-type: none"> <li>● <b>Completion:</b> Limited</li> <li>● <b>Did it Open Government?</b> Marginal</li> </ul>

This commitment aimed to improve accountability and transparency of government procurement processes through implementing the Open Contracting Data Standard.

This commitment reached a limited level of completion by the end of the implementation period. This is primarily due to the fact that the central milestone to create an Open Contracting Portal was only partially completed. The Bureau of Public Procurement launched the Nigeria Open Contracting Portal (NOCOPO) to disclose contractual data.<sup>29</sup> The government also adopted the *Open Contracting Disclosure Guideline*, which regulates the disclosure of contracts, projects, timelines, and publication on NOCOPO.<sup>30</sup> In July 2018, the government requested MDAs to submit procurement records and plans for their use of NOCOPO within stipulated timelines.<sup>31</sup> However, only eight out of the hundreds of MDAs that make up the Nigerian government complied, resulting in limited

<sup>29</sup> NOCOPO portal, <https://nocopo.bpp.gov.ng/>.

<sup>30</sup> Bureau of Public Procurement, Federal Government of Nigeria, Open Contracting Disclosure Guideline, [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](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).

<sup>31</sup> Office of the Secretary to the Government of the Federation, “Circular Ref. No. PROC/BPP/045/1/89. Submission of Procurement Records for 2017, Financial Year And Procurement Plans for 2018 Financial Year” (10 Jul. 2018), <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>; Ifeoma Judith Onyebuchi (Public Private Development Centre), interview by IRM researcher, 26 Jun. 2020.

uploaded information.<sup>32</sup> There have been regional workshops and media training on NOCOPO. The Bureau of Public Procurement also continues to provide MDAs with training on data entry for the portal.<sup>33</sup> At present, the Public and Private Development Centre (PPDC), reports that the data on NOCOPO is not downloadable in a useable format, the domain frequently crashes, project sites are not geotagged, and award letters and contractor details are not available.<sup>34</sup> Consequently, there is a low level of use and awareness among citizens. Continuation of this commitment in Nigeria's second action plan offers the chance to improve the portal's usability, compliance among MDAs, and CSO engagement.

This commitment fell short of fully establishing the institutional structures needed to standardize open contracting across government. The government did establish an open-contracting forum called the Public Procurement Working Group (PPMWG). While the forum includes civil society, it lacks sufficient private-sector engagement.<sup>35</sup> Furthermore, the National Procurement Council remains unestablished despite the provisions made in the Public Procurement Act of 2007.<sup>36</sup>

There are a number of obstacles that inhibited better uptake and use of the Open Contracting Portal. According to Ifeoma Onyebuchi from PPDC, these challenges include using digital tools, inadequate technical infrastructure, big-data issues, training inconsistency, and insufficient required technical expertise. NOCOPO's low functionality also discourages use.<sup>37</sup> According to Stanley Achonu, the Bureau missed opportunities to partner with civil society to address technical needs.<sup>38</sup> There is also a low level of compliance with the administrative guidelines and ethical codes, as only limited enforcement efforts were made.<sup>39</sup> Implementation of this commitment in the upcoming action plan creates an opportunity for the government to collaborate with civil society in addressing the need for technological assistance and training.

This commitment marginally changed public procurement transparency. According to Deputy Director Bureau for Public Procurement Aliyu Aliyu, implementing this commitment opened government regarding procurement. He stated that it was now up to Nigerians to utilize the records and information provided.<sup>40</sup> However, the portal's low functionality and limited use by MDAs has severely reduced its impact on government practices. Moreover, the establishment of NOCOPO is only one step toward greater social accountability in public contracting. Citizens must have the information and skills to use the data to monitor procurement. The government's commitment to incorporate user feedback and increase CSO and MDA sensitization in the next action plan promises to address these concerns.

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<sup>32</sup> Media Rights Agenda, "PPDC, MRA Urge Federal Government to Ensure Full Implementation of Open Contracting in Nigeria" (The Nigerian Voice, 19 Nov. 2019), <https://www.thenigerianvoice.com/news/283048/ppdc-mra-urge-federal-government-to-ensure-full-implementation.html>.

<sup>33</sup> Onyebuchi, interview.

<sup>34</sup> Id.

<sup>35</sup> Id.

<sup>36</sup> Taiwo-Hassan Adebayo, "Like predecessors, Buhari ends first term violating Nigeria's procurement law" (Premium Times, 29 May 2019), <https://www.premiumtimesng.com/news/headlines/332193-like-predecessors-buhari-ends-first-term-violating-nigerias-procurement-law.html>.

<sup>37</sup> Onyebuchi, interview.

<sup>38</sup> Stanley Achonu (CSO Adviser OGP), interview by IRM researcher, Mar. 2020.

<sup>39</sup> Media Rights Agenda, "Two-Day Multi-Stakeholder Training Workshop on Open Contracting in Nigeria" (The Nigerian Voice, 21 Nov. 2019), <https://www.thenigerianvoice.com/news/283092/two-day-multi-stakeholder-training-workshop-on-open-contract.html>.

<sup>40</sup> Aliyu Aliyu (Deputy Director Bureau for Public Procurement), interview by IRM researcher, Aug. 2020.

### 3. Work together with all stakeholders to enhance transparency in the extractive sector through a concrete set of disclosures related to payments by companies and receipts by governments on all transactions across the sector’s value chain

#### Language of the commitment as it appears in the action plan:

“Nigeria’s extractive industry has failed to deliver development and improve the well being of the vast majority of her citizens. The wide spread opacity in the industry has allowed corruption to thrive, thus, deepening issues of under-assessment, under-payment and under-remittance/ non-remittance of revenues due to government, thereby limiting what the government can deliver to improve the lives of citizens. A backlog of remedial actions to improve accountability across financial, processes and production has been prioritized or implementation has been too slow leading to further leakage and loss in citizens’ confidence”.

#### Milestones:

- 3.1 Disclose oil, gas and mining contracts in the area of exploration and production, exports, off taking and swaps on a publicly accessible portal in both human and machine readable formats.
- 3.2 Quarterly disclosures by NNPC, its subsidiaries and PPMC of sale-level data on oil and gas sales.
- 3.3 Develop Beneficial ownership register for companies that hold exploration, production and export licenses and publish in publicly accessible formats that are human and machine readable.
- 3.4 Develop policy on custody transfer meters in the oil and gas sector.
- 3.5 Get all extractive sector companies to adopt Global Memorandum of Understanding as an approach to the CSR programme.
- 3.6 Mandate all relevant players (government and private sector) to develop, disseminate and annually report on individual plans (including timelines) for treatment (clearing) of remediation plans (from the NEITI audits).
- 3.7 All key stakeholders responsible for remedial actions hold annual open briefing sessions for sector stakeholders and interested public (including CSOs).

IRM Design Report Assessment	IRM Implementation Report Assessment
<ul style="list-style-type: none"> <li>● <b>Verifiable:</b> Yes</li> <li>● <b>Relevant:</b> Yes               <ul style="list-style-type: none"> <li>○ Access to Information, Civic Participation, Public Accountability, Technology and Innovation for Participation and Accountability</li> </ul> </li> <li>● <b>Potential impact:</b> Moderate</li> </ul>	<ul style="list-style-type: none"> <li>● <b>Completion:</b> Limited</li> <li>● <b>Did it Open Government?</b> Major</li> </ul>

This commitment sought to increase access to information on extractive-sector revenue and production, and enhance civic participation and accountability, including through use of technological innovation.

There is a high level of corruption in the Nigerian extractive sector, including within the state-owned Nigerian National Petroleum Corporation (NNPC) and its subsidiary, the Products and Pipelines Marketing Company (PPMC).<sup>41</sup> Petroleum is a major industry in Nigeria, accounting for 65% of total state revenue in 2016.<sup>42</sup> A Nigeria Extractive Industries Transparency Initiative (NEITI) audit revealed that the country has lost over \$1 billion due to financial mismanagement.<sup>43</sup> This

<sup>41</sup> EITI, “Nigeria Extractive Industries Transparency Initiative” (10 Jun. 2020), <https://eiti.org/nigeria>.

<sup>42</sup> Id.

<sup>43</sup> Id.

commitment therefore sought to strengthen existing efforts to address large-scale financial mismanagement in the oil and gas industry.

Implementation of this commitment is limited. However, the significant milestone 3.3 (develop a beneficial-ownership register) was fully implemented. NEITI and the Mining Cadastral Office (MCO) developed and deployed the Beneficial Ownership Register for Companies in the Extractive Sector.<sup>44</sup> This was the first public beneficial-ownership register in the region. According to Open Ownership, it is user-friendly and searchable by company, asset, and individual. The register allows bulk downloads of data, making it possible to conduct systematic analyses of listed companies.<sup>45</sup> Anne Chinweze shared that “publishing these contracts not only creates space for much-needed public scrutiny of deals that can be worth billions of dollars to the people of Nigeria but it also provides an important opportunity for the government and companies to build public trust in the petroleum industry.”<sup>46</sup> To complement government efforts, the Civil Society Legislative Advocacy Centre (CISLAC) published research on the existing legal framework for beneficial ownership and a beneficial-ownership factsheet.<sup>47</sup> This commitment is considered to have a major impact on government practices as a result of the creation of the NEITI Beneficial Ownership register. However, at the time of writing this report, the website was no longer properly functioning.<sup>48</sup>

The government made initial steps toward greater public disclosure but often failed to sustain these outputs. The government began, but did not complete, quarterly disclosures by NNPC and PPMC.<sup>49</sup> NEITI published and submitted the 2015 Oil and Gas Audit Report to the Office of the Auditor General of the Federation, the National Assembly, and relevant MDAs. However, they have yet to publish the most recent audit report. Moreover, NNCP failed to publish sale-level data as required under this commitment. In a positive step, CSOs disseminated the 2015 NEITI Oil and Gas Report and hosted three townhall meetings in three states in the Niger Delta region. The Department for Petroleum Resources reviewed the procedure guide on custody transfer and the policy on custody transfer meter. The Department also published various oil and gas audits.<sup>50</sup>

Two obstacles to more comprehensive implementation were a lack of buy-in from relevant state actors and the NNCP's reluctance to publicly disclose financial information.<sup>51</sup> NNPC does not currently release audited financial statements,<sup>52</sup> although it has published monthly financial and operations reports for over three years.<sup>53</sup> The National Assembly and the Office of the Auditor General of the Federation have also noted that NNPC does not publish complete financial information.<sup>54</sup> According to Stanley Achonu, the breadth of the milestones contained in this commitment also contributed to a lack of clarity on who should be responsible for their implementation.<sup>55</sup> Full implementation of this commitment in the second action plan will likely require high-level political support from relevant state oil and gas institutions.

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<sup>44</sup> Nigeria Extractive Industries Transparency Initiative, “About the Beneficial Ownership Register For the Extractive Industry” (EITI, 2019), <https://bo.neiti.gov.ng/>; PM News, “NEITI unveils owners of Nigeria’s oil, mining assets” (12 Dec. 2019), <https://www.pmnewsnigeria.com/2019/12/12/neiti-unveils-owners-of-nigerias-oil-mining-assets/>.

<sup>45</sup> Open Ownership, “Our quick assessment of Nigeria’s first public register: a strong start, but more to be done” (Jan. 2020), <https://www.openownership.org/news/our-quick-assessment-of-nigerias-first-public-register-a-strong-start-but-more-to-be-done/>.

<sup>46</sup> Anne Chinweze, emails with IRM staff, 19 Jun. 2020.

<sup>47</sup> Civil Society Legislative Advocacy Centre, “Fact-sheet on beneficial ownership in Nigeria” (Feb. 2018), <https://cislacnigeria.net/wp-content/uploads/2018/02/BO-FACTSHEET.pdf>.

<sup>48</sup> See <https://bo.neiti.gov.ng/>. This website was not working on 2 October 2020.

<sup>49</sup> Civil Society Legislative Advocacy Centre, “Nigeria Country Report” (2017). <https://cislacnigeria.net/policy-documents/>.

<sup>50</sup> Open Alliance. “Behind Closed Books- A Case Study of Nigeria’ OGP Fiscal Transparency Commitment” 2019. <https://openalliance.ng/resources/documents/>.

<sup>51</sup> Civil Society Legislative Advocacy Centre, “Nigeria Country Report” (2017). <https://cislacnigeria.net/policy-documents/>.

<sup>52</sup> Chinweze, emails with IRM staff 6 Jul. 2020; Enwemeka Stanley, Afamefuna Samuel Ogbette, and Joel Ogechukwu Okoh, “The Role of Nigerian National Petroleum Corporation in Economic Development and Security Challenges in Nigeria” *Open Journal of Economics and Commerce* 2, no. 3 (2019) 5, <https://www.sryahwapublications.com/open-journal-of-economics-and-commerce/pdf/v2-i3/1.pdf>.

<sup>53</sup> Orji Ogbonnaya Orji (Nigeria Extractive Industries Transparency Initiative), emails with IRM, 25 Jun. 2020.

<sup>54</sup> Punch editor, “Challenges before new NNPC chief” (Punch, 17 Jul. 2019), <https://punchng.com/challenges-before-new-nnpc-chief/>.

<sup>55</sup> Stanley Achonu (CSO Adviser OGP), interview with, Sept. 2020.

By the end of the implementation period, the commitment led to a major change in beneficial ownership transparency in the extractives sector. The establishment of a beneficial ownership portal for the extractives sector is a notable achievement and subsequently increased citizens' access to information. However, government efforts to publish extractive-sector documents were not sufficiently sustained. Additionally, the lack of developing remediation channels limited this commitment's contribution to public accountability. As this commitment is carried through to the next action plan, the government can show increased implementation by comprehensive and continuous disclosure of extractive-sector documents and implementation of remediation channels.

## 4. Adoption of common reporting standards and the Addis Tax initiative aimed at improving the fairness, transparency, efficiency and effectiveness of the tax system.

### Language of the commitment as it appears in the action plan:

“The commitment seeks to promote increased tax revenues by ensuring the prevention of tax avoidance and evasion. This will address the issues of multiple taxation and make businesses pay their fair share of tax. It will also create equity such that local businesses are competitive, can create jobs and contribute to economic development. Tax avoidance and evasion have resulted in reduction of revenue needed to finance development and created an unfavorable environment for local entrepreneurs. This results in the inability of government to provide sound services for citizens’ welfare and failure of small businesses, thereby increasing poverty.”

### Milestones:

- 4.1 Signing and formal commitment to Common Reporting Standard (CRS) and Addis Tax Initiative
- 4.2 Sensitization of corporate organizations on the content and requirements of Common Reporting Standard
- 4.3 Issuance of directives to relevant stakeholders for compliance with Common Reporting Standard
- 4.4 Review and enforcement of penalties for non-compliance to standards

IRM Design Report Assessment	IRM Implementation Report Assessment
<ul style="list-style-type: none"> <li>• <b>Verifiable:</b> Yes</li> <li>• <b>Relevant:</b> Unclear</li> <li>• <b>Potential impact:</b> Moderate</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Completion:</b> Limited</li> <li>• <b>Did it Open Government?</b> Did not change</li> </ul>

This commitment sought to improve Nigeria’s tax system by, among other activities, committing to using the Common Reporting Standard (CRS) and the Addis Tax Initiative. Evasion of personal and corporate taxes is rampant in Nigeria and linked to unscrupulous tax consultants and accounting firms, corrupt tax officials, and a hardened attitude amongst taxpayers.<sup>56</sup>

This commitment had a limited level of implementation. Nigeria signed the Common Reporting Standard Multilateral Competent Agreement on Automatic Exchange of Financial Account Information and Intended First Information Exchange Date.<sup>57</sup> Under this commitment, Nigeria also agreed to the Multilateral Competent Agreement on Country-by-Country Reporting.<sup>58</sup> In 2018, Nigeria issued the Income Tax (Country-by-Country Reporting) Regulations 2018<sup>59</sup> and the Income

<sup>56</sup> Abu Ocheme (Deputy Director, Federal Inland Revenue Service), interview by IRM researcher, Mar. 2019; Oladele Rotimi and Dr. Uduma Samuel Aka Udu, “Revenue generation and engagement of tax consultants in Lagos State, Nigeria: Continuous tax evasion and irregularities” *European Journal of Business and Social Sciences* 1, no. 10 (2013) 25.

<sup>57</sup> OECD, “Signatories of the multilateral competent authority agreement on automatic exchange of financial account information and intended first information exchange date” (10 Dec. 2020), <http://www.oecd.org/ctp/exchange-of-tax-information/crs-mcaa-signatories.pdf>; Federal Republic of Nigeria, OGP Nigeria National Action Plan II (2019 - 2021) (OGP, 20 Jan. 2020) 10, <https://www.opengovpartnership.org/documents/nigeria-action-plan-2019-2021/>.

<sup>58</sup> Deloitte, “CbC reporting regulations issued” (20 Jun. 2018), <https://www.taxathand.com/article/9974/Nigeria/2018/CbC-reporting-regulations-issued>; Federal Republic of Nigeria, OGP Nigeria National Action Plan II (2019 - 2021) at 10.

<sup>59</sup> Deloitte, “Nigeria Issues The Income Tax (Country-By-Country Reporting) Regulations 2018” (22 Jan. 2018), <https://blog.deloitte.com/ng/nigeria-issues-the-income-tax-country-by-country-reporting-regulations-2018/>. See also Federal Inland Revenue Service, “Country by Country Reporting” (accessed Jan. 2021), <https://www.firs.gov.ng/TaxResources/CountrybyCountryReporting>. The regulations can be found at: Federal Republic of Nigeria, “Income Tax (Country-by-Country Reporting) Regulations 2018” Federal Republic of Nigeria Official Gazette 105, no.2 ( 8 Jan. 2018), <https://www.firs.gov.ng/sites/Authoring/contentLibrary/d9dae9a0-3d22-48fa-bdec-34e59d7a001bOfficial%20Gazette%20of%20Income%20Tax%20CbC%20Regulations%202018.pdf>.

Tax (Common Reporting Standard) Regulations in July 2019.<sup>60</sup> The Federal Inland Revenue Service established a committee in March 2018 to engage financial institutions regarding the new agreements.<sup>61</sup> Through these agreements and regulations, Nigeria may now automatically exchange financial information with other tax jurisdictions that are signatories, and facilitate tax management. Authorities now have access to tax information that allows detecting tax evasion.<sup>62</sup> However, the Common Reporting Standard deadline for financial institutions was extended to September 2020 as a result of the COVID-19 pandemic.<sup>63</sup>

Several of the milestones remain incomplete and were carried forward into the next action plan. Importantly, Nigeria has not yet signed the Addis Tax Initiative declaration.<sup>64</sup> Additionally, there is no evidence that the government issued directives regarding the Common Reporting Standards or reviewed penalties for noncompliance.

By the end of the implementation period, this commitment did not open tax administration practices. Government efforts clarified tax administration for businesses by clearly following a globally accepted reporting standard. However, this commitment is not directly aligned with OGP values. Effective government revenue and tax systems are important for good governance. Yet current milestones do not contain civic participation, public accountability, or access to information components. Nigeria is carrying forward this commitment into the next action plan. To incorporate more public-facing components, the government should increase government transparency around tax collection and spending. Additionally, the government should engage citizens in a dialogue about how taxes lead to concrete improvements in their lives.

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<sup>60</sup> Federal Republic of Nigeria, "Income Tax (Common Reporting Standards) Regulations 2019" Federal Republic of Nigeria Official Gazette 106, no. 103 (8 Jul. 2019), <https://www.firs.gov.ng/sites/Authoring/contentLibrary/06417d70-79bb-455d-dfa5-f5e073aa22e1/AEOI%20Regulation%20for%20%20Upload.pdf>

<sup>61</sup> Open Alliance, "Behind Closed Books- A Case Study of Nigeria' OGP Fiscal Transparency Commitment" (2019), <https://openalliance.ng/documents/main>.

<sup>62</sup> Andersen Tax, "FIRS Releases Income Tax (Common Reporting Standard) Regulations 2019" (19 Sept. 2019), <https://andersentax.ng/firs-releases-income-tax-common-reporting-standard-regulations-2019/>.

<sup>63</sup> PWC, "News Flash: FIRS Extends the filing deadline for Common Reporting Standard" (20 May 2020), [https://pwc-nigeria.typepad.com/tax\\_matters\\_nigeria/2020/05/news-flash-firs-extends-the-filing-deadline-for-common-reporting-standard-.html](https://pwc-nigeria.typepad.com/tax_matters_nigeria/2020/05/news-flash-firs-extends-the-filing-deadline-for-common-reporting-standard-.html).

<sup>64</sup> A current list of ATI members can be found at: <https://www.addistaxinitiative.net/ati-members>.



## 5. To improve the ease of doing business and Nigeria’s ranking on the World Bank Doing Business Index

### Language of the commitment as it appears in the action plan:

“This commitment seeks to initiate and implement reforms which will make it easier for the private sector to engage with government agencies involved with business process-related services by streamlining the existing processes using innovative technology. The commitment will encourage improvements in infrastructure that is critical to the success of businesses and promote timely and efficient service delivery in all business process-related services including business registration, licensing, taxation, applying for credit, extending credit facilities etc.”

### Milestones:

- 5.1 Move Nigeria up by at least 20 points on the World Bank Ease of Doing Business Index
- 5.2 Make process of Land documentation / obtaining titles easier
- 5.3 Improved coordination and collaboration between agencies of government involved in business process related services
- 5.4 Downward review of business registration and fees
- 5.5 Improve critical infrastructure including power transmission and distribution by establishing more power transmission and distribution and licensing fees stations, rail lines, inland waterways, etc.
- 5.6 Establish a registry of credit information to be accessible by financial institutions
- 5.7 Enact laws that allow lenders to access borrowers’ data in the credit bureau or credit registry
- 5.8 Develop road map for improving sectoral value chains for MSMEs

IRM Design Report Assessment	IRM Implementation Report Assessment
<ul style="list-style-type: none"> <li>● <b>Verifiable:</b> Yes</li> <li>● <b>Relevant:</b> Yes</li> <li>○ Access to Information</li> <li>● <b>Potential impact:</b> Minor</li> </ul>	<ul style="list-style-type: none"> <li>● <b>Completion:</b> Substantial</li> <li>● <b>Did it Open Government?</b> Did not change</li> </ul>

This commitment aimed to enact reforms to improve the ease of establishing and operating a business in Nigeria. Prior to the commitment, Nigeria ranked 169<sup>th</sup> on the World Bank’s ease of doing business index in 2017 and 170<sup>th</sup> in 2016.<sup>65</sup>

Implementation of the commitment was substantial. In 2018, Nigeria moved up 24 points in the World Bank index as a result of actions taken by the Presidential Enabling Business Environment Secretariat (PEBEC) between 2016 and 2017.<sup>66</sup> For example, PEBEC piloted improvements in land title documentation in Lagos and Kano.<sup>67</sup> Membership of PEBEC included at least 10 agencies involved in business procedures. The PEBEC benefited from high-level support from the Offices of the President and Vice President. As a result of implementation, Nigeria rose 39 points in 2019 to be ranked 131, surpassing the goal set in the commitment. Nigeria has since been recognized as one of the most improved economies for doing business in the world.<sup>68</sup>

<sup>65</sup> The World Bank’s ease of doing business index measures regulations that enhance business activity and those that constrain it. World Bank, “Economy Profile 2017 Nigeria” in Ease of Doing Business 2017 (2017), <https://openknowledge.worldbank.org/bitstream/handle/10986/25592/WP-DB17-PUBLIC-Nigeria.pdf?sequence=1&isAllowed=y>.

<sup>66</sup> Vanguard, “Nigeria moves up 24 points on World Bank Ease of Doing Business” (31 Oct. 2017), <https://www.vanguardngr.com/2017/10/nigeria-moves-24-points-world-bank-ease-business/>.

<sup>67</sup> Open Alliance, “Behind Closed Books- A Case Study of Nigeria’ OGP Fiscal Transparency Commitment” (2019), <https://openalliance.ng/resources/documents/>.

<sup>68</sup> Aisha Salaudeen, “Nigeria improves in World Bank ease of doing business ranking, but is it easier to do business there?” (CNN, 24 Oct. 2019), <https://edition.cnn.com/2019/10/24/africa/nigeria-improves-in-world-bank-ranking/index.html>.

The government made notable progress in strengthening the ease of doing business beyond PEBC efforts. The Corporate Affairs Commission (CAC) and Federal Inland Revenue Service (FIRS) reduced the time to register a business and pay taxes. In 2018, CAC reduced the cost for business registration from N10,000 to N5,000 with a window period of 90 days.<sup>69</sup> Importantly, the Central Bank of Nigeria licensed credit bureaus and created a registry of credit information accessible to financial institutions.<sup>70</sup> This registry was supported through two laws passed in 2017, the Secured Transactions in Moveable Assets Law and the Trading Reporting Act, that allow lenders to access borrowers' data.<sup>71</sup>

This commitment did not change open government practices in regards to Nigeria's business environment. The commitment simplified government processes and opened a feedback loop for businesspeople seeking redress. It also created a legal and institutional structure for information sharing among financial institutions. However, the commitment is only tangentially connected to open government as it does not affect public participation or accountability and its transparency component is limited to the financial sector. Therefore, this commitment did not increase citizens' access to information. This commitment would have been relevant to OGP values if, for example, implementation had led to the public disclosure of information on land titles, infrastructure projects, or business information that had previously been withheld.

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<sup>69</sup> Proshare, "CAC Reduces Cost of Business Name Registration to N5,000 for 90 Days" (2018) <https://www.proshareng.com/news/Doing%20Business%20in%20Nigeria/CAC-Reduces-Cost-of-Business-Name-Registration-to-N5-000-for-90-Days/42067>

<sup>70</sup> Central Bank of Nigeria Abuja, Guidelines for the Licensing, Operations and Regulation of Credit Bureaus in Nigeria (Oct. 2008), [https://www.cbn.gov.ng/OUT/CIRCULARS/BS/2008/GUIDELINE FOR LICENSING CREDIT BUREAU IN NIGERIA.PDF](https://www.cbn.gov.ng/OUT/CIRCULARS/BS/2008/GUIDELINE%20FOR%20LICENSING%20CREDIT%20BUREAU%20IN%20NIGERIA.PDF).

<sup>71</sup> Open Alliance, "Behind Closed Books- A Case Study of Nigeria' OGP Fiscal Transparency Commitment." <https://openalliance.ng/resources/documents/>

## 6. To establish a Public Central Register of Beneficial Owners of companies

### Language of the commitment as it appears in the action plan:

“Nigeria commits to establish a register that will make it possible to identify the natural persons who directly or indirectly own, control or enjoy the benefits of the corporate entity.”

### Milestones:

6.1 CAC to commence consultations, workshops and process of establishment of Register of Beneficial Ownership.

6.2 Capacity building on Beneficial Ownership for public officials, civil society and investigative journalists.

6.3 Establishment of Beneficial Register designed according to open data standards.

6.4 Regular update of the Register using innovative technology.

6.5 Dissemination of Information on Beneficial Ownership.

6.6 Establish clear rules on beneficial ownership, constitute coordinating committee with CAC and NEITI as lead organisations.

IRM Design Report Assessment	IRM Implementation Report Assessment
<ul style="list-style-type: none"> <li>● <b>Verifiable:</b> Yes</li> <li>● <b>Relevant:</b> Yes               <ul style="list-style-type: none"> <li>○ Access to Information, Civic Participation, Technology and Innovation for Participation and Accountability</li> </ul> </li> <li>● <b>Potential impact:</b> Moderate</li> </ul>	<ul style="list-style-type: none"> <li>● <b>Completion:</b> Limited</li> <li>● <b>Did it Open Government?</b> Marginal</li> </ul>

This commitment aimed to enhance civic participation by providing beneficial ownership information through a register designed in accordance with open data standards.

Implementation of this commitment was limited, as a considerable amount of its deliverables depended on the development of the beneficial ownership register.<sup>72</sup> The government has not yet established the Register of Beneficial Owners for Corporate Entities. However, the Corporate Affairs Commission (CAC) collaborated with the Nigeria Extractive Industries Transparency Initiative and Mining Cadastral Office to develop and deploy the Beneficial Ownership Register for Companies in the Extractive Sector.<sup>73</sup> The establishment of the extractive-sector register under Commitment Three allows citizens to access information about owners of companies that was previously unavailable.

Milestones related to public sensitization, government training, and establishing guidelines were partially implemented. CAC partnered with the CSO, Open Ownership, through a study tour to the United Kingdom’s Company House. CAC subsequently redesigned its annual returns form to capture beneficial ownership information.<sup>74</sup> Importantly, the government repealed and replaced the Companies and Allied Matters Act (CAMA) to provide a legal backing for beneficial ownership information disclosure. The bill’s passage was briefly delayed due to concerns from the Office of the

<sup>72</sup> Daily Trust, “CAC NEITI, Others UnVeil Beneficial Ownership Register,” <https://dailytrust.com/cac-neiti-others-to-unveil-beneficial-ownership-register>.

<sup>73</sup> Nigeria Extractive Industries Transparency Initiative, “About the Beneficial Ownership Register For the Extractive Industry” (EITI, 2019), <https://bo.neiti.gov.ng/>; PM News, “NEITI unveils owners of Nigeria’s oil, mining assets” (12 Dec. 2019), <https://www.pmnewsnigeria.com/2019/12/12/neiti-unveils-owners-of-nigerias-oil-mining-assets/>.

<sup>74</sup> Open Alliance, “Behind Closed Books- A Case Study of Nigeria’ OGP Fiscal Transparency Commitment” (2019), <https://openalliance.ng/resources/documents/>.

Attorney General of the Federation.<sup>75</sup> However, the concerns were addressed, and the bill was resubmitted and signed in 2020, falling outside the implementation period.<sup>76</sup>

This commitment marginally changed beneficial ownership practices. The Government of Nigeria made important steps toward a strong legal framework to support beneficial ownership disclosure. However, the fact that the registry has not been created means that citizens do not yet have access to beneficial ownership information. The passage of the new CAMA Act and continuation of this commitment in the next action plan will allow the government to make substantial progress toward beneficial ownership transparency in Nigeria.

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<sup>75</sup> QueenEsther Iroanusi, “Buhari writes Senate, seeks amendment of CAMA law” (Premium Times, 28 Nov. 2019), <https://www.premiumtimesng.com/news/headlines/365624-buhari-writes-senate-seeks-amendment-of-cama-law.html>.

<sup>76</sup> NewsDirect, “CAC calls on FG to assent CAMA bill” (Nigerian News Direct, 10 Jan. 2020), <http://nigeriannewsdirect.com/cac-calls-on-fg-to-assent-cama-bill/>.

## 7. To establish a platform for sharing information among Law Enforcement Agencies (LEAs), Anti-Corruption Agencies (ACAs), National Security Adviser (NSA) and financial sector regulators to detect, prevent and disrupt corrupt practices

### Language of the commitment as it appears in the action plan:

“This commitment aims to set up two platforms, the first, for information sharing, co-ordination and synergy among anti-corruption and security agencies to detect and prevent corruption; and the second, for maintaining an accurate database of convicted companies and persons in Nigeria as required by the Administration of Criminal Justice Act, 2015”.

### Milestones:

- 7.1 Set up a technology-aided platform for sharing information.
- 7.2 Regularly update the platform.
- 7.3 Set up the inter-agency committee to co-ordinate the activities of Anti-Corruption Agencies (ACAs).
- 7.4 Establish and regularly update database of blacklisted and Convicted Companies and persons.

IRM Design Report Assessment	IRM Implementation Report Assessment
<ul style="list-style-type: none"> <li>● <b>Verifiable:</b> Yes</li> <li>● <b>Relevant:</b> Unclear</li> <li>● <b>Potential impact:</b> Minor</li> </ul>	<ul style="list-style-type: none"> <li>● <b>Completion:</b> Not Started</li> <li>● <b>Did it Open Government?</b> Did Not Change</li> </ul>

This commitment aimed to institutionalize information sharing among anticorruption agencies (ACAs) in Nigeria. Nigerian ACAs cannot easily obtain information from each other and information sharing is largely based on informal contacts and relationships.<sup>77</sup>

This commitment is not implemented. There is no evidence that progress was made on any milestone. To date, law enforcement agencies lack a systematic method to share information in person or technologically. According to Professor Etannibi Alemika, member of the Presidential Advisory Committee Against Corruption, information sharing between agencies works on a referral system where an agency must submit a formal request for information. These requests are not always addressed.<sup>78</sup> Competition between agencies also inhibits cooperation. This commitment has not addressed these challenges and has been carried forward into the next action plan.

According to CSO Advisor Stanley Achonu, there was no clear government leadership for implementing the commitment. CSOs working in anticorruption did not advocate for implementation.<sup>79</sup> The government did not provide public updates on implementation. Resultantly, CSOs were unclear of the commitment’s status and how to engage.<sup>80</sup> As the implementation of the commitment was not pursued due to lack of MDA or CSO interest, the commitment led to no change in access to information by the end of the implementation period. Therefore, this commitment has not opened government.

<sup>77</sup> Barbara Maigari (Partners West Africa Nigeria), interview by IRM researcher, 5 Mar. 2019.

<sup>78</sup> Prof. Etannibi Alemika (PACAC), interview by IRM researcher, 2020.

<sup>79</sup> Stanley Achonu (CSO Adviser OGP), interview by IRM researcher, Mar. 2020.

<sup>80</sup> CISLAC, “Report of 2-Day Retreat of Non-State Actors of Open Government Partnership (OGP) Nigeria, National Steering Committee Held in Enugu State, Nigeria, From Thursday March 15 to Friday March 16 2018” (2018), [https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&cd=&ved=2ahUKewj6r72Vg77rAhU7XhUIHd2aBBoQFjAFegQIBhAB&url=http%3A%2F%2Fcislacnigeria.net%2Fwp-content%2Fuploads%2F2018%2F04%2FReport-of-two-day-Retreat-of-NSA-of-NSC-of-the-OGP-in-Nigeria-.pdf&usg=AOvVaw3B\\_anuj9UkbE5Da0h0CSAI](https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&cd=&ved=2ahUKewj6r72Vg77rAhU7XhUIHd2aBBoQFjAFegQIBhAB&url=http%3A%2F%2Fcislacnigeria.net%2Fwp-content%2Fuploads%2F2018%2F04%2FReport-of-two-day-Retreat-of-NSA-of-NSC-of-the-OGP-in-Nigeria-.pdf&usg=AOvVaw3B_anuj9UkbE5Da0h0CSAI).

## 8. To strengthen Nigeria’s asset recovery legislation including non-conviction based confiscation powers and the introduction of unexplained wealth orders

### Language of the commitment as it appears in the action plan:

“This commitment aims to strengthen Nigerian laws with regards to asset recovery especially non-conviction based confiscation powers and unexplained wealth orders and ensure proper management of assets and proceeds.”

### Milestones:

8.1 Enactment of the Proceeds of Crime Act

8.2 Capacity building for the ACAs to implement non-conviction based asset forfeiture regime

8.3 Federal Ministry of Justice to develop guidelines for transparent management of recovered assets pending the enactment of the law

IRM Design Report Assessment	IRM Implementation Report Assessment
<ul style="list-style-type: none"> <li>● <b>Verifiable:</b> Yes</li> <li>● <b>Relevant:</b> Yes</li> <li>○ Access to Information, Public Accountability</li> <li>● <b>Potential impact:</b> Minor</li> </ul>	<ul style="list-style-type: none"> <li>● <b>Completion:</b> Limited</li> <li>● <b>Did it Open Government?</b> Marginal</li> </ul>

This commitment sought to strengthen Nigerian laws by enacting legislation that would aid asset recovery and ensure proper and transparent management of recovered assets. Since 2000, Nigeria has enacted various laws and created agencies to handle proceeds from crime and corruption.<sup>81</sup> However, these laws fail to provide a harmonized legal and institutional framework for the confiscation, seizure, recovery, and management of such assets and property.<sup>82</sup>

Implementation of the commitment is limited. The Proceeds of Crime Bill, which would have provided a legal framework for asset recovery and utilization, is still pending.<sup>83</sup> However, the government made headway by issuing relevant regulations and guidelines. An Asset Recovery Management Unit was established, which issued the Asset Tracing, Recovery and Management Regulations in October 2019.<sup>84</sup> The President Advisory Committee Against Corruption (PACAC) also issued guidelines on asset management.<sup>85</sup> While the President established an Audit Committee, there are still no monthly reports on recovered assets and utilization.<sup>86</sup> Some capacity building efforts were undertaken.<sup>87</sup> Specifically, the Asset Management Unit and the Africa Network for Environment and Economic Justice (ANEEJ) held capacity-building events on non-conviction based asset forfeiture regime for 16 government entities.<sup>88</sup>

<sup>81</sup> Derin Fagbure, “Asset recovery in Nigeria” (Olisa Agbakoba Legal, 14 Dec. 2015), <https://oal.law/asset-recovery-in-nigeria/>.

<sup>82</sup> David Ugolor (Africa Network for Environment and Economic Justice), interview by IRM researcher, 6 Mar. 2019.

<sup>83</sup> Africa Network for Environment and Economic Justice, (2018), <http://www.aneej.org/last-push-for-the-poca-aneej-calls-for-disclosure-policy-for-armu/>.

<sup>84</sup> Federal Republic of Nigeria, “Asset Tracing, Recovery and Management Regulations, 2019” Federal Republic of Nigeria Official Gazette 106, no. 163 (29 Oct. 2019),

<https://armu.ng/assets/attachments/Asset%20Tracing,%20Recovery%20and%20Management%20Regulations,%202019.pdf>; the Asset Recovery and Management Unit Website is found at: <https://armu.ng>.

<sup>85</sup> BudgIT Nigeria, “Nigeria, Anti-Corruption and Asset Recovery Bill: Matters Arising” (29 Jul. 2019),

<https://medium.com/@BudgITng/nigeria-anti-corruption-and-asset-recovery-bill-matters-arising-cd9cd4c35a3e>.

<sup>86</sup> BudgIT Nigeria, “Dispose Recovered Assets in a Transparent Manner, BudgIT Charges Buhari” (1 May 2019), <https://medium.com/@BudgITng/dispose-recovered-assets-in-a-transparent-manner-budgit-charges-buhari-684965515ea>.

<sup>87</sup> Prof. Etannibi Alemika (PACAC), interview by IRM researcher, Mar. 2020.

<sup>88</sup> Independent Reporting Mechanism (IRM): Nigeria Design Report 2019–2021 (OGP, 2020),

<https://www.opengovpartnership.org/documents/nigeria-design-report-2019-2021/>.

This commitment marginally changed asset recovery and transparency practices. While the Proceeds of Crime Bill was not passed, establishment of the Asset Recovery Management Unit and asset management regulations have set the groundwork for standardized asset management. As this commitment is carried forward in the next action plan, the government should prioritize partnering with CSOs to ensure transparent asset recovery and spending.

## 9. Commit to taking appropriate actions to co-ordinate anti-corruption activities; improve integrity, transparency and accountability

### Language of the commitment as it appears in the action plan:

“This commitment is to take a wide range of actions that will change the culture of corruption and create the enabling environment for building institutional integrity in Nigeria.”

### Milestones:

9.1 To set up a cabinet to co-ordinate anti-corruption efforts of government and provide national accountability on the implementation of anti-corruption strategy.

9.2 To join the International Sports Integrity Partnership.

9.3 To launch a Practitioner Partnership on Institutional Integrity in the Public and Private Sector with special emphasis on the extractives, health, education, professional bodies, anti-corruption institutions and infrastructure development.

9.4 To adopt the National Anti-Corruption Strategy (NACS), working closely with CSOs.

9.5 To create an innovation hub that will facilitate the update of new approaches and technologies to tackle corruption and improve access to information.

9.6 Introduction and passage of the Whistleblower Act.

IRM Design Report Assessment	IRM Implementation Report Assessment
<ul style="list-style-type: none"> <li>● <b>Verifiable:</b> Yes</li> <li>● <b>Relevant:</b> Yes               <ul style="list-style-type: none"> <li>○ Access to Information, Civic Participation, Public Accountability, Technology and Innovation for Participation and Accountability</li> </ul> </li> <li>● <b>Potential impact:</b> Moderate</li> </ul>	<ul style="list-style-type: none"> <li>● <b>Completion:</b> Limited</li> <li>● <b>Did it Open Government?</b> Marginal</li> </ul>

This commitment uses wide-ranging milestones to address corruption, which remains pervasive in Nigeria.

Nigeria had consistently ranked poorly on Transparency International’s Corruption Perceptions Index, ranking 148 out of 186 in 2017.<sup>89</sup> In 2017, an Afrobarometer survey found that although many Nigerians believed the government was doing “fairly well” or “very well” in fighting corruption, the public perception of corruption was still high for police officers, National Assembly members, and local government councillors.<sup>90</sup>

Implementation of this commitment is limited. The government’s greatest accomplishment under this commitment was to pass the National Anti-Corruption Strategy (NACS) in 2017, after 18 years of effort. The NACS addresses gaps in Nigeria’s anticorruption efforts. The Strategy particularly aims to mainstream anticorruption principles in governance and service delivery.<sup>91</sup> A secretariat in the Ministry of Justice was established to coordinate implementation.<sup>92</sup> In 2018, a Monitoring and

<sup>89</sup> Transparency International, “Corruption Perception Index 2017” (2017), [www.transparency.org/country/NGA](http://www.transparency.org/country/NGA).

<sup>90</sup> Oluwole Ojewale and Josephine Appiah-Nyamekye, “In Nigeria, perceived corruption remains high despite praise for president’s anti-graft fight” Dispatch No. 187 (AFRO Barometer, 8 Feb. 2018), [http://afrobarometer.org/sites/default/files/publications/Dispatches/ab\\_r7\\_dispatchno187\\_corruption\\_in\\_nigeria\\_1.pdf](http://afrobarometer.org/sites/default/files/publications/Dispatches/ab_r7_dispatchno187_corruption_in_nigeria_1.pdf).

<sup>91</sup> Africa Network for Environment and Economic Justice, “NATIONAL ANTI-CORRUPTION STRATEGY -ANEEJ ATAKPU IS PART OF M&E” (2018), <https://www.aneej.org/national-anti-corruption-strategy-aneej-atakpu-is-part-of-me/>

<sup>92</sup> Open Alliance, “A Case Study of Nigeria’s Open Government Partnership Anti-Corruption Commitments” (2019), <https://openalliance.ng/resources/documents/>.



Evaluation Committee, composed of government and CSO representatives, was formed to oversee NACS implementation.<sup>93</sup>

The remaining milestones were not implemented. The Whistleblower Bill was not passed during the implementation period, but is currently pending. Nigeria did not join the International Sports Integrity Partnership nor launch a practitioner partnership on institutional integrity.<sup>94</sup> No innovation hub was set up to facilitate uptake of new approaches and technologies to tackle corruption and improve access to information.<sup>95</sup>

This commitment marginally changed open government practices in regards to anticorruption efforts. The passage of the National Anti-Corruption Strategy is a significant achievement. However, it is the Strategy's full implementation in partnership with civil society that will result in major governance improvements. This commitment has been carried over into Nigeria's second action plan. During the next implementation period, the government should prioritize working with CSOs to monitor implementation of the NACS as well as passing the Whistleblower Bill.

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<sup>93</sup> "National Anti-Corruption Strategy-ANEEJ Atakpu is Part of M&E" (ANEEJ, 5 Sept. 2018), <http://www.aneej.org/national-anti-corruption-strategy-aneej-atakpu-is-part-of-me/>.

<sup>94</sup> Prof. Etannibi Alemika (PACAC), interview by IRM researcher, 2020.

<sup>95</sup> Stanley Achonu (CSO Adviser OGP), interview by IRM Researcher.

## 10. Improved compliance of public institutions with the Freedom of Information Act (FOIA) in respect to the annual reporting obligations by public institutions and level of responses to requests

### Language of the commitment as it appears in the action plan:

“This commitment seeks to enhance compliance with the provisions of the FOI Act”.

### Milestones:

10.1 Awareness and sensitization campaigns for all staff of public institutions and continuous sensitization of citizens on the provisions of the FOI Act.

10.2 Training of the key staff involved in the implementation of FOI on the requirements of the law and how to create and implement a system for handling requests.

10.3 Designation of a Freedom of Information (FOI) officer/unit in each MDA and publication of their contact details.

10.4 Integrate the FOI role into the individual or group performance review of the FOI responsible individual and/or unit.

10.5 Punitive administrative measures to be adopted and applied against public institutions and officials adjudged to be undermining the effectiveness of the Act or breaching its provisions.

10.6 Each MDA should deploy an E-FOI portal, similar to the BPSR Portal or any other digital platform where citizens can make FOI requests and receive responses.

10.7 Develop and issue a practice direction to the Judiciary through the Chief Justice of Nigeria to guide the court on FOI cases.

10.8 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 FOI Act.

IRM Design Report Assessment	IRM Implementation Report Assessment
<ul style="list-style-type: none"> <li>● <b>Verifiable:</b> Yes</li> <li>● <b>Relevant:</b> Yes</li> <li>○ Access to Information, Public Accountability, Technology and Innovation for Participation and Accountability</li> <li>● <b>Potential impact:</b> Transformative</li> </ul>	<ul style="list-style-type: none"> <li>● <b>Completion:</b> Limited</li> <li>● <b>Did it Open Government?</b> Marginal</li> </ul>

This commitment sought to enhance compliance with the key provisions of the Freedom of Information (FOI) Act, 2011.

When enacted in 2011, the FOI Act represented a collaboration between civil society, citizens, and government that many hoped would transform the culture of secrecy that cloaked government operations in Nigeria following decades of military rule.<sup>96</sup> However, compliance with the Act was very poor despite budgetary provision for FOI in some MDAs.<sup>97</sup> For example, the CSO, International Centre for Investigative Reporting, documented delays of 32–41 days in response time to their information requests.<sup>98</sup> The report further stated most public institutions lacked a dedicated FOI Act Unit staffed with trained officers<sup>99</sup> and only three MDAs (BPSR, NEITI, and FMOJ) were known to have e-FOI portals.<sup>100</sup>

The two main results from this commitment by the end of the implementation period were the creation of e-FOI portals in 10 MDAs<sup>101</sup> and the training of 136 FOI Desk Officers.<sup>102</sup> These accomplishments are a positive step toward a comprehensive FOI system. However, they are not sufficient in isolation to address the underlying challenges to FOI compliance. Admirably, the government has acknowledged this need. This commitment has been carried forward into the next action plan with a greater focus on record management. Addressing the need for standardized electronic record management and budget provisions for FOI compliance in the next action plan promises to address underlying challenges to implementing the FOI Act.<sup>103</sup>

At the time of writing this report, over 10 MDAs have e-FOI portals.<sup>104</sup> These e-FOI portals were a result of the OGP Access to Information Workgroup and MDAs' enactment of the FOI Act Implementation and Compliance Monitoring and Evaluation exercise.<sup>105</sup> According to Joseph Gwon Ichibor from the FOI Unit at the Ministry of Justice, an additional five MDAs have ongoing e-FOI portal projects that are yet to be hosted.<sup>106</sup> However, as noted in *Nigeria's 2017–2019 Design Report*, e-FOI portals are “a time-consuming, cumbersome, and expensive solution [that do] not fundamentally change the entrenched culture of secrecy within government.”<sup>107</sup> While the government developed guidance for courts on FOI Cases, it was not submitted by the end of the

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<sup>96</sup> Bureau of Public Service Reforms, A Policy Brief: Policy Recommendations for Strengthening the Implementation of the Freedom of Information Act in the Nigeria Federal Public Service (Dec. 2018) 5; Funmilola Olubunmi Omotayo “The Nigeria Freedom of Information Law: Progress, implementation challenges and prospects” *Library Philosophy and Practice* (6 Jan. 2015) 1 and 4, <https://digitalcommons.unl.edu/cgi/viewcontent.cgi?referer=https://www.google.com/&httpsredir=1&article=3192&context=libphilprac>.

<sup>97</sup> Damilola Ojetunde “Despite N514 million budget in 6 years, public institutions still ignore FOI requests” (International Centre for Investigative Reporting, 2 May 2018), <https://www.icirnigeria.org/despite-n514-million-budget-in-6-years-public-institutions-still-ignore-foi-requests/>.

<sup>98</sup> Bureau of Public Service Reforms, A Policy Brief: Policy Recommendations for Strengthening the Implementation of the Freedom of Information Act at 6.

<sup>99</sup> *Id.* at 40.

<sup>100</sup> The BPSR's FOI Portal is available at <http://www.bpsr.gov.ng/index.php/publications/external-resources/foi-act>; see also Right2Know, “NEITI unveils FOI portal” (31 Jan. 2017), <http://r2knigeria.org/index.php/8-frontpage/142-neiti-unveils-foi-portal>; and Right2Know, “Right to Know (R2K), Nigeria and the Federal Ministry of Justice (FMOJ) unveil a freedom of information web portal” (3 Aug. 2017), <http://r2knigeria.org/index.php/media-r2k/press-release/144-right-to-know-r2k-nigeria-and-the-federal-ministry-of-justice-fmoj-unveil-a-freedom-of-information-web-portal>.

<sup>101</sup> Joseph Gwon Ichibor (FOI Unit, FMOJ), interview by IRM researcher, 20 Mar. 2020.

<sup>102</sup> Ministry of Justice, “2nd Batch Contract Details of Freedom of Information (FOI) Desk Officers in Public Institutions in Nigeria” [https://www.justice.gov.ng/foia/images/CONTACT\\_DETAILS\\_VOLUME\\_2.pdf](https://www.justice.gov.ng/foia/images/CONTACT_DETAILS_VOLUME_2.pdf); “Contact Details of Freedom of Information (FOI) Desk Officers in Public Institutions” [https://www.justice.gov.ng/foia/images/CONTACT\\_DETAILS\\_OF\\_ALL\\_FREEDOM\\_OF\\_INFORMATION\\_UPDATED\\_WI\\_TH\\_COVER\\_PAGE.pdf](https://www.justice.gov.ng/foia/images/CONTACT_DETAILS_OF_ALL_FREEDOM_OF_INFORMATION_UPDATED_WI_TH_COVER_PAGE.pdf).

<sup>103</sup> Independent Reporting Mechanism (IRM): Nigeria Design Report 2019–2021 (OGP, 2020), <https://www.opengovpartnership.org/documents/nigeria-design-report-2019-2021/>

<sup>104</sup> Joseph Gwon Ichibor (FOI Unit, FMOJ), interview by IRM researcher, 20 Mar. 2020.

<sup>105</sup> Ichibor, interview by IRM researcher, May 2020.

<sup>106</sup> Ichibor, interview, May 2020. These MDAs are: Federal Inland Revenue Service, National Deposit Insurance Commission, Independent National Electoral Commission, Federal Road Safety Corp, and Office of the Head of Civil Service of the Federation.

<sup>107</sup> Ann Iyonu, Independent Reporting Mechanism (IRM): Nigeria Design Report 2017–2019 (OGP, 6 Mar. 2020) 8, <https://www.opengovpartnership.org/documents/nigeria-design-report-2017-2019/>.

implementation period.<sup>108</sup> The memo on punitive and administrative procedures for violation of the FOI is also still pending.<sup>109</sup>

Implementation of this commitment was therefore limited. Notably, there was a record number of trainings for public institutions and officials on the provisions of FOI Act, which led to the designation of 136 FOI Desk Officers.<sup>110</sup> The *Attorney General of the Federation FOI Compliance Report for 2017* reported a total of 106 agencies with FOI Desk Officers, with an increase in the 2019 Report. According to Ichibor, the designation of FOI Desk Officers in some agencies improved compliance as there was now a responsible actor for FOI determinations and processing oral complaints.<sup>111</sup> The FOI Unit in the Ministry of Justice also carried out sensitization workshops with several MDAs.<sup>112</sup> Additionally, CSOs like Media Rights Agenda, BudgIT, and PPDC engaged citizens on the FOI Act through radio. Despite improvement, most agencies still lack FOI Units within their departments. As of November 2018, only 130 out of 900 MDAs (14%) had relevant officers assigned.<sup>113</sup>

This commitment marginally changed access to information government practices. The government's establishment of e-portals has facilitated quick reply to FOI requests in several agencies.<sup>114</sup> This can be confirmed in the performance of the MDAs with e-FOI portals in the FOI ranking.<sup>115</sup> Yet the number of e-portals and Desk Officers is a small fraction of what is needed for comprehensive FOI compliance given that the Nigerian government is composed of hundreds of MDAs.<sup>116</sup> This commitment will be carried over into the next action plan cycle, presenting the government with the opportunity to vastly expand FOI compliance and e-portals across MDAs. Most importantly, the second NAP's focus on record management, enforcement, and budget allocation will address critical obstacles to FOI compliance.

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<sup>108</sup> Edetaen Ojo (Executive director, MRA), interview by IRM researcher, Mar. 2020.

<sup>109</sup> Federal Republic of Nigeria, OGP Nigeria National Action Plan II (2019 - 2021) (OGP, 20 Jan. 2020), <https://www.opengovpartnership.org/documents/nigeria-action-plan-2019-2021/>.

<sup>110</sup> "2nd Batch Contract Details of Freedom of Information (FOI) Desk Officers in Public Institutions in Nigeria;" "Contact Details of Freedom of Information (FOI) Desk Officers in Public Institutions."

<sup>111</sup> Ichibor, interview, May 2020.

<sup>112</sup> Joseph Gowan Ichibor (FOI Unit, FMoJ), interview by IRM researcher, Aug. 2020.

<sup>113</sup> Policy Alert, "Freedom of Information (FOI) Act 2011 Training for MDAs" (4 Oct. 2019), <https://policyalert.org/freedom-of-information-foi-act-2011-training-for-mdas/>; Bureau of Public Service Reforms, The Presidency, Government of Nigeria, "Policy Recommendations for strengthening the Implementation of the Freedom of Information Act in the Nigeria Federal Public Service" (R2K, McArthur Foundation, Dec. 2018) 21, <http://r2knigeria.org/index.php/policy-recommendations-for-strengthening-the-implementation-of-the-freedom-of-information-act-in-the-nigeria-federal-public-service>.

<sup>114</sup> Victoria Etim (Program Officer, R2K), interview by IRM researcher.

<sup>115</sup> Public & Private Development Centre, "2018 Freedom of Information Ranking" (2018), <http://procurementmonitor.org/foi-ranking/home/rank2018>.

<sup>116</sup> Ibadan Rotimi Agboluaje, "Merging of MDAs in best interest of Nigeria" (The Guardian, 2 May 2020), <https://guardian.ng/news/merging-of-mdas-in-best-interest-of-nigeria/>.

## 11. Improved compliance of public institutions with the Freedom of Information Act (FOIA) with respect to the Proactive disclosure provisions, stipulating mandatory publication requirements.

### Language of the commitment as it appears in the action plan:

“This commitment seeks to improve compliance with the FOIA mandatory publication requirements and secure the right of citizens to information”.

### Milestones:

11.1 Design and implement the publication of fully compliant information as provided in the FOI Act, regardless of platform/form by at least 200 public institutions and make it easily accessible to the public.

11.2 Punitive administrative measures to be applied against public institutions adjudged to be in breach of the mandatory publication requirements of the FOI Act.

11.3 Publish responses to recurrent FOI requests on the public platform/in the publication.

IRM Design Report Assessment	IRM Implementation Report Assessment
<ul style="list-style-type: none"> <li>● <b>Verifiable:</b> Yes</li> <li>● <b>Relevant:</b> Yes</li> <li>○ Access to Information, Public Accountability</li> <li>● <b>Potential impact:</b> Transformative</li> </ul>	<ul style="list-style-type: none"> <li>● <b>Completion:</b> Limited</li> <li>● <b>Did it Open Government?</b> Marginal</li> </ul>

This commitment sought to improve compliance with the FOI Act’s mandatory publication requirements and to secure citizens’ right to information.

Many elements of the FOI Act remain to be fully implemented. For example, section 2(3) of Nigeria’s 2011 FOI Act outlined an extensive list of information categories that public institutions must disclose proactively. These categories included information to be listed (e.g., a list of all classes of records under the public institution’s control);<sup>117</sup> information to be described (e.g., a description of the organization and responsibilities of the institution);<sup>118</sup> and information to be disclosed in full (e.g., the names, salaries, titles, and dates of employment of all employees and officers of the institution).<sup>119</sup> Section 2(4) stated that a public institution must ensure that information should be “widely disseminated” through “various means,” including print, electronic, and online sources.<sup>120</sup>

Implementation of this commitment was limited. Less than 200 public institutions were compliant with the publication of information as stipulated in the FOI Act and no punitive administrative measure was adopted for noncompliance.<sup>121</sup> At the time of writing, the government had begun drafting punitive measures. Currently, there are only informal punitive measures in use. For example, some CSOs induct agencies into a “FOI Hall of Shame.”<sup>122</sup> However, an Administrative Action Committee exists to resolve FOI compliance disputes between the government and the public.<sup>123</sup> In a positive step, the government developed Uniform Mandatory Publication Requirement Guidelines and published a compendium of recurrent FOI Requests and Answers.<sup>124</sup> A published compendium

<sup>117</sup> Edetaen Ojo (Executive director, MRA), interview by IRM researcher, 19 Nov. 2018; Federal Republic of Nigeria, “Freedom of Information Act” §2(3)(b)(i).

<sup>118</sup> “Freedom of Information Act” §2(3)(a).

<sup>119</sup> “Freedom of Information Act” §2(3)(c)(vi).

<sup>120</sup> “Freedom of Information Act” §2(4).

<sup>121</sup> Joseph Gwon Ichibor (FOI Unit, FMoJ), interview by IRM researcher, Mar. 2020.

<sup>122</sup> Ichibor, interview by IRM researcher, May 2020.

<sup>123</sup> Federal Republic of Nigeria, Open Government Partnership (OGP) Nigeria Self Assessment 2017 (OGP, Sept. 2017), <https://www.opengovpartnership.org/documents/nigeria-mid-term-self-assessment-2016-2018/>.

<sup>124</sup> Ichibor, interview, Mar. 2020.

of reports was also submitted to the Attorney General of the Federation. Joseph Ichibor from the Ministry of Justice noted that this commitment was in a large part responsible for instigating the Monitoring and Evaluation Exercise, which provided the platform to improve proactive disclosure obligations.<sup>125</sup> The Bureau of Public Service Reforms reports that it introduced a scorecard ranking system for MDAs in 2017. One factor accounted for in the ranking was whether an MDA had a functional FOI portal.<sup>126</sup>

This commitment marginally changed access to information government practices. The government did not reach its goal of 200 public institutions meeting FOI Act proactive publication requirements. Additionally, punitive measures to address FOI noncompliance were not implemented. Therefore, the commitment did not improve access to information. However, the government has re-evaluated and recommitted to FOI compliance in the second action plan. Full implementation of FOI commitments in the coming action plan cycle promises transformative government changes in citizens' access to information.

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<sup>125</sup> Ichibor, interview, May 2020.

<sup>126</sup> Information provided to the IRM by the Bureau of Public Service Reforms during the report's public comment period.

## 12. Develop a Permanent Dialogue Mechanism on transparency, accountability and good governance between citizens and government to facilitate a culture of openness

### Language of the commitment as it appears in the action plan:

“Citizens can be categorized into different publics like media, private sector, youth groups, women groups, rural and urban communities, traditional and religious institutions, etc. and each can be reached through different channels like information portals, town hall meetings, Local Government Assembly sessions, media roundtables, policy dialogues, focus group discussions and others”.

### Milestones:

12.1 Establish baseline for all the performance indicators

12.2 Institutionalize citizens’ forum in key Ministries and MDAs, like Power, Finance, Transport, FIRS, NEITI, CAC, BPP, etc. at least annually

12.3 Citizens’ engagement activities captured in Ministries’ and MDAs’ budgets.

12.4 Produce a simplified citizens’ budget in at least three major local languages

IRM Design Report Assessment	IRM Implementation Report Assessment
<ul style="list-style-type: none"> <li>● <b>Verifiable:</b> Yes</li> <li>● <b>Relevant:</b> Yes</li> <li>○ Access to Information, Civic Participation</li> <li>● <b>Potential impact:</b> Minor</li> </ul>	<ul style="list-style-type: none"> <li>● <b>Completion:</b> Limited</li> <li>● <b>Did it Open Government?</b> Marginal</li> </ul>

This commitment planned to increase civic participation through the institutionalization of a Permanent Dialogue Mechanism (PDM) between government and citizens. The PDM would be co-created by the National Orientation Agency and civil society partners and implemented across MDAs and levels of government, from local town halls to regional peace and security platforms.

Implementation of the commitment was limited. There is no evidence that a baseline of performance indicators was established, per the first milestone. NOA reached out to several MDAs to request high-level advocacy visits. NOA’s Director General Garba Abari sought to get the support of MDAs’ leadership to include citizen engagement activities in their budgets and institutionalize citizens’ fora (milestones 2 and 3). Meeting requests were sent to Nigeria Extractives Industry Transparency Initiative, National Information Technology Development Agency, Federal Ministry of Transport, Federal Inland Revenue Service, Nigerian Television Authority, Federal Ministry of Power, Works and Housing, and the Bureau of Public Procurement. NOA noted that there was a low response rate from MDAs but that the agency intends to continue advocating for MDAs to institutionalize OGP activities.<sup>127</sup> The IRM did not find evidence that these meetings led to adjusted MDA budgets or citizens’ fora in most agencies.

A Framework for the Permanent Dialogue Mechanism was co-created by citizens and government representatives. The framework was “presented, debated, validated, and adopted” in June of 2018. The framework seeks to shape citizen participation at all levels of government and include both formal and informal civic engagement. Specifically, the framework establishes opportunities for civic participation through (i) community dialogue session in all 774 Local government assemblies at least once a year (ii) peace and security platforms held at least once in the six geo-political zones (iii) one town hall meeting at least once in the six geo-political zones (iv) a civil society roundtable where CSOs can examine government policies, programs, and activities. The framework also calls for

<sup>127</sup> Information and internal documents provided to the IRM by the National Orientation Agency during the report’s public comment period.

sectoral and citizen-led dialogue mechanisms.<sup>128</sup> The PDM will be implemented as part of Nigeria's second action plan.<sup>129</sup>

Some dialogue mechanisms were held during the implementation period. The Bureau of Public Service Reforms states that it held two citizens' fora. The first was an interactive workshop with civil society in November 2019 that aimed to gauge CSOs' perceptions of government service delivery. The second was a forum with micro, small, and medium enterprises to identify challenges and solutions to government service delivery for businesses.<sup>130</sup>

The last milestone was entirely implemented. The Budget Office produced a simplified budget that was translated into local languages. This was also a component of the first commitment. According to Arisiukwu, citizens' engagement in the budget process increased and citizens provided greater input on budget documents.<sup>131</sup> NOA and civil society partners, such as Centre LSD, also held various OGP outreach activities during the implementation period. These activities included rallies in Uyo, Akwa Ibom State and Abuja and "zonal rallies and roadshows" in Sokoto, Enugu and Oyo. The documents also state that media and civil society roundtables were held in Lagos and Abuja, hosted by the Center for Democratic Governance. While these events possibly contributed to greater public awareness of OGP, they are not directly related to the milestones in this commitment.<sup>132</sup>

This commitment led to marginal changes to access to information and civic participation by the end of the implementation period. In regard to access to information, government provision of a simplified and translated budget broke down the figures and allocations into understandable and appreciable details for citizens.<sup>133</sup> Regarding civic participation, NOA partnered with civil society to lay the groundwork for increased dialogue between Nigerians and their government through various fora. NOA conducted high-level advocacy to convince MDAs to include citizen engagement activities in their budgets and hold citizen fora. Yet the IRM did not find evidence that these visits translated to changes in MDAs' budgets or citizen engagement practices. Likewise, the PDM framework promises a wide range of civic engagement activities. The long-term impact of this commitment will be determined by whether these engagement activities take place, and whether the government responds to citizen feedback collected through such fora. This commitment has been carried over into the next action plan based on NOA's survey of citizen engagement needs. The second iteration of this commitment offers more specific milestones that are likely to ease implementation and evaluation.<sup>134</sup> Additionally, NOA's public and high-level outreach may facilitate implementation during the next action plan cycle.

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<sup>128</sup> Framework for Permanent Dialogue Mechanism (PDM) for Open Governance in Nigeria. Provided to the IRM by the National Orientation Agency during the public comment period.

<sup>129</sup> Uchenna Arisiukwu (Program Director, CLSD), interview by IRM researcher, Aug. 2020.

<sup>130</sup> Information provided to the IRM by the Bureau of Public Service Reforms during the report's public comment period.

<sup>131</sup> The Budget Office, "Countryman's Guide to the 2018 Approved Budget" (2018), <https://www.budgetoffice.gov.ng/index.php/countryman-s-guide-to-the-2018-approved-budget?task=document.viewdoc&id=685>; Arisiukwu, interview.

<sup>132</sup> Information and internal documents provided to the IRM by the National Orientation Agency during the report's public comment period.

<sup>133</sup> The Budget Office, "Countryman's Guide to the 2018 Approved Budget."

<sup>134</sup> Federal Republic of Nigeria, OGP Nigeria National Action Plan II (2019 - 2021) (OGP, 20 Jan. 2020), <https://www.opengovpartnership.org/documents/nigeria-action-plan-2019-2021/>.



### 13. Government - Civil Society to jointly review existing legislations on transparency and accountability issues and make recommendations to the National Assembly

#### Language of the commitment as it appears in the action plan:

“Comprehensive review of all laws and legislations relevant to the OGP process like the Economic and Financial Crimes Commission (EFCC) Act, Nigeria Extractive Industries Transparency Initiative (NEITI) Act, Freedom of Information (FOI) Act, Independent Corrupt Practices and other Related Offences Commission (ICPC) Act, Money Laundering Prohibition Act (2011) and others.”

#### Milestones:

- 13.1 Development of Frequently Asked Questions on identified laws and review plan
- 13.2 Government-CSOs Roundtable discussion on reviews of gaps in existing laws

IRM Design Report Assessment	IRM Implementation Report Assessment
<ul style="list-style-type: none"> <li>● <b>Verifiable:</b> Yes</li> <li>● <b>Relevant:</b> Yes</li> <li>○ Civic Participation</li> <li>● <b>Potential impact:</b> Minor</li> </ul>	<ul style="list-style-type: none"> <li>● <b>Completion:</b> Substantial</li> <li>● <b>Did it Open Government?</b> Marginal</li> </ul>

This commitment addresses gaps in existing legislation related to transparency and accountability in Nigeria. These laws were outdated and needed review to ensure that they met current best practices, including those required to ensure Nigeria’s continued membership of global bodies.<sup>135</sup>

This commitment achieved substantial implementation. Representatives from civil society organisations and government worked together to review existing laws relating to transparency and accountability and discussed the outcome of the review. The Centre for Leadership, Strategy and Development (Centre LSD) and National Orientation Agency hosted a government-CSO roundtable to discuss the outcome of this review. These laws included the Economic and Financial Crimes Commission, Nigeria Extractive Industries Transparency Initiative Act, Freedom of Information Act, Independent Corrupt Practices and other related Offences Commission Act, Companies and Allied Matters Act, Money Laundering Prohibition Act, and others.<sup>136</sup> In 2017, Centre LSD partnered with the Ministry of Justice and other CSOs to publish a review of anticorruption, transparency, and accountability laws and policies in Nigeria. The report aimed to identify the current open government legal landscape and track progress.<sup>137</sup> Centre LSD followed this with a 2018 update that noted the process of various anticorruption laws and regulations.<sup>138</sup> However, recommendations from these reviews have not yet been made to the National Assembly. Additionally, a Frequently Asked Questions document has yet to be produced.<sup>139</sup>

This commitment marginally changed civic participation in policymaking by the end of the implementation period. The government and civil society’s collaborative review of national laws is a notable achievement. The roundtable presented a new forum for civic participation. Had civil society feedback resulted in legislative changes to further open government, this commitment would have

<sup>135</sup> Sulayman Dawodu (FMoj), interview by IRM researcher, (21 Nov. 2018).

<sup>136</sup> African Centre for Leadership, Strategy and Development, “Urgent Press Release Centre LSD Convenes Government-CSOs Round-table on the Review of Relevant Laws on the OGP” (Facebook, 11 Sept. 2017), <https://www.facebook.com/centrelsd/posts/urgent-press-releasecentre-lsd-convenes-government-csos-round-table-on-the-revie/1194988930606008/>.

<sup>137</sup> African Centre for Leadership, Strategy & Development, Laws and Policies: Processes and Procedure for Open Government Partnership Implementation in Nigeria (MacArthur Foundation, Oct. 2017), <https://drive.google.com/file/d/1QAdoj5sL4MOCuwqSKxgUIUp8E3BHnVQW/view>.

<sup>138</sup> African Centre for Leadership, Strategy & Development, Laws and Policies.

<sup>139</sup> Federal Republic of Nigeria, Open Government Partnership (OGP) Nigeria Self Assessment 2017 (OGP, Sept. 2017). <https://www.opengovpartnership.org/documents/nigeria-mid-term-self-assessment-2016-2018/>.

had major changes to government practice. Additionally, this commitment may have resulted in greater changes had the roundtable been permanently established to periodically review laws.

## 14. Adopt a technology-based citizens' feedback on projects and programs across transparency and accountability

### Language of the commitment as it appears in the action plan:

"This commitment seeks the introduction of technology-driven applications, portals and platforms that will enhance citizens' access to government policy processes for regular input and monitoring."

### Milestones:

14.1 Mapping of MDAs already having a technology-based platform for transparency and accountability

14.2 Creation of the citizens' interactive platform for government institutions

IRM Design Report Assessment	IRM Implementation Report Assessment
<ul style="list-style-type: none"> <li>● <b>Verifiable:</b> Yes</li> <li>● <b>Relevant:</b> Yes               <ul style="list-style-type: none"> <li>○ Civic Participation, Technology and Innovation for Participation and Accountability</li> </ul> </li> <li>● <b>Potential impact:</b> Minor</li> </ul>	<ul style="list-style-type: none"> <li>● <b>Completion:</b> Not started</li> <li>● <b>Did it Open Government?</b> Did not change</li> </ul>

This commitment aimed to increase citizen access, particularly in rural areas, to decision-making processes in government.

The commitment has not yet been implemented. The milestone to map MDAs' technology-based platforms for transparency and accountability was not completed.<sup>140</sup> Additionally, a centralised citizens' interactive platform for government institutions was not created. In furtherance of other commitments, the Bureau for Public Procurement created NOCOPO and the Budget Office created i-Monitor and Citizens Budget App as civic tech platforms to increase access to information and participation.<sup>141</sup> However, these platforms have operational challenges and low levels of use.

This commitment did not change public participation and access to information through technology as it was not implemented. This commitment has been carried over into the next action plan. The second iteration focuses on creating an OGP specific portal to improve MDA and CSO feedback in national OGP processes. The IRM recommends focusing implementation efforts on creating an OGP website that is regularly updated with relevant documents and an OGP specific portal for public feedback and questions.

<sup>140</sup> Independent Reporting Mechanism (IRM): Nigeria Design Report 2019–2021 (OGP, 2020), <https://www.opengovpartnership.org/documents/nigeria-design-report-2019-2021/>.

<sup>141</sup> Bureau of Public Procurement, "Nigeria Open Contracting Portal" (accessed Jan. 2021), <https://www.bpp.gov.ng/procurement-management-system/>; Budget Office, "Nigeria Budget Info" (accessed Jan. 2021), <http://www.budgetoffice.gov.ng/nbi>.

### III. Multistakeholder Process

Nigeria achieved an 'involve' level of public participation during the implementation period. Meetings at the steering committee-, leadership-, and working group-level facilitated continuous government-civil society collaboration. Decisions and updates on commitment implementation were often made available online.

#### 3.1 Multistakeholder process throughout action plan implementation

In 2017, OGP adopted the OGP Participation and Co-Creation Standards intended 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.

OGP's Articles of Governance also establish participation and co-creation requirements a country or entity must meet in their action plan development and implementation to act according to OGP process. Nigeria **did not act** contrary to OGP process.<sup>142</sup>

Please see Annex I for an overview of Nigeria's performance implementing the Co-Creation and Participation Standards throughout the action plan implementation.

**Table 3.2: Level of Public Influence**

The IRM has adapted the International Association for Public Participation (IAP2) "Spectrum of Participation" to apply to OGP.<sup>143</sup> 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	During implementation of action plan
<b>Empower</b>	The government handed decision-making power to members of the public.		
<b>Collaborate</b>	There was iterative dialogue AND the public helped set the agenda.		
<b>Involve</b>	The government gave feedback on how public inputs were considered.		✓
<b>Consult</b>	The public could give inputs.	✓	
<b>Inform</b>	The government provided the public with information on the action plan.		
<b>No Consultation</b>	No consultation		

The multistakeholder process achieved an 'involve' level of public participation during the implementation period. Throughout implementation, the National Steering Committee (NSC) met every quarter. The NSC is composed of 21 government representatives and 21 civil society and private sector groups. According to CSO Advisor for the Nigeria OGP Secretariat Stanley Achonu, NSC decisions and updates on implementation are published online. The NSC provides CSOs with the opportunity to report back information from citizens to the government and to check that the government is responding to citizen feedback.<sup>144</sup> The Governance and Leadership Committee met in-between NSC meetings. It is a sub-committee that is empowered to make emergency decisions

<sup>142</sup> Acting Contrary to Process - Country did not meet (1) "involve" during the development or "inform" during implementation of the NAP (2) government fails to collect, publish and document a repository on the national OGP website/webpage in line with IRM guidance.

<sup>143</sup> IAP2, "IAP2's Public Participation Spectrum" (2014),

[http://c.y.mcdn.com/sites/www.iap2.org/resource/resmgr/foundations\\_course/IAP2\\_P2\\_Spectrum\\_FINAL.pdf](http://c.y.mcdn.com/sites/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf).

<sup>144</sup> Stanley Achonu (CSO Adviser OGP), interview by IRM Researcher, Mar. 2020.

that are later ratified by the full NSC at their quarterly meetings.<sup>145</sup> Working groups composed of government and civil society members were organized around the themes of access to information, anticorruption, fiscal transparency, and citizen engagement. The working groups shared updates on the implementation of each commitment as well as roles and responsibility for all stakeholders in the commitment. Working group agendas were posted online. However, at the time of writing not all agendas are viewable.<sup>146</sup> Working groups provided quarterly implementation reports on the progress of commitment implementation to the NSC. This, according to Achonu, allowed the NSC to monitor implementation of the commitments.<sup>147</sup> However, the low level of completion across many commitments in this action plan indicates that NSC oversight did not necessarily translate to improved implementation. In some instances, implementation was stalled due to a lack of engagement by implementing agencies, such as Commitments 3 and 7. In other instances, implementation was paused while the necessary legislation worked its way through the legislative process, such as with Commitments 6 and 7.

Implementation was facilitated by high-level government support. For example, the Attorney General of the Federation and ministers from participating agencies attended the Third and Fourth NSC meetings.<sup>148</sup> However, election preparations and the dissolution of the National Executive Council slowed implementation toward the end of the period.<sup>149</sup> When government attention on commitment implementation faltered, civil society often stepped in to push forward reforms as much as possible.<sup>150</sup> Additionally, the government sought to strengthen the OGP Secretariat's legal foundation to ensure continuity of an open government reform agenda after the 2019 elections. The government drafted an Executive Order on Open Government in 2018 to give OGP processes a quasi-legal mandate until more thorough legislation is adopted. The Federal Executive Council also approved an OGP memo in June 2018 that calls on MDAs to create OGP Units.<sup>151</sup> Overall, various multistakeholder meetings, online publication of OGP documents, and ongoing feedback between civil society and the government enabled Nigeria to achieve an 'involve' level of public participation during the implementation period.

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<sup>145</sup> Id.

<sup>146</sup> Federal Ministry of Justice, "OGP," <https://www.justice.gov.ng/index.php/ogp-nigeria>.

<sup>147</sup> Achonu, interview by IRM researcher, Aug. 2020.

<sup>148</sup> OGP Nigeria, "Summary of the Fourth National Steering Committee Meeting" (7 Aug. 2019), <https://www.justice.gov.ng/index.php/ogp-nigeria>; OGP Nigeria, "Report of the 3rd OGP NSC meeting" (27 Mar. 2018), <https://www.justice.gov.ng/index.php/ogp-nigeria>.

<sup>149</sup> BudgIT Nigeria, "Open Government Partnership in Nigeria: A Review of 2019" (15 Jan. 2020), <https://medium.com/@BudgITng/open-government-partnership-in-nigeria-the-journey-in-2019-dc29bd3d579>.

<sup>150</sup> CISLAC, "Report of 2-Day Retreat of Non-State Actors of Open Government Partnership (OGP) Nigeria, National Steering Committee Held in Enugu State, Nigeria, From Thursday March 15 to Friday March 16 2018" (2018), [https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&cd=&ved=2ahUKewj6r72Vg77rAhU7XhUIHd2aBBoQFjAFegQIBhAB&url=http%3A%2F%2Fcislacnigeria.net%2Fwp-content%2Fuploads%2F2018%2F04%2FReport-of-two-day-Retreat-of-NSA-of-NSC-of-the-OGP-in-Nigeria-.pdf&usg=AOvVaw3B\\_anuj9UkbE5Da0h0CSAl](https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&cd=&ved=2ahUKewj6r72Vg77rAhU7XhUIHd2aBBoQFjAFegQIBhAB&url=http%3A%2F%2Fcislacnigeria.net%2Fwp-content%2Fuploads%2F2018%2F04%2FReport-of-two-day-Retreat-of-NSA-of-NSC-of-the-OGP-in-Nigeria-.pdf&usg=AOvVaw3B_anuj9UkbE5Da0h0CSAl).

<sup>151</sup> OGP Nigeria, "Summary of the Fourth National Steering Committee Meeting" (7 Aug. 2019), <https://www.justice.gov.ng/index.php/ogp-nigeria>.

## VI. Methodology and Sources

The IRM reports are written by national researchers in 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.

This review process, including the procedure for incorporating comments received, is outlined in greater detail in Section III of the Procedures Manual<sup>152</sup> and in Nigeria's Design Report 2017–2019.

Interviewees were selected from the government, civil society, or private sector. Stakeholders were selected based on their involvement with the commitments at either the design or implementation phase. Stakeholders who were directly responsible for implementing certain commitments and experts in such areas were also identified and interviewed.

### **Stakeholders representing the following organizations were interviewed:**

- Abu Ocheme, Deputy Director, Federal Inland Revenue Service
- Alfred Okoh, Technical Adviser to the Director General, Federal Ministry of Budget and National Planning
- Aliyu Aliyu, Deputy Director, Bureau for Public Procurement
- Arisiukwu Uchenna, Program Director, African Centre for Leadership, and Strategy and Development
- Atiku Samuel, Senior Project Officer for SPARK, International Budget Partnership
- Austin Ndiokwelu, Nigeria Country Manager, International Budget Partnership
- Ayomide Faleye, National Coordinator, Open Alliance Nigeria, BudgIT
- Barbara Maigari, Program Manager, Partners West Africa Nigeria
- Dauda Garuba, Technical Advisor, Nigeria Extractive Industries Transparency Initiative
- David Ugolor, Executive Director, Africa Network for Environment and Economic Justice
- Dr. Etannibi Alemika, Member, Presidential Advisory Committee Against Corruption
- Edetaen Ojo, Executive Director, Media Rights Agenda
- Ifeoma Judith Onyebuchi, Program Director, Public Private Development Centre
- Joseph Gowon Ichibor, Freedom of Information Unit, Federal Ministry of Justice
- Stanley Achonu, Civil Society Advisor, Nigeria OGP Secretariat, Federal Ministry of Justice
- Sulayman Dawodu, Justice Reforms Units, Federal Ministry of Justice
- Victoria Etim, Program Officer, Right to Know Nigeria

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<sup>152</sup> OGP, IRM Procedures Manual (16 Sept. 2017), <https://www.opengovpartnership.org/documents/irm-procedures-manual>.

## Annex I. Overview of Nigeria’s performance throughout action plan implementation

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

<b>Multistakeholder Forum</b>	During Development	During Implementation
<b>1a. Forum established: There is a forum to oversee the OGP process</b>	<b>Green</b>	<b>Green</b>
1b. Regularity: The forum meets at least every quarter, in person or remotely	<b>Green</b>	<b>Green</b>
1c. Collaborative mandate development: Members of the forum jointly develop its remit, membership and governance structure	<b>Green</b>	<b>Green</b>
1d. Mandate public: Information on the forum’s remit, membership, and governance structure is available on the OGP website/page	<b>Yellow</b>	<b>Yellow</b>
<b>2a. Multistakeholder: The forum includes both governmental and non-governmental representatives</b>	<b>Green</b>	<b>Green</b>
2b. Parity: The forum includes an even balance of governmental and non-governmental representatives	<b>Green</b>	<b>Green</b>
<b>2c. Transparent selection: Nongovernmental members of the forum are selected through a fair and transparent process</b>	<b>Yellow</b>	<b>Yellow</b>
2d. High-level government representation: The forum includes high-level representatives with decision making authority from government	<b>Yellow</b>	<b>Green</b>
<b>3d. Openness: The forum accepts inputs and representation on the action plan process from any civil society or other stakeholders outside the forum</b>	<b>Green</b>	<b>Yellow</b>
3e. Remote participation: There are opportunities for remote participation in at least some meetings and events	<b>Yellow</b>	<b>Green</b>
3f. Minutes: The OGP forum proactively communicates and reports back on its decisions, activities and results to wider government and civil society stakeholders	<b>Green</b>	<b>Green</b>

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

<b>Action Plan Implementation</b>	
4a. The government publishes via the national OGP website/webpage regular updates (i.e., at least every six months) on the progress of commitments, including progress against milestones, reasons for any delays, and next steps. This is in addition to publishing self-assessments	<b>Yellow</b>
4b. The website/webpage should have a feature to allow the public to comment on progress updates	<b>Red</b>
4c. The government holds at least two open meetings with civil society (one per year) on the implementation of the NAP.	<b>Green</b>
4d. The government shares the link to the IRM report with other government institutions and stakeholders to encourage input during the public comment phase	<b>Green</b>
4.e The multistakeholder forum monitors and deliberates on how to improve the implementation of the NAP	<b>Green</b>
4.f The government submit its self-assessment report to the national multi-stakeholder forum for comments and feedback on the content of the report	<b>Green</b>
4.g. Repository: Government collects and publishes a document repository on the national OGP website/webpage, which provides a historical record and access to all documents related to the national OGP process, including (but not limited to) consultation documents, National Action Plans, government self-assessments, IRM reports and supporting documentation of commitment implementation (e.g., links to databases, evidence of meetings, and publications)	<b>Green</b>



## Annex II. IRM Indicators

The indicators and method used in the IRM research can be found in the IRM Procedures Manual.<sup>153</sup> A summary of key indicators the IRM assesses is below:

- **Verifiability:**
  - Not specific enough to verify: As written in the commitment, do the objectives stated and actions proposed lack sufficient clarity and specificity for their completion to be objectively verified through a subsequent assessment process?
  - Specific enough to verify: As written in the commitment, are the objectives stated and actions proposed sufficiently clear and specific to allow for their completion to be objectively verified through a subsequent assessment process?
- **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 the 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?
  - Technology & Innovation for Transparency and Accountability: Will technological innovation be used in conjunction with one of the other three OGP values to advance either transparency or accountability?
- **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 *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 *IRM Implementation Report*.

### Results oriented commitments?

A potentially starred commitment has more potential to be ambitious and to be implemented. A good commitment design is one that clearly describes the:

1. **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.’).
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.”)?

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<sup>153</sup> OGP, IRM Procedures Manual (16 Sept. 2017), <https://www.opengovpartnership.org/documents/irm-procedures-manual>.

3. **Change:** Rather than stating intermediary outputs, what is the targeted behaviour 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 particular interest to readers and usefulness for encouraging a race to the top among OGP-participating countries/entities. To receive a star, a commitment must meet several criteria:

- The commitment's design should be **Verifiable, Relevant** to OGP values, and have **Transformative** potential impact. As assessed in the Design Report.
- The commitment's implementation must be assessed by IRM Implementation Report as **Substantial** or **Complete**.

This variable is assessed at the end of the action plan cycle, in the implementation IRM report.