

Independent Reporting Mechanism

Results Report:
Nigeria 2019-2022

Open
Government
Partnership



Independent
Reporting
Mechanism

Executive Summary

Under the second Open Government Partnership (OGP) action plan, Nigeria advanced anti-corruption efforts through greater transparency of corporate beneficial ownership, openness of national and state budgets, and improved management of recovered assets. However, a lack of ownership among implementing agencies contributed to low levels of completion and few early open government results across most commitments. Nigeria’s OGP Subnational Program and Youth Network are initiatives to watch in bringing OGP closer to the citizens.

Early Results

Under the second OGP action plan, Nigeria achieved major early results and won an OGP Impact Award in recognition of its efforts to establish a public beneficial ownership registry.¹ Progress was also made in budget transparency, management of recovered assets, and implementation of the Freedom of Information Act. Commitments that achieved open government results benefited from high-level political support, a dedicated implementing agency, and a coalition of civil society and international partners.

These reforms align with the commitments identified as ‘noteworthy’ in Nigeria’s Independent Reporting Mechanism Design Report, the Government of Nigeria’s anti-corruption agenda, and the foundations laid for fiscal and corporate transparency in Nigeria’s first OGP action plan. Overall, fewer commitments in the second action plan achieved early results compared with in the first.² This difference can largely be attributed to a lack of awareness of commitment obligations among implementing ministries, departments, and agencies (MDAs). Implementing MDA engagement often did not match efforts made from the highest levels of government and civil society.

Completion

There were low levels of implementation across the action plan. Eleven commitments were implemented to a limited extent or were not started at all. Consequently, 12 commitments did not have early results to report by the end of the implementation period. The action plan was implemented in the context of the COVID-19 pandemic, which redirected government attention and resources as it sought to address the health crisis. Nigeria accepted the opportunity to extend the implementation period by one year and revised the action plan in 2021. Milestones added to the revised action plan were largely not completed. As with the first action plan, commitments that lacked an invested implementing MDA that had a sense of ownership of the reform made little progress, such as Commitments 12, 13, and 14. Most commitments have been included in Nigeria’s third action plan, which suggests that this challenge will persist unless OGP Nigeria generates government leadership for such commitments.

IMPLEMENTATION AT A GLANCE

LEVEL OF COMPLETION	
5/16	Complete or substantially complete commitments
EARLY RESULTS	
4/16	Commitments with early results
1/16	Commitments with major or outstanding early results
COMPLIANCE WITH MINIMUM REQUIREMENTS	
Did not act according to OGP process.	



Participation and Co-Creation

OGP Nigeria was reorganized throughout the action plan period. The Ministry of Finance, Budget and National Planning took over as the OGP lead ministry from the Federal Ministry of Justice. The 2019 general elections drew the government's attention, thus civil society drove the co-creation process. A new OGP National Steering Committee and Thematic Working Groups were started to reflect the second action plan's implementing MDAs. In the middle of the implementation period, a new OGP national coordinator was appointed to lead the OGP Secretariat. Collaboration between government and civil society increased during implementation, and shared co-chair positions on the National Steering Committee and Thematic Working Groups supported this collaboration.

Nigeria continues to pioneer new forms of OGP engagement. OGP Secretariat and civil society partners have made a concerted effort to bring states into the OGP Subnational Program. A total of 25 states and the Federal Capital Territory of Abuja out of 36 states signed on by March 2023. In July 2022, OGP Nigeria and Accountability Lab established the OGP Youth Network to raise youth participation in national and state OGP processes. Challenges to OGP governance in Nigeria include funding for the OGP Secretariat, implementing MDAs' consistent attendance to regular meetings, as well as monitoring and documentation of implementation progress. Nigeria did not have an OGP website or repository during the action plan cycle and was therefore acting contrary to OGP process. In 2023, the OGP Nigeria Secretariat has relaunched the website and a public Google Drive.³

Implementation in Context

Nigeria's second action plan was bookended by general elections in 2019 and 2023. The elections coincided with co-creation periods for the second and third action plans. The 2023 elections resulted in a change in administration, which will be responsible for implementing Nigeria's third action plan. High-level visits took place between the OGP Support Unit and the Government of Nigeria in 2019 and 2022, with OGP CEO Sanjay Pradhan meeting with President Muhammadu Buhari and OGP Minister for Finance, Budget, and National Planning Prince Clem Agba. The World Bank's States Fiscal Transparency, Accountability and Sustainability project provided funds to OGP Nigeria to increase citizen participation in state budget processes. In addition, the World Bank Multi-Donor Trust Fund supported the government's development of the forthcoming beneficial ownership register.

During the implementation period, the Government of Nigeria passed several significant pieces of legislation that promise to further open government. These include the 2020 Companies and Allied Matters Act and regulations, 2020 Police Act, 2021 Petroleum Industry Act, and 2022 Proceeds of Crime Act. An audit bill has also been drafted. The action plan coincided with both the COVID-19 pandemic and the #EndSARS movement. Pandemic restrictions on in-person gatherings inhibited citizen participation in OGP Nigeria meetings and in government decision-making processes, such as National Assembly public hearings. In October 2020, young Nigerians took to the streets in the #EndSARS movement to protest abuses perpetrated by the Special Anti-Robbery Squad (SARS). Security forces opened fire on protesters, which resulted in injury and death. The government disbanded SARS. However, Nigerians continue to express concerns around accountability for the government's excessive use of force, police brutality, and protections for the right to peaceful protest, assembly, and speech.⁴ The Government of Nigeria extended and revised the action plan in 2021 to include COVID-19 spending transparency and police-citizen relations activities.

¹ Open Government Partnership, “Nigeria Joins Seven Countries in Leading the Fight to Stop the Anonymous Flow of Illicit Funds,” 28 July 2022, <https://rb.gy/3q4o5u>.

² Ann Lyonu, *Independent Reporting Mechanism (IRM): Nigeria Implementation Report 2017–2019* (Open Government Partnership, 18 February 2021), <https://rb.gy/9asn9>.

³ OGP Nigeria website: <https://ogpnigeria.gov.ng/>; OGP Nigeria Google Drive: https://drive.google.com/drive/folders/1Wt_JCCqJgMlotNHmubU2ViCZBjwIA19x; OGP Nigeria Twitter: <https://twitter.com/ogpnigeria?lang=en>

⁴ Human Rights Watch, “Nigeria: A Year On, No Justice for #EndsSARS Crackdown,” 19 October 2021, <https://rb.gy/4ut3vk>; “Freedom in the World 2022: Nigeria,” Freedom House website, accessed May 9, 2021, <https://rb.gy/c31zxs>.

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Section I: Key Observations

Analysis of Nigeria’s Open Government Partnership (OGP) journey to date raises three key observations. First, the Government of Nigeria’s ability to translate significant legislation passed in recent years into concrete benefits for Nigerians depends on agencies’ sense of ownership and proactive implementation. Second, Nigeria’s OGP Subnational Program and Youth Network could extend OGP beyond the ‘usual actors’ and bring the OGP process closer to citizens and marginalized groups. Finally, OGP Nigeria has institutionally consolidated over the last three years and benefited from political support at the highest levels. However, the change in administration in May 2023 will test the extent to which OGP has become embedded in government beyond political terms of office.

Key Observation 1: The Government of Nigeria’s ability to use the OGP process to translate open government legislation into concrete benefits for Nigerians will depend on the implementing agencies’ sense of ownership and proactive role.

Despite high-level political and civil society efforts to open government, limited commitment from relevant ministries, departments, and agencies (MDAs) made it difficult to implement the ambitious open government reforms in the first two action plans. The Government of Nigeria has proven its prioritization of open government by passing the 2020 Companies and Allied Matters Act (CAMA) and the 2021 Petroleum Industry Act, which make corporate transparency and accountability law. Nigeria has committed to implement key open government elements of these laws in the third action plan.⁵ To date, implementing agencies’ level of engagement has been a central factor in whether commitments achieve open government results. Therefore, the government’s ability to use the OGP platform to translate these laws into concrete benefits for citizens will depend on whether the Nigeria National Petroleum Corporation, Ministry of Mines and Steel, Nigeria Extractive Industry Initiative, and Corporate Affairs Commission take ownership and proactively drive these reforms.

The efforts of civil society organizations (CSOs) to advance commitments were often not met by equal engagement from implementing agencies. Nigeria’s third action plan is an opportunity to operationalize recent legislation that promises to strengthen channels for civil society and government partnership. First, the National Human Rights Commission and partners could advance awareness and enforcement of the 2020 Police Act’s protections for citizens from police abuse of powers under Commitment 12 in the third action plan.⁶ Likewise, civil society has expressed concerns regarding the Corporate Affairs Commission’s broad control over CSO management under CAMA.⁷ Government and civil society dialogues on civic space foreseen under Commitment 12 could provide a space to collaboratively address these concerns.⁸ Additionally, reformers could advocate for the passage of the audit bill to institutionalize transparency and public participation in audit processes. The bill’s passage would be a significant step towards achieving the objectives laid out in Nigeria’s second and third OGP action plans.⁹ Finally, the 2022 Proceeds of Crime Act requires that the government establish a public register of recovered assets and that relevant agencies create asset disposal directorates, in which civil society can play an observer role.¹⁰ While not continued under the third action plan, implementation of these provisions could help to address the re-looting and depreciation of recovered assets.

Key Observation 2: Nigeria’s OGP Subnational Program and Youth Network have the potential to more directly engage citizens and broaden participation in OGP processes.

Nigeria’s OGP Subnational Program demonstrates the possibilities and challenges of implementing OGP processes on the state level. The program includes 25 of the 36 states and the Federal Capital Territory of Abuja. Most had begun to implement their action plans as of March 2023.¹¹ Nigeria’s Subnational Program is modeled after the international OGP process, requiring states to meet a minimum level of open government, submit a letter of intent for approval by the National Steering Committee, constitute a state steering committee, and develop an action plan.¹²

A coalition of the OGP Nigeria Secretariat, government bodies, civil society, and funding partners have advanced state participation. The OGP Secretariat and National Orientation Agency visited states to encourage participation, allocate budgets, and implement action plans. Civil society organizations (CSOs) also played a central role, with CentreLSD supporting seven states, BudgIT supporting two states, and State2State (a US Agency for International Development program) supporting six states with their participation.¹³ The OGP Secretariat intends to work with the Nigerian Governor’s Forum and National Economic Council to expand the program to include the remaining states during the third action plan period.¹⁴ The OGP Secretariat developed a performance management framework that identifies performance indicators, timelines, and targets for national and state commitments. The framework is expected to be rolled out in 2023.¹⁵

Despite these efforts, Accountability Lab Nigeria noted that although many states are signing on to the program, they are not taking action and local CSOs are often not engaged.¹⁶ The OGP Nigeria Secretariat and Thematic Working Groups could consider a strategy that can align national and state-level open government reforms when they promise to facilitate results. For example, national reformers could provide states thematic guidance on how to translate national laws and reforms—such as the Freedom of Information Act (FOIA) and beneficial ownership transparency—into state-level commitments.

The World Bank’s States Fiscal Transparency, Accountability and Sustainability (SFTAS) program partnership with OGP Nigeria contributed to the expansion of the OGP Subnational Program. SFTAS overlapped with the action plan, running from 2018 to December 2022, with 50 million USD of its budget allocated for technical assistance. The OGP Nigeria Secretariat was an implementing partner that provided capacity building and tools to support citizen participation in state budget processes.¹⁷ At the time of writing, BudgIT was finalizing a strategy to sustain state fiscal transparency progress following the conclusion of SFTAS.¹⁸ At the global level, Plateau State and Abuja joined Kaduna State in the global OGP Local and submitted action plans during the implementation period.¹⁹

In July 2022, OGP Nigeria and Accountability Lab Nigeria launched the OGP Nigeria Youth Network. The network includes 36 youth ambassadors from each state, with equal representation of men and women and inclusion of people with disabilities.²⁰ These youth ambassadors will be encouraged to participate in state and national OGP processes and facilitate the participation of others, particularly women and people with disabilities. Accountability Lab Nigeria hopes to see youth ambassadors encouraging their states to join the OGP Subnational Program and participate in the design and monitoring of state action plans. Ambassadors will particularly focus on reforms to improve citizen engagement, public service delivery, and fiscal transparency. Strategic alignment between the OGP Subnational Program and Youth Network could alleviate the

challenge of tracking and documenting open government reforms at the state level.²¹ Thus far, the network has conducted a study that found Nigerian youth have low levels of awareness of OGP and opportunities to get involved.²² Some youth felt the process was only for the educated or ‘elites.’²³ There is a high level of interest across Africa to engage youth in governance and OGP processes, given that they constitute a high proportion of the population and have a historical lack of access to government decision-making. The OGP Secretariat can explore opportunities to bring youth ambassadors into the national OGP process, offering an example to other members on youth engagement.

Key Observation 3: The Government of Nigeria made progress on institutionalizing OGP Nigeria. However, steps remain to ensure financial and political continuity across administrations.

OGP Nigeria underwent significant institutional changes during the second action plan cycle. There were changes in the lead ministry, national coordinator, Secretariat staff, Steering Committee and Thematic Working Group members, and funding partners. General elections also occurred in 2019 and 2023. OGP Nigeria has benefited from high-level support from the president of Nigeria and ministerial leadership. Likewise, OGP’s location within the Ministry of Finance, Budget and National Planning, with the convening power of the National Economic Council, has helped to bring national and subnational actors together. The Corporate Affairs Commission has recently provided office space for the OGP Secretariat. However, securing dedicated funding and permanent staff with appropriate skills to remain in the secretariat and build institutional knowledge and connections remains a challenge.

The transition to a new administration at the end of May 2023 will likely disrupt implementation of the third action plan as government leaders are reshuffled. OGP Nigeria’s institutionalization within the government will be tested. As of March 2023, the Ministry of Justice was conducting a final review of an executive order to institutionalize OGP. The OGP Secretariat expects the president of Nigeria to sign the order before the change of administration in May 2023.²⁴ Looking ahead, the OGP Nigeria Steering Committee could consider deepening the understanding of and buy-in for OGP among public servants.²⁵ This could include the creation of an OGP curriculum anchored by Public Service Institute, Administrative Staff College of Nigeria, and other public service training institutions, including the parliament’s induction courses, to enable service-wide and government-wide ownership of OGP. The OGP Secretariat can also sensitize new government ministers that come into office at MDAs responsible for implementing commitments.

⁵ Government of Nigeria. OGP National Action Plan. 2023-2025. <https://www.opengovpartnership.org/documents/nigeria-action-plan-2023-2025/>

⁶ *Federal Republic of Nigeria Official Gazette*, 2020, “Nigeria Police Act 2020,” Vol. 107, no. 148, 21 September 2020, <https://placbillstrack.org/upload/Police%20Act,%202020.pdf>.

⁷ Policy and Legal Advocacy Centre (PLAC), “Analysing the Regulation of Non-Profits, Registered as Incorporated Trustees under ‘Part F’ of the New CAMA,” September 2020, <https://placng.org/i/wp-content/uploads/2020/09/CAMA-Analysis.pdf>.

⁸ Government of Nigeria. OGP National Action Plan. 2023-2025. <https://www.opengovpartnership.org/documents/nigeria-action-plan-2023-2025/>

⁹ Government of Nigeria. OGP National Action Plan. 2023-2025. <https://www.opengovpartnership.org/documents/nigeria-action-plan-2023-2025/>

¹⁰ *Federal Republic of Nigeria Official Gazette*, 2022, “Proceeds of Crime Act, 2022,” Vol. 109, no. 92, 17 May 2022; Taiwo Otitolaye (Executive Director of Publish What You Pay), interview by the IRM, 17 February 2023.

¹¹ Nigeria OGP Secretariat, email message to the IRM, 24 March 2023.

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- ¹² Government of Nigeria. OGP National Action Plan. 2023-2025. <https://www.opengovpartnership.org/documents/nigeria-action-plan-2023-2025/>
- ¹³ 15th OGP National Steering Committee meeting minutes, 4 April 2022, notes provided to IRM.
- ¹⁴ Nigeria OGP Secretariat, email message.
- ¹⁵ Nigeria OGP Secretariat, email message.
- ¹⁶ Odeh Friday and Mwenga Shiiwua (Accountability Lab Nigeria), interview by IRM staff, 13 March 2023.
- ¹⁷ “SFTAS homepage,” States Fiscal Transparency, Accountability, and Sustainability website, accessed May 9, 2023, <https://www.sftas.org.ng/>; BudgIT Nigeria, “Open Government Partnership in Nigeria: A Review of 2019,” *Medium*, 15 January 2020, <https://medium.com/@BudgITng/open-government-partnership-in-nigeria-the-journey-in-2019-dc29bd3d579>.
- ¹⁸ Gabriel Okeowo (Country Director, Nigeria, BudgIT), interview by IRM staff, 24 March 2023.
- ¹⁹ “Plateau, Nigeria,” Open Government Partnership website, accessed May 9, 2023, <https://www.opengovpartnership.org/members/plateau-nigeria/>; “Abuja, Nigeria,” Open Government Partnership website, accessed May 9, 2023, <https://www.opengovpartnership.org/members/abuja-nigeria/>.
- ²⁰ Open Government Partnership and Accountability Lab, “2022 OGP Youth Toolkit,” 3 August 2022, <https://www.opengovpartnership.org/wp-content/uploads/2022/08/2022-OGP-Youth-Toolkit.pdf>.
- ²¹ Friday and Shiiwua, interview.
- ²² MistaLebsco (@caleb_bawi), “I organized and facilitated Open Governance Partnership (OGP) Focal group discussion (FGD) in Taraba State. The participants were Youths, Women and People with Disability (PWDs),” Twitter thread, July 21, 2022, https://twitter.com/caleb_bawi/status/1550232598668054530; Disability Not a Barrier Initiative (DINABI) (@DinabiNig), “Yesterday, we conducted a Focus Group Discussion (FGD) on the OGP National Action Plan at our office for @accountlabng and OGP Youth Network with support from @opengovpart,” Twitter thread, July 20, 2022, <https://twitter.com/DinabiNig/status/1549650270434607107?s=20>; AKPAN ETINAN (@platidoe), “OGP Nigeria Youth Network Survey/The OGP Nigeria Youth Network (NYN) was created in response to these challenges- as an inclusive space for young people, women, People with Disabilities (PWDs),” Twitter thread, July 21, 2022, <https://twitter.com/platidoe/status/1550108176602673153?s=20>.
- ²³ Open Government Partnership Youth Network Report. 2022. Document shared with the IRM.
- ²⁴ Nigeria OGP Secretariat, email message.
- ²⁵ Professor Tunji Olaopa (retired federal permanent secretary, Office of the Head of Civil Service of the Federal and State House), interview by IRM researcher, 5 November 2022.

Section II: Implementation and Early Results

The following section looks at the four commitments that the IRM identified as having the strongest results from implementation. To assess early results, the IRM referred to commitments identified as noteworthy in the Design Report as a starting point. After verification of completion evidence, the IRM also took into account commitments that were not determined as noteworthy but that, as implemented, yielded significant results.

Commitment 1: Citizen participation in the budget cycle [Budget Office of the Federation]

Context and Objectives

The main objective of this commitment was ‘to ensure that budget planning, approval, implementation, monitoring, reporting and auditing meet the needs of citizens and that citizens have open access to budget information in a format that is both human and machine-readable.’²⁶ Nigeria’s budgetary process has been characterized by anomalies, including late passage of the budget,²⁷ manipulation of the budget (otherwise known as ‘budget padding’),²⁸ and, above all, the absence of an effective mechanism to aggregate citizens’ inputs. There were instances in which the budget was affirmed in the middle of the fiscal year.²⁹ The opacity and inefficiencies in the budgetary process are associated with poor budget performance and minimal impact on the lives of average citizens. This commitment aimed to address these bottlenecks by ensuring timely passage of the budget and adequate citizen participation throughout the budget cycle, including the audit cycle. This commitment was started under the previous action plan, achieving marginal results, and has been continued in the third action plan under Commitment 1. If continued, this reform has the potential to see significant results over the long term.

Did It Open Government? Marginal

The Budget Office of the Federation and partners’ implementation of Commitment 1 led to important improvements in Nigeria’s budget transparency. The government streamlined the budget timeline, improved the timely publication of key budget documents at the federal and state levels, and strengthened public consultation in the Multi-Term Expenditure Fiscal Framework. The Ministry of Finance, Budget and National Planning expanded the information published on the Open Treasury Portal and launched the Eyemark platform so that citizens can monitor the progress of capital investment projects. While important, these improvements have not been made law, which makes their sustainability questionable. Additionally, the COVID-19 pandemic and limited resources inhibited activities that would strengthen civic participation and public accountability in the budget and audit processes. While outside the commitment scope, the drafted audit bill has the potential to increase transparency and participation of audit processes if passed. Overall, this commitment saw a substantial level of completion during the implementation period.

Within the implementation period, the federal government streamlined the budget process to a January to December timeline, an unprecedented achievement since the country’s return to democracy in 1999.³⁰ The executive-legislature relations improved significantly in the Ninth National Assembly, which enabled the executive branch to quickly prepare budget documents, the National Assembly to pass the appropriation bill, and the president’s subsequent assent.³¹

Budget Transparency

The publication of more key budget documents in a timely manner was a significant outcome of this commitment. This is reflected in the large jump in Nigeria’s transparency score in the International Budget Partnership’s Open Budget Index—from 21 out of 100 points in 2019 to 45 points in 2021.³² In 2019, Nigeria published four of the eight key budget documents in a timely manner. Those published late included the prebudget statement, in-year reports, midyear reports, and the audit report. In 2020, Nigeria published seven key budget documents in a timely manner, with the late delivery of only the audit report. Additionally, the amount of information in Nigeria’s Executive Budget Proposal increased.³³ The federal government continued to produce Citizens’ Guides for the Executive Budget Proposal and Enacted Budget in 2019, 2020, and 2021 as foreseen under the commitment.³⁴ Although not directly tied to a commitment, the federal government, including the OGP Nigeria Secretariat, and civil society organizations (CSOs) supported state governments to fulfill fiscal transparency requirements under the World Bank’s States Fiscal Transparency, Accountability and Sustainability program. By April 2019, 21 states had also published citizen budgets.³⁵ Moreover, a 2020 survey found that most states’ publication of budget documents had increased.³⁶

In December 2019, the federal government adopted a Financial Transparency Policy and Implementation Guidelines³⁷ that established minimum financial disclosure requirements for all ministries, departments, and agencies (MDAs) and mandates their response to requests for information.³⁸ The policy is intended to reinforce the Whistleblower Policy by providing citizens with the information needed to report financial mismanagement.³⁹ A multistakeholder committee of anti-corruption bodies and CSOs was established to ensure proper implementation of the policy.⁴⁰ Financial documents are uploaded to the Open Treasury Portal, which was launched under the previous action plan. As of February 2023, the portal contained some information, such as states’ monthly COVID-19 budget implementation reports from 2021. However, links to core documents, such as the Daily Treasury Statements, were broken. The portal was not sufficiently functional at the time of writing to confirm whether MDAs had published their budgets and quarterly and annual implementation reports as was intended under the commitment.⁴¹ Civil society organization BudgIT stated that MDA quarterly spending budget reports have been accessible and that the government has been responsive to their analysis of published information. Based on information disclosed in the portal, BudgIT published a report highlighting payments without description made to personal accounts. BudgIT’s findings were elevated to the Office of the President, who in 2021 convened a commission (that included BudgIT and the Civil Society Legislative Council of Nigeria [CISLAC]) to address these issues. BudgIT will also publish an analysis of government spending from 2020 to 2022 in April 2023 based on the expanded information disclosed in the Open Treasury Portal.⁴²

BudgIT noted that the expansion of financial information in the Open Treasury Portal during the implementation period has enabled civil society, the media, and the public to better follow government spending. However, published information is not always consistently available nor in accessible formats. For example, previously published MDA budget performance information is no longer available. For this reason, BudgIT redesigned its GovSpend Portal, which pulls and preserves data from the Open Treasury Portal and publishes it in searchable and readable formats. BudgIT’s portal includes detailed information on total expenditure, capital expenditure, and project-level information for the 2022 and 2033 federal budgets. The data is downloadable and searchable by MDA.⁴³ In addition, the Ministry of Finance, Budget and National Planning’s website includes a citizens’ budget portal. However, this portal was not functional at the time of writing in March

2023.⁴⁴ Likewise, the Budget Office website includes a citizens' portal, but it does not include documents after 2020.⁴⁵

The Ministry of Finance, Budget and National Planning launched the Eyemark platform and application in March 2022, and in December 2022, President Muhammadu Buhari hosted a second launch.⁴⁶ President Muhammadu Buhari announced that the platform was designed to enable citizens to track capital investment projects in an effort to reduce the number of abandoned or poorly constructed major infrastructure projects.⁴⁷ As of March 2023, the Ministry of Budget and National Planning reported that 45,637 federal capital projects had been uploaded to the platform.⁴⁸ At the time of review, the platform featured approximately 60 projects, such as roads, power plants, schools, pipelines, and ports. Projects can be filtered by factors such as location, budget, and status. Information for each project includes the budget, timeline, spending to date, contractors, and level of completion. Citizens can visit the website to create an account and leave comments, reviews, and upload geotagged photos for individual projects.⁴⁹ As of March 2023, the government stated that 1,392 individuals had signed up to use the platform and that 148 reviews had been posted. The government added that the platform is still being rolled out with the number of users expected to increase following sensitization at the subnational level.⁵⁰

Upon the launch in 2022, President Buhari stated that the National Monitoring and Evaluation Department would keep track of citizens' comments. He encouraged MDAs and contractors to provide updates to citizens through the platform. Minister for Budget and National Planning Clem Agba shared that the platform would be made freely available to states and development partners.⁵¹ The Eyemark platform was built from previous efforts, such as CSO BudgIT's Tracka⁵² initiative and Kaduna State's 'eyes and ears' app.⁵³ BudgIT stated that Eyemark provides more detailed information than what was previously available on the civil society-run platforms.⁵⁴ Accountability Lab noted the importance of ensuring that citizens are aware of the website, that it is accessible to people with disabilities, and that it is not redundant of similar platforms provided elsewhere. OGP Nigeria can coordinate relevant government and civil society reformers to ensure that the citizen monitoring platform is user-friendly and centralized.⁵⁵ The government reported that desk officers had escalated citizen concerns raised through Eyemark to the Ministry for review. The National Monitoring and Evaluation Department intends to use information gathered through Eyemark to inform their quarterly federal budget for capital project monitoring and monitoring and evaluation plans.⁵⁶

In August 2022, after the implementation period, the Government of Nigeria also launched the Presidential Delivery Tracker (PDT) app and Central Delivery Coordination Unit (CDCU) website.⁵⁷ The platforms aim to track information on MDAs' progress under nine priority areas identified by President Buhari's administration.⁵⁸ At the time of writing in March 2023, the PDT app was no longer available in the Apple store. The CDCU website stated that 46 projects were tracked. However, it was not possible to determine when the platform had been updated as project information lacked dates.

Civic Participation in the Budget Process

The COVID-19 pandemic hampered efforts to increase citizen participation in the budget process. Despite this, Nigeria's Open Budget Index score for public participation increased from 22 in 2019 to 26 in 2021.⁵⁹ The Ministry of Finance, Budget and National Planning has held public consultations on the draft Medium-Term Expenditure Framework (MTEF) since 2019. The Ministry's

consultation presentations on the context and draft MTEF are available online, along with the final versions of the MTEF and citizens' versions for the 2022 and 2023 frameworks.⁶⁰ Civil society noted that MTEF consultations generally take the format of a briefing in which the government informs civil society on the draft framework.⁶¹ However, government and civil society dialogue improved during the 2022 MTEF consultations. Consultation participants raised their disagreement with the petroleum subsidy and the 5% telecommunications tax.⁶² As a result, the government has since announced plans to end the subsidy and suspend the telecommunications tax.⁶³ Partner organizations International Budget Partnership and Global Initiative for Financial Transparency provided technical support under the Fiscal Openness Accelerator Project for the consultation.⁶⁴ Opportunities to further strengthen civic participation in budget processes include institutionalizing participation channels, providing advanced notice through a calendar, and ensuring the government explains how public input was acted on.⁶⁵

In March 2019, the National Assembly's Joint Committee on Appropriations held a public hearing on the 2019 budget.⁶⁶ However, only citizens and CSOs who had received an invitation could attend and submit written comments.⁶⁷ The pandemic led to restrictions on in-person gatherings in the following years.⁶⁸ At the time of this report, public hearings on appropriations in the National Assembly have not been restored. The government has committed to advocate for the resumption of public hearings and mobilize civil society participation in key budget sectors under the next action plan.⁶⁹ At least 12 MDAs invited members of the public and CSOs to participate in the development of their 2019–2020 Medium-Term Sector Strategies.⁷⁰ The IRM did not find evidence of publicly accessible data on the level of citizen satisfaction with the budget process. The citizen's budget survey has not been conducted because of logistical constraints.⁷¹ The IRM also did not find evidence that a need's assessment survey was carried out or that publication of MDA budgets and of quarterly and annual implementation reports had increased.

Audit Transparency & Participation

Little progress was made towards greater transparency and citizen participation in audit processes. The IRM did not find evidence pertaining to the milestones to advocate for citizen participation in audits or timely publication of audit recommendations by the legislature or executive. The Office of the Auditor General of the Federation currently does not provide a channel through which citizens can participate in the audit process.⁷² However, CSOs like Paradigm Leadership Support Initiative continue efforts to inform and engage citizens in audit reports.⁷³ While outside the scope of this commitment, a drafted audit bill aims to update the legal framework and make the audit process participatory.⁷⁴ The audit bill has been passed by the National Assembly. However, reconciliation between the legislature and the executive is ongoing, thereby, indicating that the passage has reached advance stage.⁷⁵ Commitment 2 in Nigeria's third action plan includes final passage of the audit bill. According to the 2021 Open Budget Index, Nigeria's performance improved from 55 points out of 100 in 2019 to 61 in 2021.⁷⁶

The Government of Nigeria revised and extended its action plan in January 2021 in light of the COVID-19 pandemic. In doing so, a milestone of publishing an audit report on all COVID-19 expenditures was added to this commitment. In November 2021, a COVID-19 audit meeting between the Office of the Auditor General of the Federation and CSOs took place. The government gave an overview of the total COVID-19 funds received, broken down into broad categories. Civil society called for the release of a federal audit report of COVID-19 spending, such as had been published by Lagos State. A lack of adequate resources was cited as an obstacle that prevented

the Office of the Auditor General from carrying out its good governance mandate.⁷⁷ As of October 2022, no COVID-19 audit report had been published.⁷⁸

Looking Ahead

Reformers are encouraged to continue developing Nigeria’s strong track record in advancing fiscal transparency through OGP action plans. A robust coalition of government and civil society champions has contributed to the progress made in recent years. To continue the momentum gained under this action plan, the IRM recommends the following:

- Enshrine fiscal transparency gains into law so as to ensure the sustainability of the Open Treasury Portal and Eyemark platform across administrations.
- Finalize and publish the federal COVID-19 expenditure audit report.
- Institutionalize the budget calendar, with appropriate timelines and sanctions, as well as advanced notice of opportunities for public participation.
- Strengthen the inclusion of legislators in fiscal transparency reform initiatives.
- Use the passage and implementation of the new Audit Bill to introduce citizen participation in audit processes and state-level audit capabilities.⁷⁹
- Increase the transparency of statutory agencies’ budgets, including the National Assembly.⁸⁰

Commitment 6: Public register of beneficial owners of corporate entities [Corporate Affairs Commission]

Context and Objectives

With this commitment, Nigeria sought ‘to put in place a system that enables openness, transparency and full disclosure of beneficial ownership information.’⁸¹ The establishment of a public register of the beneficial owners of corporate entities will enable relevant authorities mandated to curb corruption to identify natural persons who directly or indirectly own, control, or enjoy the benefits of a corporate entity. The register is considered a key tool to reduce anonymous or shell companies being used to deny the country of valuable revenue through tax avoidance, corruption, money laundering, drug trafficking, and terrorism financing. This is particularly important in Nigeria, being that it is the largest economy in Africa by nominal GDP. Foundations for this reform were laid during Nigeria’s first action plan. The commitment has been continued under the third action plan. The World Bank’s Multi-Donor Trust Fund helped fund the development of this public register.

Did It Open Government? Major

Beneficial Ownership Transparency Legal Framework

The repeal and enactment of the new Companies and Allied Matters Act (CAMA) in 2020 was a significant shift in the legal framework governing transparency in beneficial ownership of corporate entities (Milestone 1). CAMA lowered the threshold for shares and voting rights to capture a larger number of companies for disclosure. It also empowered the Corporate Affairs Commission (CAC) to supervise, regulate, and impose sanctions for noncompliance and false information.⁸² All companies registering with CAC from January 2021 onwards were required to include beneficial ownership information. All registered companies are required to include beneficial ownership

information in their annual financial returns or when there was a change (Milestone 5).⁸³ The Act also called on CAC to establish a register of beneficial owners (Milestone 2).⁸⁴ Companies can now be registered online, and all applications must include information on all beneficial owners and their corresponding national identification numbers, to ensure verifiability.⁸⁵

After the implementation period, in 2022, CAC validated and published Persons with Significant Control Regulations to guide the implementation of beneficial ownership transparency.⁸⁶ The regulations addressed integral issues, such as specifying that a beneficial owner must be a natural person and that the register must be public. CAC worked with Open Ownership and Global Financial Integrity to ensure the draft regulations were compliant with international best practices, such as the Open Ownership Principals and Financial Action Task Force recommendations.⁸⁷ The regulations were also drafted with the intention of serving as a sample template for other countries to adapt to their context. The regulations specify processes to ensure that beneficial ownership data is verifiable and, importantly, impose sanctions for noncompliance.⁸⁸ Open Ownership has also reviewed web forms to ensure that the data collected is comprehensive and verifiable.⁸⁹

In Abuja and Lagos, CAC and Open Ownership held consultations with lawyers and civil society working in the field to explain the draft regulations and CAC's beneficial ownership transparency efforts.⁹⁰ CISLAC reports that public sector and anti-corruption agencies received training on the use of beneficial ownership data in September 2020 (Milestone 6).⁹¹ CISLAC also held consultations with civil society, media, public institutions, and the private sector on CAMA and the expected public register.⁹² In mid-2021, CAC hosted focus groups with government officials, civil society, and the private sector to determine how progress can be sustained.⁹³

Public Register of Beneficial Owners

CAC has developed but not yet publicly launched an economy-wide standalone portal of beneficial owners (Milestone 4).⁹⁴ The portal is expected to be launched in April 2023 at <https://bor.cac.gov.ng>. CAC publicly presented the portal after the implementation period in November 2022. Data in the portal will align with International Beneficial Ownership Data Standards and be formatted for exchange with external applications and the Global Beneficial Ownership Register.⁹⁵ It is expected to include data from the over four million companies registered with CAC.⁹⁶ CAC has shared the latest version of the portal with CSOs like ANEEJ, CentreLSD, and Open Ownership for review (Milestone 3).⁹⁷ Open Ownership confirmed that the portal will be searchable by entity name, number, or an individual's name and that users will be able to view the historical information of a company's beneficial owners. CAC is working to make the portal useful by ensuring that data can be bulk downloaded and is compatible with analysis tools.⁹⁸

Several challenges have contributed to the portal's delayed launch. One such obstacle is the slow bureaucratic process tied to the World Bank's disbursement of the Multi-Donor Trust Fund.⁹⁹ Moreover, the low reporting threshold of 5% ensures comprehensive data is collected but increases CAC's administrative burden.¹⁰⁰ A lack of funds for the digitization of legal records of entities registered before the portal's deployment has also been noted as a specific challenge.¹⁰¹

As an interim measure, CAC added beneficial ownership information, when available, to their public portal of registered companies in January 2021.¹⁰² This portal allows the public to search by company name and view individuals with significant control and their percentage of interest in the company for a small fee. The portal currently provides information on around 350,000

companies.¹⁰³ Nigeria Extractive Industry Transparency Initiative (NEITI) has continued to maintain its beneficial ownership portal for the extractives industry. Although the portal only contains the information of around 180 companies.¹⁰⁴ The forthcoming standalone beneficial ownership register is expected to include information from the current CAC company portal while also adding value through the ability to download and manipulate the beneficial ownership data. The CAC company portal will remain online as a resource for users primarily interested in obtaining company name and address information. It has not yet been decided whether the NEITI portal will be combined with the economy-wide register.¹⁰⁵

Use of Beneficial Ownership Data for Public Accountability

CAMA and its regulations have made it possible for government entities to collect beneficial ownership information. Both the Central Bank of Nigeria and the Nigerian Upstream Petroleum Regulatory Commission have mandated the disclosure of beneficial ownership information for entities under their jurisdiction.¹⁰⁶ The Mining Cadastre Office has used beneficial ownership data collected through license applications to identify companies seeking to avoid debts by applying for new licenses. The Mining Office has increased domestic revenue mobilization by compelling the payment of debts before approving new applications.¹⁰⁷

CSOs are already building tools and working with available data to hold government officials accountable. At the time of writing, CSOs Directorio Legislativo and BudgIT were developing a web platform that cross-references data from NEITI, CAC's company registry, extractives licenses, and politically exposed persons. This portal will flag concerns in the mining, oil, and gas award process and is planned to become available by May 2023.¹⁰⁸ In December 2022, CSO Dataphyte launched the Anfani platform, which connects federal and state procurement with beneficial ownership data. This platform is designed to enable journalists, civil society, and the public to 'follow the money' and investigate connections and discover mismanagement.¹⁰⁹ CSO Policy Alert is using datasets, including beneficial ownership data from NEITI and CAC, to investigate individuals who own assets in the extractives sector and companies who work with the Nigerian National Petroleum Corporation. Specifically, Policy Alert is raising red flags through the #WetinWeGain campaign, which seeks to hold extractive companies in the oil-rich Niger Delta Region to account.¹¹⁰ In April 2023, Publish What You Pay launched their 'disclose the deal' campaign. The campaign will use the beneficial ownership register to investigate extractives industry contracts, particularly in regard to requirements under the 2021 Petroleum Industry Act.¹¹¹ BudgIT Nigeria Country Director Gabriel Okeowo stated that, if implemented as expected, the beneficial ownership register will have a significant impact by enabling journalists, civil society, and the public to hold the government accountable for optimal spending of public resources.¹¹²

Looking Ahead

Nigeria's hard-fought journey towards beneficial ownership transparency has benefited from high-level political and financial support. The president of Nigeria; minister of State, Budget and National Planning; minister of Finance, Budget and National Planning; and leadership in the CAC have all put their weight behind this reform. Nigeria's progress thus far was recognized at the 2021 OGP Global Summit with an OGP Impact Award.¹¹³ However, the full impact of Nigeria's efforts will become evident following the launch, maintenance, and use of the beneficial ownership register, which is included as a commitment in the third action plan.¹¹⁴

A key next step is to educate law enforcement, judicial bodies, journalists, civil society, banks, the private sector, and others on how to use beneficial ownership data to combat corruption. There remains significant work to do to inform government officials and the public on the nature of beneficial ownership information and its use.¹¹⁵ CAC and civil society partners will have ongoing work to ensure data is verified, interoperable, and authenticated.¹¹⁶ Additionally, CAC's ability to impose sanctions on companies that do not disclose or provide incorrect beneficial owners information will be integral to a strong transparency regime. It is also crucial that the Government of Nigeria be willing and able to respond when journalists or the public bring questionable business practices to light.

Commitment 7: Strengthen Nigeria's asset recovery legislation [Federal Ministry of Justice]

Context and Objectives

The recovery of stolen assets is a central component of the Government of Nigeria's fight against corruption.¹¹⁷ The government could gain an estimated 4 trillion Naira (8.6 billion USD) of revenue from the sale of recovered assets.¹¹⁸ However, asset recovery and management itself became engulfed in controversy, with allegations of recovered loot being re-looted.¹¹⁹ Therefore, this commitment aimed to 'enact legislation that would aid asset recovery and ensure proper and transparent management of assets and proceeds.'¹²⁰ Progress on this reform was limited under the previous action plan because the Proceeds of Crime Act (POCA) was pending enactment.¹²¹ Therefore, the commitment was continued and expanded in the third action plan. This commitment was assessed to have a transformative potential to strengthen transparency and civic participation in the management of recovered assets.¹²²

Did It Open Government? Marginal

Under this and the previous action plan, the Federal Ministry of Justice (MoJ) has sought to centralize and systematize the management of recovered assets. As reported in the IRM Design Report, the government issued the Asset Tracing, Recovery and Management Regulations in October 2019, and the President Advisory Committee Against Corruption issued guidelines on asset management.¹²³ In 2020, President Buhari formed an Inter-Ministerial Committee on the Disposal of Federal Government of Nigeria's Forfeited Assets as an interim measure until a comprehensive legal framework was enacted.¹²⁴ The National Assembly has also established an Ad Hoc Committee on Assessment and Status of All Recovered Loots, Movable and Immovable Assets.¹²⁵ In May 2022, the Federal High Court nullified the 2019 Asset Tracing, Recovery and Management Regulations (drafting regulations was Milestone 1 of this commitment). The Federal MoJ intended that a central committee be responsible for disposal of recovered assets. However, the Federal High Court's ruling prevents this course of action. Instead, the agency that recovered the assets would be responsible for their sale.¹²⁶

Importantly, the Government of Nigeria enacted POCA (Recovery and Management) in May 2022 (Milestone 3). This Act makes comprehensive provisions for seizure, confiscation, forfeiture, and management of properties reasonably suspected to have derived from unlawful activities.¹²⁷ Consequently, this commitment is evaluated to have reached a substantial level of implementation. POCA is a landmark achievement in the quest for transparency and accountability in the recovery and management of stolen assets.¹²⁸ The Act resolved confusion among government agencies regarding how seized assets should be disposed of and calls for relevant agencies to establish asset disposal directorates. CSO Africa Network for Environment and Economic Justice (ANEJ) is

already serving as a civil society observer for the Independent Corrupt Practices & Other Related Offences Commission (ICPC) asset disposal directorate's procurement process, as provided for under the Public Procurement Act.¹²⁹ According to the executive director of CSO Publish What You Pay, civil society now has the legal framework necessary to hold the government to the disclosure of seized assets and proper management and to the prosecution of those found wanting.¹³⁰

The passage of the Act was not smooth sailing. Advocates for the Act had two goals: enact a law and create an agency to oversee asset recovery and management. In an interview with the Director of Journals and Proceedings in the Nigerian Senate Cornelius Ikalume, there were 'serious concerns on the danger of centralizing the power over asset recovery and management within an agency which will ultimately fall under the control of a Ministry. Thus, it was decided that asset recovery and management be decentralized by allowing each agency involved to set up Asset Recovery Directorates.'¹³¹ These agencies include the Economic and Financial Crimes Commission, the ICPC, the Nigerian Police Force, and any other organizations as designated by the Attorney General of the Federation. At the time of writing, regulations to guide the implementation of POCA have been drafted and are meant to be instituted before the change of government in May 2023.¹³²

POCA's provisions for transparency and public participation in recovered asset management largely remain to be implemented. In 2020, the MoJ Asset Recovery and Management Unit created a database of recovered assets accessible to select agencies and organizations.¹³³ The Act's requirement for a public register promises to significantly increase public information on the seizure and disposal of assets.¹³⁴ Until now, information on the value of recovered assets has been provided piecemeal, with individual agencies sporadically releasing statements on particular cases.¹³⁵

IRM did not find evidence of a formal regulation or guidelines established during the implementation period for a CSO monitoring framework (Milestone 4). However, in 2017, the MoJ signed a memorandum of understanding with ANEEJ and other CSOs on civil society participation in monitoring recovered asset management. ANEEJ reports that civil society participation has become standard practice ever since.¹³⁶ Civil society has primarily monitored the management of assets recovered internationally, as stipulated by international agreements.¹³⁷ There remains an opportunity to further strengthen and standardize civil society's role in monitoring domestic asset management as anti-corruption and law enforcement agencies establish the asset disposal directorates stipulated under POCA. In regard to capacity-building (Milestone 2), the Asset Management Unit and ANEEJ held capacity-building workshops on the non-conviction-based asset forfeiture regime with 16 government entities prior to the implementation period. In May 2022, ICPC held a one-day training on POCA for Commission officers.¹³⁸

The IRM did not find evidence that the Federal MoJ published progress reports on asset management or international commitments (Milestones 5 and 6).¹³⁹ However, in 2018, ANEEJ reported on Nigeria's international asset management commitments under Global Forum on Asset Recovery and the London Anticorruption Summit and shared a draft with the IRM for an updated 2023 report. ANEEJ has also produced reports in partnership with other organizations on the management of internationally recovered assets, their disposal, and the disbursement of funds to citizens.¹⁴⁰

POCA has laid the legal framework on which Nigeria can build a strong recovered asset management regime. For Nigerians to benefit from recovered wealth, it is essential that the

implementation of the Act addresses persistent challenges. These obstacles include re-looting and mismanagement of recovered assets, slow judicial procedures that lead to assets depreciating in value, and interagency rivalry that inhibits cooperation and information sharing.¹⁴¹ As the full implications of POCA remain to be seen, this commitment is assessed to have marginally advanced transparency and accountability of asset management by the end of the implementation period. If the Act is fully implemented, this commitment has the potential to achieve significant open government results in the long term. This commitment was not continued in Nigeria's third OGP action plan.

Looking Ahead

Asset recovery is one of the most controversial elements of anti-corruption campaigns in Nigeria. The passage of POCA into law represents a significant step forward. However, in its present form, the Act makes it difficult to create a one-stop data repository on asset recovery and management. This leaves room for fragmentation, agency turf protection, and the absence of transparency in the process. Civil society needs a strong coalition to campaign for a data hub with involvement of civic actors in the collection, collation, aggregation, and publication of information on recovered assets. Next steps to consider in this reform include:

- Anti-corruption and law enforcement agencies committing to full implementation of POCA, through the establishment of dedicated directorates and guidelines for implementation, as well as the strengthening of government expertise.¹⁴²
- The MoJ's Asset Recovery and Management Unit creating and maintaining a public central registry of seized and disposed assets.
- Relevant agencies ensuring compliance with the Public Procurement Act to ensure transparency of bidding and auctions in recovered asset management.¹⁴³
- Collaboration between the Asset Recovery and Management Unit and civil society to develop guidelines for civil society monitoring across directorates, with processes to ensure agencies consider and act on civil society findings.
- The cooperation of the Presidential Task Force, House of Representatives Committee, and other relevant anti-corruption bodies on asset management and information sharing. For example, quarterly reports could be made available to the Public Accounts Committees of the National Assembly and records domiciled in the courts and the national database should be published.¹⁴⁴
- The Government of Nigeria developing a legal framework to ensure proceeds of recovered assets benefit citizens.¹⁴⁵
- The executive and legislative branches instituting laws to address politically exposed persons' unexplained wealth and to protect whistleblowers and witnesses.¹⁴⁶

Commitment 10: Improve Freedom of Information Act compliance on mandatory publication provisions requirement, annual reporting obligations to the Attorney General of the Federation, and response to Freedom of Information requests [Federal Ministry of Justice]

Context and Objectives

This commitment aimed to enhance compliance with Freedom of Information Act (FOIA) requirements for public institutions to proactively disclose information and improve responsiveness to public requests for information.¹⁴⁷ It is expected that MDAs' proactive disclosure of information will reduce FOIA requests from the public, empower citizens to effectively engage with the government, and create demand for better services.

Nigerian open government reformers have ensured that implementation of the 2011 FOIA has been included across OGP action plans. Milestones not completed in the 2019 action plan were carried over in this commitment. This iteration was evaluated as having a transformative potential to strengthen Nigerians' access to information and accountability for noncompliant public officials.¹⁴⁸ This reform is continued in Nigeria's 2023 OGP action plan under Commitments 6 and 7.¹⁴⁹

Did It Open Government? Marginal

The Government of Nigeria and civil society partners made marginal progress in strengthening citizens' access to information during the implementation period. There was an incremental increase in the number of MDAs who have FOI desk officers, FOI portals and who proactively disclose information and submit annual FOI reports to the attorney general of the Federation, as required under FOIA. However, the public still lacks a clear mechanism they can use to request information from the majority of MDAs in Nigeria. Two of the commitment's activities with the greatest potential to increase access to information were not finalized. These were adopting sanctions for public officials' noncompliance with FOIA and rules for the judiciary to efficiently process FOI cases. An absence of current public information on the number of FOI desk officers, FOI portals, and related information presented a challenge to analyze these commitments.¹⁵⁰

The MoJ aimed to coordinate, support, and expand the work of FOI desk officers across MDAs to advance FOI implementation. By 2021, the MoJ received around 150 MDA responses to their request for the contact information of FOI desk officers. The MoJ created a database of this contact information (Milestones 1 and 2). However, the latest database is not available online and many MDAs continue to lack dedicated FOI staff.¹⁵¹ The MoJ and civil society partners continued to provide training to FOI desk officers (Milestone 3). This training includes yearly roundtables and quarterly interfaces with FOI Desk Officers to support their efforts and capacity.¹⁵² The MoJ and partners held trainings across MDAs and established an internal portal where officers, the MoJ, and civil society experts can exchange knowledge and experiences.¹⁵³

The number of MDAs with FOI portals that the public can use to request information increased slightly during the implementation period (Milestones 6 and 8). The commitment aimed to have 150 institutions with a FOI portal by 2022. In 2020, 11 MDAs had a FOI portal and 5 were in development.¹⁵⁴ By July 2022, 19 MDAs had FOI portals, according to OGP National Steering Committee notes. It was also noted that very few MDA websites proactively publish information.¹⁵⁵ Nigeria's 2023–2035 OGP action plan commits to having 300 MDAs with the 'structures' to implement FOI and records management policies.¹⁵⁶

The 2022 National FOI Ranking indicates improvements in the levels of proactive disclosure and responsiveness to FOI requests. The number of MDAs with full disclosure increased from 2 in 2020 to 20 in 2022, whereas partial disclosure grew from 16 in 2020 to 43 in 2022.¹⁵⁷ In the same vein, those with ‘no disclosure’ decreased from 195 in 2020 to 187 in 2022.¹⁵⁸ Level of responsiveness also improved within action plan’s implementation period. Between 2020 and 2021, the number of responses within seven days of request jumped by 117, and between 2021 and 2022 it increased by an additional 46%.¹⁵⁹ The report showed that there was an overall improvement in the timeliness of MDA responses. The MoJ reported that 66 MDAs responded to FOI requests in 2021.¹⁶⁰

The number of MDAs that submit annual FOI reports to the MoJ also increased slightly over the years. However, the government fell short of the benchmark of 200 compliant MDAs, as outlined in the commitment. The latest information was a 2019 report that stated 89 public institutions submitted reports to the MoJ. This marks a slight improvement from previous years’ submissions: 2011 (16), 2012 (32), 2013 (51), 2014 (60), 2015 (44), 2016 (54), 2017 (73), and 2018 (70).¹⁶¹ The MoJ has increased their goal to have at least 300 MDAs submit annual FOI reports to the attorney general of the Federation in the next action plan.¹⁶²

The government drafted guidelines for administrative sanctions and FOI enforcement and for FOI desk officer training. The IRM did not find evidence that the guidelines had been adopted or that enforcement had started during the implementation period (Milestone 5).¹⁶³ Under Commitment 6 in the 2023 action plan, the federal government aims to apply administrative measures in line with the Public Service Rules against public institutions and officials adjudged to be undermining effective implementation of the Act.¹⁶⁴ In the meantime, CSOs have sought to incentivize MDA compliance. In 2021, Media Rights Agency and International Press Center recognized individuals and MDAs that have championed FOIA in marking its 10-year anniversary.¹⁶⁵ The organizations also inducted noncompliant MDAs into a FOI ‘hall of shame.’¹⁶⁶

The IRM did not find evidence of the government’s adoption and implementation of a practice direction to guide the judicial system on FOI cases (Milestone 7). In 2018, civil society group Media Rights Agenda and the Nigeria OGP Access to Information Working Group gathered a team of experts to develop FOI enforcement procedure rules. One such rule aimed to operationalize the component of FOIA that requires FOI cases to be heard and determined summarily, thereby facilitating speedy resolution.¹⁶⁷ As of 2021, this rule had not been adopted. The IRM also did not receive evidence on whether FOI obligations had been incorporated into individual and group performance reviews within responsible institutions (Milestone 4).

Public access to government-held information has gradually increased in the decade since FOIA was passed. The ability of Nigerian media to access information through FOI requests is one indicator of the extent of implementation of the Act. A journalist with the Center for Journalism Innovation and Development stated that her organization placed 2,500 requests for information on disbursements to federal and state governments. She highlighted that a lack of domestication of FOI at the subnational level is a barrier to comprehensive compliance. Nevertheless, her organization used the information obtained to prepare reports on Zonal Intervention Projects and other projects contained in the budget.¹⁶⁸ Another journalist noted that the information obtained from FOI requests were transformed into infographics and images for public consumption.¹⁶⁹ The contributions of media and civil society to the progress recorded in the operationalization of FOI was acknowledged by Joshua Olufemi of Dataphyte who also stated that there is a need for improvement in the level of MDA compliance.¹⁷⁰ Critically, a lack of current and verified government

information and data presented a challenge to journalists looking to cover the 2023 presidential elections in Nigeria.¹⁷¹

Looking Ahead

The Government of Nigeria’s ongoing commitment to access to information is demonstrated by its continuous efforts within the OGP platform. However, a lack of financial and human resources is an obstacle to standardizing FOI implementation across government. The Bureau of Public Service Reform, MoJ, National Orientation Agency, and other partners implementing the right to information should prioritize standardizing rules and procedures across government. Specifically, FOI champions should prioritize the implementation of sanctions for public officials or institutions who do not comply with FOIA. These efforts could start with high-priority MDAs with low levels of compliance. Nigerian reformers have highlighted the need for the National Assembly to clearly state that FOI applies to states and for ‘public interest’ to be clearly defined to reduce MDAs’ hesitancy to publish information.¹⁷² Reformers can also prioritize activities that facilitate the ease of MDA compliance. For example, the government could provide template FOI web pages, portals, and record-keeping systems that MDAs can easily adopt. Reformers can also provide concrete and specific guidance on MDAs’ budget allocations to FOI compliance, to reduce the decision-making burden on MDAs.

²⁶ Nigeria Open Government Partnership, *National Action Plan II (NAPII) 2019–2022* (January 2020),

https://www.opengovpartnership.org/wp-content/uploads/2020/01/Nigeria_Action-Plan_2019-2022_Revised.pdf.

²⁷ Prior to NAP II, completion of the budget approval process dragged into the second quarter of the fiscal year. For instance, in 2004, President Olusegun Obasanjo signed into law the 2004 Appropriation Bill on April 21, 2004. Likewise, President Goodluck Jonathan also signed the 2012 Appropriation Bill in April 12, 2012, <https://www.channelstv.com/2012/04/13/jonathan-assent-n4-697-trillion-for-2012-budget/>. In 2019, President Buhari signed 2019 Appropriation Bill into law on Monday, May 27, 2019, <https://www.premiumtimesng.com/news/headlines/331855-buhari-signs-n8-9-trillion-budget-for-2019.html>.

²⁸ “The N16b Padding of 2022 budget,” *The Guardian Nigeria*, 22 December 2021, <https://guardian.ng/opinion/the-n16b-padding-of-2022-budget/>; Bakare Majeed, “Budget Padding? Why We Inserted N1.7 Trillion Projects in MDAs Budgets – Minister,” *Premium Times Nigeria*, 30 November 2022, <https://www.premiumtimesng.com/business/business-news/568207-budget-padding-why-we-inserted-n1-7-trillion-projects-in-mdas-budgets-minister.html>.

²⁹ Nigeria Open Government Partnership, *National Action Plan II (NAPII) 2019–2022*; “Jonathan Signs N4.697 Trillion 2012 Budget into Law,” *Channels Television*, updated 13 April 2012, <https://www.channelstv.com/2012/04/13/jonathan-assent-n4-697-trillion-for-2012-budget/>.

³⁰ “Buhari Signs 2020 Budget,” *Premium Times Nigeria*, 17 December 2019, <https://www.premiumtimesng.com/news/headlines/368571-buhari-signs-2020-budget.html>; Queen Esther Iroanusi, “Buhari Signs Nigeria’s 2021 Budget into Law,” *Premium Times Nigeria*, 31 December 2020, <https://www.premiumtimesng.com/news/top-news/434131-buhari-signs-nigerias-2021-budget-into-law.html>.

³¹ Office of the Auditor General for the Federation, “Performance Audit on the Federal Government of Nigeria Budget Preparation Process and Its Implementation,” Federal Republic of Nigeria, October 2020, <https://oaugf.ng/docman/39-performance-audit-on-fgn-budget-preparation-process-2020-6/file>.

³² “Nigeria Country Results 2019,” International Budget Partnership, accessed May 9, 2023, <https://internationalbudget.org/open-budget-survey/country-results/2019/nigeria>; “Nigeria Country Results 2021,” International Budget Partnership, accessed May 9, 2023, <https://internationalbudget.org/open-budget-survey/country-results/2021/nigeria>.

³³ “Nigeria Country Results 2021,” International Budget Partnership; BudgIT, “2021 Open Budget Survey: Nigeria Joins the League of Biggest Improvers among 120 Countries,” 14 June 2022, <https://yourbudget.com/2021-open-budget-survey-nigeria-joins-the-league-of-biggest-improvers-among-120-countries/>.

³⁴ “Nigeria Country Results 2021,” International Budget Partnership; Budget Office of the Federation, “Citizen’s Guide to Understanding FGN’s 2020 Budget of Sustaining Growth & Job Creation,” Federal Ministry of Finance, Budget and National Planning, December 2019, <https://www.cabri-sbo.org/en/documents/2020-fgn-budget-citizens-guide>.

³⁵ BudgIT Nigeria, “Citizens’ Budget: A New Process of Budget Transparency and Efficiency,” *Medium*, 25 April 2020, <https://medium.com/@BudgITng/citizens-budget-a-new-process-of-budget-transparency-and-efficiency-e60a5423287f>.

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Section III. Participation and Co-Creation

Commendably, the Nigerian Open Government Partnership (OGP) community deepened and institutionalized the OGP process despite two general elections and the COVID-19 pandemic. However, the efforts of civil society and high-level open government champions in the administration were often not matched by those of implementing agencies. Looking ahead, the National Steering Committee and OGP Secretariat can continue broadening participation to bring new communities and voices into the OGP process.

The Government of Nigeria restructured OGP’s institutionalization for the second action plan cycle, based on lessons from the first. The National Steering Committee, which oversees the OGP process in Nigeria, was reduced from 42 to 20 members in 2019 to increase effectiveness. National Steering Committee members represent government and civil society equally and are drawn from both ministries, departments, and agencies (MDAs) and civil society organizations (CSOs). They are responsible for commitments and serve for the duration of the action plan. Civil society members were selected through an open nomination process. Thematic Working Groups were formed to oversee the implementation of relevant commitments in the areas of fiscal transparency, extractive transparency, anti-corruption, access to information, citizens’ engagement and empowerment, and inclusiveness and service delivery. Government and civil society representatives co-chair both the National Steering Committee and Thematic Working Groups.¹⁷³ Members’ consistent attendance at National Steering Committee meetings, particularly among MDA leadership, and Thematic Working Groups remained a challenge throughout the implementation period.¹⁷⁴

The OGP Secretariat manages ongoing and technical OGP work. A national OGP coordinator is supported by staff, including officers for civil society, technology and innovation, communications, and monitoring and evaluation. In 2022, Dr. Gloria Ahmed was appointed as the new OGP national coordinator. The OGP Secretariat also moved from the Ministry of Justice to the Ministry of Budget and National Planning. Hon. Minister Prince Clem Agba played an active role in Nigeria’s OGP process, representing Nigeria as government co-chair of the Global OGP Steering Committee and advocating domestically for the implementation of Nigeria’s commitments as needed. The OGP Secretariat has relied on support from development partners and advocated for greater support from the Government of Nigeria for its operations and implementation of commitments. Staff turnover in the Secretariat has presented a challenge to institutional knowledge and operations. In February 2023, the Corporate Affairs Commission signed a Memorandum of Understanding with the OGP Nigeria Secretariat to provide office space. Several Secretariat staff were funded under the World Bank’s States Fiscal Transparency, Accountability, and Sustainability program, which ended in December 2022.

Co-Creation of the Second Action Plan

Civil society and development partners drove the co-creation process and reported less engagement from the government than during the first action plan.¹⁷⁵ Most commitments were carried over from the first action plan. Therefore, the development process largely focused on updating commitments to reflect unfinished and new activities. New policy areas included strengthening public service delivery, gender equality, reinforcing civic space, and increased focus on extractive sector governance.¹⁷⁶ Open Alliance, the coalition for nongovernment organizations working on open government, held an annual general meeting in February 2018 to discuss policy

areas to address in the second national action plan. At a National Steering Committee meeting in August 2018, the Committee constituted a Second Action Plan Committee and drafting team and discussed substantive suggestions for inclusion in the second action plan. The National Steering Committee placed a four-week public call for input on social media and the drafting team produced a first draft. In April 2019, Open Alliance collected suggestions on process, content, and structure for the second national action plan at their general annual meeting.¹⁷⁷ Then in May 2019, the drafting team held consultations with 11 proposed lead implementing agencies. A multistakeholder retreat was held at the end of May 2019. Selection criteria for commitments included relevance to OGP, commitments that had not been completed under the previous plan but had the potential for transformative results, national and international open government priorities, and issues raised in consultations. On 5 September 2019, stakeholders met to validate the action plan, and the National Steering Committee approved the action plan the following day. The action plan was then sent to the president of Nigeria for approval in January 2020 before it was submitted to the global OGP Support Unit.¹⁷⁸ Further details on Nigeria’s co-creation process can be found in the Independent Reporting Mechanism (IRM) Design Report.¹⁷⁹

Participation During Implementation

The National Steering Committee sought to meet quarterly but met approximately twice a year throughout the implementation period. Committee meetings were chaired by Minister Prince Clem Agba and attended by government and civil society members along with OGP Secretariat staff. The Steering Committee discussed the status and opportunities regarding OGP Nigeria’s organization, budget, subnational program, and commitment implementation. National Steering Committee meetings were held in September 2020, April 2021, September 2021, December 2021, April 2022, and July 2022. Thematic Working Groups also met periodically to discuss commitment progress and address obstacles.¹⁸⁰ Accountability Lab reported that ministerial engagement dropped off in the Inclusion and Engagement Thematic Working Group from monthly meetings to eventually no meetings during the implementation period.¹⁸¹

Nigeria continued to expand OGP to new communities through the OGP Subnational Program and OGP Nigeria Youth Network. Nigeria launched the OGP Subnational Program under the first action plan and continued to sensitize and accept new members during the second action plan cycle. Approximately 23 states had signed on to the program as of July 2022.¹⁸² In 2020, Plateau State and Abuja joined Kaduna in the global OGP Local Program. In December 2022, the National OGP Secretariat found that most participating states had developed action plans but struggled with implementation due to lack of funds.¹⁸³ In July 2022, the OGP Nigeria and Accountability Lab launched the OGP Nigeria Youth Network. This program includes 36 youth champions from each state and aims to advocate for inclusion and diversity in national and state OGP processes and action plans.¹⁸⁴ These initiatives offer a means to bring OGP closer to citizens and to increase engagement with marginalized groups in Nigeria’s OGP process.

Nigeria’s second action plan cycle faced several major challenges, including two general elections and the COVID-19 pandemic. General elections in 2019 and the subsequent dissolution of the Federal Executive Council inhibited high-level decision-making in the co-creation and early implementation period.¹⁸⁵ Nigeria’s 2023 general elections also drew significant attention away from the OGP process. The 2023 elections were the most contested elections in Nigeria’s democratic history, as President Muhammadu Buhari had reached his presidential term limit. The administration of President Muhammadu Buhari sought to finalize reforms, such as the beneficial

ownership register and approval of the third OGP action plan, to cement open government progress before the transition to a new administration in May 2023. The COVID-19 pandemic presented a major challenge to OGP participatory practices and implementation. The pandemic led to restrictions on in-person gatherings and a redirection of attention and resources to address the global health crisis. The Government of Nigeria accepted OGP's offer for members to extend their implementation period by a year and to revise the action plan to reflect new priorities, such as fiscal transparency of COVID-19 emergency spending.

The OGP Nigeria Secretariat and National Steering Committee sought to strengthen monitoring, documentation, and communication on OGP activities throughout the implementation period. The Secretariat created a communications strategy, with a communications advisor seconded to manage implementation. The OGP Nigeria Secretariat relaunched the OGP website and created a public Google Drive in 2023.¹⁸⁶ As the website and drive were not available during the 2019-2022 action plan cycle, Nigeria is evaluated to have acted contrary to process. A monitoring and evaluation template was created in 2021 for Thematic Working Groups to report on implementation progress. In March 2022, Thematic Working Group members attended a monitoring and evaluation clinic to discuss progress and strengthen activity documentation.¹⁸⁷ In December 2022, the monitoring and evaluation advisor consolidated Thematic Working Group updates in a report. However, information on the completion of commitments and early open government results was scarce because implementing partners were not responsive.¹⁸⁸ There remains opportunity to strengthen the documentation of commitment progress and targeted communication to increase awareness and participation in OGP Nigeria.

The OGP Nigeria Secretariat should prioritize the creation of a mechanism to regularly collect and publish information on implementation progress for the third action plan. This will increase public and international awareness of Nigeria's open government achievements as well as strengthen accountability and learning of Nigeria's OGP process. Commitment implementers and Thematic Working Group co-chairs can upload information and evidence at regular intervals on Nigeria's OGP Google Drive.¹⁸⁹ The Secretariat's monitoring and evaluation officer can support implementers by clarifying the type of information and evidence they ought to prioritize, providing guidance on how to upload information into the shared drive or platform, and using regular reminders to update on implementation progress. The monitoring and evaluation officer could also work with Youth Ambassadors on a strategy to monitor state action plans. The communication officer can then use this up-to-date information to inform the public on open government achievements and opportunities to participate in reforms.

Compliance with the Minimum Requirements

The IRM assesses whether member countries met the minimum requirements under OGP's Participation and Co-Creation Standards for the purposes of procedural review.¹⁹⁰ During co-creation, Nigeria acted according to the OGP process.¹⁹¹ The two minimum requirements listed below must achieve at least the level of 'in progress' for a country to have acted according to OGP process.

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

Acted according to OGP process during the implementation period?	
<p>The government maintained an OGP repository that is online, updated at least once during the action plan cycle, and contains evidence of development and implementation of the action plan. Nigeria did not meet this requirement as evidence of co-creation and implementation was not public during the action plan cycle. However, the OGP Nigeria Secretariat relaunched the OGP website and created a public Google Drive folder in 2023.¹⁹²</p>	Red
<p>The government provided the public with information on the action plan during the implementation period. Civil society received information on commitment progress during National Steering Committee and Thematic Working Group meetings. Government bodies and civil society periodically sensitized citizens on OGP, particularly at the state level.</p>	Green

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¹⁸⁵ IRM staff, *Independent Reporting Mechanism (IRM): Nigeria Design Report 2019–2021*.

¹⁸⁶ OGP Nigeria website: <https://ogpnigeria.gov.ng/>; OGP Nigeria Google Drive:

https://drive.google.com/drive/folders/1Wt_JCCqJgMlotNHmubU2ViCZBjwIA19x ; OGP Nigeria Twitter:

<https://twitter.com/ogpnigeria?lang=en>

¹⁸⁷ OGP Nigeria National Steering Committee meeting minutes.

¹⁸⁸ OGP Nigeria Secretariat, *Thematic Working Group Consolidated Progress Report*.

¹⁸⁹ OGP Nigeria Google Drive: https://drive.google.com/drive/folders/1Wt_JCCqJgMlotNHmubU2ViCZBjwIA19x

¹⁹⁰ Please note that future IRM assessment will focus on compliance with the updated OGP Co-Creation and Participation Standards that came into effect on 1 January 2022: <https://www.opengovpartnership.org/ogp-participation-co-creation-standards/>.

¹⁹¹ IRM staff, *Independent Reporting Mechanism (IRM): Nigeria Design Report 2019–2021*.

¹⁹² OGP Nigeria website: <https://ogpnigeria.gov.ng/>; OGP Nigeria Google Drive:

https://drive.google.com/drive/folders/1Wt_JCCqJgMlotNHmubU2ViCZBjwIA19x ; OGP Nigeria Twitter:

<https://twitter.com/ogpnigeria?lang=en>

Section IV. Methodology and IRM Indicators

This report supports members’ accountability and learning through assessment of (i) the level of completion for commitments’ implementation, (ii) early results for commitments with a high level of completion identified as noteworthy or that yielded significant results through implementation, and (iii) participation and co-creation practices throughout the action plan cycle.¹⁹³ The IRM commenced the research process after the first year of implementation of the action plan with the development of a research plan, preliminary desk research, and verification of evidence provided in the country’s OGP repository.¹⁹⁴

In 2022, OGP launched a consultation process to co-create a new strategy for 2023–2028.¹⁹⁵ The IRM will revisit its products, process, and indicators once the strategy co-creation is complete. Until then, Results Reports continue to assess the same indicators as previous IRM reports:

Completion

The IRM assesses the level of completion for each commitment in the action plan as one of the following:

- *No evidence available*
- *Not started*
- *Limited*
- *Substantial*
- *Complete*

Did It Open Government?

The IRM assesses changes to government practices that are relevant to OGP values, as defined in the OGP Articles of Governance, under the ‘Did it open government?’ indicator.¹⁹⁶ To assess evidence of early results, the IRM refers to commitments identified as noteworthy in the Design Report as a starting point. The IRM also takes into account commitments with a high level of completion that may not have been determined as ‘noteworthy’ but that, as implemented, yielded significant results. Commitments without sufficient evidence of early results at the time of assessment are designated as ‘no early results to report yet.’ For commitments with evidence of early results, the IRM assesses ‘Did it open government?’ as one of the following:

- *Marginal:* Some change, but minor in terms of its effect on level of openness
- *Major:* A step forward for government openness in the relevant policy area but remains limited in scope or scale
- *Outstanding:* A reform that has transformed ‘business as usual’ in the relevant policy area by opening government

This report was prepared by the IRM in collaboration with Dr. Fatai Aremu and was reviewed by Brendan Halloran, IRM external expert. IRM methodology, quality of IRM products and review process is overseen by IRM’s International Experts Panel (IEP). The current IEP membership includes:

- Snjezana Bokulic
- Cesar Cruz-Rubio

- Mary Francoli
- Maha Jweied
- Rocio Moreno Lopez

This review process, including the procedure for incorporating comments received, is outlined in greater detail in Section III of the Procedures Manual¹⁹⁷ and in Nigeria’s 2019–2022 Design Report.¹⁹⁸ For more information, refer to the ‘IRM Overview’ section of the OGP website, available [here](#).

Annex I. Commitment Data¹⁹⁹

Editorial note: The Independent Reporting Mechanism (IRM) previously assessed the ‘potential impact’ for commitments in Nigeria’s 2019–2022 action plan. IRM has since changed its methodology and, moving forward, will assess commitments’ ‘potential for results.’

Commitment 1: Citizen participation in the budget cycle	
<ul style="list-style-type: none"> ● Verifiable: Yes ● Does it have an open government lens? Yes ● Potential Impact: Transformative 	<ul style="list-style-type: none"> ● Completion: Substantial ● Did it open government? Marginal
<p><i>This commitment is assessed in Section II above.</i></p>	
Commitment 2: Operationalization of open contracting and the open contracting data standards	
<ul style="list-style-type: none"> ● Verifiable: Yes ● Does it have an open government lens? Yes ● Potential Impact: Moderate 	<ul style="list-style-type: none"> ● Completion: Limited ● Did it open government? No early results to report yet
<p>Under this commitment, the Bureau of Public Procurement (BPP) aimed to strengthen disclosure and use of public procurement data in Nigeria’s Open Contracting Portal (NOCOPO). NOCOPO was not accessible at the time this report was drafted, making confirmation of completed milestones difficult.²⁰⁰ According to a letter from President Muhammadu Buhari from 14 March 2023, the portal was undergoing upgrades to increase user-friendliness.</p> <p>Civil society assessed the compliance of ministries, departments, and agencies (MDAs) with procurement disclosure requirements from 2018 to 2021 (Milestone 6). These rankings reveal that procurement data available on NOCOPO increased slightly during the implementation period. In 2018 and 2019, 30% of 113 MDAs ‘substantially’ complied, whereas 69% did not disclose procurement information.²⁰¹ In 2020, only 7% of 226 MDAs practiced full disclosure, 3.9% partially disclosed information, and 26.3% provided sparse data.²⁰² The director of BPP stated that MDA submission of procurement data increased significantly from 2020 to 2021, reaching around 50% of MDAs.²⁰³ BPP continues to provide trainings across MDAs to strengthen data publication and quality (Milestone 1) and the Africa Network for Environment and Economic Justice (ANEEJ) continues to provide training to citizens on how to use procurement data (Milestone 2).²⁰⁴ However, the quality of data in MDAs and turnover in MDA management remains an ongoing challenge.²⁰⁵ ANEEJ reported that NOCOPO is not consistently accessible due to technical issues, which delayed their assessment of MDAs’ compliance with disclosure of procurement data. When the portal is online, the procurement data is detailed and useful. However, ANEEJ recommends that contracts be sortable by MDA to improve ease of use.²⁰⁶ BPP</p>	

reported that, as of December 2022, 554 of 800 MDAs were represented on NOCOPO, 454 had received training, and 62 civil society organizations (CSOs) had received training.²⁰⁷ A handful of MDAs complied with BPP’s requirement to publish emergency COVID-19 spending data on NOPOCO. Civil society made use of the data available to flag spending irregularities and inaccurate reporting (Milestone 5).²⁰⁸ IRM was not able to verify whether beneficial ownership information for companies engaged in COVID-19 procurement had been published, as NOCOPO was not accessible at the time of writing (Milestone 8).²⁰⁹

In 2021, BPP announced a new e-government system would publish improved open contracting data (Milestone 4).²¹⁰ However, IRM could not assess whether the portal had been upgraded because it was not functional. In addition, a lack of funding presented a challenge to upgrading the portal and capacity-building efforts.²¹¹ By the end of the implementation period, BPP had not yet introduced the e-government platform, which would have provided more comprehensive and integrated fiscal information (Milestone 7).²¹² IRM did not find evidence to determine whether private sector and women-led organizations were added to the Public Procurement Monitoring Working Group since 2019 (Milestone 3). This reform is continued under Commitment 3 in the next action plan.

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

<ul style="list-style-type: none"> ● Verifiable: Yes ● Does it have an open government lens? No ● Potential Impact: Minor 	<ul style="list-style-type: none"> ● Completion: Substantial ● Did it open government? No early results to report yet
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This commitment aimed to increase government revenue by reducing tax evasion and avoidance through implementation of the 2017 Agreement on Automated Exchange of Financial Account Information under the Common Reporting Standards. This commitment was updated in 2021 to include the aim to publish all COVID-19–related spending on the Open Treasury Portal, increasing this commitment’s connection to open government. In May 2020, the accountant general of the Federation issued a framework for the management of COVID-19 funds under the Treasury Single Account, which called for fiscal transparency.²¹³ The Open Treasury Portal includes downloadable daily COVID-19 Treasury Statements starting April 2020 (Milestone 8). However, links to COVID-19 daily payment, budget performance, and comprehensive financial reports do not work. States also published COVID-19 reports on the portal in 2020 and 2021.²¹⁴

The Federal Inland Revenue Service (FIRS) and Nigerian Customs Service (NCS) increased tax revenue in 2021 and 2022, in part, by strengthening the legal and institutional tax regime.²¹⁵ FIRS issued an announcement and conducted sensitization on financial institutions’ requirements to comply with the Common Reporting Standards (Milestones 1 and 2). However, many financial institutions were uninformed of the reporting requirements.²¹⁶ FIRS established penalties for noncompliance, although IRM did not find evidence of enforcement of sanctions during the implementation period (Milestone 3).²¹⁷ The Government of Nigeria addressed legal loopholes in the tax regime in the 2019, 2020, and 2021 Finance Acts (Milestone 4), which included updating the customs and excise laws (Milestone 5).²¹⁸ In May 2022, the Nigerian Customs Service called for all relevant manufacturers to register for their payment of excise duties. The NCS website includes a list of factories subject to excise duties (Milestone 6).²¹⁹ NCS also updated import duty



exception certificate policies and introduced an automated portal to process waiver applications in 2020 (Milestone 7).²²⁰

These reforms addressed the government’s priority to mobilize domestic resources by reducing inefficiencies and loopholes in the tax regime. However, these activities did not directly strengthen the public’s ability to access government information, participate in decision-making, or hold the government to account and therefore is not considered to have led to early open government results.

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

<ul style="list-style-type: none"> • Verifiable: Yes • Does it have an open government lens? Yes • Potential Impact: Moderate 	<ul style="list-style-type: none"> • Completion: Limited • Did it open government? No early results to report yet
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This commitment aimed to increase Nigeria’s transparency in the extractives sector through the disclosure of information, such as the Nigerian National Petroleum Corporation’s (NNPC’s) contracts, licenses, permits, payment, and revenue stream. During the implementation period, NNPC published audited financial statements in 2020 and 2021 and retroactively published statements for 2018 and 2019 for the first time.²²¹ NNPC has continued to publish annual reports. However, CSO Publish What You Pay stated that the reports are difficult to understand and NNPC did not respond to requests to meet to clarify the content.²²² NNPC’s contracts and licenses remain unavailable to the public. As of 2022, NNCP was working on a contract transparency implementation roadmap through National Extractives Dialogue organized by the Nigerian Extractive Industry Transparency Initiative.²²³ In the OGP Secretariat December 2022 consolidated report, it states that NNCP publishes licenses, contracts, and production costs.²²⁴ However, As of February 2023, NNPC website links related to contracts and disclosures did not work.²²⁵

While not foreseen when this commitment was drafted, the passage of the 2021 Petroleum Industry Act (PIA) overhauled governance of natural resources in Nigeria and better empowers civil society to demand transparency.²²⁶ PIA requires the creation of a free, online, public, up-to-date, register of leases, licenses, permits, and authorizations.²²⁷ NNPC was fully commercialized under the Act in July 2022, to be owned by the government and regulated by the Companies and Allied Matters Act.²²⁸ PIA provides for two new regulatory agencies: the Nigerian Upstream Petroleum Regulatory Commission (NUPRC) and the Nigerian Midstream and Downstream Petroleum Regulatory Authority.²²⁹ After meeting with the Civil Society Legislative Council of Nigeria, NUPRC created a civil society liaison desk to facilitate communication in November 2021.²³⁰ This commitment is assessed to have not yet achieved early open government results as it did not result in the publication of contracts, licenses, and other relevant information during the implementation period. Nigeria has committed to implement PIA under Commitment 5 in the third action plan.

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



<ul style="list-style-type: none"> • Verifiable: Yes • Does it have an open government lens? Yes • Potential Impact: Minor 	<ul style="list-style-type: none"> • Completion: Limited • Did it open government? No early results to report yet
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This commitment built on ongoing efforts to strengthen governance of the extractives sector, with a focus on implementation of audit remediation and inclusion of women, youth, and people with disability. The Nigerian Extractive Industry Transparency Initiative (NEITI) continued to report on oil, gas, and mining entities’ responses to remedial issues highlighted in NEITI reports. IRM did not find evidence specific to quarterly reports on remediation or a list of priorities of remedial issues (Milestones 1 and 2). However, NEITI reported that 60% of items in the legacy audit report and 67% of items in the 2017–2018 audit report have been fully addressed. NEITI stated that three observations were ongoing and one was unresolved from the 2019 audit report, as of December 2022. NEITI’s 2020 audit report identified 16 observations and made recommendations toward mitigating remedial issues.²³¹

NEITI published accessible information on the extractives sector for the public as well as continued to produce information on the participation of women, youth, and other groups in the governance of the extractive sector during the implementation period. NEITI produced a nine-page ‘at a glance’ version of the 2020 Oil and Gas Industry Report and a one-page 2020 Solid Minerals report with information presented in a simple and visual format (Milestone 3).²³² NEITI continued to publish gender disaggregated employment data as part of their audit reports (Milestone 5). Women employees made up 18% of the workforce of the 60 oil and gas companies who complied with the request for information.²³³ Of the 29 companies in the mining industry that supplied data, women made up 14% of the workforce in 2020.²³⁴ IRM did not find evidence that NEITI developed a guide for inclusion of women in extractive sector governance (Milestone 4). However, NEITI did publish a 2020 paper on the impact of mining on women, youth, and other communities, which includes recommendations to government, civil society, communities, and companies.²³⁵ Civil society noted that there are currently no women represented on the NEITI board.²³⁶ NEITI continued to maintain the beneficial ownership portal for the extractives industries as established under the previous action plan (Milestone 6).²³⁷

Commitment 6: Public register of beneficial owners of corporate entities

<ul style="list-style-type: none"> • Verifiable: Yes • Does it have an open government lens? Yes • Potential Impact: Transformative 	<ul style="list-style-type: none"> • Completion: Substantial • Did it open government? Major
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This commitment is assessed in Section II above.

Commitment 7: Strengthen Nigeria’s asset recovery legislation

<ul style="list-style-type: none"> • Verifiable: Yes • Does it have an open government lens? Yes 	<ul style="list-style-type: none"> • Completion: Substantial • Did it open government? Marginal
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<ul style="list-style-type: none"> • Potential Impact: Transformative 	
<p><i>This commitment is assessed in Section II above.</i></p>	
<p>Commitment 8: Implementation of the National Anti-Corruption Strategy</p>	
<ul style="list-style-type: none"> • Verifiable: Yes • Does it have an open government lens? Yes • Potential Impact: Minor 	<ul style="list-style-type: none"> • Completion: Limited • Did it open government? No early results to report yet
<p>This commitment sought to advance Nigeria’s 2017–2021 National Anti-Corruption Strategy.²³⁸ The COVID-19 pandemic and an absence of dedicated government funding inhibited implementation of the strategy, whereas donor funding enabled progress in specific areas. In early 2023, the Government of Nigeria extended the strategy’s timeline to 2026 with the hope that the next administration would carry forward anti-corruption efforts.²³⁹</p> <p>At the end of the implementation period, Independent Corrupt Practices & Other Related Offences Commission’s (ICPC’s) Corruption Risk Assessment Report for MDAs leading OGP commitments had not been published nor did IRM find that integrity mechanisms were established (Milestone 1).²⁴⁰ The ICPC conducted a pilot assessment across selected agencies in 2021 and scored all agencies for ethics and integrity in 2022.²⁴¹ The Federal Ministry of Justice had not published half-yearly reports on implementation of the anti-corruption strategy (Milestone 2).²⁴² However, the National Assembly directed MDAs to submit reports on their progress under the strategy and held a public hearing in June 2021.²⁴³ IRM did not find evidence that the Corruption and Financial Crime Cases Trial Monitoring Committee published half-yearly reports on the status of anti-corruption cases (Milestone 3).²⁴⁴ A lack of coordination, funding, and framework were highlighted as challenges to tracking corruption cases.²⁴⁵</p> <p>IRM did not find evidence that the Technical Unit on Governance and Anti-Corruption deployed a framework for monitoring and reporting of anti-corruption cases by CSOs and MDAs (Milestone 6).²⁴⁶ Nor did IRM receive evidence regarding the promotion of personal ethics through communication, arts, and awards (Milestone 5). However, the OGP Secretariat’s consolidated report does state that various CSOs carried out relevant activities.²⁴⁷</p>	
<p>Commitment 9: Improve FOIA compliance on management of public records and strengthen public institutions’ record management officers</p>	
<ul style="list-style-type: none"> • Verifiable: Yes • Does it have an open government lens? Yes • Potential Impact: Moderate 	<ul style="list-style-type: none"> • Completion: Limited • Did it open government? No early results to report yet

This commitment sought to ensure that information held by public institutions is created, stored, and maintained in a manner that guarantees availability and accessibility to the public. The Ministry of Justice and civil society partners continued to train Freedom of Information (FOI) desk officers in this effort. However, IRM could not ascertain whether this training focused on records management as intended (Milestone 1). An online platform was established so that FOI officers, the Ministry of Justice, and civil society partners can exchange knowledge and experiences.²⁴⁸ However, IRM did not find evidence that the Ministry of Justice updated records management policies for public institutions (Milestone 2) or that the Federal Executive Council approved the E-policy on Electronic Data Management System (Milestone 3). This activity has been included in Nigeria’s 2023 action plan. The Ministry of Justice continues outreach to MDAs on the importance of making budgetary provisions for FOI compliance (Milestone 4).²⁴⁹ Yet Media Rights Advocacy’s analysis of the 2023 federal budget highlighted that only 9 entities out of over 500 public institutions made financial provisions for FOI compliance and those that did allocated a low amount.²⁵⁰ As of December 2022, guidelines for administrative sanctions and enforcement of FOI had been drafted but not adopted (Milestone 5).²⁵¹ The Ministry of Justice did not respond to IRM’s request for an interview.²⁵²

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

- | | |
|---|---|
| <ul style="list-style-type: none"> • Verifiable: Yes • Does it have an open government lens?
Yes • Potential Impact: Transformative | <ul style="list-style-type: none"> • Completion: Limited • Did it open government? Marginal |
|---|---|

This commitment is assessed in Section II above.

Commitment 11: Implement the Permanent Dialogue Mechanism

- | | |
|--|--|
| <ul style="list-style-type: none"> • Verifiable: Yes • Does it have an open government lens?
Yes • Potential Impact: Minor | <ul style="list-style-type: none"> • Completion: Complete • Did it open government? No early results to report yet |
|--|--|

This reform builds on a commitment from the previous action plan to increase government consultation with citizens across levels and policy areas through a Permanent Dialogue Mechanism. This commitment was evaluated to have a minor potential to open government, as many of the planned activities reflected existing practices and it was not evident how citizen input would be incorporated into government decisions, particularly regarding improving public service delivery.²⁵³

The National Orientation Agency (NOA) reports that all planned activities were completed, despite limitations on in-person gatherings due to the COVID-19 pandemic. Local Government



Assemblies were held in all 774 Local Government Areas from 2019 to 2021, and two assemblies were held in each area in 2022. Attendance ranged from around 9,000 in 2020 to 13.5 million in 2022. A notable number of attendees were women, youth, or people with disabilities. For example, in 2019, this group represented 118,742 participants and 6,585 in 2020. The number of political office holders in attendance hovered around 1,000 from 2019 to 2021 and increased to 100,000 in 2022.²⁵⁴

NOA reported that peace and security forums were held with 117 forums in 2019, 164 in 2020, 64 in 2021, and 86 in 2022. Attendance ranged from 8,065,468 in 2020 to around 900,000 in 2019. Town hall meetings also continued to be held (101 in 2019, 114 in 2020, 129 in 2021, 79 in 2022). OGP lead MDAs engaged citizens to inform policies, plans, and budgets. However, the recorded ‘number of citizens’ view’ was around 10, which suggests low levels of engagement. Accountability Lab Nigeria stated that they will continue to work with frontline Civic Action Team, a group of citizens who aim to help their peers engage with local government, including in OGP Local members Kaduna and Plateau States.²⁵⁵ Civil society and government partners engaged citizens on OGP topics through meetings, social media, television, and radio. Citizens participated in parliamentary public hearings in 2019 and 2020, before the COVID-19–related suspension of public hearings. Finally, NOA held public engagements on ease of access to judicial activity information. The number of meetings ranged from 30 in 2019 to 5 in 2020. Challenges to implementation included gathering data on activities and limited human and financial resources.²⁵⁶ This commitment is evaluated to have not yet achieved early open government results. Although government-citizen dialogue is important, these consultations were predominantly a continuation of existing government practice. Moreover, IRM did not receive evidence as to how public input shaped government decision-making. This commitment has been included in Nigeria’s third OGP action plan.²⁵⁷

Commitment 12: Citizen feedback on transparency and accountability programs

- | | |
|--|---|
| <ul style="list-style-type: none"> • Verifiable: Yes • Does it have an open government lens? Yes • Potential Impact: Minor | <ul style="list-style-type: none"> • Completion: Not started • Did it open government? No early results to report yet |
|--|---|

This commitment was carried over from the 2017 action plan and aims to integrate existing public feedback platforms into one OGP portal where citizens can inform government decision-making. In particular, the platform was envisioned to consolidate channels for citizens to communicate with MDAs. The National Information Technology Development Agency (NITDA) stated that a lack of funds prevented development of the portal but that provisions have been made for it in the future. NITDA also noted other ongoing efforts, such as advancing open data and creating an enabling environment for government and civil society to develop technology platforms that advance transparency and accountability.²⁵⁸

Commitment 13: Improve civil society’s operational space



<ul style="list-style-type: none"> • Verifiable: Yes • Does it have an open government lens? Yes • Potential Impact: Moderate 	<ul style="list-style-type: none"> • Completion: Limited • Did it open government? No early results to report yet
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This commitment aimed to ensure that citizens and CSOs can more freely assemble, associate, and express their views. In response to the #EndSARS protests, Milestones 6 to 8 were added in 2021 to improve citizen-police relations. As a result of the limited implementation of this commitment, its activities have been carried over to Nigeria’s third OGP action plan.

The revised commitment aimed to repeal and replace the Police Service Commission Act (Milestone 6). In June 2020, President Buhari signed the 2020 Police Act,²⁵⁹ which aims to strengthen accountability, transparency, and respect for human rights in policing. The Act strengthens police accountability in some regards and broadens police powers in others. Elements related to the Police Service Commission’s leadership and powers remain legally contested.²⁶⁰ A representative of the Police Service Commission noted that the commission’s ability to carry out its oversight role remains limited because of a lack of civilian leadership and resources.²⁶¹

Quarterly zonal police-citizen dialogues were not held as foreseen in the revised action plan (Milestone 7). However, on 22 September 2022, one month after the conclusion of the implementation period, the NOA and the Nigeria Network of Non-governmental Organizations (NNNGO) co-organized a citizen-police dialogue with the aim to collect citizens’ concerns on policing, strengthen police respect for citizen rights under the Police Act and other obligations, and identify next steps. There were 60 attendees representing government, civil society, and the police, including a representative on behalf of OGP Minister Prince Clem Agba, and virtual attendance of Director General of NOA Garba Abari. NNNGO noted that a memorandum of the outcomes of the meeting discussions would be forwarded to the relevant authorities for action.²⁶² The National Human Rights Commission (NHRC) of Nigeria continued to conduct police station audits and produce reports on their status and remedial measures (Milestone 8).²⁶³ IRM did not find evidence that NHRC developed a guide on peaceful protests and assembly (Milestone 5).²⁶⁴ This activity has been carried over into the next action plan.

IRM found little evidence of progress on the remaining activities, which sought to simplify and clarify civil society regulations, particularly regarding CSOs’ registration and tax obligations. IRM did not find evidence that Corporate Affairs Commission (CAC) or another government body provided CSO registration guidelines (Milestone 1). However, the British Council’s Agents for Citizen-Driven Transformation (EU-ACT) has produced a guide for CSO registration in Nigeria.²⁶⁵ IRM also did not find evidence on allocated budget or planning to develop a strategy for government-civil society collaboration (Milestone 3). Milestone 4, which was meant to ensure CSOs’ tax treatments were clear, consistent, and impartial was not specific. However, in 2020, FIRS published a pamphlet on NGOs’ tax obligations online.²⁶⁶ In 2021, FIRS held a webinar in partnership with EU-ACT to clarify CSOs’ tax obligations.²⁶⁷ Civil society maintains that tax requirements remain complicated and burdensome despite these efforts.²⁶⁸

Finally, NHRC committed to advocate for undue government supervision of CSOs and the media (Milestone 2). However, IRM did not find evidence of activities carried out by NHRC directly

related to this milestone. An NHRC representative stated that many of the milestones were outside of the NHRC’s mandate.²⁶⁹ The 2020 Companies and Allied Matters Act, while a significant milestone in corporate transparency and ease of doing business, has caused concern among civil society and religious groups. Civil society and religious organizations have raised concerns with Section 839, which gives CAC broad legal mandate to remove trustees and appoint interim managers if it is in the ‘public interest.’²⁷⁰ Over the course of the implementation period, CIVICUS’ civic space monitor downgraded Nigeria from ‘obstructed’ to ‘repressed.’ This rating indicates that civil society advocacy work is regularly impeded and that peaceful protests are likely to be subject to excessive force.²⁷¹ CSO Publish What Your Pay noted that civil society and media organizations working in oil-rich regions continue to face harassment from state and federal law enforcement.²⁷²

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

- | | |
|---|---|
| <ul style="list-style-type: none"> • Verifiable: Yes • Does it have an open government lens? Yes • Potential Impact: Modest | <ul style="list-style-type: none"> • Completion: Limited • Did it open government? No early results to report yet |
|---|---|

This commitment saw limited completion of activities that aimed to advance inclusion of women and people with disabilities, largely due to a lack of engagement and coordination among implementing agencies. One of the commitment’s key aims, to advance gender equality legislation under Milestone 1, was not successful during the implementation period. In March 2022, the National Assembly dismissed five bills that would have advanced gender equality, including a proposed amendment to the constitution to ensure a 35% participation rate of women in governance (Milestone 5).²⁷³ However, the Ministry of Women Affairs reported that the National Council on Women Affairs increased the number of MDAs in states that meet 35% representation of women in governance: Kwara State was cited at 55%, Lagos State at 50%, and Edo State at 40%.²⁷⁴ The Ministry also reported that the creation of Gender Desk Officers increased representation of women in MDAs at the federal level and that the officers received a three-day workshop on gender budgeting.²⁷⁵

While not foreseen under this commitment, in March 2022, the Federal Executive Council approved a revised National Gender Policy for 2021–2026, which sets minimum standards for gender equality and good governance.²⁷⁶ The Ministry of Women Affairs exceeded its aim under Milestone 6 to ensure at least one shelter for survivors of gender-based violence in each geopolitical zone. State Ministries of Women Affairs have established shelters in every state, noting that the number of survivors in temporary homes was 83 as of December 2022.²⁷⁷

IRM did not find evidence that the government reviewed or increased the number of accessible public buildings in compliance with the Discrimination Against Persons with Disability Prohibition Act (Milestones 2, 3, and 4). Accountability Lab Nigeria reported that coordinated tracking of the number of accessible public buildings between the National Bureau of Statistics and the National Commission of Persons with Disability (NCPWD) remains a challenge.²⁷⁸ Centre for Citizens with Disabilities produced a 2022 report that included the perspectives of people with disabilities on



their ability to access public and private buildings and transportation.²⁷⁹ At the end of 2022, the NCPWD and partners submitted minimum accessibility standards to the Federal Executive Council for approval, which included provisions for design and construction of accessible buildings.²⁸⁰

Finally, this commitment sought to train women and young people how to participate in governance (Milestone 7) and enable CSOs to monitor the inclusivity of government programs (Milestone 8). The Nigeria OGP Secretariat’s consolidated report states that the OGP Youth Network was launched with 34 champions, who mobilized over 400 youths, women, and people living with disabilities in 34 states to push for the inclusion of their concerns in the third action plan.²⁸¹ The report also states that 90 women were trained on increasing their participation in the decision-making process in Plateau State and Abuja, both of which are members of OGP Local. This has led to 10 women vying for political offices in Plateau State.²⁸² Centre for Citizens with Disabilities also conducted pre-election assessments for several states on voting accessibility for people with disabilities.²⁸³

Commitment 15: Improve MDAs’ service charter compliance

- | | |
|---|---|
| <ul style="list-style-type: none"> • Verifiable: Yes • Does it have an open government lens? Yes • Potential Impact: Moderate | <ul style="list-style-type: none"> • Completion: Limited • Did it open government? No early results to report yet |
|---|---|

This commitment sought to provide targeted training, monitoring, and problem solving for public service delivery in targeted MDAs. During implementation, Service Compact with all Nigerians (SERVICOM) conducted high-level advocacy visits to 17 MDAs, such as the Federal Ministry of Works and Transportation and the Federal Housing Authority (Milestones 1 and 2).²⁸⁴ Among states, SERVICOM had a low level of response and only conducted a visit to Nasarawa State (Milestone 11).²⁸⁵ Several other activities were completed but with less frequency than expected in the action plan. These include joint meetings with the media and civil society (Milestones 5 and 13).²⁸⁶ Staff also received capacity-building (Milestone 8) and SERVICOM presented awards to the best-performing MDAs (Milestone 10).²⁸⁷

SERVICOM continued to evaluate and present MDAs with scorecards on their public service provision (Milestone 6).²⁸⁸ SERVICOM received MDAs’ compliance reports, but reports past 2019 are not available online (Milestone 12).²⁸⁹ According to the OGP Secretariat evaluation report, SERVICOM reviewed service charters and developed charters for MDAs that lacked them (Milestone 3).²⁹⁰ SERVICOM and the OGP Secretariat also submitted an annual performance report to the Federal Executive Council (Milestone 9). However, SERVICOM was not able to secure a budget line for the ministerial SERVICOM units’ implementation of service charters (Milestone 4). IRM did not find evidence that SERVICOM conducted a staff capacity assessment (Milestone 7).

Commitment 16: Enact SERVICOM bill and national policy



<ul style="list-style-type: none"> • Verifiable: Yes • Does it have an open government lens? Yes • Potential Impact: Moderate 	<ul style="list-style-type: none"> • Completion: Limited • Did it open government? No early results to report yet
<p>This commitment aimed to improve service delivery by mandating MDAs' compliance with service charters and periodic reporting through passage of the SERVICOM bill. Even though the SERVICOM bill had not been passed into law by the end of the implementation period, a public hearing was held in the National Assembly in February 2022.²⁹¹ The OGP Secretariat's evaluation report states that a National Policy on service delivery was developed. The report also states that SERVICOM carried out a baseline survey of public service delivery in pilot states in partnership with the State2State program.²⁹² This commitment has been continued in Nigeria's third action plan.</p>	

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