

Independent Reporting Mechanism

Action Plan Review:
Nigeria 2023–2025

Open
Government
Partnership



Independent
Reporting
Mechanism

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Section I: Overview of the 2023–2025 Action Plan

Nigeria’s third action plan continues open government reforms that aim to tackle corruption. Dedicated funding and a strong coalition of reformers set commitments to open the budget process and increase beneficial ownership transparency apart. Successful implementation will likely depend on whether open government momentum is sustained under the new administration.

Nigeria’s third action plan has 13 commitments covering the policy areas of fiscal openness, anti-corruption and integrity, right to information, natural resource governance, inclusion, public service delivery, and civic space.¹ Promising commitments continued from prior action plans include beneficial ownership transparency and strengthening transparency and participation in budget and audit processes. Building on the passage of the Climate Change Act 2021, the action plan introduces a new policy aimed at increasing transparency of government actions around climate change.

The IRM assessed commitments to strengthen open budgeting and beneficial ownership transparency as having the greatest promise for open government results. Commitments 1 and 2 aim to further strengthen transparency of key budget and audit documents and opportunities for public input. Commitment 9 seeks proactive disclosure of beneficial owners (BOs) of all corporate entities in Nigeria. Both commitments build on the momentum gained under previous action plans and benefit from a coalition of government and civil society advocates.

Civil society and government participants agree that the co-creation process was more collaborative than for previous action plans.² According to the Nigeria OGP Secretariat, fiscal transparency, beneficial ownership, and access to information reforms continued as the public and civil society organisations (CSOs) prioritised openness and accountability in the management of public resources. According to OGP Point of Contact for Nigeria Gloria Ahmed, the inclusion of climate change was also a response to the citizens of Nigeria’s increasing demand for action from the government.³

A drafting committee collected government and nongovernment input and shared a draft for comments. The third action plan was ultimately assented to by former President Muhammadu Buhari. National Steering Committee meetings show that some input on the action plan emerged from government-civil society discussions during the implementation of the previous action plan.⁴ Nigeria’s OGP website and Google Drive have improved public information on Nigeria’s OGP processes and progress.⁵ However, there remains an opportunity to publish more detailed documentation of co-creation and implementation activities and outcomes.

AT A GLANCE

Participating since: 2016
Number of commitments: 13

Overview of commitments:
 Commitments with an open government lens: 13 (100%)
 Commitments with substantial potential for results: 3 (23 %)
 Promising commitments: 3

Policy areas:
 Carried over from previous action plans:

- Fiscal Transparency
- Beneficial Ownership
- Extractive Transparency
- Access to Information
- Civic Space

Emerging in this action plan:

- Environment and Climate Change

Compliance with OGP minimum requirements for co-creation: Yes

Revisiting the aim and activities for several commitments could help to clarify the path to impactful implementation. Many commitments are carried verbatim over from previous action plans despite having faced significant obstacles to implementation (Commitments 10 and 13). For some commitments, a review of the action plan to ensure alignment between the commitment’s objective and planned activities could help to achieve desired results. For instance, Commitment 7 does not include activities that would directly address the aim to improve access to information for disadvantaged groups. The ambition for Commitment 10 could be strengthened by identifying specific policy decisions that the public forums planned will influence.

The IRM recommends taking a strategic approach to implementation to maximise results. The OGP Secretariat and National Steering Committee can sensitise and closely coordinate with responsible implementers. Sensitisation can aim to update and galvanise support from key government officials and National Assembly members under the new government. Coordination can focus on prioritising implementation of activities that go beyond existing practice. Sufficient funding presented a challenge to implementation under the previous action plan.⁶ The National Steering Committee is recommended to evaluate where there is a gap in allocated government, partner, or civil society budget for planned milestones and opportunities to address these gaps.

¹ Open Government Partnership (OGP), *Nigeria Action Plan 2023–2025*, March 2023, https://www.opengovpartnership.org/wp-content/uploads/2023/03/Nigeria_Action-Plan_2023-2025.pdf

² Odeh Friday, Accountability Lab, interview by IRM researcher, 21 June 2023; Gabriel Okeowo, BudgIT, interview by IRM researcher, 28 June 2023; Alfred Okoh, Technical Assistant to the Director General, Budget Office of the Federation, interview by IRM researcher, 12 July 2023; Joachim Ojomuyide, National Orientation Agency, interview by IRM researcher, 11 July 2023.

³ Dr. Gloria Ahmed, Director, Special Duties in the Federal Ministry of Finance, Budget and National Planning and also National Coordinator and Point of Contact-Open Government Partnership Nigeria.

⁴ OGP Nigeria Repository, https://drive.google.com/drive/folders/1Wt_JCCqJgMlotNHmubU2VicZBjwIA19x?usp=share_link.

⁵ OGP Nigeria, <https://www.ogpnigeria.gov.ng/>; OGP Nigeria Repository, 2023–2025, <https://drive.google.com/drive/folders/1o2Vk1wjjYs56FE7UUDgb7MH7f7vDPQrn>.

⁶ OGP, *Nigeria Results Report 2019–2022*, 22 June 2023, <https://www.opengovpartnership.org/documents/nigeria-results-report-2019-2022/>.

Section II: Promising Commitments in Nigeria’s 2023–2025 Action Plan

The following review looks at the three commitments that the IRM identified as having the potential to realise the most promising results. Promising commitments address a policy area that is important to stakeholders or the national context. They must be verifiable, have a relevant open government lens, and have modest or substantial potential for results. This review also provides an analysis of challenges, opportunities, and recommendations to contribute to the learning and implementation process of this action plan.

Table 1. Promising commitments

Promising Commitments
Commitment Cluster 1 Open Budgets: Promises to strengthen transparency and public participation practices across the budget and audit cycles.
Commitment 9: Aims to establish a public register of Beneficial Owners of Corporate Entities in line with the Beneficial Ownership Data Standards.

Commitment Cluster 1: Open Budgets [Budget Office of the Federation, Office of the Auditor General of the Federation, BudgIT, Paradigm Leadership Support Initiative, etc.]

For a complete description of the commitment, see Commitments 1 and 2 in [Nigeria OGP Action Plan 2023–2025](#).

Context and objectives

Commitments 1 and 2 aim to reinforce responsible management of Nigeria’s financial resources by strengthening transparency, civic participation, and public accountability in budget and audit processes. Nigeria has a legal framework and institutions that support transparency and accountability in the budget process. Yet the government often falls short of transparency and accountability requirements, such as those laid out in the 2007 Fiscal Responsibility Act, Policy, and Guidelines.¹ With the Budget Office of the Federation and civil society at the vanguard—and support from the Public Expenditure and Financial Accountability Program²—the government has made progress towards meeting these requirements in recent years.³

This commitment builds on open budget reforms advanced under the previous two action plans.⁴ Under the last action plan, the government streamlined the budget timeline, increased timeliness in the publication of key budget documents, and modestly strengthened public participation.⁵ The Open Budget Survey has reported a steady improvement in the transparency score, from 17% in 2017 to 21% in 2019 and 45% in 2021.⁶ However, many of these positive practices are not institutionalised, and public participation in the budget process lags behind transparency efforts.

Nigeria continues to face the competing economic pressures of high levels of poverty, public debt, inflation, and corruption. Nigeria’s change of administration in 2023 has resulted in a shift in government priorities. Yet responsible public financial management remains a priority for Nigerian citizens and civil society.⁷ Open budget reforms were identified as a priority in a citizen survey conducted during the co-creation process.⁸ Civil society organisation BudgIT highlights that a lack of coherence, timeliness, and openness in Nigeria’s budget process contributes to financial waste and mismanagement.⁹

BudgIT specifically notes the need to strengthen government entities' compliance with audit recommendations, monitoring and evaluation reports, and Budget Office of the Federation circulars and guidelines. Additionally, civil society notes the need to increase the scope and timeliness of published budget documents and audit reports to enable the government and the public to play their accountability role. In particular, Nigerian CSOs underscore the necessity to further strengthen and update the legal framework underpinning the budget process.¹⁰

Potential for results: Substantial

This analysis focuses on the milestones under Commitments 1 and 2 that have the greatest potential for results. While several milestones under this cluster are a continuation of existing practices, others aim to implement reforms not achieved under previous action plans or strengthen those underway. This reform's greatest potential lies in its promise to institutionalise open budget and audit practices and strengthen public participation in budget processes.

Institutionalising open budgeting

Under the third action plan, the Office of the Attorney General of the Federation commits to advocating for the passage of the Federal Audit Service Law. For this commitment to achieve its full potential, the IRM recommends that reformers also seek opportunities to institutionalise open budgeting through the passage of the Organic Budget Law and revising the Public Accounts Committee Act of 2004. Consequently, the National Assembly has a key implementation role in this reform to fulfil its full potential. Identifying and working with champions within the National Assembly will be vital to achieving significant results.

The government's commitment to pass the Federal Audit Service Law is one of the most promising elements of this reform. A lack of timely and regular performance auditing in Nigeria is a major obstacle to the government's anti-corruption aims. Factors undermining public audits include a lack of funding for the Auditor General of the Federation, accommodations for audit officers, compliance with recommendations, and a legal mandate to audit government entities established by an Act of the National Assembly.¹¹ The Federal Audit Service Law would give the Auditor General of the Federation additional powers and resources to carry out its mandate. It would also include provisions for citizen participation in the audit process. The Act was passed in the National Assembly but not signed by the former president under the last action plan. As of October 2023, the Act had passed the House of Representatives.¹²

Commitment 2 aims to enable citizen participation in the Public Account Committee of the National Assembly's review of audit reports and timely publication of their recommendations. The Public Accounts Committee currently has unlimited time to deliberate on the Auditor General's Annual Report, which has delayed reports being made public by years. Therefore, opportunities for public participation can be established, and the Public Accounts Committee Act of 2004 could be amended to set a specific timeline for review.¹³ Revising the act would be a concrete step to facilitate the timely publication of audit reports as aimed for under this cluster.

While outside the commitment scope, a key opportunity to increase the ambition of this reform would be to pass the Organic Budget Law to institutionalise the Budget Office of the Federation.¹⁴ Government and civil reformers agree that the Budget Office is a leader in government

transparency and openness.¹⁵ However, there is low compliance among ministries, departments, and agencies (MDAs) with the Budget Office of the Federation’s budget circulars and guidelines. Moreover, the Budget Office does not oversee government-owned enterprises’ budgets. In 2023, Former President Buhari instructed the Ministry of Finance, Budget and National Planning to mainstream open budget reforms and work with the National Assembly to pass the Organic Budget Law.¹⁶ BudgIT suggests that a Presidential Circular could help to mandate MDA compliance with the Budget Office’s instructions.¹⁷ Either way, reformers agree that a law that backs the Budget Office of the Federation¹⁸ could institutionalise positive open budget practices.¹⁹

Citizen participation

This reform has the potential to strengthen and institutionalise public participation in the budget process. The Open Budget Survey notes that Nigeria’s score for public participation modestly increased from 21 in 2019 to 26 in 2021. The report showed that public participation was better at formulation (score of 40/100) and approval (score of 33/100). With a low score of public participation at implementation (25/100).²⁰ Establishing channels for informed and inclusive public participation in budget and audit processes would be a notable departure from existing practice.

Importantly, the National Assembly commits to holding public hearings on five or more priority sectors of the budget and to mobilising CSO and public participation in the hearings. Consistent and inclusive public budget hearings would mark a significant improvement from current practices. In recent years, public budget hearings were either cancelled due to the COVID-19 pandemic and, when held, only select organisations were invited to attend. Gabriel Okeowo from BudgIT observed that on some occasions, CSOs who would ask difficult questions were not allowed to speak during the hearings.²¹ Alfred Okoh from the Budget Office acknowledged that there could be better attendance. This could be addressed by providing advance notice through a calendar and ensuring that the government explains how public input was acted upon.²² Meaningful participation in National Assembly budget hearings would be a significant step, as the National Assembly’s budget amendments often disregard earlier consultations held by the Budget Office. This not only distorts the coherence of the decisions but also reduces public confidence in the budget process, thus negating the public participation gains.²³

The Budget Office of the Federation also commits to continuing to hold public forums to collect citizen input on the pre-budget Medium Term Sector Strategies (MTSS) and Medium-Term Expenditure Framework (MTEF) documents. These documents inform the annual budget. Public consultations on the draft MTEF have been held since 2019. Alfred Okoh²⁴ reported that the law mandates two public consultation meetings, hosted and funded by the government in a year. He shared examples of the MTEF public consultations²⁵ and the Public Presentation and breakdown of the 2023 Appropriation Act.²⁶ Physical meetings have been in public buildings with the capacity to host 300–500 citizens. Complimentary online sessions were hosted, and these reported peak attendance of 1,000–3,500 on Zoom, 20–500 on YouTube, and approximately 10 million live TV broadcasts.²⁷ These included a question-and-answer session. Of note is the virtual poll feedback that gauged citizens’ perceptions of the MTEF. Findings were shared at the public consultation.²⁸ As previously noted, the Budget Office can continue deepening participation in MTEF and similar discussions by ensuring communication on how public input is considered and acted on.²⁹ The government should demonstrate how public consultations influenced these budget documents; otherwise there is a risk that participants will be disillusioned that their efforts are not worthwhile.

Additionally, the government commits under Commitment 1 to continue improving “technology-based feedback platforms.” The government of Nigeria established the Eyemark platform³⁰ under the previous action plan, which aims to strengthen public oversight of federal capital projects. BudgIT reports that over 50,000 public infrastructure projects have been abandoned by the federal government.³¹ Generally, government entities responsible for monitoring and evaluation face inadequate funding and inattention to their findings.³² As of March 2023, 45,637 federal capital projects had been uploaded to the Eyemark platform.³³ However, the government and CSOs agreed that Eyemark is underused due to low public awareness. In the short term, the government and civil society will need to sensitise the public on Eyemark and demonstrate responsiveness to citizen concerns raised through the platform. Clarity on the government body responsible for updating and responding to citizen input and sufficient resources are key to the platform serving its intended aim.³⁴ In the longer term, Nigerian civil society recommends that the government’s monitoring and evaluation framework is backed by law to ensure transparency and accountability in government spending.³⁵

Milestone 6 continues the aim under previous action plans to conduct annual citizen budget satisfaction surveys. Alfred Okoh³⁶ highlights that the Citizens Budget Satisfaction Survey was not implemented under the previous action plans because of limited resources and unclear ownership of the survey. He stated that implementation ownership rests with CSOs, who have a mandate to hold the government accountable.³⁷ The IRM did not find information on milestone 13 to build community capacity using the community charter.

Budget transparency

The government of Nigeria and its civil society partners have made notable progress in advancing transparency of budget documents and information under previous action plans. The 2021 Open Budget Survey report notes that Nigeria has improved on budget transparency from a score of 21/100 in 2019 to 45/100 in 2021. Of the eight budget documents considered in 2021, seven were available to the public, except for the Audit Report. Of those published, five of the seven documents received an average of 78.4 for their comprehensiveness.³⁸ Most milestones relating to budget transparency under this action plan are a continuation or expansion of existing practices. Reformers are encouraged to fill the remaining budget transparency gaps, institutionalise good practices, and ensure transparency efforts ultimately support informed participation and accountability.

Timely publication of a broader scope of budget and audit documents would continue Nigeria’s positive trajectory towards budget transparency. Under Commitment 1, the government of Nigeria commits to continuing to publish key budget documents promptly and to publish budgets as well as quarterly and annual budget reports for MDAs (milestones 7 and 8). The Budget Office also commits to continuing to publish the Citizen’s Guide to the Budget, as carried out since 2019.³⁹ Civil society organisation BudgIT notes opportunities to improve include timely publication of the Budget Implementation Report and budgets of state-owned enterprises in the publicised federal budget.⁴⁰ Under Commitment 2, the Auditor General of the Federation committed to timely publication of seven quarterly and annual audit reports under milestones 1, 3, and 4. Annual audit reports for 2019, 2020, and 2021 were all published late. Thus, timely publication of the Audit Report during implementation would mark an improvement from existing practice. Notably, the passage of the Federal Audit Services Act⁴¹ would make it mandatory for the Auditor General to

publish audit reports as soon as they are submitted to the National Assembly, giving citizens the full picture of the use of public funds.

The Federal Ministry of Finance, Budget, and National Planning developed the Open Treasury platform⁴² under previous action plans, enabling citizens to track budget allocations by government MDAs. BudgIT developed a complementary platform⁴³ to help citizens follow government spending, linked to data in the portal.⁴⁴ Opportunities to strengthen the portal under this action plan include building the technological infrastructure to ensure the portal is consistently available and functioning, as well as improving the comprehensiveness and consistency of MDA budget documents.⁴⁵ With these improvements, the Open Treasury platform can support the broader aims of informed participation by the public and civil society in Nigeria’s budget process.

Several milestones under Commitment 1 (10, 11, 12, and 14) advance the important aim of increasing government tax revenue but lack a strong connection to open government. These include enhancing transparency on Import Duty Exemption Certificate and other customs revenues, enhancing awareness around TaxPro Max, creating an online Tax Risk Dashboard, and creating an information cycle to mobilise for the Significant Economic Presence (SEP) uptake. Milestone 1, to conduct a needs assessment survey in sectors such as health and education, was continued from the previous action plan as it was not implemented.

Opportunities, challenges, and recommendations during implementation

Open budget reforms in Nigeria benefit from a strong coalition of government, civil society, and international partners who have sought to advance open budget processes across the previous two action plans. However, implementation of the most ambitious activities will depend, in part, on whether this reform continues to receive high-level political support under the new administration. Experience thus far indicates that opportunities for strong implementation include:

- **Identify parliamentarians to champion open budget reforms in the National Assembly.** Key opportunities to institutionalise open budget reforms will require legislative action by the National Assembly. These include passing the Federal Audit Services Act⁴⁶ and the Organic Budget Law⁴⁷ and amending the Public Accounts Committee Act. This will require a coalition of advocates within and outside the National Assembly.
- **Continue advocacy for political support in the current administration.** With the remaining gaps in the legal framework, the change of administration presents a risk to the gains in budget transparency. Therefore, the OGP Secretariat can undertake advocacy activities targeting key leaders in the executive and National Assembly.
- **Strengthen feedback to close the loop in public participation.** The Budget Office is encouraged to undertake systemised consolidation of feedback received from CSOs and citizens—such as in MTEF and MTSS consultations—with clear processes to report back to citizens on how their input has been acted upon.
- **Leverage the strong CSO movement.** Nigeria has strong CSOs in the public financial management space, such as Open Alliance,⁴⁸ which provides a platform for CSOs to share budget information, conduct pre-budget consultations, and develop a common position. Where government-led spaces are limited, CSOs create spaces and coalesce to push back. There is an opportunity for the Open Alliance to lead the Citizen’s Satisfaction Survey that would hold government accountable.
- **Continue existing partnerships for technical support.** Nigeria’s journey of fiscal transparency has benefited from technical support from various expert organisations,

including PEFA, the World Bank, and the International Budget Partnership. There is an opportunity to continue leveraging these partnerships to deepen transparency and citizen participation.

Commitment 9: Beneficial Ownership [Corporate Affairs Commission, CISLAC, Publish What You Pay, etc.]

For a complete description of the commitment, see Commitment 9 in [Nigeria’s 2023–2025 OGP Action Plan](#).

Context and objectives:

This commitment aims to establish a public register of BOs of corporate entities in line with the Beneficial Ownership Data Standard. This is expected to address corruption, curb illicit financial flows, and reduce the opacity of actual company owners, thereby increasing resources available for national development and public services. This commitment will focus on six activities: (1) designing the electronic register, (2) testing and validating the register, (3) rolling out the register, (4) raising awareness for registered entities on submitting the requisite information, (5) capacity building for companies on the use and benefits of the register, and (6) creating awareness through public engagements.

There has been considerable progress under Nigeria’s first two action plans.⁴⁹ The Corporate Affairs Commission (CAC), civil society, and international partners have worked towards beneficial ownership transparency over the last seven years.⁵⁰ Previously, the Nigeria Extractive Industries Transparency Initiative established a beneficial transparency portal for the oil, gas, and mining sectors.⁵¹ CAC began uploading available beneficial ownership information to their public portal of registered companies starting in 2021.⁵² Civil society is already cross-referencing these and other public databases to flag suspicious activity.⁵³

CSO actors and the government of Nigeria note that corruption in Nigeria is “astronomical,” manifesting in the lack of or limited public services to citizens.⁵⁴ Former Minister of State for Budget and National Planning Prince Clem Ikanade Agba reported that over half a trillion dollars has been lost since 1960 through corruption heavily aided by shell companies that enable illicit financial flows.⁵⁵ According to FinCENFile, beneficial ownership transparency is a strategic solution to curb illicit financial flows, especially given its transnational nature.⁵⁶ Clarity around the true beneficiaries of companies in Nigeria can help reduce instances of corruption and state capture and facilitate accountability when they occur. This is particularly true for companies fulfilling public contracts, as corruption in public procurement is a significant drain on Nigeria’s public resources.⁵⁷

Potential for results: Substantial

Nigeria’s beneficial ownership register is a product of years of collective action and advocacy. The CAC publicly launched the register (<https://bor.cac.gov.ng>) on 25 May 2023.⁵⁸ Therefore, this commitment’s potential lies in the commission and partners’ ongoing work to strengthen awareness, compliance, and sanctions. Its potential also relies on key government agencies, such as the Bureau of Public Procurement and those managing the extractives sector, to use BO data to mitigate corruption. CAC and partners are encouraged to use the remainder of the implementation period to increase the number of companies covered in the register and ensure

data meets the Beneficial Ownership Data Standard. It will also be key for the government to demonstrate that noncompliant companies will face sanctions, and suspicious activity brought to light through the register will be investigated and prosecuted as appropriate. It will be vital that the portal continue to be maintained under the new administration and CAC leadership. Collaboration across government entities and banks to enforce compliance and leverage BO information to combat corruption will also be key to this reform achieving its overarching objectives.

At the time of writing this report, Nigeria had already accomplished the first three milestones under this commitment to design, test, and roll out the electronic register. The register was developed by a local developer, making it easier to manage any emerging technical issues, and the API access was handed over to CAC.⁵⁹ Open Ownership’s Regional Manager for Africa and the Middle East highlighted that there is work to do to ensure compliance for all registered entities, particularly legacy companies.⁶⁰ As of December 2023, CAC reported that the BO register contained 728,332 persons of significant control.⁶¹ The register includes the full name of the person with significant control, the date when ownership or control started, their occupation, service address, and nationality, among others.⁶² Currently, staff must update the portal on the backend with new information, which is resource intensive.⁶³ CAC Chief Executive Terver Ayua-Jor stated that CAC is undergoing the resource intensive process of digitising physical records. CAC’s digitalisation of over four million companies began in January 2021.⁶⁴ This is expected to take a long while due to limited workforce and equipment.⁶⁵ Increasing compliance among existing companies is an important next step for this reform.

Nigeria is one of the first countries in Africa to use the Beneficial Ownership Data Standard (BODS). The register’s aim to comply with the BODS will ensure that data meets international best standards in quality, usability, and interoperability.⁶⁶ BODS ensures the data is interoperable with datasets from other organisations and Open Ownership tools for analysis.⁶⁷ An important opportunity to address corruption and increase government revenue exists in linking the BO register with implementing agencies such as the Nigeria Upstream Petroleum Regulatory Commission, Bureau of Public Procurements, Nigeria Extractives Transparency Initiative, and Mining Cadastre Office.⁶⁸ CAC states that integration with the National Identity Management Commission to verify natural persons with their national identity number has helped to verify BO data. Law enforcement agencies can also flag discrepancies for CAC to address.⁶⁹

While anyone may search for entities and individuals on the register, only CAC-approved entities can receive API access to bulk download BO data. CAC reports that law enforcement agencies such as the Nigeria Financial Intelligence Unit, Economic and Financial Crimes Commission, Code of Conduct Bureau, and Nigeria Police are using their API access to discharge their mandates. CAC states that CSOs and journalists can apply for API access and must state the purpose for using the information.⁷⁰ A civil society representative notes that interagency rivalry in Nigeria may result in agencies not drawing attention to their use of the BO register for decision-making and sanctions.⁷¹

In September 2023, two investigators cross-referenced information from Nigeria’s BO register with other public information to highlight red flags. In response to the Open Ownership challenge, the investigators identified oil company owners and bank investors that own more than 20 million GBP in UK property. They also uncovered a Nigerian aluminium company owned by Russian companies with links to a Russian individual sanctioned by the United States.⁷² These findings indicate that increasing the scope of available BO data, as well as links with other databases, will increase the register’s power as a tool to address corruption.

Strengthening sanctions and compliance is a key next step in BO reform. The 2020 Companies and Allied Matters Act empowered CAC to supervise, regulate, and impose sanctions for noncompliance or false information around beneficial ownership information disclosure.⁷³ As of 9 January 2024, CAC reports that over 91,000 entities were listed to be struck off the companies' register for failure to comply with BO disclosure requirements.⁷⁴ Companies that fail to comply will be made inactive in the register. Government entities and banks have been instructed to not honour any inactive corporations and to advise such companies to submit their BO information and become active before engaging. The Central Bank has issued a directive to all banks, and CAC and the Bureau of Public Procurement have a memorandum of understanding on engaging only companies in compliance.⁷⁵ CAC underscores that coordination across government entities and banks is key to ensuring compliance with BO disclosure requirements.⁷⁶

Securing sufficient and established funding will be essential to sustaining BO reforms. CAC is concerned that the federal government's new policy to collect 50% of revenue at source will severely undercut CAC's budget. CAC does not receive government funding despite being a public entity. CAC states that such a decrease presents a challenge to pay for licences for digital applications used for the register. Limited funding also inhibits CAC's efforts to complete the digitisation of physical records, especially those in state offices. CAC would like to hold trainings across state capitals but notes this would require funding support.⁷⁷ Partners who have supported the BO register include Open Ownership, the World Bank, USAID, OGP, and CISLAC. As some partners transition and others join, there is an opportunity to keep everyone in the ecosystem informed on the progress and priorities. Moreover, long-term planning for the financial and administrative sustainability of the register will be essential to ensure that its maintenance is not dependent on donor funding.⁷⁸

Within this commitment, CAC commits to continuing public sensitisation on the existence and use of the BO register.⁷⁹ Milestones 5 and 6 specifically target law enforcement bodies and the public to encourage the use of the register to hold government officials to account. CAC aims to continue training government institutions with a mandate to investigate and prosecute corruption, such as the Independent Corrupt Practices and Other Related Offences Commission, Economic Crimes and Financial Crimes Commission, ministries, financial institutions, and security agencies.⁸⁰ CAC also committed to continuing workshops for civil society and the public to enable citizens to use the BO register.⁸¹ In 2023, CAC held trainings in major cities such as Lagos, Kano, Abuja, and Port Harcourt.⁸²

Such workshops are important to ensure that government and public actors understand the possibilities of the BO register as an anti-corruption tool. CAC and partners like CISLAC can continue to target groups such as investigative journalists, academics, and CSOs playing a watchdog role to maximise outreach efforts. These efforts will be most effective if CAC and other government bodies can demonstrate how the government acts on red flags raised from BO information. Evidence that the government takes appropriate actions in response to suspicious information will be key to encouraging public use of the register.

CAC and partners can also use sensitisation with the private sector and professional service providers such as lawyers and other accredited agents as an opportunity to increase compliance with BO information reporting requirements. Favour Ime from Open Ownership recommends targeted outreach to professional service providers such as lawyers, company secretaries, and

other relevant actors to disseminate information on sanctions for noncompliance before they come into effect. She also recommends a deliberate engagement strategy to increase compliance among legacy companies. CAC could set a goal of increasing compliance to 50% by 2025.⁸³ Reformers could prioritise outreach to high-risk sectors—such as companies engaged in public procurement—to further tackle corruption and illicit financial flows. Ultimately, designing outreach around the complementary aims of increasing compliance with BO disclosure requirements and increasing use of the register as an anti-corruption tool can enable CAC and partners to make best use of time and resources.

Opportunities, challenges and recommendations during implementation

The introduction of an economy-wide BO register in Nigeria is a significant achievement. Given existing progress, implementers are encouraged to go beyond milestones in the action plan and prioritise activities that advance compliance, sanctions, and use around the BO register. Moreover, for this commitment to succeed, continuing to strengthen and publicize the BO register will need to remain a priority under the new CAC leadership within the new administration.⁸⁴ Opportunities to strengthen companies' compliance with BO information reporting requirements include:

- CAC targeting publicisation of laws and regulations to enforce compliance, such as sharing regulations and sanctions with all legacy companies either directly or through their accredited agents or professional service providers who act on behalf of these companies.
- Strengthening collaboration across government entities and banks to enforce BO disclosure compliance. CAC could establish memorandum of understandings with key government entities, as done with the Bureau of Public Procurement, such as Financial Intelligence Unit, the Department of Immigration, and the Central Bank of Nigeria.⁸⁵ Government agencies such as the Bureau of Public Procurement that frequently interact with companies can establish policies that require all companies intending to contract for the government to provide evidence of compliance with BO from the CAC. Similarly, banks can make compliance with BO a prerequisite for opening a corporate account.
- CAC establishing a monitoring and evaluation framework that tracks and shares the register's use and outcomes, such as when and how information of concern comes to light.
- CAC sharing developed FAQs on BO and the register on social media and local radio to sensitise the public on beneficial ownership data. This could be done in collaboration with CSOs.

Other commitments

Other commitments the IRM did not identify as promising are discussed below. This review provides recommendations to contribute to the learning and implementation of these commitments.

All commitments in NAP III are verifiable and have an open government lens. However, commitments do not have a substantial potential for results based on current design. We highlight some of the commitments that may have substantial potential for results if there is greater political will and/or demonstration of how the commitment is moving beyond ongoing practice.

Commitment 3: Open Contracting

These reforms are carried over from the previous action plan, where they faced obstacles to implementation. Civil society has reported that the Nigerian Open Contracting Portal is useful but often unavailable due to technical issues. Addressing the technical challenges to ensure the portal is consistently available would be an important step in this reform but is not reflected in the current commitment design.⁸⁶ The OGP Secretariat noted that they are working with the thematic working group and the Bureau of Public Procurement to address the technical challenges.⁸⁷

Commitments 4 & 5: Extractive Transparency

Commitments to open the extractive sector address an area of national importance. However, challenges such as a lack of political priority and the low capacity of CSOs *vis-à-vis* the technicalities in the extractive industry⁸⁸ have inhibited progress under previous action plans. Moreover, the privatisation of the Nigeria National Petroleum Corporation⁸⁹ suggests that efforts to increase transparency will face increased obstacles.

Commitments 6 & 7: Access to Information

Access to information is a key right that underpins Nigeria's open government movement. Despite some progress, IRM research suggests that obstacles to access to information commitments under the previous action plans persist.⁹⁰ This includes the Oath of Secrecy Act, which leads civil servants to fear that releasing information could subject them to imprisonment and contributes to a culture of secrecy across the government.⁹¹

While Commitment 7 seeks to increase access to information among women, youth, illiterate people, and persons with special needs, the listed milestones do not include deliberate steps to do so. The IRM recommends prioritising the baseline survey, tweaking it to map the unique information needs and challenges of these groups to inform the other activities in the commitment. A lack of funding for this commitment and inadequate resources for the National Orientation Agency may also impede implementation.⁹²

Commitment 8: Climate change

This commitment represents a new and important policy area for Nigeria's action plans. The public indicated a strong interest in addressing climate change in the co-creation public survey. However, OGP Nigeria Civil Society Advisor Uchenna Arisukwu⁹³ noted this commitment will require a lot of engagement to link in an open government approach and a need for technical and financial resources. Commitment milestones currently focus on strengthening transparency around climate change risks and the government's response. While an important first step, there is an opportunity to increase the ambition of this reform by empowering the public to participate in government decision-making and holding the government to account based on information published under this commitment.

Commitments 10, 11, 12, & 13: Citizen Participation and Inclusion

The Permanent Dialogue Mechanisms (Commitment 10) is a continuation of government practices. The passage of the SERVICOM Bill (Commitment 13) is likely to take time and has been an ongoing effort that faced challenges under previous action plans. According to the OGP Secretariat,⁹⁴ the previous administration exhibited an observable reluctance to create additional agencies, citing resource constraints. Commitment 11 focuses on leveraging technology for feedback to promote transparency and civic participation. Therefore, successful implementation would require sufficient resources and mandate for SERVICOM.

Commitment 12, which aims to protect human rights defenders, is an important reform area for Nigeria. This commitment failed to make progress under the previous action plan due to a lack of ownership. The Nigerian Human Rights Commission (NHRC) previously stated that most of the milestones do not fall under their mandate.⁹⁵ The OGP Secretariat confirmed that NHRC was not in the room during the co-creation process and would be consulted as part of raising awareness of NAP III across all MDAs.⁹⁶ As of February 2024, the Secretariat stated that the NHRC has been brought into the OGP process and now attends thematic working group meetings.⁹⁷ However, concerns around the lack of ownership for this important reform persist.

¹ Fiscal Responsibility Act, 2007, Act No. 31, <https://ngfrepository.org.ng:8443/handle/123456789/693>; Open Treasury Portal, *Financial Transparency Policy & Implementation Guidelines*, <https://opentreasury.gov.ng/images/DocumentGuidelines/TRANSPARENCYPOLICYIMPLEMENTATIONGUIDELINES.pdf>.

² PEFA, <https://www.pefa.org/country/nigeria>.

³ Gabriel Okeowo, BudgIT, interview by IRM researcher, 28 June 2023; Alfred Okoh, Technical Assistant to the Director General, Budget Office of the Federation, interview by IRM researcher, 12 July 2023.

⁴ Independent Reporting Mechanism (IRM), *Results Report: Nigeria 2019–2022*, 22 June 2023, https://www.opengovpartnership.org/wp-content/uploads/2023/06/Nigeria_Results-Report_2019-2022.pdf.

⁵ IRM, *Results Report: Nigeria 2019–2022*.

⁶ International Budget Partnership (IBP), *Open Budget Survey 2021*, <https://internationalbudget.org/open-budget-survey/country-results/2021/nigeria>.

⁷ Chinedu Asadu, “Nigeria’s Government budgets for SUVs and President’s Wife While Millions Struggle to Make Ends Meet,” *AP*, 2 November 2023, <https://apnews.com/article/nigeria-tinubu-budget-yacht-suvs-8bfd1d6c7e6838d17d9c5dd33ec92a4f>.

⁸ OGP Nigeria Secretariat. Report on NAP III. June 2022.

<https://drive.google.com/drive/folders/1iAe2RhUr5bo01Qqp5ID4CEpAmB3JwzQ8>

⁹ “2024 Budget: 10 Plaques President Tinubu Must Avoid,” BudgIT, 29 August 2023, <https://budgit.org/2024-budget-10-plagues-president-tinubu-must-avoid/>.

¹⁰ Vahyala Kwaga, “Consequence Management: A Neglected Aspect of Nigerian Public Financial Management,” BudgIT, 22 September 2023, <https://budgit.org/consequence-management-a-neglected-aspect-of-nigerian-public-financial-management/>; “2024 Budget: 10 Plaques President Tinubu Must Avoid,” BudgIT.

¹¹ Kwaga, “Consequence Management”; “2024 Budget: 10 Plaques President Tinubu Must Avoid,” BudgIT.

¹² Abuja Gift ChapiOdekina, “Reps Pass Nigeria Audit Service Act,” *Vanguard*, 7 March 2024, <https://www.vanguardngr.com/2023/10/reps-pass-nigeria-audit-service-act/>.

¹³ Kwaga, “Consequence Management.”

¹⁴ “2023 Budget Speech,” delivered on 7 October 2022, <https://www.budgetoffice.gov.ng/index.php/2023-budget-speech-presented-by-president-muhammadu-buhari/2023-budget-speech-presented-by-president-muhammadu-buhari/viewdocument/201>.

¹⁵ Okeowo, interview; Okoh, interview; OGP Secretariat, interview by IRM researcher, 6 June 2023.

¹⁶ “2023 Budget Speech.”

¹⁷ Kwaga, “Consequence Management.”

¹⁸ Okoh, interview.

¹⁹ Okeowo, interview.

²⁰ IBP, *Open Budget Survey 2021*.

²¹ Okeowo, interview.

²² IRM, *Results Report: Nigeria 2019–2022*.

²³ Okeowo, interview.

²⁴ Okoh, interview.

²⁵ “Ministry of Finance Highlight Final,” <https://drive.google.com/file/d/1Lk1zL7ghl2k2k4pbvcVR9etPITZvVkonU/view>.

²⁶ “Federal Ministry of Finance, Budget and National Planning 2023 Highlight,” <https://drive.google.com/file/d/1DcYox8IDhclAoivDru6MTfWc5EiNZ0mL/view>.

²⁷ Stream Events Live, “A Public Consultative Forum on The 2023–2025 Medium-Term Fiscal Framework,” streamed live on 21 July 2022, YouTube video, <https://www.youtube.com/watch?v=GYS32AfiUI0>.

- ²⁸ Zainab Shamsuna Ahmed, “Draft 2021–2023 MTEF/FSP Virtual Consultative Session with CSO’s, Organised Private Sector & the General Public,” 10 July 2020, Slides 34–40, <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/policy-documents/mtef/hmfbnp-mtef-fsp-2021-2023-public-consultation-presentation/viewdocument/82>.
- ²⁹ IRM, *Results Report: Nigeria 2019–2022*.
- ³⁰ “The New Way to Track projects,” Eyemark, <https://www.eyemark.ng/>.
- ³¹ “2024 Budget: 10 Plaques President Tinubu Must Avoid,” BudgetIT.
- ³² “2024 Budget: 10 Plaques President Tinubu Must Avoid,” BudgetIT.
- ³³ IRM, *Results Report: Nigeria 2019–2022*.
- ³⁴ Okeowo, interview.
- ³⁵ “2024 Budget: 10 Plaques President Tinubu Must Avoid,” BudgetIT.
- ³⁶ Okoh, interview.
- ³⁷ Okoh, interview.
- ³⁸ IBP, *Open Budget Survey 2021*, <https://internationalbudget.org/open-budget-survey/country-results/2021/nigeria>
- ³⁹ Okeowo, interview.
- ⁴⁰ “2024 Budget: 10 Plaques President Tinubu Must Avoid,” BudgetIT.
- ⁴¹ Government of Nigeria. Federal Audit Service Commission Bill. <https://placng.org/i/wp-content/uploads/2019/12/Federal-Audit-Service-Commission-Bill.pdf>
- ⁴² Government of Nigeria. Open Treasury portal. <https://opentreasury.gov.ng/>
- ⁴³ “Track and Analyze Federal Government Spending Over Time,” Govspend, <https://www.govspend.ng/>.
- ⁴⁴ Okeowo, interview.
- ⁴⁵ IRM, *Nigeria Results Report 2019–2022*.
- ⁴⁶ Okoh, interview.
- ⁴⁷ “2023 Budget Speech.”
- ⁴⁸ A network established in in 2014 that brings together CSOs advancing OGP agenda in Nigeria.
- ⁴⁹ IRM, *Nigeria Results Report 2019–2022*.
- ⁵⁰ Dr. Gloria Ahmed, Director, Special Duties in the Federal Ministry of Finance, Budget and National Planning and also National Coordinator and Point of Contact-Open Government Partnership Nigeria, interview by IRM researcher, 6 June 2023.
- ⁵¹ “NEITI Beneficial Ownership Portal,” Nigeria Extractive Industry Transparency Initiative (NEITI), <https://bo.neiti.gov.ng/>.
- ⁵² “Search the Record,” Corporate Affairs Commission, <https://search.cac.gov.ng/home>.
- ⁵³ IRM, *Nigeria Results Report 2019–2022*.
- ⁵⁴ “Our Work in Nigeria,” Transparency International, <https://www.transparency.org/en/countries/nigeria>.
- ⁵⁵ OGP, “From Commitment to Law of the Land: Beneficial Ownership Transparency in Nigeria,” 16 December 2021, YouTube video, <https://www.youtube.com/watch?v=QvcmWmXdmlY>.
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- ⁵⁸ Press releases shared on the CAS website and social media platforms: <https://www.cac.gov.ng/fb-5146/>; <https://twitter.com/cacnigeria1/status/1661668631028064256>.
- ⁵⁹ Favour Ime, Regional Manager, Africa and Middle East, Open Ownership, interview by IRM researcher, 27 June 2023.
- ⁶⁰ Ime, interview.
- ⁶¹ Information provided by Terver Ayua-Jor, Chief Executive, Corporate Affairs Commission to the IRM researcher by email, January 2014.
- ⁶² Website reviewed by the IRM researcher November 2023. A random search of the BO Register for ‘Limited’ found 427 PSCs from 197 companies. This a information from a random selection of one company.
- ⁶³ Chinedu Basse, Program Manager, Civil Society Legislative Advocacy Centre, interview by IRM researcher, 4 December 2023.
- ⁶⁴ Ime, interview.
- ⁶⁵ Terver Ayua-Jor, Chief Executive, Corporate Affairs Commission, interview by IRM researcher on 10 January 2024.
- ⁶⁶ Stephen Abbott Pugh and Favour Imer, “Nigeria Adopts Beneficial Ownership Data Standard for Its New National Register,” Open Ownership, 26 May 2023, <https://www.openownership.org/en/news/nigeria-adopts-beneficial-ownership-data-standard-for-its-new-national-register/>
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- ⁶⁹ Terver Ayua-Jor, interview.
- ⁷⁰ Terver Ayua-Jor, interview.
- ⁷¹ Basse, interview.
- ⁷² Kathryn Davies and Agustina De Luca, “Nigerian Data Challenge,” Open Ownership, 28 September 2023, <https://www.openownership.org/en/news/our-data-challenge-the-power-of-beneficial-ownership-data/>.

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- ⁷⁴ “Public Notice on Companies to Be Placed Under Caveat,” Corporate Affairs Commission, 8 January 2024, <https://www.cac.gov.ng/public-notice-on-companies-to-be-placed-under-caveat/>.
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- ⁷⁶ Ayua-Jor, interview.
- ⁷⁷ IRM, *Nigeria Results Report 2019–2022*.
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- ⁸² Ayua-Jor, interview.
- ⁸³ Ime, interview.
- ⁸⁴ “New CAC Boss Assumes Duty, Vows to Enhance Revenue Base,” *Vanguard*, 16 October 2023, <https://www.vanguardngr.com/2023/10/new-cac-boss-assumes-duty-vows-to-enhance-revenue-base/>.
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- ⁸⁶ IRM, *Results Report: Nigeria 2019–2022*.
- ⁸⁷ Comments provided by the OGP Nigeria Secretariat to the IRM during the pre-publication review period, 13 February 2024.
- ⁸⁸ Okeowo, interview.
- ⁸⁹ Leo Komminoth, “Nigeria’s NNPC Becomes Private Company,” *African Business*, 22 July 2022, <https://african.business/2022/07/energy-resources/nigerias-nnpc-becomes-private-company>.
- ⁹⁰ IRM, *Results Report: Nigeria 2019–2022*.
- ⁹¹ OGP Secretariat, interview.
- ⁹² Joachim Ojomuyide, National Orientation Agency, interview by the IRM researcher, 11 July 2023, Odeh Friday, Accountability Lab, Interview by IRM researcher, 21 June 2023.
- ⁹³ Uchenna- OGP Nigeria- Civil Society Advisor.
- ⁹⁴ OGP Secretariat, interview by IRM researcher, 6 June 2023.
- ⁹⁵ IRM, *Results Report: Nigeria 2019–2022*.
- ⁹⁶ IRM, *Results Report: Nigeria 2019–2022*.
- ⁹⁷ Comments provided by the OGP Nigeria Secretariat.

Section III. Methodology and IRM Indicators

The purpose of this review is not an evaluation. It is intended as a quick, independent, technical review of the characteristics of the action plan and the strengths and challenges the IRM identifies to inform a stronger implementation process. The IRM highlights commitments that have the highest potential for results, a high priority for country stakeholders, a priority in the national open government context, or a combination of these factors.

The three IRM products provided during a national action plan cycle include:

- **Co-Creation Brief:** A concise brief that highlights lessons from previous IRM reports to support a country's OGP process, action plan design, and overall learning.
- **Action Plan Review:** A technical review of the characteristics of the action plan and the strengths and challenges IRM identifies to inform a stronger implementation process.
- **Results Report:** An overall implementation assessment that focuses on policy-level results and how changes happen. It also checks compliance with OGP rules and informs accountability and longer-term learning.

In the Action Plan Review, the IRM follows a filtering and clustering process to identify promising reforms or commitments:

Step 1: Determine what is reviewable based on the verifiability of the commitment as written in the action plan.

Step 2: Determine if the commitment has an open government lens. Is it relevant to OGP values?

Step 3: Review commitments that are verifiable and have an open government lens to identify if certain commitments need to be clustered. Commitments that have a common policy objective or contribute to the same reform or policy issue should be clustered. The potential for results of clustered commitments should be reviewed as a whole. IRM staff follow these steps to cluster commitments:

- a. Determine overarching themes. If the action plan is not already grouped by themes, IRM staff may use OGP's thematic tagging as reference.
- b. Review commitment objectives to identify commitments that address the same policy issue or contribute to the same broader policy or government reform.
- c. Organise commitments into clusters as needed. Commitments may already be organised in the action plan under specific policy or government reforms.

Step 4: Assess the potential for results of the clustered or standalone commitment.

Filtering is an internal process. Data for individual commitments is available in Annex 1. In addition, during the internal review process of this product, the IRM verifies the accuracy of findings and collects further input through peer review, OGP Support Unit feedback as needed, interviews and validation with country stakeholders, an external expert review, and oversight by IRM's International Experts Panel (IEP).

As described earlier, IRM relies on **three key indicators** for this review:

I. Verifiability

- **Yes, specific enough to review:** As written in the action plan, the stated objectives and proposed actions are sufficiently clear and include objectively verifiable activities to assess implementation.
- **No, not specific enough to review:** As written in the action plan, the stated objectives and proposed actions lack clarity and do not include explicitly verifiable activities to assess implementation.
- Commitments that are not verifiable will be considered not reviewable, and further assessment will not be carried out.

II. Open government lens

This indicator determines if the commitment relates to the open government values of transparency, civic participation, or public accountability as defined by the Open Government Declaration and the OGP Articles of Governance by responding to the following guiding questions. Based on a close reading of the commitment text, the IRM first determines whether the commitment has an open government lens:

- **Yes/No:** Does the commitment set out to make a policy area, institution, or decision-making process more transparent, participatory, or accountable to the public?

The IRM uses the OGP values as defined in the Articles of Governance. In addition, the following questions for each OGP value may be used as a reference to identify the specific open government lens in commitment analysis:

- **Transparency:** Will the government disclose more information, improve the legal or institutional frameworks to guarantee the right to information, improve the quality of the information disclosed to the public, or improve the transparency of government decision-making processes or institutions?
- **Civic Participation:** Will the government create or improve opportunities, processes, or mechanisms for the public to inform or influence decisions? Will the government create, enable, or improve participatory mechanisms for minorities or underrepresented groups? Will the government enable a legal environment to guarantee freedoms of assembly, association, and peaceful protest?
- **Public Accountability:** Will the government create or improve opportunities to hold officials answerable for their actions? Will the government enable legal, policy, or institutional frameworks to foster accountability of public officials?

III. Potential for results

The IRM adjusted this indicator—formerly known as the “potential impact” indicator—to take into account the feedback from the IRM Refresh consultation process with the OGP community. With the new results-oriented strategic focus of IRM products, the IRM modified this indicator to lay out the expected results and potential that would be verified in the IRM Results Report after implementation. Given the purpose of this Action Plan Review, the assessment of potential for results is only an early indication of the possibility the commitment has to yield meaningful results based on its articulation in the action plan in contrast with the state of play in the respective policy area.

The scale of the indicator is defined as:

- **Unclear:** The commitment is aimed at continuing ongoing practices in line with existing legislation, requirements, or policies without indication of the added value or enhanced open government approach in contrast with existing practice.
- **Modest:** A positive but standalone initiative or change to processes, practices, or policies. The commitment does not generate binding or institutionalised changes across government or institutions that govern a policy area. Examples are tools (e.g., websites) or data release, training, or pilot projects.
- **Substantial:** A possible game changer for practices, policies, or institutions that govern a policy area, public sector, or the relationship between citizens and state. The commitment generates binding and institutionalised changes across government.

This review was prepared by the IRM in collaboration with Josephine Njungi with support from Evans Kibet and was externally expert reviewed by Brendan Halloran. The IRM methodology, quality of IRM products, and review process are overseen by IRM’s IEP. For more information, see the IRM Overview section of the OGP website.¹

¹ “IRM Overview,” Open Government Partnership, <https://www.opengovpartnership.org/irm-guidance-overview/>.

Annex 1. Commitment by Commitment Data¹

<p>Commitment 1: More effective citizens' participation across the budget cycle</p> <ul style="list-style-type: none"> • Verifiable: Yes • Does it have an open government lens? Yes • This commitment has been clustered as: Open Budget Cluster (Commitments 1 and 2) • Potential for results: Substantial
<p>Commitment 2: Effective and participatory audit that enhances transparency and accountability</p> <ul style="list-style-type: none"> • Verifiable: Yes • Does it have an open government lens? Yes • This commitment has been clustered as: Open Budget Cluster (Commitments 1 and 2) • Potential for results: Substantial
<p>Commitment 3: Full operationalisation of open contracting and effective deployment and use of Open Contracting Data Standards (OCDS)</p> <ul style="list-style-type: none"> • Verifiable: Yes • Does it have an open government lens? Yes • Potential for results: Modest
<p>Commitment 4: Public disclosure of extractive sector contracts, licences, permits, and revenue streams</p> <ul style="list-style-type: none"> • Verifiable: Yes • Does it have an open government lens? Yes • Potential for results: Modest
<p>Commitment 5: Sustain implementation of the Petroleum Industries Act (PIA)</p> <ul style="list-style-type: none"> • Verifiable: Yes • Does it have an open government lens? Yes • Potential for results: Modest
<p>Commitment 6: Effective implementation of the Freedom of Information Act</p> <ul style="list-style-type: none"> • Verifiable: Yes • Does it have an open government lens? Yes • Potential for results: Unclear
<p>Commitment 7: Improve the ability of persons including disadvantaged groups to use the Freedom of Information Act</p> <ul style="list-style-type: none"> • Verifiable: Yes • Does it have an open government lens? Yes • Potential for results: Unclear
<p>Commitment 8: Strengthening the implementation of the Climate Change Act 2021</p> <ul style="list-style-type: none"> • Verifiable: Yes

<ul style="list-style-type: none"> • Does it have an open government lens? Yes • Potential for results: Modest
<p>Commitment 9: Establish public register of beneficial owners of corporate entities in line with Beneficial Ownership Data Standard</p> <ul style="list-style-type: none"> • Verifiable: Yes • Does it have an open government lens? Yes • Potential for results: Substantial
<p>Commitment 10: Permanent Dialogue Mechanism for citizens’ engagement and feedback on governance and service delivery</p> <ul style="list-style-type: none"> • Verifiable: Yes • Does it have an open government lens? Yes • Potential for results: Unclear
<p>Commitment 11: To synergise and coordinate technology-based citizens’ feedback to improve service delivery</p> <ul style="list-style-type: none"> • Verifiable: Yes • Does it have an open government lens? Yes • Potential for results: Unclear
<p>Commitment 12: Civic space for citizens organisations, human rights defenders and media can express themselves and participate in policy-making process without fear</p> <ul style="list-style-type: none"> • Verifiable: Yes • Does it have an open government lens? Yes • Potential for results: Unclear
<p>Commitment 13: Institutionalisation of SERVICOM</p> <ul style="list-style-type: none"> • Verifiable: Yes • Does it have an open government lens? Yes • Potential for results: Modest

¹ Editorial notes:

1. For commitments that are clustered, the assessment of potential for results is conducted at the cluster level, rather than the individual commitments.
2. Commitment short titles may have been edited for brevity. For the complete text of commitments, please see Nigeria’s action plan: <https://ogpnigeria.gov.ng/actionplan/the-third-national-action-plan> or <https://www.opengovpartnership.org/documents/nigeria-action-plan-2023-2025/>.

Annex 2: Action Plan Co-Creation

OGP member countries are encouraged to aim for the full ambition of the OGP Participation and Co-Creation Standards that came into force on 1 January 2022.¹ The IRM assesses all countries that submitted action plans from 2022 onward under the updated standards. Table 2 outlines the extent to which the countries' participation and co-creation practices meet the minimum requirements that apply during development of the action plan.

OGP instituted a 24-month grace period to ensure a fair and transparent transition to the updated standards. Action plans co-created and submitted by 31 December 2023 fall within the grace period. The IRM will assess countries' alignment with the standards and their minimum requirements.² However, countries will only be found to be acting contrary to the process if they do not meet the minimum requirements for action plans co-created in 2024 and onwards.

Please note that, according to the OGP National Handbook, countries implementing four-year action plans must undertake a refresh process at the two-year mark. Countries are expected to meet minimum requirements 3.1 and 4.1 during the refresh process.³ IRM assessment of the refresh process will be included in the Results Report.

Table 2. Compliance with minimum requirements

Minimum requirement	Met during co-creation?	Met during implementation ?
1.1 Space for dialogue: Nigeria has a National Steering Committee and 10 Technical Working Groups organised along thematic areas; all are co-chaired by government and civil society. ¹ The OGP Secretariat convened quarterly meetings to share progress on the development of the NAP III. ²	Yes	<i>To be assessed in the Results Report</i>
2.1 OGP website: Nigeria had an OGP website ³ that contains previous national action plans since joining the OGP and links to an OGP Google Drive. ⁴	Yes	<i>To be assessed in the Results Report</i>
2.2 Repository: A public Google Drive ⁵ created in 2023 includes National Steering Committee minutes, OGP Secretariat and thematic working groups reports, and a newsletter. The OGP Secretariat is encouraged to publish meeting minutes and evidence of implementation throughout the action plan cycle.	Yes	<i>To be assessed in the Results Report</i>
3.1 Advanced notice: Nigeria OGP website was not up during formulation of NAP III. The National Orientation Agency issued a public notice via mainstream and social media on the commencement of co-creation, opportunities for participation (such as a link to submit comments) and timelines. ⁶	Yes	Not applicable

¹ OGP, *OGP Participation and Co-Creation Standards*, <https://www.opengovpartnership.org/ogp-participation-co-creation-standards/>.

² OGP, *IRM Guidelines for the Assessment of Minimum Requirements*, 31 May 2022, <https://www.opengovpartnership.org/documents/irm-guidelines-for-the-assessment-of-minimum-requirements/>.

³ OGP, *OGP National Handbook 2022*, Section 2.3: <https://www.opengovpartnership.org/documents/ogp-national-handbook-rules-and-guidance-for-participants-2022/>.

<p>3.2 Outreach: Government and CSOs conducted outreach through social media and in person.⁷ The OGP Secretariat also made courtesy visits to targeted MDAs to sensitise them on their participation.⁸ Youth across Nigeria were engaged through the Youth Network Supported by Accountability Lab.⁹</p>	Yes	Not applicable
<p>Feedback mechanism: The OGP Secretariat and National Orientation Agency advertised opportunities for public input on the action plan online. Feedback was often expected in seven days.¹⁰ The OGP Secretariat ran an online survey where approximately 1,000 public suggestions were received.¹¹ These were shared with the drafting committee for consolidation and synthesis.¹² The Secretariat also worked with the Open Alliance Network, which has a membership of over 150 CSOs. These CSOs were expected to share progress/updates with the constituents.¹³ Finally, a validation meeting with state and non-state actors was hosted on 12 December 2023.¹⁴</p>	Yes	Not applicable
<p>4.1 Reasoned response: The drafting team collated and analysed public input from the online survey.¹⁵ The drafting committee shared verbally how input was incorporated at the validation meeting. The OGP Secretariat also shared feedback with the Open Alliance, which was expected to cascade the same to their constituents.</p>	Yes	Not applicable
<p>5.1 Open implementation: <i>The IRM will assess whether meetings were held with civil society stakeholders to present implementation results and enable civil society to provide comments in the Results Report.</i></p>	Not applicable	<i>To be assessed in the Results Report</i>

OGP reformers in Nigeria undertook two innovative elements in co-creating the third action plan:

- **Use of digital spaces:** National Steering Committee members collaborated to improve citizens and CSO engagement in co-creation. This included coordinated sharing of the link to the online public survey on social media and websites. OGP Secretariat is also in the process of developing an OGP Nigeria App¹⁶ that is anticipated to improve citizen participation in the OGP process.
- **Youth engagement:** Youth were intentionally included in the co-creation process. The Secretariat worked closely with the Youth Network formed in collaboration with the Accountability Lab and OGP Secretariat. Membership of this network includes OGP champions, persons with disability, women, and youth-led organisations across 36 States of Nigeria and the Federal Capital Territory.¹⁷

Opportunities to continue strengthening co-creation include:

- **Document and share feedback** to stakeholders on how their contributions were considered during development of the action plan process. These can be shared on the same platforms as the calls for participation. This could be part of a much-needed communication strategy.¹⁸ This strategy would be very useful in audience segmentation and developing critical messaging pathways and strategies during NAP III implementation.
- **Allow longer timelines for citizens to share their feedback.** Feedback from advertisements was expected in 7 days. Increasing this to a three-to-four-week window would allow for more

engagement across the country. Gabriel Okeowo, BudgIT, noted that a four-week window would allow for satisfactory mobilisation and response for such a critical process.¹⁹

¹ OGP Nigeria (@ogpnigeria), “The OGP Nigeria 3rd NSC and TWG,” Twitter, 22 June 2023, 9:46 a.m., <https://twitter.com/ogpnigeria/status/1671877437268045828>.

² Odeh Friday, Accountability Lab, interview 21 June 2023 and minutes of meetings, 4 April 2022 and 19 July 2022.

³ OGP Nigeria, <https://www.ogpnigeria.gov.ng/>.

⁴ OGP Nigeria Repository, https://drive.google.com/drive/folders/1Wt_JCCqJgMlotNHmubU2VICZBjwIA19x.

⁵ OGP Nigeria Repository.

⁶ OGP Secretariat, interviewed by IRM researcher, 6 June 2023; Joachim Ojomuyide, National Orientation Agency, interview by IRM researcher, 11 July 2023; OGP Nigeria (@ogpnigeria), “@ClemAgba calls on all Nigerians to make their input and ensure that their voice is heard,” Twitter, 5 May 2022, 9:31 a.m., <https://twitter.com/ogpnigeria/status/1527643258540593152>.

⁷ Open Alliance NG (@OpenAllianceNG), Infographic, Twitter, 16 May 2022, 8:55 a.m.,

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¹¹ IRM researcher received survey input in addition to analysis of the findings.

¹² OGP Secretariat, interview.

¹³ Gabriel Okeowo, BudgIT, interview by IRM researcher, 28 June 2023.

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¹⁵ OGP Secretariat, interview.

¹⁶ OGP Naija, Google Play, https://play.google.com/store/apps/details?id=appinventor.ai_mustyphil.OGP_Naija&pli=1.

¹⁷ Kibo Ngowi, “Apply to Our OGP Nigeria Youth Network!” Accountability Lab, 16 February 2022, <https://accountabilitylab.org/the-ogp-nigeria-youth-network-galvanizing-young-nigerians-around-open-government/>; OGP Secretariat, interviewed; Friday, interview.

¹⁸ Friday, interview.

¹⁹ Okeowo, interviewed.