

# **Independent Reporting Mechanism**

Results Report:  
Nigeria 2023-2025

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Open  
Government  
Partnership



Independent  
Reporting  
Mechanism

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## Executive Summary

**Nigeria’s third national action plan made progress despite challenges posed by a period of political transition. Strengthened open contracting and beneficial ownership transparency contributed to Nigeria’s efforts to reduce costs, recover assets, and fight corruption. Implementation of the Petroleum Industry Act commenced with the establishment of Host Community Development Trusts. Nigeria’s OGP process remains robust and collaborative, bringing together government, civil society, private sector, and local government reformers.**

### Implementation

Nigeria’s third national action plan, comprising 13 commitments, largely had limited levels of completion with almost all commitments achieving moderate results. This was partly due to the time and resources required for government transition following the 2023 presidential elections.

This report features three commitments that stand out for their early results. These reforms align with the Government of Nigeria’s Presidential Priority Areas on economic growth, natural resources for sustainable development, and improved governance for service delivery.<sup>1</sup>

Improvements to the Nigerian Open Contracting Portal (NOCOPO) under Commitment 3 increased access to standardised procurement data, improved efficiency, and strengthened price intelligence. The Bureau of Public Procurement (BPP) reported significant government savings, freeing resources for public services.<sup>2</sup> Custom dashboards for civil society, suppliers, and other stakeholders help key players access relevant information.<sup>3</sup> However, further work is needed to establish the National Council on Public Procurement, improve data entry, and reduce paperwork.<sup>4</sup>

Commitment 5 advanced implementation of the Petroleum Industry Act (PIA). In particular, the Nigerian Upstream Petroleum Regulatory Commission (NUPRC), working with civil society organisations (CSOs), aided the establishment of 150 Host Community Development Trusts, aiming to direct 3% of companies’ annual operating expenditures toward community development. While this represents a notable achievement, further progress is needed to establish and fund trusts in remaining communities, ensure the management bodies represent community interests, and secure companies’ compliance with required payments.

### At a Glance

#### LEVEL OF COMPLETION

**4/13**

**Complete or substantially complete commitments**

#### EARLY RESULTS

**3/13**

**Commitments with early results**

**1/13**

**Commitments with significant results**

#### KEY OBSERVATIONS

- Cross-government collaboration can strengthen Nigeria’s open government reforms.
- Nigeria’s local government OGP ecosystem continues to grow.
- Keep citizens at the centre of civic tech for long-term results.
- Nigeria’s tax reform is an opportunity to reinvigorate open budget efforts.

**Met the minimum requirements during implementation: Yes**

Under Commitment 5, Nigeria launched its Beneficial Ownership Register in 2023, making it accessible to government institutions, CSOs, journalists, and citizens. Regulatory and enforcement agencies are making use of this data, resulting in improved transparency, enforcement, asset recovery, and contributing to Nigeria's exit from the Financial Action Task Force Grey List. Possible next steps include increasing compliance by legacy companies, digitising Corporate Affairs Commission records, onboarding professional associations, and documenting the register's impact and usage.

### Implementation in Context

A change in government following the 2023 elections led to leadership transitions across government, impacting implementation. Consequently, some reforms, such as the open budget commitments, did not achieve their intended results. The new administration launched the 'Renewed Hope Agenda,' outlining an eight-point reform agenda<sup>5</sup> alongside the *Nigeria First Policy*, which aims to promote the use of locally produced goods and services. The Central Delivery Coordination Unit was strengthened to track service delivery and facilitate citizen engagement. Additionally, the removal of fuel subsidies in 2023 impacted budgets and sparked protests due to the rising cost of living. Resultantly, rights-based commitments, such as Commitment 12 on civic space, remain an important area for further progress in Nigeria's OGP agenda.

### Participation and Co-Creation

Nigeria maintained a robust multi-stakeholder process throughout both the co-creation and implementation phases. The National Steering Committee (NSC) and Technical Working Groups (TWG) provided regular opportunities for dialogue among government, CSOs, private sector actors, and development partners. CSOs played a central role by supporting platform design, raising public awareness, building civic tech tools, monitoring implementation, and amplifying citizen feedback. The co-creation process incorporated online surveys, public notices, town halls, and validation meetings. Citizen input influenced the selection of priorities, particularly those focused on service delivery, fiscal transparency, and digital platforms.<sup>6</sup> However, participation was uneven, with most engagement concentrated in Abuja and Lagos. High logistics costs, limited funding, and accessibility barriers hindered participation from remote regions and individuals with disabilities.<sup>7</sup> Despite these challenges, Nigeria met all the minimum requirements under the OGP Participation and Co-Creation Standards.

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<sup>1</sup> "The 8 Presidential Priority Areas," CRDCU, accessed March 2026, <https://portal.crdcu.gov.ng/priority>

<sup>2</sup> Caleb Obiowo, "Nigeria Open Contracting Portal saved government N173 billion in first half 2025-BPP," *Nairametrics*, 29 July 2025, <https://nairametrics.com/2025/07/29/nigeria-open-contracting-portal-saved-govt-n173-billion-in-first-half-2025-bpp/>

<sup>3</sup> <https://nocopo.bpp.gov.ng/>

<sup>4</sup> Precious Adigwe (Program Officer Procurement Governance Lead, Public and Private Development Centre), interview by IRM researcher, 22 September 2025; Edwin Muhumuza (Head of Africa, Open Contracting), interview by IRM researcher 17 September 2025.

<sup>5</sup> Sen. George Akume, fnim, CON, "Redefining of the Presidential Priorities Areas of President Bola Ahmed Tinubu Administration," 15 January 2024, <https://www.osgf.gov.ng/wp-content/uploads/2024/02/Redefining-of-the-Presidential-Priorities-Areas-of-President-Bola-Ahmed-Tinubu-Administration.pdf>

<sup>6</sup> "NSC Meetings," OGP Nigeria Repository, accessed 15 December 2025, <https://drive.google.com/drive/folders/1x6nUa810jS6vAYL5a1QjoVlOP2Llg8ZY>

<sup>7</sup> Draft NAP III Assessment Report By SERDEC, "Draft Report: Review / Assessment of Citizens and Non-State Actors Engagement in the Implementation of Nigeria's Open Government Partnership Third National Action Plan (NAP III)," OGP Nigeria Repository, March 2026, <https://drive.google.com/drive/u/1/folders/14jv6XyHDRWZ7JlIwivYy9I6EFFUQmZnr>

## Section I. Key Observations

The key observations below offer reflections from Nigeria’s third action plan cycle. These lessons aim to support Nigeria’s future action plans and broader open government journey.

### **Observation 1: Cross-government collaboration can strengthen Nigeria’s open government reforms.**

Alignment between the Government of Nigeria’s 8 Presidential Priorities and its open government objectives present an opportunity for stronger cross-government collaboration. Nigeria’s OGP commitments particularly complement Priority Area 8, which focuses on improving governance for Effective Service Delivery.<sup>1</sup> The Central Delivery Coordination Unit (CDCU) is responsible for tracking Ministries, Departments, and Agencies’ (MDAs) progress towards these aims, placing CDCU in a position to monitor and incentivise MDAs’ fulfilment of their open government commitments.

There is also momentum towards formalising National Assembly engagement in OGP. Nigeria has established a dedicated desk to coordinate OGP engagement within the National Assembly, identified as a priority area for the fourth NAP. These developments are important, as stronger coordination with the National Assembly can reinforce open government commitments through parliamentary law-making, funding, and oversight. Due to these benefits, Parliaments across Africa are increasingly engaged in OGP processes.<sup>2</sup> In particular, the OGP parliamentary committees in Sierra Leone<sup>3</sup> and Ghana<sup>4</sup> demonstrate the potential of effective legislative coordination on OGP.

### **Observation 2: Nigeria’s local government OGP ecosystem continues to grow.**

Between 2023 and 2025, three new states and four local government units joined Nigeria’s OGP subnational program. As of December 2025, 28 states and six local government units had signed on in total, out of Nigeria’s 36 states and the federal capital territory of Abuja. While support from some partners ended, organisations such as Centre LSD and DEAN Initiative continue to support participation, including regional peer-exchange meetings. In April 2024, Local Open Governance Initiative in Nigeria (LOGINaija) Project was launched to decentralise OGP to Nigeria’s 774 Local Area Governments. The project is implemented by the Speak Out Africa Initiative and funded by the MacArthur Foundation.<sup>5</sup> This follows similar trends in other OGP member countries, such as Morocco,<sup>6</sup> where networks of local governments are cascading the benefits of open government to citizens.

Nigerian local governments are achieving real-world reforms, despite uneven implementation of OGP across participating governments. Popular reforms areas include establishing FOI desks, open budgeting, project monitoring, citizen engagement, and deployment of digital tools. During this period, at least a third of participating local governments submitted their first or second action plans, with Jigawa State submitting their third. Additionally, at least six local governments formed steering committees to guide implementation. Examples of notable local reforms to date include Anambra State’s SolutionLens platform, which facilitates access to information and public participation<sup>7</sup>, Plateau State’s Climate Assembly, Gombe State’s open contracting portal,<sup>8</sup> and Niger State’s zonal and budget citizen consultations.<sup>9</sup>

### **Observation 3: Keep citizens at the centre of civic tech for long-term results.**

Nigeria has made significant investments in digital reforms aimed at enhancing transparency, citizen participation, and public accountability. As of 2024, there were approximately 55 civic tech tools in use for citizen engagement, community building, transparency, accountability, public service delivery, elections, and human rights.<sup>10</sup> In addition there are beneficial ownership registers at NEITI, NUPRC, and CAC; company registration databases at CAC and MCA; a tax portal at FIRS; a public procurement portal; and contracts and licenses available through NUPRC, Open Treasury, and EyeMark, among others. Collectively, these initiatives contributed to seven out of the 13 commitments outlined in Nigeria’s third national action plan, alongside procurement and other digital platforms implemented at the state level.

These reforms are an opportunity for Nigerian CSOs and government to ensure portals cater for citizens' needs. Strategies could include incorporating multi-channel approaches to engage diverse groups - such as those in rural areas, individuals with varying literacy levels, and persons with disabilities - ensuring local language accessibility, incorporating trust-building mechanisms like regular updates on policy outcomes<sup>11</sup>, publishing aggregated participation data and insights<sup>12</sup>, and addressing data protection concerns. Continuous updates are critical; without them, the registers risk becoming 'zombie portals'—neither fully functional nor entirely defunct, as they fail to provide valuable content.<sup>13</sup> There is also a pressing need to invest in building digital public goods and, alongside these tools, to establish robust impact measurement systems on their effectiveness.<sup>14</sup>

### **Observation 4: Nigeria’s tax reform is an opportunity to reinvigorate open budget efforts.**

In 2025, Nigeria passed key tax legislation, including the Nigeria Tax Act, the Nigeria Revenue Service (Establishment) Act, the Nigeria Tax Administration Act, and the Joint Revenue Board (Establishment) Act. These laws, which took effect 1 January 2026, represent a significant overhaul of the country’s tax framework. They repeal and consolidate major tax legislation, replacing them with a unified, modernised regime applicable to both resident and non-resident taxpayers<sup>15</sup>. The implementation and socialisation of this new tax framework present an opportunity to strengthen trust between Nigerians and the state. The Government of Nigeria can underscore its commitment to responsibly spend increased tax revenue by doubling down on open budget reforms. For instance, this could include progress towards Nigeria’s long sought aims of passing the Audit Law, Organic Budget Law, establishing a supreme audit institution, restoration of the Open Treasury Platform and continued engagement with CSOs on implementation in the coming months.<sup>16</sup>

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<sup>1</sup> “The 8 Presidential Priority Areas,” CRDCU, accessed March 2026, <https://portal.crdcu.gov.ng/priority>

<sup>2</sup> Idah Knowles, “Open Parliaments in Africa,” Accountability Research Center, September 2025, <https://accountabilityresearch.org/publication/open-parliaments-africa/>

<sup>3</sup> “Sierra Leone Results Report 2021-2023,” Open Government Partnership, 12 August 2024, <https://www.opengovpartnership.org/documents/sierra-leone-results-report-2021-2023/>

<sup>4</sup> “Ghana Results Report 2021-2023,” Open Government Partnership, 12 August 2024, <https://www.opengovpartnership.org/documents/ghana-results-report-2021-2023/>

<sup>5</sup> Local Open Governance Initiative in Nigeria – LOGIN, accessed March 2026, [LOGINaija.com](https://loginaija.com); “NGO demands inclusion of LGA officials in FAAC meetings,” *Nigerian Tribune*, 13 July 2025, <https://tribuneonlineng.com/ngo-demands-inclusion-of-lga-officials-in-faac-meetings/>

<sup>6</sup> The Moroccan Network of Open Local Governments, accessed March 2026, [Dgct.govright.tech/index.php?lang=en](https://dgct.govright.tech/index.php?lang=en)

<sup>7</sup> Sandra Ani, “Anambra State Government Launches SolutionLens to Drive Transparency and Citizen Engagement,” *Grassroots.ng*, 16 May 2025, <https://grassroots.ng/2025/05/16/anambra-state-government-launches-solutionlens-to-drive-transparency-and-citizen-engagement/>

<sup>8</sup> Gombe State Government, 2026, [Dueprocess.gm.gov.ng](https://dueprocess.gm.gov.ng)

<sup>9</sup> “NSC Meetings,” OGP Nigeria Repository, accessed 16 December 2025, <https://drive.google.com/drive/folders/1x6nUa810jS6vAYL5a1QioVlOP2Llg8ZY>

<sup>10</sup> “Civic Tech Landscape in Nigeria,” Civichive, 2024, <https://elections.civichive.org/wp-content/uploads/2024/03/CTLWebVersion.pdf>

<sup>11</sup> “Guide to Digital Participation Platforms,” People Powered, September 2025, <https://www.peoplepowered.org/digital-guide-home>

<sup>12</sup> Odeh Friday (Country Director, Accountability Lab Nigeria), interview by IRM researcher, 19 September 2025

<sup>13</sup> Mia Katan, “Six questions to protect your transparency portal from ‘Zombie’ Status,” Open Government Partnership, 27 November 2022, <https://www.opengovpartnership.org/stories/six-questions-to-protect-your-transparency-portal-from-zombie-status/>

<sup>14</sup> “Civic Tech Landscape in Nigeria,” Civichive, 2024, <https://elections.civichive.org/wp-content/uploads/2024/03/CTLWebVersion.pdf>

<sup>15</sup> “Nigeria Tax Act, 2025 has been signed – Highlights,” EY Global, 30 June 2025, [https://www.ey.com/en\\_gl/technical/tax-alerts/nigeria-tax-act-2025-has-been-signed-highlights](https://www.ey.com/en_gl/technical/tax-alerts/nigeria-tax-act-2025-has-been-signed-highlights)

<sup>16</sup> Vahyala Kwaga (Group Head, Research and Policy Advisory, BudGIT), interview by IRM researcher, 4 September 2025

## Section II. Early Results

This section analyses commitments that achieved the strongest early results in the action plan. To assess early results, the IRM considers the commitments' objective, the country context, the policy area, and the evidence of changes. The IRM early results assessment is determined by the depth of change that occurred and evidence that the change is expected to be sustained in time.

**Table 1. Commitments with Early Results**

<b>Commitment 3:</b> Increased procurement cost efficiency through improved public procurement information that adheres to the Open Contracting Data Standard.
<b>Commitments 5:</b> Advanced implementation of the Petroleum Industry Act, including compensation for oil and gas host communities through Host Community Development Trusts.
<b>Commitment 9:</b> Strengthened beneficial ownership transparency, enabling enforcement and regulatory agencies to curb corruption, illicit financial flows, and retrieve stolen assets.

### Commitment 3: Open Contracting

**Implementers:** Bureau for Public Procurement (BPP), Public and Private Development Centre (PPDC), Media Rights Agenda, Centre for Social Justice (CSJ), BudgIT, among others.

#### Context and Objectives

Nigeria has sought to strengthen open contracting across successive action plans, as public procurement accounts for approximately 15.2% of the country's Gross Domestic Product<sup>1</sup>. An opaque and largely manual procurement system has contributed to significant opportunities for misappropriation of public funds. Leakages, inefficiencies, and corruption within Nigeria's public procurement systems have hindered the country's ability to effectively mobilise development finance<sup>2</sup>. Nigeria's open contracting reforms aim to enhance efficiency, promote competition, and reduce corruption<sup>3</sup>. In 2018, the government updated its procurement regulations and launched the Nigerian Open Contracting Portal (NOCOPO) to improve public access to procurement information in line with the Open Contracting Data Standard.

In this phase of implementation, Nigeria sought to fully operationalise open contracting and effectively utilise Open Contracting Data Standard. This was pursued through capacity building across Ministries, Departments, and Agencies (MDAs), civil society organisations (CSOs), and the private sector, particularly on integrating NOCOPO with the eGovernment Platform (e-GP). Key initiatives included increasing procurement data usage, introducing user feedback and observer page to the e-GP and NOCOPO, educating citizens on how to engage in the procurement process, enhancing interaction with Open Treasury Portal datasets, and conducting an annual ranking of MDAs for the e-GP and Open Data portal. Additionally, the commitment sought to establish the Public Procurement Council.<sup>4</sup>

#### Early Results: Moderate Results

The commitment achieved moderate early results in enhancing transparency in public procurement processes. Notably, implementation of this commitment sought to address the portal's inconsistent accessibility due to technical challenges, a main challenge to open contracting objectives previously noted by civil society.<sup>5</sup> The Bureau of Public Procurement's

(BPP) website features the open data portal, NOCOPO<sup>6</sup>, along with customised dashboards tailored for citizens, CSOs, procuring entities, suppliers, contractors, consultants, and the private sector. The platform also includes supporting resources such as the Guidelines for Open Contracting Disclosure. By expanding the scope and quality of public procurement data, this commitment has enabled the Government of Nigeria to generate cost savings, freeing up more resources for essential services. It has also strengthened the ability of civil society and other stakeholders to compare contract data with the reality on the ground, helping the government to ensure that contracts are implemented as intended.

BPP made several upgrades<sup>7</sup> to NOCOPO that facilitate access to procurement data, which is now open by design, structured, and standardised, enhancing public scrutiny and participation<sup>8</sup>. Through the platform, citizens and CSOs can view contract details, including costs, contractor names, and project implementation status. They can also verify the accuracy of the information on the status of the projects as reported by MDAs and contractors based on their own observation in their localities and provide feedback through the platform.

The Public and Private Development Centre noted that these upgrades have made the system more responsive to registrants; established linkages with regulatory agencies, including the Federal Inland Revenue Service (FIRS), Lagos State Employment Trust Fund (LSEDF), Industrial Training Fund (ITF), and the Public Complaints Commission; reduced paperwork (thus minimising the use of fraudulent documents and human interference); and mandated tax compliance for companies seeking public procurement opportunities.<sup>9</sup>

The BPP reported that NOCOPO and its recent enhancements have improved transparency and price intelligence in public procurement, resulting in over N173 billion (approximately \$155 million USD) in savings for the federal government between January and June 2025. These savings have freed up resources for critical projects such as schools, hospitals, and support for small and medium-sized enterprises. In addition, the system is also being aligned with the government's 'Nigeria First Policy,' which promotes local production and domestic value chains.<sup>10</sup>

While substantial progress has been made, some of the more ambitious milestones under this commitment remain incomplete. During the implementation period, the BPP conducted training for MDAs<sup>11</sup> and provided guidelines to assist procuring entities and other stakeholders in applying open contracting standards (milestone 1). The user feedback and observer page is clearly marked on NOCOPO, with each key stakeholder – citizens, CSOs, procuring entities, suppliers, contractors, consultants, and the private sector – having access to customised dashboards that enable them to interact with the procurement data (milestones 4 and 6). CSOs have also raised public awareness and developed complementary digital tools to boost citizen engagement with NOCOPO data (milestone 3). Conversely, the Independent Reporting Mechanism (IRM) found no evidence of the ranking of MDAs for the e-GP and Open Data portal as per the SGF's circular, Public Procurement Act 2007, and BPP's directive mandating data publication (milestone 5). In addition, there was little evidence of advocacy efforts to establish the National Procurement Council (milestone 7).<sup>12</sup>

The progress made represents a concerted effort by BPP, government MDAs, civil society and international partners to tackle corruption in public procurement. Civil society representatives observed improved MDAs' compliance with requirements to publish procurement information through NOCOPO. They also noted that BPP is strategically using its powers to issue 'Certificates

of No Objection’ that permits MDAs to execute contracts to enforce publication of procurement information.<sup>13</sup> In addition, reformers have leveraged the Annual General Conference of the Association of Public Procurement to rally implementers to embrace open contracting, discuss pertinent issues and make actionable recommendations.<sup>14</sup>

Beyond disseminating and verifying available data through CSOs portals, CSOs are using additional data from NOCOPO to reinforce fiscal transparency and accountability. Budeshi<sup>15</sup>, created by the Public and Private Development Centre (PPDC), utilises data from NOCOPO to support citizen oversight. The availability of more comprehensive data and a more stable NOCOPO platform have enabled PPDC and citizens to identify duplicate projects across state and federal platforms, refine their Freedom of Information requests, and verify and validate officially reported information<sup>16</sup>. Nigerians are using Budeshi and NOCOPO data to hold actors accountable for effective project implementation<sup>17</sup>. For instance, a contractor delayed a 2-year project in Abuja for more than five years. Using information from these platforms, citizens engaged relevant government departments and pressured the contractor to speed up implementation, leading to its completion in six months<sup>18</sup>. Similarly, Tracka by BudgIT empowers citizens with information about public projects, project objectives, budget allocations, and implementation status, drawing contract status information from NOCOPO.<sup>19</sup> Tracka further enhances the feedback loop by allowing citizens to provide evidence of project implementation through photos, videos, and comments, effectively facilitating on-the-ground data verification.

Whereas progress was made, reformers identified a few obstacles that delayed achievement of the full objectives. First, a lack of clarity on the transition to e-GP brought about uncertainties which could potentially reverse the gains made so far. The Head of Africa for Open Contracting Partnership noted that some implementers had adopted a ‘wait and see’ approach, which affected timely data entry, and by extension, limited real-time project monitoring by CSOs and citizens.<sup>20</sup> PPDC’s monitoring of public procurement has also identified that there is still a lot of paperwork, which could compromise the quality of data and even result in material errors. In addition, the OGP Nigeria Secretariat noted that leadership transition at BPP requires an orientation period to aid the next phase of implementation.<sup>21</sup>

## Looking Ahead

With the strong legal and policy framework and the support from CSOs and international partners, Nigeria has an opportunity to achieve significant open contracting results through full transition to e-procurement. The design, development, and implementation of a national e-GP system at the federal level continues to benefit from targeted financial and technical support from the World Bank<sup>22</sup>. In June 2025, the Bank approved an additional \$65 Million USD for scaling up this intervention.<sup>23</sup> In light of this, the IRM offers the following recommendations:

- **Adopt a change management strategy:** When effectively implemented, NOCOPO presents a stepping stone toward a full transition to e-procurement. Therefore, as Nigeria manoeuvres the integration of NOCOPO and e-GP, BPP, CSOs and regulatory agencies are encouraged to adopt a structured change management strategy to secure and sustain the gains achieved so far<sup>24</sup>.
- **Apply an incentive-based approach:** BPP could use incentives to build a strong reform coalition that advances different facets of the open contracting agenda. For instance, government procuring entities are motivated by efficiency, CSOs by transparency, suppliers by timely payments, and political leaders’ efforts to demonstrate efforts towards their anti-corruption commitments<sup>25</sup>.

- **Centre knowledge management:** BPP is encouraged to consolidate the knowledge gained from implementation of e-procurement into manuals and tools to ensure the knowledge is not lost in the face of transitions<sup>26</sup>.
- **Reconsider the role of the National Council of Public Procurement:** Despite being established in law several years ago, the National Council of Public Procurement has yet to become fully operationalised. Reformers could revisit and make the council's role clear, which would help define and clarify shared responsibilities between BPP and the Council and further enhance transparency in public procurement<sup>27</sup>.
- **Coordinate resources with CSOs and international partners:** BPP could strategically collaborate with civil society and international partners to harmonise efforts and maximise resources. For instance, CSOs can test new platform features, assist with MDA rankings, and support capacity-building for MDAs, procurement officers and other stakeholders.<sup>28</sup> Meanwhile, the Open Contracting Partnership could provide technical assistance to assess and identify system gaps, update and map processes; support the e-GP process benchmarking opportunities and design change management strategies<sup>29</sup>.
- **Exchange learning:** Reformers are encouraged to borrow lessons from other jurisdictions that are at various levels of implementing e-GP such as Rwanda and Kenya. These countries offer lessons on how to encourage a strong culture of compliance in open contracting; transitioning from procurement portals to e-GP; and coordination across national and local governments.<sup>30</sup>

## Commitment 5: Sustain implementation of the Petroleum Industries Act (PIA)

**Implementers:** Ministry of Petroleum Resources, Centre LSD, Civil Society Legislative Advocacy Centre (CISLAC), Publish What You Pay, and BudGIT

### Context and Objectives

In 2021, Nigeria enacted the Petroleum Industry Act (PIA)<sup>31</sup> to enhance the legal, governance, and fiscal framework for the oil and gas industry. This was a significant development, as Nigeria's extractive sector accounts for 65% of government revenue and over 85% of Nigeria's total exports. However, weak governance has hindered the sector's potential to drive socio-economic development,<sup>32</sup> particularly in translating mineral resource utilisation into tangible economic benefits for host communities<sup>33</sup>. Historically, a lack of trust among mining host communities, mining companies, and government institutions has also led to civil and political unrest, primarily due to issues such as insufficient transparency in revenue sharing from oil mining and environmental degradation<sup>34</sup>.

Among its many components, the PIA establishes the Host Community Development Trust (HCDT) to receive and manage a portion of oil and gas production revenues for the development of host communities. Companies receiving petroleum prospecting and mining licenses, as well as operating companies on behalf of joint ventures, are required to contribute 3% of their actual annual operating expenditures from the previous year to the designated HCDT. Additionally, the act ensures community participation through inclusive decision-making structures, such as a Board of Trustees, Management Committees, and an Advisory Committee, aimed at fostering harmonious relationships between licensees, lessees, and host communities<sup>35</sup>.

Under this action plan, implementers sought to set into motion the provisions of the act by developing and issuing regulations for the implementation of the PIA (milestone 1); increasing citizens awareness on the provisions of the PIA and its regulations, with special consideration for provisions that affect vulnerable and fragile communities (milestone 2); and facilitating multi-stakeholder engagements towards advancement of the Petroleum Host Community Development Trust establishment process (milestone 3)<sup>36</sup>.

### **Early Results: Moderate Results**

This commitment achieved moderate early results in opening up the extractive sector by advancing implementation of the Petroleum Industry Act. Key achievements include the launch of revised guidelines and establishment of HCDDTs, which facilitated compensation for communities impacted by natural resource extraction and enable their participation in oversight and use of the funds. However, at the time of assessment, companies' compliance with the Act remains uneven and many communities still lack the funds, decision-making powers, and information foreseen by PIA.

One of the most notable achievements under this commitment is the establishment of Host Communities Development Trusts and consultative decision-making process involving government, CSOs and citizens. The operationalisation of HCDDTs translates the corporate contributions to community development from voluntary contributions by the companies into a legal obligation. It also provides structured, participatory mechanisms for determining the allocation and use of the funds.<sup>37</sup> According to the NUPRC HostComply website, 150 HCDDTs were established by January 2026.<sup>38</sup> An EU report<sup>39</sup> confirms this progress but notes that many communities still lack HCDDTs. These numbers imply that nearly 30% of licence holders of upstream oil and gas assets have not established a trust for their respective host communities as of 18 June 2025<sup>40</sup>. The BudGIT report notes that as of 18 June 2024 70 Trusts had received approximately \$150 million USD<sup>41</sup>.

Civil society representatives confirmed that, courtesy of this reform, communities saw tangible benefits from the mining activities in their localities. They also reported a marked improvement in the level of trust between government MDAs, CSOs and citizens in the extractive sector.<sup>42</sup> Through a gender-focused project<sup>43</sup>, Centre LSD collaborated with NUPRC in organising public consultative forums across all the mine-bearing communities to discuss operationalisation of HCDDTs, with a focus on the 3% expenditure provision (milestone 2 and 3). The forums brought women alongside other community leaders to the decision-making table to manage oil and gas community revenues. The project sought to address weaknesses in previous Community Development Agreements; key being weak enforcement, inequalities in distribution of revenue, and power imbalances between communities and the extractive companies.<sup>44</sup>

Civil society carried out various activities to reinforce extractive sector good governance. Centre LSD also developed an online app (hostcommunities.ng) for communities and other stakeholders to provide feedback to the Ministry of Mines on the governance issues surrounding HCDDT Fund.<sup>45</sup> BudGIT developed publications; produced the 'Beyond the Wells' documentary shedding the impact of HCDDTs on communities and amplified the voices of oil-producing communities; hosted townhall meetings and radio programmes; training workshops for members of Board of Trustees, management and advisory committees of the HCDDTs; and with Publish What You Pay convened stakeholder roundtables.<sup>46</sup>

NUPRC developed and issued regulations for the implementation of the PIA (milestone 1). The NUPRC website indicates at least 14 regulations<sup>47</sup> were developed during the implementation period covering different aspects, including misrepresentation of production figures and prevention of waste and pollution and environment restoration. Other regulatory reforms include the automation of regulatory processes such as granting of licenses and permits which has significantly reduced bureaucratic delays and improved operational efficiency across the sector; “drill or drop” policy which requires operators to either begin production within a specified timeframe or relinquish their licenses. These policies have already begun to yield tangible results, citing a significant increase in rig activity - from 11 rigs prior to the PIA to 42 rigs currently in operation<sup>48</sup>. NUPRC attributes the strength of the regulations to the governance expertise brought in by CSOs and international partners of the sector through public consultation.<sup>49</sup> However, IRM did not access any documentation of these consultations.

These incremental steps were buttressed by goodwill from government to implement open government reforms. Centre LSD<sup>50</sup> specifically attributes the positive progress made, partly, to the 2022 Presidential Executive Order which established the Central Delivery Coordination Unit (CDCU) to monitor presidential priorities and the subsequent directive for all government MDAs to hold quarterly public engagement meetings.<sup>51</sup> In the co-creation meetings for NAP IV, CDCU reinforced the government’s intention to strengthen CSOs’ and citizens’ engagement in all government and development issues. Additionally, the EU intends to provide technical assistance, including training and development of IT tools to enhance the capacities of host communities to interpret and use the relevant financial disclosures as regards payment to and use of funds from HCDDTs.<sup>52</sup>

Despite the progress, many companies did not comply with the provisions of the PIA and the Nigeria Upstream Petroleum Host Communities Development (NUPHCD) Regulations. NUPRC was yet to apply the heavy penalties (of up to \$250,000 USD) nor did the Minister revoke the license or lease of a defaulting company as provided in the regulations. Consequently, payments remained haphazard and at the company’s discretion while communities did not have capacity to verify whether the monies paid to them are indeed what they ought to have received. This was also attributed to regulatory ambiguities in the determination and disbursements of the 3% expenditure.<sup>53</sup> Centre LSD further observed a tendency by oil companies to want to determine who sits in the Boards of Trustees and the Host Community Advisory Committees, a factor that caused tensions among communities.<sup>54</sup> Other challenges include most deep offshore asset settlors are yet to establish their trusts and limited inclusion of women, youth and persons with disability in the trust structures.<sup>55</sup>

### Looking Ahead

Whereas progress has been made, there are opportunities to address regulatory gaps, weak enforcement, and oversight capacity among communities to breach their obligations to host communities as per the PIA 2021 and the NUPHCD Regulations. Moreover, proposals in late 2025 to amend PIA threaten to exacerbate conflict of interest.<sup>56</sup> Yet efforts to ensure good governance for Nigeria’s largest source of government revenue remain vital. Accordingly, the IRM recommends the following:

- **Implement sanctions for failure to remit payments to Host Community Development:** The NUPRC is encouraged to activate the sanctions in the PIA 2021 and Nigeria Upstream Petroleum Host Communities Development Regulations to reduce default rate by settlors<sup>57</sup>.

- **Review the regulatory framework to address emerging gaps and ambiguities:** Reformers are encouraged to collaboratively reflect on the effectiveness of regulations so far, identify the gaps and institute appropriate amendment. In doing this, they could prioritise the unpacking of the 3% calculation and measures for ensuring timeliness of disbursement.
- **Disclose BO and financial Information:** NUPRC, CAC and FIRS could work together to disclose annual returns of upstream settlers and their beneficial owners. This would not only support host communities to have confidence in the process and regulator, but it would also empower them to monitor implementation of the 3% provision<sup>58</sup>.
- **Capacity building for CSOs and communities:** Strengthen the capacities and role of civil society and communities on the provisions of the PIA and the Nigeria Upstream Petroleum Host Communities Development Trust Regulations<sup>59</sup>.

## Commitment 9: Beneficial Ownership

**Implementers:** Corporate affairs Commission and CISLAC, Centre LSD, PLSI, Nigeria Economic Summit Group (NESG), One Campaign, Publish What You Pay, Public and Private Development Centre (PPDC).

### Context and Objectives

Nigeria has progressively advanced the publication of information on companies' true owners through successive OGP action plans, recognising it as a vital tool for curbing corruption and illicit financial flows.<sup>60</sup> Building on these efforts, this commitment sought to establish a public register of beneficial owners of corporate entities in line with the Beneficial Ownership Data Standard. The commitment focused on six core activities: designing, testing, validating, and rolling out the register; raising awareness among registered entities on submitting the requisite information; capacity building for companies on the use and benefits, and creating public awareness. The commitment was founded on a strong legal regime for beneficial ownership transparency, including the Companies and Allied Matters Act 2020, Companies Regulations 2021, and Persons with Significant Control Regulations 2022.

### Early Results: Significant Results

Under this commitment, Nigeria launched their public register of beneficial ownership, reducing the opacity surrounding the actual owners of companies. The public register aims to facilitate CSOs, the media, and citizens in analysing company structures and identify the individuals behind corrupt practices and human rights violations. The register has aided integrity institutions in holding companies accountable when engaging with the government, contributed to asset recovery efforts,<sup>61</sup> and Nigeria's removal from the Financial Action Task Force Grey List.<sup>62</sup>

Building on efforts from previous action plans, the public beneficial ownership register was launched early in the implementation period. By the midpoint, Nigeria had designed, tested, validated, and fully rolled out the register (<https://bor.cac.gov.ng/>). The Corporate Affairs Commission (CAC) publicly launched the register on 25 May 2023.<sup>63</sup> Since then, the CAC has conducted public sensitisation campaigns to raise awareness about the register's existence, purpose, and stakeholders' obligations (milestones 5 & 6).<sup>64</sup> These efforts included public outreach sessions and courtesy visits to various regulatory and enforcement agencies. Key highlights include:

- Nigeria Mining Cadastre Office (MCO), which committed to share its data on 7,000 companies with the CAC to enhance transparency.<sup>65</sup>
- Nigerian Upstream Petroleum Regulatory Commission (NUPRC), which agreed to strengthen collaboration on integrating the beneficial ownership register and the registration of host community forums.<sup>66</sup>
- Central Bank of Nigeria (CBN), which agreed to work together to increase compliance and regulatory functions among ministries, departments, and agencies (MDAs) by ensuring synergy among regulatory lawyers across the MDAs.<sup>67</sup>
- Asset Management Corporation of Nigeria (AMCON), which is tasked with tracing and recovering lost assets.<sup>68</sup>

Despite challenges, progress has been made in populating the register with information for both new and legacy companies. According to Open Ownership<sup>69</sup>, 35-40% of companies have complied with requirements to disclose their beneficial owners, with less compliance among legacy companies. Most compliant companies are new, as the legal disclosure of beneficial ownership information is a requirement for registration. Compliance and the quality of disclosed information could also be affected by a limited understanding of the differences between a person of significant control, a shareholder, and a beneficial owner.<sup>70</sup> CAC has made progress in digitisation, noting that it has one of the largest registries on the continent and arguably in the world. With support from the Foreign, Commonwealth & Development Office (FCDO)<sup>71</sup> and the World Bank<sup>72</sup>, the CAC established a special project unit to scan and upload its legacy records. CAC has also made notable efforts to enforce compliance through the implementation of sanctions, as evidenced by the publication of notices to strike off non-compliant companies from the register (milestone 4).<sup>73</sup>

Government integrity institutions are utilising access to beneficial ownership information to combat corruption. CAC has shared data with integrity institutions and other relevant authorities through Application Programming Interfaces (APIs), allowing easy access and use of beneficial ownership data. API access has been granted to agencies including the Nigerian Financial Intelligence Unit (NFIU), Bureau of Public Procurement (BPP), Federal Inland Revenue Service (FIRS), Department of State Services (DSS), and the National Identity Management Commission.<sup>74</sup> In 2024, the CAC and NFIU further strengthened their collaboration to support Nigeria's transition off the Financial Action Taskforce (FATF) Grey List. Together, they established a joint committee to handle all related actions and reviewed the memorandum of understanding between the agencies. In addition, the NFIU increased its utilisation of the API granted by the CAC to build staff capacity for tracing and identifying beneficiaries of illicit proceeds<sup>75</sup> and recovering them. As a result of these related reforms, Nigeria exited the FATF Grey List on 24 October 2025.<sup>76</sup>

In 2024, the Economic and Financial Crimes Commission and the Independent Corrupt Practices Commission (ICPC) reclaimed over \$105 million USD (N248 billion) in their asset recovery efforts.<sup>77</sup> In 2025, the ICPC investigated 263 cases, filed 61 cases in court, and achieved a 55.64% conviction rate.<sup>78</sup> The ICPC publicly attributed its recoveries to the beneficial ownership register, stating that it enabled them to understand complex structures of company ownership and facilitated some recoveries. There is an opportunity to better measure the impact of the use and compliance with the register by further disaggregating the recoveries.<sup>79</sup>

Strengthening beneficial ownership transparency remains a key priority for Nigeria and its partners. Open Ownership, funded by the FCDO, is supporting the co-creation and

implementation of activities, including assistance to CAC on digitisation efforts. This support involves understanding the scale of the problem, potential solutions, and identifying service providers, along with costs, to seek partner support. In recognition of Nigeria’s position as the first country in Africa to establish a publicly searchable beneficial ownership register, Open Ownership is also conducting an assessment to engage government and private sector stakeholders on their use of the register, its value, and the challenges faced.<sup>80</sup> In parallel, Nigeria continues to engage with regional and global platforms that advance beneficial ownership transparency. Examples include the African Beneficial Ownership Network, Beneficial Ownership Leadership Group, Illicit Financial Flow Conference, and the Conference of the States Parties to the United Nations Convention against Corruption.

### Looking Ahead

Having successfully established a public register of beneficial owners, the next steps include enforcing 100% compliance by companies, verifying the quality of data, and ensuring effective use of the register by integrity institutions, CSOs, the media, and citizens to combat corruption. In this regard, the IRM presents the following recommendations for consideration:

- **Integrate the register with other anti-corruption tools:** The CAC, BPP, and the ICPC could collaborate to link the beneficial ownership register with NOCOPO and the Asset Declaration Register as a means of verifying contracts issued to companies owned by politically exposed persons.
- **Strengthen compliance through MDAs that interact with companies:** MDAs could incorporate beneficial ownership information into their internal processes. For example, the NUPRC could make this information a requirement for the issuance or renewal of licenses.<sup>81</sup>
- **Measure the return on investment:** The CAC can track and quantify use of the register and assess the resultant impact. Focus can be shifted from simply assessing compliance levels to focusing on concrete outcomes, such as the number of hits on the register, most searched companies, deregistration, exposure of ownership, investigations, and asset recovery. This could include producing case studies that demonstrate the value of the register. In the next phase, implementers could also define milestones and indicators with clear numerical specificity.<sup>82</sup>
- **Build trust with the private sector:** The CAC could convene an open dialogue with the private sector, CSOs, company lawyers, and representatives to discuss progress and shape next steps regarding enforcement, legislative amendments, and related issues. This conversation can be enhanced by surveying companies’ experiences with registration, beneficial ownership filings, and other related processes. There is also an opportunity for strategic partnership with the Nigeria Bar Association, as beneficial ownership transparency can improve corporate governance and reduce the time spent on due diligence during transactions such as mergers and acquisitions.<sup>83</sup>

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- <sup>78</sup> “ICPC recovers N37.4 billion, \$2.35million in 2025,” *Punch*, 15 December 2025, [https://punchng.com/icpc-recovers-n37-4bn-2-35m-in-2025/?fbclid=IwY2xjawOsqShleHRuA2FibQIxMABicmlkETF6Y0dIMHF3RzNXMnp2ZThxc3J0YwZhcHBfaWQQMjlyMDM5MTc4ODIwMDg5MgABHvSDTkAUDf5OB8GM2FjlsH7qG3V6gS7SSkPUviBKJi5gaYIHEN-V4qXtjU3O\\_aem\\_al6s2g1loa2EWnaSMk9JvA](https://punchng.com/icpc-recovers-n37-4bn-2-35m-in-2025/?fbclid=IwY2xjawOsqShleHRuA2FibQIxMABicmlkETF6Y0dIMHF3RzNXMnp2ZThxc3J0YwZhcHBfaWQQMjlyMDM5MTc4ODIwMDg5MgABHvSDTkAUDf5OB8GM2FjlsH7qG3V6gS7SSkPUviBKJi5gaYIHEN-V4qXtjU3O_aem_al6s2g1loa2EWnaSMk9JvA)
- <sup>79</sup> Ime, interview.
- <sup>80</sup> Ime, interview.
- <sup>81</sup> Ime, interview.
- <sup>82</sup> Ime, interview.
- <sup>83</sup> Ime, interview.

## Section III. Participation and Co-Creation

**The OGP Nigeria Secretariat sought meaningful and broad participation throughout co-creation and implementation processes. National Steering Committee and Thematic Working Group meetings provided space for ongoing collaboration. A dedicated website, repository, social media, and newsletter keep OGP Nigeria visible. Opportunity remains to further enhance inclusivity and accessibility, particularly for persons with disabilities and citizens outside of Abuja and Lagos.**

### OGP in Nigeria

OGP Nigeria features a multi-layered structure comprising the National Steering Committee (NSC) and Technical Working Groups (TWGs). Together, these groups create a vibrant multistakeholder space for dialogue, as required under Standard 1. The NSC, which serves as the apex decision-making body, consists of 20 members - 10 from the government and 10 from CSOs, the Organised Private Sector, and Trade Unions - and meets quarterly. The 10 TWGs are organised around the following thematic areas: Citizenship Engagement, Fiscal Transparency, Access to Information, Governance, Technology & Innovation, Monitoring & Evaluation, Communications, Inclusion, Extractive Transparency, and Improved Service Delivery. IRM observed a participatory and systematic process for the election and selection of the NSC and TWG co-chairs.<sup>1</sup> Nigeria is home to well-established and active CSOs that engage in TWGs and the Steering Committee. Notably, Open Alliance also serves as an umbrella body supporting CSOs in documenting and reporting their roles in the implementation of OGP processes<sup>2</sup>.

The OGP Secretariat, located within the Ministry of Finance, Budget, and National Planning, is responsible for coordination of the Steering Committee and OGP in Nigeria. However, it lacks legal institutionalisation and dedicated government funding, relying heavily on the budgets of MDAs, as well as contributions from civil society and development partners<sup>3</sup>. As a result, implementation of activities including, monitoring, evaluation, reporting, and learning as well as the convening of TWGs, were hampered by a lack of funds<sup>4</sup>.

Nigeria's OGP initiative has intentionally sought to include diverse groups, achieving varying levels of success. While there has been fair representation of marginalised groups, progress has also been made in regional representation, increased youth involvement (especially in commitments leveraging digital platforms) and better gender representation. However, challenges remain. Most participants are from Abuja and Lagos, primarily due to heightened logistics costs following the removal of subsidies on petroleum products, which left approved and disbursed budgets insufficient to cover expenses. Additionally, the inclusivity and accessibility of engagement spaces still require improvement, with insufficient support for individuals with hearing and visual impairments<sup>5</sup>.

The OGP Nigeria Secretariat employed various methods to support transparency and communication (Standard 2). Nigeria's OGP website<sup>6</sup> provides information about open government, action plans, and key reforms achieved over the years. It links to the OGP repository, which contains implementation documents, including internal assessment reports, IRM products, and up-to-date meeting reports from the NSC. The Secretariat has also launched a monthly newsletter to disseminate information, available in the repository. They have utilised

online surveys, physical town halls, and focus groups; leveraged digital platforms; and conducted media briefings and outreach efforts to ensure broad engagement.<sup>7</sup>

### **Action Plan Co-Creation**

The third action plan was developed through a rigorous stakeholder engagement process in line with Standard 3. From the beginning, the involvement of CSOs was prioritised by establishing an ad hoc committee for the development of NAP III, which included both government and CSO representatives. Efforts were made to ensure demographic and regional diversity within the committees<sup>8</sup>. Notably, one thematic subcommittee focused on inclusion and was co-chaired by the Centre for Citizens with Disabilities.

The consultation process began with the National Orientation Agency publishing a public notice in a nationally circulated newspaper, inviting citizens to share their views on the development of NAP III. The OGP Secretariat and CSOs also shared this call on their Twitter and Facebook pages, providing links to relevant documents and information on how to submit input. An online survey served as the primary engagement tool, generating over 1,000 citizen responses that proposed 21 thematic areas and 5,000 potential commitments.<sup>9</sup>

The NAP III Development Committee convened to categorise, analyse, and make decisions based on the feedback received. Validation meetings were held, allowing CSOs and other stakeholders to confirm that their views were reflected and to contribute to enriching the report, thereby fulfilling the expectations for reasoned responses under Standard 4. One area identified for future improvement is the publication of the analysis report to provide feedback to a broader audience, including citizens and stakeholders beyond the MSF. Nonetheless, the SERDEC report<sup>10</sup> attributes citizen-centric commitments to the influence of the citizens on the reform agenda, particularly emphasising the establishment and strengthening of existing open government platforms across policy areas.

### **Participation During Implementation**

Collaboration between government and civil society reformers played a key role in achieving results despite a challenging wider context. The action plan enhanced the role of CSOs' in the implementation process, particularly in awareness creation, advocacy, and consolidating citizen feedback. Although most NAP III implementing agencies were in Abuja, partnerships with CSOs nationwide facilitated meaningful grassroots engagement.<sup>11</sup> This collaboration is particularly evident in the use of civic technology. For instance, in Commitment 3, CSO platforms leveraged government data for information, enhanced it, and disseminated it. In turn, the feedback generated by CSOs improved the structure and information available on government-led platforms.

Civil Society remained actively engaged throughout through NSC and TWG meetings (Standard 5). The TWGs played a key role in assessing progress, diagnosing challenges, and co-creating solutions to ensure the NAP implementation remained on track.<sup>12</sup> SERVICOM commended the TWGs for consolidating technical inputs from MDAs, CSOs, and international partners, contributing to the development of a 'fit-for-purpose' digital platform for service delivery and public feedback under Commitment 11. The OGP agenda also benefited from thematic platforms such as the Association of Public Procurement Practitioners and the Nigeria Bar Association, which facilitated dialogue and addressed technical implementation aspects. Systemic

bottlenecks, such as the OGP budget, secretariat office space, and seeking presidential commitment, were escalated to the NSC for deliberation and action.<sup>13</sup>

The OGP Nigeria Secretariat employed digital tools - such as Google Drive, social media, and e-newsletters - to maintain visibility and foster dialogue on reforms. CSOs consistently requested the uploading of TWG reports to monitor the implementation of resolutions.<sup>14</sup> The Secretariat regularly sought stakeholder feedback through radio talk shows, surveys, meetings, consultations, and social media, sharing key observations in TWG and Steering Committee meetings. A survey conducted by SERDEC noted that over 68% of respondents had been invited to NAP activities at least twice during the NAP III implementation.<sup>15</sup>

## Table 2. Compliance with Minimum Requirements

The IRM uses the OGP Participation and Co-Creation Standards to assess countries' participatory practices throughout the action plan cycle.<sup>16</sup> Countries are encouraged to aim for the full ambition of the standards and to comply with the minimum requirements under each standard.<sup>17</sup>

Minimum requirement	Co-creation	Implementation
<b>1.1 Space for dialogue:</b> Nigeria's National Steering Committee continued to bring together representatives from government, CSOs, organised private sector and professional association quarterly. <sup>18</sup> Collaboration also took place across Thematic Working Groups. A CSO contact described the Nigeria MSF as a strongly knit community focused on the reforms, understanding their individual and collective responsibilities. <sup>19</sup> Meeting minutes are available on the OGP repository. <sup>20</sup>	Yes	Yes
<b>2.1 OGP website:</b> Nigeria maintains an OGP website <sup>21</sup> with information about commitments, progress, and key reforms achieved over the years with hyperlinks to supporting evidence.	Yes	Yes
<b>2.2 Repository:</b> The OGP Nigeria website links to the OGP repository <sup>22</sup> with documents including: National Action Plans, Internal Assessment Reports, IRM products, and numerous OGP NSC meeting reports and newsletters. Reformers are collaborating to build the repository and its visibility to increase engagement with the information therein. <sup>23</sup>	Yes	Yes
<b>3.1 Advanced notice:</b> See the Action Plan Review <sup>24</sup>	Yes	Not applicable
<b>3.2 Outreach:</b> See the Action Plan Review	Yes	Not applicable
<b>3.3 Feedback mechanism:</b> See the Action Plan Review	Yes	Not applicable
<b>4.1 Reasoned response:</b> See the Action Plan Review	Yes	Not applicable
<b>5.1 Open implementation:</b> Throughout the implementation period, there was structured engagement between government and CSOs enabled by the OGP Secretariat in Nigeria. In a survey by SERDEC, over 68% of respondents stated that they had been invited to some NAP activities at least twice in the course of NAP III implementation. <sup>25</sup> CSOs were involved in direct implementation of some milestones. <sup>26</sup> On some occasions, TWGs' engagements were led by CSOs co-chairs. <sup>27</sup> Commitment holders lauded the TWGs for reviewing progress per policy areas, diagnosing the challenges and co-creating solutions, <sup>28</sup> observable in the TWG reports. <sup>29</sup>	Not applicable	Yes

- <sup>1</sup> “NSC Meetings,” OGP Nigeria Repository, accessed 15 December 2025, <https://drive.google.com/drive/folders/1x6nUa810jS6vAYL5a1QioVI0P2Llg8ZY>
- <sup>2</sup> Open Alliance Nigeria, March 2026, <https://openalliance.ng/about?tab=about>
- <sup>3</sup> “Nigeria Co-Creation Brief 2025,” Independent Reporting Mechanism, January 2025, [https://www.opengovpartnership.org/wp-content/uploads/2025/01/Nigeria\\_Co-Creation-Brief\\_2025.pdf](https://www.opengovpartnership.org/wp-content/uploads/2025/01/Nigeria_Co-Creation-Brief_2025.pdf)
- <sup>4</sup> OGP Nigeria Secretariat, interview by IRM researcher, 17 September 2025
- <sup>5</sup> Draft NAP III Assessment Report By SERDEC, “Draft Report: Review / Assessment of Citizens and Non-State Actors Engagement in the Implementation of Nigeria’s Open Government Partnership Third National Action Plan (NAP III),” OGP Nigeria Repository, March 2026, <https://drive.google.com/drive/u/1/folders/14jv6XyHDRWZ7JJlWivYy9I6EFFUQmZnr>
- <sup>6</sup> Open Government Partnership Nigeria, March 2026, <https://www.ogpnigeria.gov.ng/>
- <sup>7</sup> “Draft Report,” OGP Nigeria Repository.
- <sup>8</sup> “Draft Report,” OGP Nigeria Repository.
- <sup>9</sup> “Report of the 16<sup>th</sup> National Steering Committee (NSC) Meeting,” 19 July 2022, OGP Nigeria Repository, <https://drive.google.com/drive/folders/1bGLmzZtYqJR3l6oXFmYPOC8A0rM9MvNg>
- <sup>10</sup> “Draft Report,” OGP Nigeria Repository.
- <sup>11</sup> “Draft Report,” OGP Nigeria Repository.
- <sup>12</sup> “Report on the Nap III Thematic Working Groups Meeting Held at The Bon Hotel Imperial, Abuja On 5<sup>th</sup> December, 2023,” OGP Nigeria Repository, accessed March 2026, <https://drive.google.com/drive/folders/1yhXI-PeU81Ve493jLc9tSjhhMkRFqXU>
- <sup>13</sup> “NSC Meetings,” OGP Nigeria Repository, accessed March 2026, <https://drive.google.com/drive/u/1/folders/1x6nUa810jS6vAYL5a1QioVI0P2Llg8ZY>
- <sup>14</sup> Secretariat, interview.
- <sup>15</sup> “Draft Report,” OGP Nigeria Repository.
- <sup>16</sup> “OGP Participation and Co-Creation Standards,” Open Government Partnership, 24 November 2021, <https://www.opengovpartnership.org/ogp-participation-co-creation-standards/>
- <sup>17</sup> “IRM Guidelines for the Assessment of OGP’s Minimum Requirements,” Independent Reporting Mechanism, 2022, [https://www.opengovpartnership.org/wp-content/uploads/2022/05/IRM-Guidelines-for-Assessment-of-Minimum-Requirements\\_20220531\\_EN.pdf](https://www.opengovpartnership.org/wp-content/uploads/2022/05/IRM-Guidelines-for-Assessment-of-Minimum-Requirements_20220531_EN.pdf)
- <sup>18</sup> Secretariat, interview.
- <sup>19</sup> Precious Adigwe (Program Officer Procurement Governance Lead, Public and Private Development Centre), interview by IRM researcher, 22 September 2025
- <sup>20</sup> “NSC Meetings,” OGP Nigeria Repository, accessed March 2026, <https://drive.google.com/drive/folders/1bGLmzZtYqJR3l6oXFmYPOC8A0rM9MvNg>
- <sup>21</sup> Open Government Partnership Nigeria, accessed March 2026, <https://www.ogpnigeria.gov.ng/>
- <sup>22</sup> “OGP Nigeria Repository,” accessed March 2026, [https://drive.google.com/drive/folders/1Wt\\_JCCqJgMlotNHmubU2VICZBjwIA19x?usp=sharing](https://drive.google.com/drive/folders/1Wt_JCCqJgMlotNHmubU2VICZBjwIA19x?usp=sharing)
- <sup>23</sup> Secretariat, interview.
- <sup>24</sup> “Action Plan Review: Nigeria 2023-2025,” Independent Reporting Mechanism, accessed March 2026, [https://www.opengovpartnership.org/wp-content/uploads/2024/04/Nigeria\\_Action-Plan-Review\\_2023-2025.pdf](https://www.opengovpartnership.org/wp-content/uploads/2024/04/Nigeria_Action-Plan-Review_2023-2025.pdf)
- <sup>25</sup> “Draft Report,” OGP Nigeria Repository.
- <sup>26</sup> Sunday Taiwo (Communications Associate, Paradigm Leadership Support Initiative (PLSI)), interview by IRM researcher 11 September 2025
- <sup>27</sup> Odeh Friday (Country Director, Accountability Lab Nigeria), interview by IRM researcher, 19 September 2025
- <sup>28</sup> Ann Dozie-Enukora (Head SERVICOM, Nigerian Upstream Petroleum Regulatory Commission), interview by IRM researcher 3 October 2025
- <sup>29</sup> “Report on the Nap III Thematic Working Groups Meeting,” OGP Nigeria Repository.

## Section IV. Methodology

This report supports countries' accountability and learning through assessment of the action plan's level of completion and early results. The report provides in-depth analysis of commitments or clusters that achieved the strongest early results in the action plan. It also assesses the country's participation and co-creation practices throughout the action plan cycle.<sup>1</sup>

The 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 the IRM identifies to inform a stronger implementation process.
- **Midterm Review:** A review for four-year action plans after a refresh at the midpoint. The review assesses new or significantly amended commitments in the refreshed action plan, compliance with OGP rules, and provides an informal update on implementation progress.
- **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 Results Reports, the IRM assesses commitments using two indicators:

### Completion

The IRM assesses the level of completion for each commitment in the action plan, including commitments clustered in the Action Plan Review.<sup>2</sup> The level of completion for all commitments is assessed as one of the following:

- No Evidence Available
- Not Started
- Limited
- Substantial
- Complete

### Early Results

The IRM assesses the level of early results from implementation for each commitment or cluster. To do so, the IRM considers commitments' objective, the country context, the policy area, and the evidence of changes. The Early Results indicator is determined by the depth of change that occurred and the evidence of whether the change will be sustained in time. The early results indicator establishes three levels of results:

- **No Notable Results:** According to the evidence collected (through desk research, interviews, etc.), the implementation of the open government commitment led to little or no positive results. After assessing the activities carried forward during the period of implementation and its outcomes (if any), the IRM did not find meaningful changes towards:
  - improving practices, policies or institutions governing a policy area or within the public sector,
  - enhancing the enabling environment to build trust between citizens and the state.
- **Moderate Results:** According to the evidence collected (through desk research, interviews, etc.) the implementation of the open government commitment led to positive results. After

assessing the activities carried forward during the period of implementation and its outcomes, the IRM found meaningful changes towards:

- improving practices, policies or institutions governing a policy area or within the public sector, or
  - enhancing the enabling environment to build trust between citizens and the state.
- **Significant Results:** According to the evidence collected (through desk research, interviews, etc.) the implementation of the open government commitment led to significant positive results. After assessing the activities carried forward during the period of implementation and its outcomes, the IRM found meaningful changes towards:
    - improving practices, policies or institutions governing a policy area or within the public sector, or
    - enhancing the enabling environment to build trust between citizens and the state.Significant positive results show clear expectations for these changes (as defined above) will be sustainable in time.

This report was prepared by the IRM in collaboration with Josephine Njungi and Evans Kibet and was reviewed by Dr. Elijah Ambasa, IRM external expert. The IRM methodology, quality of IRM products and review process is overseen by the IRM's International Experts Panel (IEP).<sup>3</sup> For more information, refer to IRM webpage<sup>4</sup> or the glossary of IRM and OGP terms.<sup>5</sup>

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<sup>1</sup> For definitions of OGP terms, such as co-creation and promising commitments, see "OGP Glossary," <https://www.opengovpartnership.org/glossary/>.

<sup>2</sup> The IRM clusters commitments that share a common policy objective during the Action Plan Review process. In these instances, the IRM assesses "Potential for Results" and "Early Results" at the cluster level. The level of completion is assessed at the commitment level. For more information on how the IRM clusters commitments, see Section IV on Methodology in the Action Plan Review.

<sup>3</sup> "International Experts Panel," Open Government Partnership, Independent Reporting Mechanism, <https://www.opengovpartnership.org/about/who-we-are/international-experts-panel/>.

<sup>4</sup> "IRM Overview," Open Government Partnership, <https://www.opengovpartnership.org/irm-guidance-overview/>.

<sup>5</sup> "OGP Glossary," Open Government Partnership, <https://www.opengovpartnership.org/glossary/>.

## Annex I. Commitment Data<sup>1</sup>

### Commitment 1: More effective citizens' participation across the budget cycle

- |  |  |
|--|--|
| <ul style="list-style-type: none"> <li>● <b>Verifiable:</b> Yes</li> <li>● <b>Does it have an open government lens?</b><br/>Yes</li> <li>● <b>This commitment has been clustered as:</b><br/>Open Budget Cluster (Commitments 1 &amp; 2)</li> <li>● <b>Potential for results:</b> Substantial</li> </ul> | <ul style="list-style-type: none"> <li>● <b>Completion:</b> Limited</li> <li>● <b>Early results:</b> Moderate Results</li> </ul> |
|--|--|

This commitment aimed to open up the budget process.<sup>2</sup> While some progress was made, the most potentially impactful milestones, including passage of the Organic Budget Law and institutionalising the Budget Office, remained outstanding. Implementation of this commitment was significantly affected by the government transition following the 2023 presidential elections.<sup>3</sup>

*Citizen Participation:* The Budget Office of the Federation maintained the practice of public hearings<sup>45</sup> for the Medium-Term Sector Strategy (MTSS), Medium-Term Expenditure Framework (MTEF), and annual budgets<sup>6</sup> (milestone 2). There was consistent mobilisation for the participation of CSO and citizens in budget hearings<sup>7</sup> (milestone 4), and a comprehensive citizen's guide to the budget was published, circulated, and made available to the public<sup>8</sup> (milestone 5).

CSOs employed methods such as festivals, community meetings, technology platforms<sup>9</sup>, simplified booklets, podcasts, infographics, and explainers to disseminate information on the budget process and content<sup>10</sup>. This engagement increased citizens' advocacy for both Federal and State governments to enhance allocations and address queries regarding project implementation (milestone 12)<sup>11</sup>. One effective approach was the use of the Community Charter of Demand, where citizens identified development priorities, compiled them into a document, and presented them to the government for implementation, serving as accountability frameworks. Several charters were developed by community groups and associations and submitted to local governments and MDAs<sup>12</sup> (milestone 13).

While there was sustained engagement, the SERDEC report noted limited evidence of how citizens' input was reviewed and utilised by the government<sup>13</sup>. There was also no evidence of an Annual Needs Assessment Survey (milestone 1), Annual Citizens' Satisfaction Surveys (milestone 6), or National Assembly Budget Hearings (milestone 3) being conducted. Engagement with the National Assembly is expected to improve, as CSOs and the 10th Parliament have established a CSO liaison desk within Parliament<sup>14</sup>.

*Budget Transparency:* CSOs reported a decline in the timely publication of the 2024<sup>15</sup> and 2025<sup>16</sup> budget documents and in their comprehensiveness as required by law (Milestones 7-9, 13 and 15). Additionally, they faced challenges accessing budget documents. The budget, approved in February 2025, was only made available in March. It was noted that the full version of the budget was not preceded by a shadow document outlining

total expenditures, revenue, debt, capital expenditures by MDA, and personnel overheads; this information was only published in April after CSOs demanded a copy<sup>17</sup>. There were also delays in publishing implementation reports, with the latest report being for Quarter 2 of 2024. The Quarter 3 implementation report was published on 3 September 2025 (timestamped 27 August 2025) following pressure from CSOs<sup>18</sup>. Other reports were still pending publication at the time of assessment.

There is no evidence that govtech tools, such as I-Monitor, Open Treasury Portal, and Eyemark, incorporate feedback from citizens (milestone 9). Comments on I-Monitor date from June and September 2018<sup>19</sup>. As of December 2025, the Open Treasury Portal, designed for MDAs to report daily transactions, was inaccessible.<sup>20</sup>

**Commitment 2: Effective and participatory audit that enhances transparency and accountability**

- |  |  |
|--|--|
| <ul style="list-style-type: none"> <li>● <b>Verifiable:</b> Yes</li> <li>● <b>Does it have an open government lens?</b> Yes</li> <li>● <b>This commitment has been clustered as:</b> Open Budget Cluster (Commitments 1 &amp; 2)</li> <li>● <b>Potential for results:</b> Substantial</li> </ul> | <ul style="list-style-type: none"> <li>● <b>Completion:</b> Limited</li> <li>● <b>Early results:</b> Moderate Results</li> </ul> |
|--|--|

Commitment 2 aimed to pass the Federal Audit Service Bill, which would establish a framework for the audit process, introduce and implement sanctions, and create an independent supreme audit institution. Of the seven milestones under this commitment, only one was completed, while no progress was made on the remaining milestones. Despite sustained advocacy from CSOs, citizens, and reform-minded actors within the government, the Bill has not yet been enacted into law. It was approved by both the House of Representatives and the Senate in 2023 but was not signed by the previous administration. After lapsing, it was reintroduced in the House of Representatives in October 2023, where it was passed and sent to the Senate for concurrence<sup>21</sup>. As of late 2025, the Bill was awaiting action from the Senate.<sup>22</sup>

Without a modern audit law, challenges, such as the delayed publication of audit reports, continue. Nevertheless, CSOs praised the House of Representatives and the Public Accounts Committee for completing the audit cycle for the first time in 26 years, following the review of the 2019 and 2020 Auditor General reports. The 2021<sup>23</sup> Audit Report was published in November 2024<sup>24</sup>, and CSOs have created infographics<sup>25</sup> and media articles highlighting critical issues from this report (milestone 7). Yet research from PLSI indicates that the Office of the Auditor General of the Federation has audited less than 25% of government Ministries, Departments, and Agencies (MDAs), leaving many MDAs without audits<sup>26</sup>.

**Commitment 3: Open Contracting**

- |  |  |
|--|--|
| <ul style="list-style-type: none"> <li>● <b>Verifiable:</b> Yes</li> <li>● <b>Does it have an open government lens?</b> Yes</li> <li>● <b>Potential for results:</b> Modest</li> </ul> | <ul style="list-style-type: none"> <li>● <b>Completion:</b> Substantial</li> <li>● <b>Early results:</b> Moderate Results</li> </ul> |
|--|--|

This commitment is assessed in Section II above.

**Commitment 4: Public disclosure of extractive sector contracts, licences, permits, and revenue streams**

- |  |  |
|--|--|
| <ul style="list-style-type: none"> <li>● <b>Verifiable:</b> Yes</li> <li>● <b>Does it have an open government lens?</b><br/>Yes</li> <li>● <b>Potential for results:</b> Modest</li> </ul> | <ul style="list-style-type: none"> <li>● <b>Completion:</b> Limited</li> <li>● <b>Early results:</b> Moderate Results</li> </ul> |
|--|--|

This commitment aimed to publicly disclose contracts, licenses, permits, and revenue streams in the extractive sector. Limited implementation progress is attributed to resource constraints<sup>27</sup>. While some contract and license information was published, efforts to create a systematic publication framework were not completed. At the time of writing, NEITI was developing a Contract Disclosure Framework to guide the systematic disclosure of oil, gas, and mining contracts. This framework is expected to establish clear guidelines, procedures, and timelines for contract disclosure.

The Petroleum Industries Act of 2021 established robust frameworks, assigning the Nigerian Upstream Petroleum Regulatory Commission (NUPRC) the responsibility of maintaining a public register of licenses and leases. In 2024, NUPRC launched the 2024-2026 Regulatory Action Plan (RAP)<sup>28</sup>, followed by subsequent plans, including the 2025 RAP<sup>29</sup>. These plans provide prospective investors with information on industry priorities during their respective periods. The NUPRC website published 62 Petroleum Prospecting Licenses<sup>30</sup>, 27 Conversion Contracts<sup>31</sup>, and 56 Concession Contracts<sup>32</sup>, contributing to milestone 2. An independent assessment by the EU in 2024 reported the partial publication of 73 oil license contracts by company<sup>33</sup>. The publication of contracts, licenses, and agreements on the NUPRC website resulted from stakeholder consultations made up of a multi-disciplinary team from NUPRC<sup>34</sup>.

Community access to the full text of contracts related to oil production is crucial for verifying the benefits they receive<sup>35</sup>. CSOs continue to advocate for more disclosures regarding divestment contracts by multinationals and crude oil-for-loan contracts.<sup>36</sup> The Thematic Working Group continued to advance related activities beyond the milestones in the commitment, which include:<sup>37</sup>

- The establishment of the Nigerian Oil and Gas Asset Beneficial Ownership Register (NOGABOR)<sup>38</sup>, which currently has about 119 entities registered. Beneficial Ownership information complies with Section 7f of the PIA. NEITI also maintains a Beneficial Ownership register.
- The establishment of the NEITI data centre, which is expected to provide access to all NEITI reports, facilitating data access for government agencies, civil society, academia, and the media.
- The strengthening of the Inter-Ministerial Task Team (IMTT), a multi-agency platform responsible for tracking, implementing, and reporting on recommendations from NEITI's industry reports.
- NEITI's simplified industry reports.

**Commitment 5: Sustain implementation of the Petroleum Industries Act (PIA)**

<ul style="list-style-type: none"> <li>● <b>Verifiable:</b> Yes</li> <li>● <b>Does it have an open government lens?</b> Yes</li> <li>● <b>Potential for results:</b> Modest</li> </ul>	<ul style="list-style-type: none"> <li>● <b>Completion:</b> Substantial</li> <li>● <b>Early results:</b> Moderate Results</li> </ul>
<p>This commitment is assessed in Section II above.</p>	
<p><b>Commitment 6: Effective Implementation of the Freedom of Information Act by Public Institutions</b></p>	
<ul style="list-style-type: none"> <li>● <b>Verifiable:</b> Yes</li> <li>● <b>Does it have an open government lens?</b> Yes</li> <li>● <b>Potential for results:</b> Unclear</li> </ul>	<ul style="list-style-type: none"> <li>● <b>Completion:</b> Limited</li> <li>● <b>Early results:</b> Moderate Results</li> </ul>
<p>The commitment aimed to ensure the effective implementation of the Freedom of Information Act. It sought to strengthen record management, mandatory publication, reporting obligation and responsiveness to FOI requests by public institutions. While some progress was made in raising awareness of FOI processes and obligations across government, significant hurdles remain to effective implementation of the FOI Act.</p> <p>The FOI Unit in partnership with CSOs (Bridge Builders, Centre for Transparency Advocacy, and International Press Centre) sensitised 150 legal officers and trained 224 public institutions. Some of the officials and institutions included directors and CEOs of parastatals under Federal Ministry of Justice; National Information Technology Development Agency (NITDA); Securities and Exchange Commission (SEC); Raw Materials Research and Development Council (RMRDC); Ministry of Police Affairs; Development Bank; Central Bank of Nigeria (CBN) and Ministry of Budget and Economic Planning).<sup>39</sup> Additionally, citizens and media were engaged on FOI (milestone 1).</p> <p>The Ministry of Justice Annual FOI reports 2024<sup>40</sup> and 2023<sup>41</sup>, indicate an increase in reporting by public institutions (143 from 91), processing of requests (102 from 65) and reduction in public institutions not submitting their Annual FOI reports (41 from 26). However, about 709 out of 800 Nigerian institutions have been found to have flouted the FOI Act and by 2024 only 91 out of 800 institutions had complied with law.<sup>42</sup> Further, public institutions respond to requests after the seven days required by law. The FOI Ranking<sup>43</sup> reported that only 45% of MDAs achieved satisfactory compliance levels, with an average response time of 20 days<sup>44</sup>. Reformers also note that the FOIA does not provide for sanctions for failure to submit Annual Compliance reports<sup>45</sup>.</p> <p>Obstacles limiting access to information include, public institutions’ reluctance to create FOI portals<sup>46</sup> and resistance stemming from exemption clauses and a prevailing culture of secrecy<sup>47</sup>, as well as citizens’ underutilisation and limited understanding of the FOI.<sup>48</sup> Ineffective record-keeping, a lack of systematic management of records, and inadequate financial provisions have also been noted. An analysis of the 2024 budget by Media Rights Agenda revealed that of at least 1,316 Federal Public Institutions, only 10 allocated specific funds for FOI implementation.<sup>49</sup></p>	

**Commitment 7: Improve the ability of persons including disadvantaged groups to use the Freedom of Information Act**

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| <ul style="list-style-type: none"> <li>● <b>Verifiable:</b> Yes</li> <li>● <b>Does it have an open government lens?</b><br/>Yes</li> <li>● <b>Potential for results:</b> Unclear</li> </ul> | <ul style="list-style-type: none"> <li>● <b>Completion:</b> Substantial</li> <li>● <b>Early results:</b> Moderate Results</li> </ul> |
|---|--|

This commitment made moderate progress in raising awareness of the Freedom of Information Act 2011 among citizens, particularly disadvantaged groups. In Action Plan Review, it was rated as having ‘unclear’ potential for results because it lacked specific activities aimed at reaching disadvantaged populations, such as women, youth, and persons with disabilities. During implementation, although the awareness sessions were not exclusively targeted at these groups, efforts were made to include them in all hosted sessions. Additionally, sessions were held in rural areas, and the FOIA was shared in various indigenous languages.

Most milestones showed progress, except for the baseline study on the Act’s usage by different groups (milestone 3). While the National Orientation Agency (NOA), with support from partners, aimed to raise awareness of the FOIA, it faced challenges. These included insufficient funding to reach larger communities, especially in rural areas, and to educate all government staff, as well as the high turnover of FOI Desk Officers<sup>50</sup>.

With partner support, NOA translated the FOIA into 23 indigenous Nigerian languages and published *'23 Reasons for the Freedom of Information Act'* in various languages for citizens<sup>51</sup>. They also trained FOI Desk Officers (milestone 2) and conducted sensitisation campaigns involving local government officials, community members, religious leaders, and media across different platforms (milestones 4, 5, and 7)<sup>52</sup>. Furthermore, CSOs like PPDC<sup>53</sup> and Connected Development (CODE)<sup>54</sup> hosted sensitisation campaigns on the FOIA.

**Commitment 8: Strengthening the implementation of the Climate Change Act 2021**

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| <ul style="list-style-type: none"> <li>● <b>Verifiable:</b> Yes</li> <li>● <b>Does it have an open government lens?</b><br/>Yes</li> <li>● <b>Potential for results:</b> Modest</li> </ul> | <ul style="list-style-type: none"> <li>● <b>Completion:</b> Limited</li> <li>● <b>Early results:</b> Moderate Results</li> </ul> |
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This commitment aimed to enhance the implementation of the Climate Change Act, which was signed into law in 2021. While addressing a critical national issue, the commitment included activities of modest ambition, such as publishing reports and raising awareness, which ultimately did not yield significant results.

The National Council on Climate Change<sup>55</sup> hosted participatory initiatives to support adaption and mitigation to climate change<sup>56</sup>. On 15 June 2024, the Federal Ministry of Environment convened a meeting with State Climate Desk Officers (milestone 6). This meeting provided an opportunity to relaunch the Toolkits for States’ Climate Action Communication and distribute them to all 36 states, aiming to improve reporting on national climate action. A vulnerability and risk assessment report was published, which informed the development of the recently launched National Action Plan to tackle Climate Change (milestone 4)<sup>57</sup>.

Advocacy and awareness-raising efforts regarding the Act and other relevant laws and protocols included stakeholder engagement on the Carbon Market Framework (Article 6 of the Paris Agreement), the presentation of the Long-Term Low Emissions Development Strategy (LT-LEDS), the Nationally Determined Contributions, and the UNFCCC Biennial Transparency Report<sup>58</sup> (milestones 1 & 2).

Institutional barriers presented the most significant obstacles to completing the milestones. Since its establishment in 2022, the National Council on Climate Change (NCCC) has had three Directors General, raising concerns about the continuity of reforms<sup>59</sup>. It is a challenge to convene a full council, as many members hold high-ranking positions, such as the President, Vice President, and Federal Ministers. The report also noted low public awareness and involvement in climate issues<sup>60</sup>. Furthermore, the NCCC was not a member of the OGP Nigeria Thematic Working Group, which would have supported collaborations with CSOs and MDAs; concerns were also raised on the limited understanding of the Act's implementation among the public and private sectors, as well as limited engagement with the judiciary<sup>61</sup>.

**Commitment 9: Establish public register of beneficial owners of corporate entities in line with Beneficial Ownership Data Standard**

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| <ul style="list-style-type: none"> <li>● <b>Verifiable:</b> Yes</li> <li>● <b>Does it have an open government lens?</b><br/>Yes</li> <li>● <b>Potential for results:</b> Modest</li> </ul> | <ul style="list-style-type: none"> <li>● <b>Completion:</b> Substantial</li> <li>● <b>Early results:</b> Significant Results</li> </ul> |
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This commitment is assessed in Section II above.

**Commitment 10: Permanent Dialogue Mechanism for citizens' engagement and feedback on governance and service delivery**

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| <ul style="list-style-type: none"> <li>● <b>Verifiable:</b> Yes</li> <li>● <b>Does it have an open government lens?</b><br/>Yes</li> <li>● <b>Potential for results:</b> Unclear</li> </ul> | <ul style="list-style-type: none"> <li>● <b>Completion:</b> Limited</li> <li>● <b>Early results:</b> Moderate Results</li> </ul> |
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This commitment aimed to enhance citizen participation in governance and development processes while making institutions more transparent, accountable, and responsive. Although the commitment was initially assessed to be a continuation of existing government practices, implementation included actions that improved these practices and fostered citizen engagement and transparency.

The implementation was guided by the current administration's service delivery efforts as outlined in the Renewed Hope Agenda<sup>62</sup>, receiving strong political support. This support is evident in the President's appointment of Senior Special Assistants for Community Engagement across Nigeria's six geopolitical zones<sup>63</sup>, and in March 2025, the President directed all government ministries, departments, and agencies (MDAs) to hold quarterly public engagement meetings<sup>64</sup>.

The National Orientation Agency (NOA) played a key role by sharing timely public notices<sup>65</sup> and hosting Town Hall meetings<sup>66</sup>. These meetings brought together citizen groups, traders, persons with disabilities, CSOs, and local administrations to discuss important issues related to service delivery and to raise awareness about government policies and the state of the economy<sup>67</sup>. Furthermore, the Federal Government digitised some of its engagement efforts. This includes the launch of *The Explainer*, a weekly bulletin that disseminates information on key governance and development activities<sup>68</sup>; the introduction of *Crime, Lawlessness, Health, Education, Environment, Abuse, and Nationalism (CLHEEAN)*, an innovative Artificial Intelligence Voice and Chat Assistant designed to enhance government transparency and accountability; and the launch of a citizens delivery tracker that allows citizens to rate the performance of MDAs, thereby improving public accountability<sup>69</sup>. Finally, the NOA introduced *The Mobiliser’ App*, which engages citizens through various platforms and helps youth understand government policies, programs, and activities that can add value to their lives, such as the ‘Say Something’ tool<sup>70</sup>.

**Commitment 11: To synergise and coordinate technology-based citizens’ feedback to improve service delivery**

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| <ul style="list-style-type: none"> <li>● <b>Verifiable:</b> Yes</li> <li>● <b>Does it have an open government lens?</b><br/>Yes</li> <li>● <b>Potential for results:</b> Unclear</li> </ul> | <ul style="list-style-type: none"> <li>● <b>Completion:</b> Limited</li> <li>● <b>Early results:</b> Moderate Results</li> </ul> |
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This commitment aimed to improve citizen feedback platforms on government services, primarily through a portal to aggregate citizen feedback. SERVICOM made progress in mapping available technology platforms, developing and testing the portal, and a launch for key stakeholders by the end of the implementation period.

SERVICOM identified key stakeholders, including Connected Development (CODE), which led the CSO participants; the National Information Technology Development Agency (NITDA), responsible for registering and approving IT platform development; and the OGP Secretariat. With support from the OGP Secretariat, the team conducted advocacy visits to select MDAs and onboarding interested MDAs for the pilot process. SERVICOM developed and launched a survey<sup>71</sup> targeting 110 MDAs (milestone 3). Of the 43 responding MDAs, 33 had websites, 15 had service portals, and only 19 had online feedback mechanisms<sup>72</sup>. These results underscored the necessity of strengthening citizen feedback platforms.

Based on these outcomes, SERVICOM onboarded a developer, launched the citizens' feedback platform on 13 March 2025<sup>73</sup>, and conducted testing (milestone 1). The pilot phase involved seven MDAs —Education, Health, Agriculture, Housing and Urban Development, Aviation, Transportation, and Power— selected due to their high interaction with citizens<sup>74</sup>. Key lessons from the pilot phase included recognising the need for the platform to accommodate feedback from both regulatory and service-oriented agencies with multi-layered structures; incorporating unique feedback codes for each MDA; and considering the diverse demographics and locations of citizens<sup>75</sup>. The process was collaborative, featuring regular meetings hosted by SERVICOM for stakeholders to receive updates and share

recommendations for next steps<sup>76</sup>. In October 2025, SERVICOM hosted a presentation of the live citizens' feedback platform<sup>77</sup>.

However, implementation faced challenges, including limited funding for raising awareness and developing sensitisation materials about the platform (milestone 4), as well as internet system issues contributing to technical difficulties. Plans are in place to train SERVICOM staff within MDAs to ensure they can address the issues raised, and a stakeholder monitoring committee will be established to analyse reports and engagement levels (milestone 2 and 5)<sup>78</sup>.

**Commitment 12: Civic space for citizens organisations, human rights defenders and media can express themselves and participate in policy-making process without fear**

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| <ul style="list-style-type: none"> <li>● <b>Verifiable:</b> Yes</li> <li>● <b>Does it have an open government lens?</b><br/>Yes</li> <li>● <b>Potential for results:</b> Unclear</li> </ul> | <ul style="list-style-type: none"> <li>● <b>Completion:</b> Limited</li> <li>● <b>Early results:</b> Moderate Results</li> </ul> |
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This commitment aimed to strengthen citizens and CSOs’ freedom to associate, assemble, and express themselves. This commitment had an ‘unclear’ potential for results as the commitment was included in the action plan without input or ownership from the main implementer, the Nigerian Human Rights Commission (NHRC). While the NHRC was onboarded during the implementation period, inadequate funding, bureaucratic and coordination challenges inhibited full implementation. Despite ambitious and nationally critical objectives, it achieved moderate results during the implementation period as many milestones were not completed.

NHRC and allies carried out various activities to protect civic space and human rights. However, many of the activities did not clearly align with the commitment milestones which were to (i) set clear processes, timelines and requirements for CSO registration, (ii) train CSOs for self-regulation, (iii) develop a national strategy for CSO-government relationship, (iv) develop a guide for peaceful protests (v) repeal the Police Service Commission Act and enact the Police Service Commission Bill of 2020 (vi) hold quarterly zonal citizen-police dialogues, (vii) and police station reviews, (viii) conduct legal and policy analysis on surveillance tech, and (ix) hold dialogues on digital surveillance and civic space. This disconnect between planned and actual presented a challenge in measuring completion and early results.

The NHRC was onboarded and played a key role in implementing this commitment as co-chairs of the Thematic Working Group on Civic Participation and Inclusion<sup>79</sup>. A Human Rights Defender Forum was launched to review the state of human rights in Nigeria. This forum comprises various human rights groups and aims to ensure greater protection of civil liberties while providing a unified platform for rights defenders to engage and address common challenges.<sup>80</sup> Additionally, the NHRC hosted dialogues in 2023 and 2024 to discuss issues such as the crackdown on anti-government demonstrations, the prolonged detention of minors involved in protests, the rights to protest, digital rights, privacy protection, restrictions in the civic space, attacks on journalists, gender-based violence, and the abandonment of minors by parents. (milestone 9)<sup>81</sup>

CSO and citizen engagement in the human rights space led to the withdrawal of the Counter Subversion Bill from Parliament. This Bill sought to impose severe penalties, including a 10-year prison sentence for subversive activities and substantial fines for refusing to recite the national anthem, as well as a 5-year sentence for erecting illegal roadblocks, proposing illegal curfews, and conducting unauthorised processions<sup>82</sup>. Furthermore, in 2024, Paradigm Initiative convened CSOs to discuss the reintroduced Digital Rights and Freedom Bill, which had previously not been signed into law by the prior administration. This legislation aims to protect human rights online and safeguard internet users from violations of their fundamental freedoms<sup>83</sup>. Spaces for Change also partnered with the Centre for Information Technology and Development (CITAD) to provide training for the NHRC on safeguarding digital rights in Nigeria<sup>84</sup>.

Amid the *#EndBadGovernanceInNigeria* protests in August 2024, the NHRC sought to protect civic space by issuing an advisory opinion to Federal and State Governments regarding the protection of the rights to freedom of association and assembly in Nigeria.<sup>85</sup> It was noted that an advisory on civic space is currently in draft form and is expected to be issued in the first quarter of 2026.

**Commitment 13: Institutionalisation of SERVICOM**

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| <ul style="list-style-type: none"> <li>● <b>Verifiable:</b> Yes</li> <li>● <b>Does it have an open government lens?</b><br/>Yes</li> <li>● <b>Potential for results:</b> Modest</li> </ul> | <ul style="list-style-type: none"> <li>● <b>Completion:</b> Limited</li> <li>● <b>Early results:</b> Moderate Results</li> </ul> |
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This commitment was designed to enhance and institutionalise the operational capacity of SERVICOM. Its success hinged on the passage of the SERVICOM Bill, which was not signed by the end of the implementation period. The absence of a law contributes to a weak mandate for enforcing service delivery and gathering citizen feedback, with functional desks in some MDAs. Implementation was hindered by a lack of political will to pass the SERVICOM Bill, limited funding to establish and staff desks across all MDAs, insufficient outreach to educate both MDAs and citizens about the desks, and low retention rates of desk officers.

The SERVICOM Bill was passed in the previous Parliament but was not signed by the former President within the required timeline. On 25 January 2024, the National Coordinator/CEO of SERVICOM met with the Special Adviser on Liaison to the President to inquire about the status of the SERVICOM Bill and the procedure for resuming its passage. This was followed by a meeting on 2 February with the Director of Legal Drafting at the Federal Ministry of Justice, to ensure all provisions in the Bill remained active before its reintroduction in the 10th Assembly. Additionally, on 5 February, the OGP Nigeria Civil Society Adviser met with SERVICOM staff to provide input on the Bill. The revised Bill was then circulated to key stakeholders for further input, which was compiled and forwarded to the Legal Drafting Department at the Federal Ministry of Justice on 7 February 2024<sup>86</sup>. However, the IRM has found no evidence of progress since that date.

SERVICOM also developed a memo and policy implementation plan to be presented to the Office of the Secretary to the Government of the Federation for cabinet adoption (milestone

2)<sup>87</sup>. SERVICOM conducted several evaluations<sup>88</sup> and customer satisfaction surveys (milestones 3 and 4), leading to improved service delivery in some MDAs. During Customer Service Week, hosted by SERVICOM, the Comptroller General of Immigration announced that in 2024, they implemented passport automation and contactless processing systems to minimise physical interaction and eliminate bottlenecks. Additional improvements included the deployment of e-gates and body cameras at airports, enhancing border security, among other initiatives<sup>89</sup>. These changes were informed by recommendations from compliance reports and customer satisfaction surveys<sup>90</sup>.

Efforts to establish SERVICOM at the state level have progressed slowly. SERVICOM engaged with Governors and Commissioners to advocate for the entrenchment of SERVICOM at the state level. Only Nasarawa State embraced this advocacy, while SERVICOM later discovered that states like Kano and Jigawa have developed their own citizen feedback mechanisms<sup>91</sup>.

<sup>1</sup> Editorial notes:

1. For commitments that are clustered, the assessment of potential for results and early results is conducted at the cluster level, rather than the individual commitment level.
2. Commitments' short titles may have been edited for brevity. For the complete text of commitments, please see Nigeria's action plan: <https://www.opengovpartnership.org/documents/nigeria-action-plan-2023-2025/>
3. For more information on the assessment of the commitments' design, see Nigeria's Action Plan Review: <https://www.opengovpartnership.org/documents/nigeria-action-plan-review-2023-2025/>.

<sup>2</sup> "OGP Nigeria National Action Plan (2023-2025)," Open Government Partnership, accessed March 2026, [https://www.opengovpartnership.org/wp-content/uploads/2023/03/Nigeria\\_Action-Plan\\_2023-2025.pdf](https://www.opengovpartnership.org/wp-content/uploads/2023/03/Nigeria_Action-Plan_2023-2025.pdf)

<sup>3</sup> "2025 Federal Government Approved Budget Analysis," BudgIT, accessed 12 October 2025, <https://budgit.org/wp-content/uploads/2025/05/2025FGBudgetAnalysisFinal.pdf>

<sup>4</sup> "Open Budget Survey Nigeria 2023," International Budget Partnership, accessed March 2026, <https://internationalbudget.org/sites/default/files/country-surveys-pdfs/2023/open-budget-survey-nigeria-2023-en.pdf>

<sup>5</sup> Budget Office Of The Federation, accessed March 2026, <https://budgetoffice.gov.ng/index.php/media-center/news>

<sup>6</sup> Draft NAP III Assessment Report By SERDEC, "Draft Report: Review / Assessment of Citizens and Non-State Actors Engagement in the Implementation of Nigeria's Open Government Partnership Third National Action Plan (NAP III)," OGP Nigeria Repository, accessed March 2026, <https://drive.google.com/drive/u/1/folders/14jv6XyHDRWZ7JlIwivYy9I6EFFUQmZnr>

<sup>7</sup> "Accelerating Africa's Civic-tech Conglomerate: 2023 Annual Report," BudgIT, 2024, <https://budgit.org/wp-content/uploads/2024/06/2023-Annual-Report-2-1.pdf>; "Civic Innovation in Interesting Times: 2024 Annual Report," BudgIT, 2025, <https://budgit.org/wp-content/uploads/2025/06/AnnualRPT2024FD.pdf>

<sup>8</sup> "Open Budget Survey," International Budget Partnership.

<sup>9</sup> Goddy Ikeh, "BudgIT launches Chatbot to improve civic participation in governance," 15 March 2025, <https://apanews.net/budgit-launches-chatbot-bimi-to-improve-civic-participation-in-governance-public-finance/>; Nancy Odimegwu, "Must-Have Tech Tools for Citizens," BudgIT, 19 June 2024, <https://budgit.org/must-have-civic-tech-tools-for-citizens/>

<sup>10</sup> "2023 Annual Report," BudgIT; "2024 Annual Report," BudgIT

<sup>11</sup> "2023 Annual Report," BudgIT; "2024 Annual Report," BudgIT

<sup>12</sup> "Workers' Charter of Demand on Just Transition for Trade Unions in Nigeria," March 2025, [https://nigeria.fes.de/fileadmin/user\\_upload/events/04-04-2025/Signed-Workers-Charter-of-Demand.pdf](https://nigeria.fes.de/fileadmin/user_upload/events/04-04-2025/Signed-Workers-Charter-of-Demand.pdf)

<sup>13</sup> "Draft Report," OGP Nigeria Repository.

<sup>14</sup> Vahyala Kwaga (Group Head, Research and Policy Advisory), BudgIT, interview by IRM researcher, 4 September 2025

<sup>15</sup> "2024 Budget: Issues Begging for Attention," BudgIT, 14 December 2023 <https://budgit.org/2024-budget-issues-begging-for-attention/>

<sup>16</sup> Dike Onwuamaeze, "BudgIT Urges National Assembly to Address Irregularities in 2025 Proposed Budget," *Arise News*, 10 January 2025, <https://www.arise.tv/budgit-urges-national-assembly-to-address-irregularities-in-2025-proposed-budget/>

<sup>17</sup> Kwaga, interview.

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

<sup>19</sup> "I-Monitor," Nigeria Budget Info, accessed March 2026, <https://budgetoffice.gov.ng/imonitor/view-shared-stories>

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- <sup>22</sup> Sunday Taiwo (Communications Associate, Paradigm Leadership Support Initiative (PLSI)), interview by IRM researcher, 11 September 2025
- <sup>23</sup> Taiwo, interview.
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- <sup>26</sup> Taiwo, interview.
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- <sup>29</sup> *Upstream Gaze*, December 2024, <https://www.nuprc.gov.ng/wp-content/uploads/2025/01/Upstream-Gaze-Magazine-Vol.-8.pdf>
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- <sup>31</sup> NUPRC, accessed March 2026, <https://www.nuprc.gov.ng/conversion-contracts/>
- <sup>32</sup> NUPRC, accessed March 2026, <https://www.nuprc.gov.ng/concession/>
- <sup>33</sup> “Support To Oil Transparency And Greater Budget Accountability In Niger Delta Of Nigeria: Findings of Assignment 3, conclusions and recommendations,” 4 March 2025. Document provided to researcher.
- <sup>34</sup> Ann Dozie-Erukora (Head SERVICOM, Nigerian Upstream Petroleum Regulatory Commission), interview by IRM researcher 3 October 2025
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- <sup>45</sup> “2024 Annual FOIA Report,” Federal Ministry of Justice.
- <sup>46</sup> “2024 Annual FOIA Report,” Federal Ministry of Justice.
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