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Action Plan Review: Nigeria 2026–2029

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This publication was funded/co-funded by the European Union. Its contents are the sole responsibility of the Open Government Partnership and do not necessarily reflect the views of the European Union.

Overview

Nigeria's first four-year action plan aims to advance the Government of Nigeria's eight-point agenda. Nearly all commitments have ambitious aims, but some stand out for having a coalition of reformers, funding, and a pathway for progress despite disruptions expected from the 2027 election period. Notable reforms include Nigeria's open government approach to implementing digital public infrastructure and ongoing efforts in open contracting and beneficial ownership transparency.

Nigeria's fourth OGP action plan sets out a broad open government agenda across digital governance, fiscal transparency, access to information, anti-corruption, justice, business and human rights, extractive transparency, climate governance, and civic space. Commitments on access to justice and human rights in business represent new reform areas in Nigeria's OGP action plans.

There is a strong potential for results for digital public infrastructure reforms advanced under Commitments 1 and 2. Taken together, they seek to establish both the technical and multi-stakeholder governance infrastructure for the Nigeria Data Exchange Platform (NGDX). Through Commitment 1, the platform promises to increase access to government services and information. Through Commitment 2, a multi-stakeholder governance approach seeks to ensure the NGDX adheres to data protection, human rights, and other key considerations.

At a Glance

MEMBERSHIP

2016	**Joined OGP**

COMMITMENTS

12/12	**Open government lens**
4/12	**Substantial potential for results**

Met the minimum requirements during co-creation: Yes

Commitments 4 and 5, aligned with Nigeria's government efficiency and anti-corruption agenda, also hold a substantial potential for results. Commitment 5 on beneficial ownership transparency builds on previous progress, aiming to strengthen the collection, sharing, verification, and use of beneficial ownership data. Commitment 4 on open contracting is supported by a coalition across government and non-government as well as dedicated funding to implement e-procurement reforms and upgrade the Nigeria Open Contracting Platform. Overall, this action plan is broader, more ambitious, and more aligned with government priorities compared to previous action plans.[1]

However, several commitments' potential for results is moderated by possible implementation challenges. For instance, Commitment 11 on climate governance includes important objectives, but participation and ownership by the National Council on Climate Change Secretariat in this reform is unclear. Additionally, the 2027 electoral cycle presents a potential implementation risk for legislation-dependent commitments. With the presidential and National Assembly elections in January 2027 and state elections in February 2027, the legislative window for advancing bills and legislative attention is limited.[2] However, whether the elections will ultimately delay passage of specific bills will depend on legislative priorities and progress before the electoral period.

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Nigeria's fourth action plan was co-created through a participatory process led by the National Steering Committee and OGP Nigeria Secretariat. The committee gathered public input from digital tools and platforms, in-person meetings, youth engagement, and forums in the six geopolitical zones. Consultations included youth, women, persons with disabilities, civil society, subnational actors, and thematic working groups. New policy areas arose from stakeholder proposals, such as Commitment 8 on business and human rights, proposed by the Abuja Chamber of Commerce.[3]

The OGP Nigeria Secretariat coordinated across government to align the action plan with government priorities, funding, and engaged institutions. The plan is aligned with the government's eight-point agenda and in coordination with the Presidential Special Adviser on Policy Coordination and the Central Results Delivery Coordination Unit. The Secretariat prompted government implementing institutions to pitch their commitments and demonstrate political support, funding opportunities, mandate fit, and links to ongoing work.[4]

As Nigeria's first four-year plan, Nigeria's OGP community will have the opportunity to review and revise the action plan at the midpoint. This enables reformers to consider any desired updates taking into consideration the January 2027 elections, lessons learned from the first two years of implementation, and recommendations from the IRM and partners.

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[1] OGP Secretariat: Uchenna Arisukwu (CSO Advisor); Philip Mustapha Ahmed (Subnational Advisor); Mooreino Diftuffe (M&E Specialist), interview by the IRM, 21 August 2026.
[2] OGP Secretariat, interview.
[3] OGP Secretariat, interview.
[4] OGP Secretariat, interview.

I. Commitment Data[1]

Commitment 1: Digital Public Infrastructure

- Verifiable: Yes
- Does it have an open government lens? Yes
- Potential for results: Substantial

This commitment seeks to strengthen Nigeria's digital public infrastructure through implementation of the Nigeria Data Exchange Platform (NGDX). The platform is intended to enable digital data exchange across government, which sits at the heart of trust in digital governance.[2] It will also provide the underlying data infrastructure to support better access to government information, services, and feedback channels online. Nigeria's digital public infrastructure reforms are already underway through the establishment of digital identity and payment systems, with support from the World Bank.[3] Government and civil society have started to make progress on the NGDX, through a collaborative approach reinforced by Commitment 2.[4]

The NGDX aims to address challenges in data sharing such as fragmented data systems, weak interoperability, inconsistent standards, low data utilisation, and inadequate coordination across ministries, departments, and agencies. This presents a challenge to efficient service delivery while upholding ethical standards and safeguarding citizens' privacy rights. As of 2026, Nigeria was already in the final stages of developing the exchange, with initial use cases expected in early 2026. The National Information Technology Development Agency published a Draft Technical Standards for Digital Public Infrastructure[5] and hosted public consultations on the standards in September 2025.[6]

Nevertheless, the NGDX platform alone, without a supportive policy, technical capacities, and positive user perceptions, may not guarantee full adoption of digital governance. Existing government portals such as I-Monitor, the Open Treasury Portal, and Eyemark have often fallen short of their aim to support transparency, accountability and participation due to challenges in updating data, weak interoperability, and system downtime.[7] Given this and the progress underway, reformers could consider the following recommendations as the reform progresses:

- Establish a legal foundation for digital transformation, implementers could consider prioritising advocacy for the final enactment and presidential assent of the Nigeria Digital Economy and E-Governance Bill 2025 and related regulations.[8]
- Draw lessons from other jurisdictions on the development and implementation of secure, transparent, and auditable data exchange across government systems. For instance, ethical data use could be enhanced by integrating consent-based features into the design and adopting data-governance regulations, as in the case of Estonia.[9]
- To mitigate a digital divide, the government could continue to prioritise Project 774, which aims to improve connectivity to 774 local government headquarters nationwide,[10] ensure a stable power supply across the country,[11] and Project BRIDGE that is planning a 90,000km national fibre network to expand broadband infrastructure.[12]
- Use the midpoint review period to update the commitment to reflect progress achieved and changes in milestones, including greater specificity in individual milestones' implementation timelines.

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Commitment 2: Nigeria Data Exchange Service

- Verifiable: Yes
- Does it have an open government lens? Yes
- Potential for results: Substantial

This reform complements Commitment 1 by implementing a participatory, transparent, and rights-focused governance framework for the Nigeria Digital Data Exchange (NGDX). Milestones include (i) establishment of a multi-sectoral governing body including the public and private sector, civil society, research and academic institutions, among others (ii) conduct consultations across the lifecycle of NGDX, (iii) develop a process to address potential censorship or arbitrary decision-making, and (iv) provision of public feedback channels to inform improvements.

Through these activities, the commitment aims to address emerging ethical, human rights, and accountability concerns in the digital transformation, which include data privacy, AI bias, human rights abuse, the digital divide, and low civil society involvement. In April 2026, National Information Technology Development Agency (NITDA) launched the Multistakeholder Coordination Group (Milestone 1).[13] The forum is expected to advance conversations around benchmarking and monitoring the exchange; solidify the place of the National Identification Number as the unique identifier across all platforms, which will enable interoperability and address data protection concerns across agencies.[14]

This commitment's ambition stems from its objective to embed an open government approach into Nigeria's digital public infrastructure. It also builds on Nigeria's previously recognised digital governance reforms and aligns with the government's digital transformation priorities.[15] During implementation, NITDA could consider introducing regulations to institutionalise the multi-sectoral group as a permanent platform for consultation and oversight. The group, with support from the Data Protection Commission, could invest resources and conversation around perceived concerns on data protection, with clarity and direction on what data is considered a 'must', 'could' and 'not' have, so as to move the process smoothly.[16] The forum could also consider having such conversations at the sub-national level, through and with support from the Governors' Forum.[17]

Commitment 3: Open Budget

- Verifiable: Yes
- Does it have an open government lens? Yes
- Potential for results: Modest

This commitment seeks to enhance institutional effectiveness and citizen participation in Nigeria's public finance management system. Key objectives include the amendment, passing, and assent of the Fiscal Responsibility Act and the Federal Audit Service Bill. Passage of these bills has proven a challenge in previous years, and a representative from BudgIT noted that chances only decrease given the 2027 election season.[18] Therefore, while the commitment has ambitious aims, it is considered to have a modest potential for results in the current context.

Nigerian reformers have highlighted a high need to strengthen audit processes.[19] Critically, the Federal Audit Service Bill would establish the Federal Audit Service, provide for independence and additional powers and functions for the Auditor-General for the Federation, and establish the Federal Audit Board.[20] The Federal Audit Service Bill is an amended version of a previous bill that was not signed by the former President of Nigeria. The current Bill was with the President of the Republic for assent at the time of writing. There has been a lack of information

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from the presidency on the bill's status. Consequently, CSOs were calling for either assent or clear reasons why assent is being withheld.[21]

The Fiscal Responsibility Act (Amendment) Bill 2026 proposes a framework for how the government plans, raises, spends, borrows, and accounts for public money. It is meant to inform discipline, transparency, and accountability. The bill was taken to parliament in 2024 and went to a second reading before the process paused. It was reintroduced in the House of Representatives on 25 July 2026.[22] As of July 2026, there was a push from the Fiscal Responsibility Commission and CSOs for the 10th Parliament to pass the bill.[23]

Beyond this legislation, the commitment also seeks to entrench CSOs' role in budget formulation, as well as official oversight, in collaboration with the National Assembly and National Assembly Budget and Research Office (NABRO). However, a civil society representative noted that the National Assembly does not have publicly available oversight or visit manuals that would guide the process, and NABRO, while non-partisan, has a contested legal standing.[24] Looking ahead, the National Assembly and NABRO could consider and adapt the Guide to Legislative Oversight,[25] developed by PLAC and FCDO, to guide the oversight process in collaboration with CSOs.[26]

Whether the government prioritises the Federal Audit Service Bill and amendment of the Fiscal Responsibility Act will be a key determining factor in this commitment's results. CSOs are leveraging the 2027 election season to compel Senate and House leadership, as well as politicians running for office, to go on record on the passage and assent of these two bills.[27] A representative from BudgIT also noted the value of CSOs using political economy analysis to strategically engage government around open budget.[28] Implementers could capitalise on parliament's increasing engagement in OGP, including the establishment of an OGP coordination desk within Parliament. Lastly, if legislative action on relevant bills appears stalled, reformers can strategically prioritise other avenues to advance open budgeting and reflect this approach through amendments to the commitment during the midpoint refresh process.

Commitment 4: Open Contracting

- Verifiable: Yes
- Does it have an open government lens? Yes
- Potential for results: Substantial

Nigeria has made notable progress in increasing public procurement transparency in previous action plans, including the launch of the Nigeria Open Contracting Portal (NOCOPO). Increasing efficiency and reducing corruption in procurement remains a key priority for Nigeria, as nearly half of the federal budget is spent through procurement processes.[29] This reform is backed by a coalition of reformers across the executive, parliament, and non-government sectors.[30] It is supported by a budget of ₦26 billion to the Bureau of Public Procurement (BPP) in 2026, with ₦34 million allocated to upgrading NOCOPO.[31] It aligns with the government's Nigeria First Policy and support from the World Bank.[32] These promising factors alongside this reform's ambition lends it a significant potential for results.

This commitment aims to improve NOCOPO through a review and redesign of the portal to align with the Open Contracting Data Standard. It also aims to increase awareness and capacity for stakeholders as well as public and private procurement officers. Open contracting reforms have already saved the federal government money, including ₦1.1 trillion in 2025,

according to a statement by the Vice President of Nigeria.[33] Despite progress, gaps in procurement data on NOCOPO–such as incomplete records, missing documents, or undisclosed project costs–has limited the public's ability to use the portal as an accountability tool.[34] These gaps are attributed to the fact that Nigeria's procurement process remains highly manual and paper based.[35]

In early 2026, BPP took steps towards digitisation of the procurement process by mandating submission of project requests and procurement filings through the Digital Submission Portal.[36] Moreover, the House of Representatives Committee on Procurement requested at least 20 ministries, departments, and agencies (MDAs) to pilot digital procurement by September 2026.[37] Milestones in this commitment include advocacy for implementation of the e-procurement system and establishment of the long delayed National Council on Public Procurement. Implementation of the e-procurement system and integration with NOCOPO will be central to NOCOPO fulfilling its potential as a transparency and accountability tool. This reform is also tied to Commitments 1 and 2, as BPP is working with the National Identity Management Commission to connect procurement processes with National Identification Numbers to strengthen verification.[38]

Another key activity will be the review and revision of the Public Procurement Act of 2007 and regulations to modernise Nigeria's procurement legislation and improve transparency, efficiency, and accountability. BPP and civil society partners report this is underway as of 2026.[39] Further, there is expected support from the FCDO to advance development of a procurement strategy focused on publishing procurement data.[40] Lastly, milestones go beyond transparency efforts to establish a multi-stakeholder accountability mechanism and development of a framework for community engagement in the procurement process. During implementation, BPP could work with partners such as the Open Contracting Partnership and others in the development and adoption of a change management strategy in the integration of NOCOPO to the e-GP.[41]

Commitment 5: Beneficial Ownership Register

- Verifiable: Yes
- Does it have an open government lens? Yes
- Potential for results: Substantial

This commitment has substantial potential to strengthen compliance and utilisation of Nigeria's public register of beneficial owners.[42] Its milestones align with Open Ownership's four elements for a sustainable beneficial ownership (BO) transparency regime: building foundational frameworks, enabling institutional use, demonstrating impact, and securing ownership and investment.[43]

The commitment aims to ensure multi-agency collaboration and coordination in the collection and use of BO data through application programming interfaces; to connect institutions legally, operationally, and technologically; raise compliance levels; and specifically push the filing of BO data to at least 20% of legacy companies. The number of compliant companies is expected increase as companies that have not filed annual returns with BO information face consequences.[44] In addition, the Corporate Affairs Commission (CAC) now regularly delists inactive and non-compliant companies.[45]

Other key milestones include the development and publication of a BO Data Field Harmonisation Standard to align definitions, identifiers, and disclosure requirements across

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MDAs, as well as collaboration with CSOs to conduct structured BO data verification. There will also be efforts to further institutionalise the reforms by naming CAC as Nigeria's primary BO registry authority. This would replace the current system of three BO registers running under three different agencies. CAC is calling for a harmonisation of these registers to strengthen transparency, improve corporate accountability, and support efforts to combat financial crimes.[46] CAC is also continuing sensitisation efforts, including outreach to journalists on using BO information for accountability purposes.[47]

These milestones use an open government approach to advance use of BO data that is systematic, routine, and meaningful. This is anticipated to result in strengthened procurement integrity, improved licensing decisions, support for tax enforcement, efforts to combat illicit financial flows, asset tracing, and the identification of conflicts of interest.[48]

As BO efforts continue, CAC and government agencies could consider building a dedicated BO unit or a structured inter-departmental working group. This could strengthen ownership verification and stakeholder coordination, and could provide stronger evidence of impact for citizens, CSOs, and development partners.[49] In the harmonisation process, the three agencies could develop procedures for cross checking and addressing discrepancies among institutions responsible for tax administration, procurement, financial intelligence, licensing, and law enforcement.[50]

Commitment 6: Access to Information

- Verifiable: Yes
- Does it have an open government lens? Yes
- Potential for results: Modest

Reformers have long advocated for implementation of the Freedom of Information Act 2011. Since the first action plan, Nigeria has sought to increase government institutions' responses to access to information requests, yet the intended results have been elusive. This commitment aims to develop and disseminate Freedom of Information Act (FOIA) compliance guidelines and toolkits as well as develop a central FOIA portal for tracking and submitting requests. Other milestones include capacity building for stakeholders, advocacy and monitoring through training, and sensitisation and the FOI performance assessment. While an important reform, resistance persists within government to comply with the act, reinforced by exemption clauses and a prevailing culture of secrecy.[51]

Courtesy of sustained sensitisation and advocacy by CSOs,[52] the demand for public information remains relatively high. However, evidence depicts a dwindling response from government. According to the Ministry of Justice, the number of MDAs that did not file FOI reports increased from 26 in 2024 to 180 in 2025 and the number of MDAs that processed FOI requests reduced from 102 in 2024 to 61 in 2025.[53] Given ongoing trends and challenges, the Ministry of Justice and partners could consider also undertaking ambitious actions that will bolster compliance, including activation of sanctions under the law. While currently considered to have a modest potential for results, this commitment could achieve results if implementation–including launch of the portal–is found to increase both submission and government responsiveness to FOIA requests.

Commitment 7: Access to Justice

- Verifiable: Yes
- Does it have an open government lens? Yes

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- Potential for results: Modest

A new policy area in Nigeria's OGP action plans, this commitment aims to strengthen access to justice through the formalisation of Community Justice Centres (CJCs). Nigeria's formal justice sector faces a number of challenges including continued enforcement of null laws, corruption and political interference, and underfunding and understaffing.[54] Resultantly, a majority of Nigerians prefer alternative resolution pathways due to lower costs and perceived ineffectiveness of the formal justice system.[55] CJCs increase access to alternative dispute resolution,[56] thereby increasing efficiency, saving money, and providing flexibility. According to a reformer, expansion and formalisation of CJCs aims to shift from justice being viewed as a luxury to a commodity by Nigerians.[57] Despite CJCs' potential to facilitate access to justice, they are currently not institutionalised and face funding challenges.

The Hague Institute for Innovation and Law (HiiL), one of the implementing partners in this reform, has demonstrated that alternative dispute resolution can increase access to justice in Nigeria.[58] HiiL has hosted Justice Innovation Hubs through CJCs in Imo state,[59] added a guideline on preventing intimate and partner violence in the Land and Family Guidelines, and trained 2,350 practitioners in Ogun[60] and Imo[61] States.

At the state level, HiiL convenes representatives from relevant groups to co-develop CJCs, such as deciding CJCs' location and focus. This participatory approach engages citizens, state level judicial officers, local CSOs and CBOs, and religious and traditional leaders.[62] HiiL reports that once proposed CJC Bills are passed in pilot states (Imo, Kaduna, and Ogun), citizens should be able to file CJC judgements at the magistrate courts and hold the states accountable for their implementation.[63] As of October 2026, HiiL reported that 5 CJCs were operational, with 3 in Kaduna State. Kaduna State was also in the process of drafting a CJC bill. Ogun State had a draft bill, with the objective for both states to pass their bills in early 2027.[64]

At the time of review, there was greater momentum for CJC rollout at the state level than at the national level. In part, the 2027 elections are expected to delay passage of a national CJC Bill. Moreover, there is opportunity to increase financial and advocacy support from the federal Ministry of Justice. Positively, there has been uptake by ministries of justice at the state level. To advance implementation, state and federal governments could incorporate CJCs into their budgets and prioritise passage of CJC bills.

Commitment 8: Business and Human Rights

- Verifiable: Yes
- Does it have an open government lens? Yes
- Potential for results: Modest

This two-year commitment introduces a new policy area into Nigeria's OGP reforms. It aims to continue multi-stakeholder efforts to finalise, implement, and monitor the National Action Plan on Business and Human Rights (NAPBHR). While an important and positive reform, there is opportunity to clarify the commitment's milestones and timeline.

The NAPBHR was in the process of finalization and adoption at the time this commitment was drafted. Consequently, several milestones were completed before or early into the commitment's implementation period. For instance, milestones include the finalization and publication of the NAPBHR and the establishment of a committee to oversee implementation. The NAPBHR was approved in 2023 and included as a chapter in the Broader National Action Plan for the Promotion and Protection of Human Rights (2024-2028).[65] This commitment therefore aligns with the plan's implementation phase.[66] In October 2026, a representative

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from the NHRC stated they were in the process of familiarizing institutions involved in regulating the private sector with the NAPBHR to encourage compliance. The NHRC also clarified that the existing National Working Group on Business and Human Rights is the committee overseeing implementation of the NAPBHR included as a milestone in this commitment.[67] The working group comprises representatives from government entities such as the Corporate Affairs Commission and Central Bank of Nigeria, businesses, civil society and labour unions.[68] The remaining milestones aim to establish a grievance redress mechanism within the NHRC as well as conduct training and awareness raising on business and human rights.

Reformers can use the action plan's midpoint in December 2027 to update the commitment to include activities related to implementing the NAPBHR. This commitment currently ends in December 2027; therefore, it could be extended to align with other reforms in the action plan. New milestones could pursue the long-term objectives of legislative alignment, institutionalisation, and remedy access noted in the action plan. Updating the commitment to clarify milestones and ensure they build on, rather than continue, existing progress could increase this reform's potential for results.

Commitment 9: Extractive Transparency

- Verifiable: Yes
- Does it have an open government lens? Yes
- Potential for results: Modest

This commitment seeks to advance implementation of the Petroleum Industries Act (2021) and the 14 regulations developed by the Nigerian Upstream Petroleum Regulatory Commission[69] as well as establish the Nigeria Extractive Industries Transparency Initiative (NEITI) Data Centre. If implemented in partnership with key government institutions, CSOs, and Host Community Development Trusts (HCDTs), this reform has the potential to improve the lives of communities hosting extractive activities. While positive, the reform's focus on releasing, disseminating, and sensitising information to the public lend it a modest potential for results.

By January 2026, 70 HCDTs had received approximately $150 million USD in compensation for hosting extractive companies, with evidence of benefits accruing to these communities. However, progress was tempered by inadequate disclosures and non-compliance by mining companies, owing to weak enforcement. These challenges were traced to legislative gaps, especially interpretation of the provision for 3% of companies' annual operating expenditures going toward community development.[70]

Planned milestones to simplify, produce, and disseminate extractive laws and regulations; production of HCDT scorecards; and awareness raising could help address these challenges. In August 2024, prior to this action plan, NEITI launched a data centre designed to enhance public access to aggregated and disaggregated extractive industry data to the benefit of CSOs, the media, extractive industry companies, government agencies, the legislature and others.[71] However, as of October 2026, the NEITI data portal was not accessible.[72] NEITI leadership reported they are now focused on designing and implementing software applications to enhance data security, storage, content management, collection, integration, and analysis.[73]

To institutionalise NEITI and outcomes from this commitment, NEITI and stakeholders could push forward on their plans on the amendment of the NEITI Act (2007). This would provide NEITI institutional authority and capacity to enforce compliance, drive transparency and

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accountability in the sector.[74] The Centre for Transparency also recommends that NEITI work closely with CSOs on sub-national and solid minerals transparency to align national data with community realities. This collaboration with CSOs would benefit from partnership, clear roles, shared timelines, and measurable outcomes.[75]

Commitment 10: Asset Recovery

- Verifiable: Yes
- Does it have an open government lens? Yes
- Potential for results: Modest

The recovery of stolen assets is a key priority in the Nigeria's Anti-Corruption Strategy[76] and previous action plans.[77] Transparent and accountable asset recovery holds significant value for Nigeria. The Economic and Financial Crimes Commission noted that by July 2026 Nigeria had recovered ₦1.233 trillion.[78] While Nigeria has made notable progress, critical gaps remain including delays in passing the Crime Recovery and Management (Amendment) Bill and strengthening whistleblower protection legislation. There are concerns that the limited legislative window before the 2027 election period could exacerbate these delays. Civil society have also identified selective enforcement, the over-politicisation of asset recovery process, and inefficient interagency coordination as obstacles.[79] Consequently, this challenging context grants this commitment a modest potential for results despite its ambitious aims.

The Crime Recovery and Management (Amendment) Bill 2026 had an uncertain path at the time of writing, particularly in light of the 2027 election season. The bill addresses the overlap of 18 separate agencies managing seized properties, creates a dedicated Proceeds of Crime Recovery and Management Agency with a centralised database, and legally separates the prosecution of financial crimes from the long-term management of recovered assets.[80] The bill was passed by the Senate on 9 July 2026[81] and rescinded a couple of days later[82] as it was felt that there were drafting, legal, and policy issues requiring further legislative scrutiny and refinement. CSOs called for an explanation as the bill had gone through public scrutiny and a rigorous legislative process.[83] At the time of writing, the bill was to be reviewed and then resubmitted to the Senate, before being submitted to House of Representatives for concurrence and then presidential assent.

As proposed under this commitment, strengthening whistleblowing legislation could address the prevalent fear of retaliation and victimisation by those who disclose wrongdoing.[84] The current Whistleblower Policy (2016) is considered to be without teeth.[85] A 2026 legislative attempt remains pending.[86] This is the fifth attempt after 2008, 2022, 2015, and 2019 bills that received Senate approval but did not become law due to lack of presidential assent.[87] Therefore, there are likely significant hurdles to this important and ambitious milestone.

Should there be a pathway for implementation, additional actions could include updating the relevant regulations to provide for mandatory publication of assets and interest data for monitoring by civil society, journalists, and the public.[88] Given the cross-border nature of grand corruption, implementers could also consider strengthening mechanisms for cross-border engagement in asset sharing, asset return, and cost-sharing as recommended by the Financial Action Task Force.[89]

Commitment 11: Climate Change Governance

- Verifiable: Yes

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- Does it have an open government lens? Yes
- Potential for results: Unclear

Continued from the previous action plan, this commitment plans to strengthen the implementation of the Climate Change Act (2021) and related frameworks through transparent multistakeholder participation. Climate governance in Nigeria continues to face recurring challenges requiring a more cohesive and streamlined approach.[90] While an important reform, it is currently considered to have unclear potential due to a lack of engagement from the key implementing body, the National Council on Climate Change (NCCC). Should the NCCC Secretariat assume ownership and advance implementation, this reform could advance participation and transparency in climate governance.

According to the commitment, the NCCC Secretariat aims to increase participation and transparency in climate change governance. Collaborative decision-making approaches such as roundtable and climate assemblies could open hitherto discrete processes, such as carbon-trading, to the public. Key milestones include development of climate finance dashboards at national and subnational levels buttressed with civil society-led audits, which could improve transparency especially if backed by regulations that mandate proactive disclosures.[91] Milestones also include establishment of an institutional review working group, review of the Climate Change Act, a legal review and publication of an institutional responsibility matrix. If implemented, these actions would contribute to addressing overlapping mandates and poor coordination among institutions,[92] while bringing onboard climate relevant MDAs.

Despite its ambitious and important aims, this commitment is expected to face notable implementation challenges. NCCC leadership did not participate in development of this commitment, presenting a challenge for institutional ownership.[93] Broader challenges in the climate sector in Nigeria include an absence of funding[94] and political will;[95] tied to Nigeria's dependence on oil and gas revenues. There is also weak institutional capacity at the federal, state, and local levels[96] and limited private sector participation in reforms.[97] Climate Policy Initiative also noted data gaps and limited disclosure obscures the picture of progress and priorities for Nigerian climate action.[98]

This commitment could benefit from the Government of Nigeria mobilising funding from domestic and external sources to support climate change activities[99] and adequately funding NCCC to deliver on its mandate. Nigeria's average annual finance is at $704 million USD, below the $177.7 billion USD required annually to achieve climate commitments.[100] NCCC engagement and collaboration with the OGP Secretariat and the multistakeholder forum will be central for the delivery of this commitment. Additionally, the NCCC could consider increasing public-private partnerships and developing robust tracking mechanisms to ensure transparency and accountability in the use of climate funds.[101]

Commitment 12: Civic Space

- Verifiable: Yes
- Does it have an open government lens? Yes
- Potential for results: Modest

This commitment is designed to address key civic space challenges including: a lack of standardised framework for policing protests, sweeping powers by Corporate Affairs Commission to suspend trustees and appoint interim managers, and tax laws that impose stringent compliance requirements on nonprofits. It follows previous commitments that sought to strengthen civic space but saw limited government ownership and traction.[102] It is a timely

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and highly relevant reform as, since 2019, Nigeria's civic space has been considered 'repressed' by the Civicus Monitor.[103]

This commitment includes important reforms to address some of Nigeria's most pressing civic space challenges. However, limited engagement by the responsible government entity, the Nigeria Human Rights Commission (NHRC), in past commitments suggests this may continue to present a challenge. Should the NHRC engage civil society partners to find common ground and advance the milestones, this commitment could strengthen freedom of assembly and association in Nigeria.

The Nigeria Network of NGOs developed a Policing Protest Toolkit under Nigeria's fourth action plan.[104] This is notable as independent observers in the 2024 nationwide protests in Nigeria reported use of excessive force by the police at protests.[105] This commitment aims to have these guidelines formally adopted and operationalised. Consultative meetings as well as the production and dissemination of policy briefs as planned could contribute to re-orientation of the police and adoption of the guidelines.[106]

Additionally, this commitment aims to reform the tax compliance framework to ease the burden on nonprofits. Nigeria's 2025 tax laws increased nonprofit taxation and reporting requirements, including expanded VAT obligations, mandatory annual filing, among other requirements. CSOs have also expressed concerns on a bill to establish a National Donor Coordination Framework that would mandate registration of all donor funded projects.[107] In February 2026, several CSOs hosted a dialogue to examine these tax provisions. More convenings and joint advocacy efforts could move the needle on tax reliefs, administrative exceptions, and amnesty provisions.[108]

The milestone to reform the Companies and Allied Matters Act (CAMA) Section 839 to protect nonprofit autonomy could be impacted by ongoing litigation. Global Rights and NULAI Nigeria pursued legal litigation challenging selected provisions of CAMA 2020 to make sure that regulatory frameworks affecting CSOs operate within constitutional boundaries and do not unduly restrict civic space in Nigeria. The team is currently appealing the judgement, with hearing anticipated in the second half of 2026.[109]

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[1] Editorial note: For commitments that are clustered, the assessment of potential for results is conducted at the cluster level, not individual commitments. Commitment short titles may have been edited for brevity. For the complete text of commitments, please see: https://www.opengovpartnership.org/documents/nigeria-action-plan-2025-2029/

[2] Salisu Kaka, Director of e-government and digital economy at NITDA, speaking at The Stakeholder Review Session during the Digital Public Infrastructure Live Event in September 2025.

[3] Paul Gozo, "Explainer: What digital public infrastructure means for everyday life in Nigeria," DPI Africa Info Hub, 18 Jan 2026, https://dpi.africa/explainer-what-digital-public-infrastructure-means-for-everyday-life-in-nigeria/.

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II. Action Plan Co-Creation

The IRM uses the OGP Participation and Co-Creations Standards to assess countries' participatory practices throughout the action plan cycle.[1] Countries are encouraged to aim for the full ambition of the standards and to meet the minimum requirements.[2]

Table 2. Compliance with Minimum Requirements

Minimum requirement	Met?
1.1 Space for dialogue: The OGP agenda in Nigeria is driven by a multi-stakeholder forum with a multi-layered structure comprising the National Steering Committee, Governance and Leadership Sub-Committee, and Technical Working Groups. These groups provided space for sustained consultations while also offering their expertise and resources in co-creation and implementation.[3] The forum meets at least twice a year and information on its activities are available online.[4]	Yes
2.1 OGP website: Nigeria's OGP website includes previous action plans as well as information on co-creation processes and a channel for feedback.[5]	Yes
2.2 Repository: The website includes a repository with co-creation and implementation documents, including monthly e-newsletters, minutes of the National Steering Committee, internal evaluation and IRM reports, etc.	Yes
3.1 Advanced notice: An e-poster for the OGP NAP IV retreat was published on the OGP X handle,[6] including a google-meet link for virtual participation by all interested stakeholders. An e-newsletter for March 2025[7] was also included the NAP development roadmap.	Yes
3.2 Outreach: The OGP Secretariat maintained visibility of the co-creation process through monthly newsletters[8] and social media hash tags (#NAPIV). Various CSOs integrated in OGP conducted outreach. For instance, SERDEC conducted youth-focused outreach at the regional level.[9]	Yes
3.3 Feedback mechanism: Co-creation of NAP IV was spearheaded by a Drafting Committee comprising of government and CSOs actors.[10] The committee applied various mechanisms, including a publicly accessible google form[11] to gather feedback. In addition, the committee convened a drafting retreat in March 2025 and provided a virtual link for participation by all interested stakeholders.	Yes
4.1 Reasoned response: The repository includes a detailed analysis of the proposals for consideration in NAP IV.[12] In collaboration with CSOs,[13] the Secretariat organised a validation workshop where participants could confirm that the action plan reflected their input. There were also commitment-specific validations driven by the respective reform coalitions.[14]	Yes
5.1 Open implementation: *The IRM will assess whether meetings were held with civil society stakeholders to present implementation progress and enable civil society to provide comments at least twice a year.*	Not applicable

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III. Methodology

This product is a concise, independent, technical review of the characteristics of the action plan and the strengths and challenges the IRM identifies to inform a stronger implementation process. The IRM highlights commitments that have the highest potential for results, represent a high priority for country stakeholders, acknowledged as a priority in the national open government context, or a combination of these factors.

In the Action Plan Review, the IRM reviews commitments using three indicators:

1. Verifiability: The IRM determines whether a commitment is verifiable as written in the action plan. The indicator is assessed as:

- **Yes/No:** Are the stated objectives and proposed actions sufficiently clear and include objectively verifiable activities to assess implementation?
- Commitments that are not verifiable are considered not reviewable, and no further assessment is carried out.

2. Open Government Lens: The IRM determines if the commitment relates to the open government values of transparency, civic participation, and/or public accountability as defined by the Open Government Declaration and the OGP Articles of Governance. Based on a close reading of the commitment text, the indicator is assessed as:

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

The following questions for each OGP value may be used as a reference to identify the specific open government lens in commitment analysis:

- **Transparency:** Will the government disclose more information, improve the legal or institutional frameworks to guarantee the right to information, improve the quality of the information disclosed to the public, or improve the transparency of government decision-making processes or institutions?
- **Civic Participation:** Will the government create or improve opportunities, processes, or mechanisms for the public to inform, influence or co-create policies, laws and/or decisions? Will the government create, enable, or improve participatory mechanisms for minorities, marginalised or underrepresented groups?

  Will the government improve the enabling environment for civil society (which may include NGO laws, funding mechanisms, taxation, reporting requirements, et cetera)? Will the government improve legal, policy, institutional or practical conditions related to civic space such as freedom of expression, association and peaceful assembly that would facilitate participation in the public sphere? Will the government take measures which counter mis- and disinformation, especially online, to ensure people have access to reliable and factual information (which may include digital and media literacy campaigns, factchecking or fostering an independent news media ecosystem)?
- **Public Accountability:** Will the government create or improve opportunities to hold officials answerable for their actions? Will the government enable legal, policy, or institutional frameworks to foster accountability of public officials?

3. Potential for Results: The IRM analyzes the expected results and potential that would be verified in the IRM Results Report after implementation. Potential for results is an early indication of the commitment's possibility to yield meaningful results based on its articulation in the action plan in contrast with the state of play in the respective policy area. The indicator is assessed as:

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

This review was prepared by the IRM in collaboration with Josephine Njungi as researcher with support from Evans Kibet and Dr. Alijah Ambasa, PhD as external expert reviewer. During the internal review process, the IRM verifies the accuracy of findings and collects further input through peer review, OGP Support Unit feedback as needed, interviews and validation with country stakeholders, an external expert review, and oversight by IRM's International Experts Panel (IEP).[1] The IRM methodology, product quality, and review process are overseen by the IEP. This report was prepared in accordance with the IRM Procedures Manual[2] and guidance on artificial intelligence. For more information, refer to the IRM webpage[3] or contact the IRM at irm@opengovpartnership.org.

[1] "International Experts Panel," Open Government Partnership, accessed 15 July 2024, https://www.opengovpartnership.org/about/who-we-are/international-experts-panel.
[2] Independent Reporting Mechanism, "Procedures Manual," Open Government Partnership, March 2025. https://www.opengovpartnership.org/wp-content/uploads/2025/06/IRM-Procedures-Manual-2025-EN.pdf.
[3] For more information, see: "Overview – Independent Reporting Mechanism," Open Government Partnership, accessed 15 July 2024, https://www.opengovpartnership.org/irm-guidance-overview.