

NEITI Nigeria
Extractive
Industries
Transparency
Initiative



COUNTRY WORK PLAN

2024

WORK PLAN NARRATIVE

ACRONYMS AND ABBREVIATIONS

Acronym	Meaning
CSSC	Civil Society Steering Committee
EITI	Extractive Industries Transparency Initiative
ETP	Energy Transition Plan
FAAC	Federation Account Allocation Committee
FASD	Fiscal Allocation and Statutory Disbursement Audit
FGN	Federal Government of Nigeria
GAAP	Generally Accepted Accounting Principles
IMTT	Inter-Ministerial Task Team
IPSAS	International Public Sector Accounting Standards
NEITI	Nigeria Extractive Industries Transparency Initiative
PME	Planning, Monitoring and Evaluation

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Foreword

The NEITI 2024 work plan is designed to reflect 20 years of Nigeria's experience in the EITI's implementation (2004-2024). It is also a work plan that projects into the future as a response to emerging issues in the global EITI, ongoing reforms in the Nigeria extractive sector and gradual maturity of the country's democracy.

Specific to these emerging issues are the global debate on climate change and energy transition. The work plan is also designed to align with the Renewed Hope Agenda of the present administration which lays emphasis on job creation, rule of law and fight against corruption.

Above all, the work plan is set to be implemented under the PIA, OGP amongst other reform initiatives targeted at ensuring transparency and accountability of natural resource governance in Nigeria, support domestic resource mobilization and generation by deploying empirical information and data that is required for civil society and legislative engagement and advocacy.

The work plan has been costed, funding sources identified, possible gaps and risk mitigation have also been identified.

The work plan also incorporates tasks and activities that were designed and will be implemented by organizations and groups in the EITI process with realistic target for delivery. It has also provided key performance indicators and how these can be maximized with prudent deployment of human and material resources.

It was developed based on certain assumptions. These include but not limited to availability of political will, funding, stakeholder cooperation and buy-in and sustained support from our global partners. In this direction, NEITI would pay priority attention to linking our reports towards achieving results and impacts.

The following areas would attract priority attention:

1. Revenue generation, curbing wastage/leakages and broaden civil society/legislative engagements, greater attention to anti-corruption, gender, environment, beneficial ownership, contract transparency and energy transition.
2. Human capacity development and staff welfare would also be prioritised towards achieving the desired objectives.

I am therefore honoured to invite our stakeholders, internal and external to see this work plan not just as another document, but a product of our collective partnership and collaboration towards pushing the boundaries of transparency and accountability in the extractive sector beyond limits.

Orji Ogbonnaya Orji, PhD
Executive Secretary/CEO

Introduction:

The Nigeria Extractive Industries Transparency Initiative (NEITI) country work plan for year 2024 is developed in compliance with requirement 1.5 of the global Extractive Industries Transparency Initiative (EITI) 2023 standard.¹ The work plan, which is third series in the implementation of [Nigeria EITI's 2022-2026 Strategic Plan](#) is anchored on the agency's three strategic objectives, namely:

- (i) To sustaining extractive sector reporting and relevance by focusing on national and international priorities;
- (ii) To strengthen extractive sector governance and reforms through policy research and strategic stakeholder engagement; and
- (iii) To achieve operational excellence through professionalism, innovation, use of technology and resource management.

The programmes and activities in the 2024 work plan have been carefully designed to deliver on the objectives of the strategic plan, sustain effective implementation of the EITI in Nigeria and contribute to achievement of country's economic priorities as defined by the [Renewed Hope Agenda](#) of the current administration. The work plan also covers several new and refined provisions of the 2023 EITI standard on anti-corruption; energy transition; revenue collection, gender, social and environment issues.

The 2024 Nigeria EITI country work plan is a product of wider stakeholders' consultations. Stakeholders - civil society, government and companies - involved in the EITI implementation, including those not serving on the multi-stakeholder group were consulted. [The inputs of stakeholders were sought, obtained and reflected in the work plan](#), through a carefully designed information gathering template. The workplan development process conforms with the requirement 1.5 of the 2023 EITI standard.

¹ See EITI Standard 2023: <https://eiti.org/sites/default/files/2023-06/2023%20EITI%20Standard.pdf>

Nigeria EITI 2024 Country Workplan

The Nigeria EITI 2024 country work plan is structured to enhance the impact of the EITI implementation and maximise revenue to the Nigerian government through programmes and activities that are designed to promote transparency, accountability and reduce corruption in the mismanagement of the country's oil, gas and mining resources. When implemented, the plan will consolidate on the gains recorded in the Nigeria's extractive sector from implementation of previous work plans in the areas of policy reforms; public availability and accessibility of extractive industries data and information to support government revenue mobilization and recovery, strengthened citizens to demand for accountability; and improved enabling environment for business.

The policy and stakeholders' engagement components of the plan seeks to strengthen citizens' participation and understanding of natural resource management through information and data disclosure to promote robust public debates and cause reforms in the sector. The plan also aligns with Nigeria's national and international priorities to attract foreign direct investment, promote economic growth and development, and contribute to the implementation of [Nigeria's Energy Transition Plan \(ETP\)](#) and support Nigerian contribution to the realization of global agenda on transition from fossil fuel to a more cleaner energy sources and meet net-zero target by the year 2060.

Country Work Plan Objectives:

The specific objectives of the plan are to:

1. Broaden and deepen stakeholder engagements in the NEITI process through strategic communications
2. Increase public access and understanding of NEITI reports, policy briefs and knowledge products through effective dissemination.
3. Facilitate timely implementation of extractive industries audit recommendations through effective inter-agencies collaboration.
4. Improve extractive industries governance and anticorruption initiatives through policy research and engagements.
5. Improve extractive industries reporting through regular and timely audit and disclosures.
6. Increase impacts and relevance of NEITI by focusing on national and international priorities.
7. Optimize efficiency and effectiveness in NEITI operations through effective human resource management, planning, monitoring and evaluation.

Country Work Plan Assumptions:

The work plan is anchored on the following assumptions:

- Desired Leadership
- Stakeholders' buy-in
- Resource Adequacy
- Political support/stability

Country Work Plan National Priorities:

The 2024 work plan is focused on contributing to achievement of policy priorities of Federal Government of Nigeria as defined in its [National Development Plan - 2021-2025](#). The plan will also contribute to the realization of the [Renewed Hope Agenda](#) of the current administration. The government policy priorities revolve around optimisation of the structure and potential of the Nigerian economy towards a sustained and inclusive growth, driven by increased productivity and macroeconomic stability.

Country Work Plan International Priorities:

The International priorities that shaped the 2022 work plan include:

- Contract & Beneficial Ownership Transparency
- Commodity Trading Transparency
- Anti-corruption
- Gender, Social & Environmental Reporting
- Energy Transition

Summary of Country Work Plan

Strengthen extractive sector governance and reforms through policy research, strategic stakeholder engagement, communication, and inter-agency collaboration.	
Broaden and deepen stakeholder engagements in the NEITI process through strategic communications	<p>The success or otherwise of EITI implementation in Nigeria and NEITI mandate hinges significantly on the degree of stakeholder’s involvement and participation. The 2024 work plan will build on the achievement recorded in the implementation of previous work plans to broaden and deepen stakeholders’ engagements for effective governance and management of natural resource in Nigeria. The plan identifies review of stakeholders’ map; regular capacity building programmes for stakeholders; development of framework for stakeholders’ engagements; among other activities, as crucial to the achievement of this objective. The plan also identifies the need to strengthen subnational engagements through setting up of zonal offices.</p> <p>The NEITI’s stakeholders engagements, communications and dissemination activities in 2024 will be guided by the agency’s Communication Strategy (2022-2026). The strategy seeks to empower a more significant proportion of Nigerian public to effectively access and understand information relating to the extractive sector and participate meaningfully in the ongoing dialogue about using Nigeria's extractive resources prudently. This will facilitate public debates, citizens demand accountability and lead to desired reforms in the extractive industries.</p>
Increase public access and understanding of NEITI reports, policy briefs and knowledge products through effective dissemination.	<p>NEITI will sustain and improve on the progress recorded in timely publications and dissemination of its industry reports, policy briefs, knowledge products in 2024 to enable unfettered public access and understanding. The agency will conduct series of advocacy, public education and enlightenment programmes using traditional and new media channels to create awareness and enable the public to demand for better management of extractive industry resources and overall governance of the sector. Besides, simplification of audit reports using videography, infographics, animation, and cartoons have been identified as part of activities in the work plan to aid public understanding of the content of the reports.</p>
Facilitate timely implementation of extractive industries audit recommendations through effective inter-agencies collaboration.	<p>The slow pace of the implementation of NEITI’s audit recommendation still remains one the major concerns among stakeholders in the EITI implementation in Nigeria. In 2024, NEITI will strengthen its existing inter-agencies collaboration and partnership and leverage on it to facilitate effective and timely implementation of the remedial issues and recommendation of its audit reports. While NEITI will sustain its ongoing direct bi-lateral engagement with relevant government agencies that are responsible for addressing remedial issues in its reports, it will work and ensure re-activation of Inter-Ministerial Task Team (IMTT). The agency</p>

	will also deploy its policy advocacy instruments to push for timely implementation of its audit recommendations.
improve extractive industries governance and anticorruption initiatives through policy research and engagements.	NEITI will scale up its policy engagements in the extractive industries through cutting-edge policy research and impactful studies. The 2024 work plan identified numbers of studies to be conducted across the extractive industries value-chain, including emerging areas of environment, gender, anti-corruption and energy transition. The plan includes production of quarterly Federation Account Allocation Committee (FAAC) analysis, policy briefs, knowledge products, among others. There will be series of policy dialogues on NEITI’s policy research and knowledge products. The activities are aimed at providing empirical data for evidence-based advocacy and campaign for improved governance in the Nigeria’s oil, gas and mining sector.
Sustain extractive sector reporting and relevance by focusing on national and international priorities	
Improve extractive industries reporting through regular and timely audit and disclosures.	NEITI will sustain its regular extractive industries audits, including timely disclosure of relevant data and information for public consumption. From the work plan, the 2022-2023 oil, gas and mining sectors audits is scheduled to conducted within the year. Besides, Fiscal Allocation and Statutory Disbursement (FASD) audit for the period 2022-2023 will also be conducted, to track the allocation and utilization of revenue from the extractive industries and trigger citizens demand for accountability. The audits shall be preceded by a scoping study of the sectors. There will be workshops on data collection template; 2023 EITI standard for covered entities among others. The plan identified gap analysis of systematic disclosure compliance as part of activities to be conducted within the year.
Increase impacts and relevance of NEITI by focusing on national and international priorities.	The program and activities outlined in the work plan are carefully designed to increase the impact and relevance of NEITI. In implementing the plan, adequate attention shall be paid to both national and international priorities as articulated in the NEITI Strategic Plan 2022-2026 . In addition, the work plan outlined activities to be vigorously pursued in order to address remedial issues and implement recommendations of the global EITI in the Nigeria’s 2023 validation report.
Achieve operational excellence in implementing the NEITI mandate through Professionalism, innovation, use of technology, resource management, and capacity building	

<p>Optimize efficiency and effectiveness in NEITI operations through effective human & material resources management, planning, monitoring & evaluation.</p>	<p>NEITI will develop audit standard operating procedure manual, and implement the new accounting enterprise resource software – GAAP, IPSAS and donor reporting, to strengthen its internal control, financial management and risk management system. The agency will sustain and enhance operational capacity through deployment and application of modern technology and continuous human capacity development for members of its Board, staff and stakeholders. Professionalism and innovation will be encouraged and rewarded among staff members and stakeholders. Welfare of staff, decent and enabling work environment are included in the plan.</p> <p>The work plan outlined several programs and activities on annual progress report, monitoring and evaluation targeted at strengthening extractive industries governance in Nigeria. NEITI will monitor and evaluate reforms initiatives, programmes and activities submitted to it by relevant government agencies in course of developing this work plan. The plan has been designed to align organization objectives with individual staff objectives and deliverables across all departments and units for purpose of organization’s effectiveness and efficiency. This will be tracked through NEITI’s monitoring and evaluation system and staff annual appraisal exercise.</p>
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Methodology:

The 2024 Nigeria EITI country work plan is a product of wider stakeholders’ consultations. Stakeholders - civil society, government and companies - involved in the EITI implementation, including those not serving on the multi-stakeholder group were consulted. [The inputs of stakeholders were sought, obtained and reflected in the work plan](#), through a carefully designed information gathering template. The template was administered by the Planning, Monitoring and Evaluation Unit of the Nigeria EITI Secretariat. The workplan development process conforms with the requirement 1.5 of the 2023 EITI standard.

Funding:

There are two sources of funding for the activities outlined in the work plan. The funding sources include annual budgetary allocation from the Federal Government of Nigeria (FGN), and possible funding support from development partners, which could be in cash or in kind. The total budget estimate to implement the plan is N2,978,352,743. Out of the figure, Federal government of Nigeria is expected to provide N2,397,109,743. while funding support in the sum of N218,000,000.00 is

expected from development partners, leaving a shortfall or funding gap of N363,323,000. However, it is important to note that some of the stakeholders that made inputs into this work plan did not provide cost for their activities nor disclose

Summary of Funding:

Strategic Objective	Total	FGN	Donor	Funding Gap
Strengthen extractive sector governance and reforms through policy research, strategic stakeholder engagement, communication, and inter-agency collaboration	900,431,221.00	491,008,221.00	218,000,000.00	191,423,000.00
Sustain extractive sector reporting and relevance by focusing on national and international priorities	833,400,000.00	818,000,000.00	-	15,400,000.00
Achieve operational excellence in implementing the NEITI mandate through Professionalism, innovation, use of technology, resource management, and capacity building.	1,244,521,522.00	1,088,021,522.00	-	156,500,000.00
Total (N)	2,978,352,743.00	2,397,109,743.00	218,000,000.00	363,323,000.00



NEITI 2024 SERIES