

NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)

MONITORING AND EVALUATION REPORT, 2023

BY: THE MONITORING AND EVALUATION UNIT, POLICY, PLANNING AND
STRATEGY DEPARTMENT

MAY, 2024

LIST OF ACRONYMS & ABBREVIATIONS

APR	Annual Progressive Report
CT	Contract Transparency
E.I	Extractive Industries
EITI	Extractive Industries Transparency Initiative
EOI	Expression of Interest
FAAC	Federation Account Allocation Committee
FASD	Fiscal Allocation and Statutory Disbursement Audit
FIRS	Federal Inland Revenue Service
GIZ	Deutsche Gesellschaft Fur Internationale Zusammenarbeit
ICT	Information and Communications Technology
IMTT	Inter Ministerial Task Team
IPPIS	Implementing Integrated Personnel Payroll Information System
IPSAS	International Public Sector Accounting Standards
M&E	Monitoring & Evaluation
MLFA	Modified Logical Framework Analysis
MSG	Multi-stakeholders Group
NAMS	NEITI Data Automation System
NEITI	Nigeria Extractive Industries Transparency Initiative
NSWG	National Stakeholders Working Group
O&G	Oil & Gas
OAGF	Office of the Accountant General of the Federation.
PB	Policy Briefs
PIA	Petroleum Industry Act
SM	Solid Minerals
TUGAR	Technical Unit on Government and Anti-Corruption Reforms
UNCAC	United Nations Convention Against Corruption

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EXECUTIVE SUMMARY

This monitoring and evaluation (M&E) report for the 2023 Nigeria Extractive Industries Transparency Initiative (NEITI) country work plan is the second series in the implementation of the NEITI 2022-2026 Strategic Plan. The M&E exercise tracks and documents performance and progress recorded in implementing the 2023 NEITI Country Work Plan.

The work plan was designed and implemented to achieve the strategic plan objectives, deepen implementation of the global Extractive Industries Transparency Initiative (EITI) in Nigeria, sustain the ongoing reforms in the oil, gas, and mining sectors, and address the country's national priorities.

The monitoring and evaluation exercise was carried out in compliance with Requirement 1.5 of the EITI 2023 Standard. The exercise was conducted using the NEITI's monitoring and evaluation framework.

From the assessment, the 2023 NEITI work plan implementation indicates that **58.9%** of the programs and activities in the plan were completed, **21.9%** were in progress, and **19.2%** were not started at the end of December 2023. This represents a decline in performance when compared with work plan implementation performances in previous years. The performance in 2019, 2020, and 2021 shows that 70%; 73%, 71% of programs and activities in the work plan were respectively completed. Although, there was a 4.2% improvement in completion in the implementation of the work plan from 54.8% in 2022 to 58.9% in 2023.

The decline in the 2023 workplan implementation performance against previous years can be attributed to unrealistic programs and activities in the work plan; problems of non-adherence to implementation of the work plan; failure to conduct a mid-year review of the work plan as at when due; inability to secure management's approval for some programs and activities in the workplan; and repetition of activities among other factors.

The exercise also reveals that while implementation of the NEITI's strategic objective 2, which deals with sustaining extractive sector reporting, regular industry audits, disclosure, etc. recorded 60.7% of its activities as completed, the implementation of strategic objective 1, which deals with strengthening extractive sector governance and reforms, policy research, strategic stakeholder engagement, communication etc. recorded just 50.6% of its activities completed. The implication of this is that it may be difficult to deliver on the accountability mandate of NEITI if this trend continues.

The report recommends that management should ensure strict adherence to the program and activities outlined in the work plan; a prompt mid-year review of the work plan needs to be taken more seriously. Besides, leadership approvals release of funds for programs and activities should be consistent with items in the work plan.

The process of work plan development and implementation needs to be more robust and stakeholder-inclusive. Equal and adequate attention should be paid to the implementation of programs and activities across all the NEITI's three strategic objectives. Capacity building for monitoring and evaluation of staff/focal persons across all the departments in the organization is also recommended.

1.0 INTRODUCTION

The 2023 work plan is the second series in the implementation of the NEITI 2022-2026 strategic plan. The activities and programs in the work plan were designed and implemented to achieve the strategic plan objectives, namely: to strengthen extractive sector governance and reforms through policy research, strategic stakeholder engagement, communication, and inter-agency collaboration; to sustain extractive sector reporting and relevance by focusing on national and international priorities; and to achieve operational excellence in implementing the NEITI mandate through professionalism, innovation, use of technology, resource management, and capacity building.

The 2023 work plan outlined programmes and activities, timelines as well as performance indicators to guide its implementation in line NEITI strategic objectives within period. The work plan was anchored on requirement of the global EITI while reflecting national priorities. The plan was also designed to address emerging global issues in the EITI process and improving revenue for the government.

The program and activities outlined in the 2023 work plan were broader in scope and tailored to meet national and international commitments and timelines on EITI validation. This monitoring and evaluation exercise and reporting is conducted using NEITI's monitoring and evaluation framework and in compliance with Requirement 1.5 of the 2023 EITI Standard.

1.1 NEITI 2022-2026 STRATEGIC OBJECTIVES:

Strategic Objective 1: Strengthen extractive sector governance and reforms through policy research, strategic stakeholder engagement, communication, and inter-agency collaboration.

Strategic Objective 2: Sustain extractive sector reporting and relevance by focusing on national and international priorities

Strategic Objective 3: Achieve operational excellence in implementing the NEITI mandate through professionalism, innovation, use of technology, resource management, and capacity building.

NEITI Vision

A Nigeria whose extractive sector is transparent, accountable, and beneficial to all.

NEITI Mission

To institutionalize accountability mechanisms and processes to instil a culture of transparency and participation in Nigeria's extractive sector for the benefit of all.

1.2 NEITI 2023 WORK PLAN OBJECTIVES

The 2023 NEITI work plan was designed to consolidate and deepen EITI implementation in Nigeria by ensuring transparency and accountability in the application, reporting, and management of extractive revenues for the public good. The specific objectives are to

1. Increase public enlightenment of the EITI process, and emerging global trends and enhance impact and relevance in Nigeria's extractive sector.
2. Broaden & deepen Stakeholder Engagement in the EITI Process.
3. Timely disclosure of information and data across the industry value chain
4. Conduct Research and Studies to Strengthen Policy Reforms in the E.I Sector
5. Facilitate public sector accountability through monitoring and evaluation of governance initiatives, internal control, and data base coordination.
6. Improve reporting on current and emerging issues through comprehensive data sources mapping & Improve reporting on current and emerging issues through comprehensive data sources mapping
7. Improve reporting through automation of data gathering process
8. Enhance relevance of NEITI's work by focusing on National and international Priorities
9. To maintain high quality accounting standards in the presentation of financial statement reporting
10. Achieve operational Excellence in Implementation of NEITI mandate

1.3 NATIONAL PRIORITIES:

The national priorities of the Federal Government of Nigeria itemized below as contained in the Medium-Term National Development Plan 2022- 2025 were incorporated in the plan.

1. Build a thriving and sustainable economy
2. Attain energy sufficiency in power and petroleum products.
3. Build a system to fight corruption, improve governance, and create national cohesion.

1.4 INTERNATIONAL PRIORITIES:

The International priorities itemized below as contained in the 2019 EITI standard were considered and incorporated into the plan.

1. Commodity Trading Transparency
2. Environmental Disclosures
3. Opening Extractives
4. Gender Reporting
5. Energy Transition
6. Beneficial Ownership Disclosure

1.5 WORK PLAN MONITORING & EVALUATION OBJECTIVE

The objective of the monitoring and evaluation exercise and reporting is to track and document performance and progress recorded in the implementation of the work plan, to help achieve the NEITI's strategic plan objectives, deepen implementation of the Extractive Industries Transparency Initiative (EITI) in Nigeria, sustain the ongoing reforms in the oil, gas, and mining sectors and address the country's national priorities while ensuring compliance with requirement 1.5 of the EITI 2023 standard.

1.6 METHODOLOGY:

The monitoring and evaluation exercise for the NEITI 2022 work plan adopted a Modified Logical Framework Analysis (MLFA). The exercise involved designing of monitoring and evaluation data collection template which was populated by various NEITI departments/units implementing different aspects of the work plan based on the status of activities and programs in the work plan as of December 2023. The data and information in the populated template were therefore collated, analysed, and evaluated by NEITI's Planning, Monitoring, and Evaluation unit. This forms the basis for the content of this report.

The program and activities in the work plan were analysed and evaluated using the following approach:

1. Program/activities were measured based on status (i.e. not started, in progress, or completed) as of December 2023.
2. Programs/activities are considered "Completed" when they deliver expected outcomes by December 2023.
3. Programs/activities are considered 'In Progress' where there is clear evidence(s) that such programs and activities have commenced within the reporting period.
4. Programmes/activities are considered not 'started' where it has not commenced as of the end of December 2023.
5. A simple average of programs/activities was taken to arrive at a percentage analysis of the work plan implementation performance. This is done by dividing the number of programs/activities status by the total number of the year's activities multiplied by a hundred.

1.7 PERFORMANCE EVALUATION BY STRATEGIC OBJECTIVES

Strategic Objective 1: An evaluation of activities under this objective indicates that **50.6%** of the planned activities were completed, **15.3%** are in progress and **34.1%** could not start at the end of the reporting year.

Strategic Objective 2: An evaluation of activities under this objective shows that **60.7%** of the planned activities were completed, **23.2%** were in progress and **16.1%** have not started as of the end of December 2022.

Strategic Objective 3: An evaluation of activities under this objective indicates that **66.3%** of the planned activities were completed, **27.7%** were in progress, and **6.0%** were not started as of the end of the year.

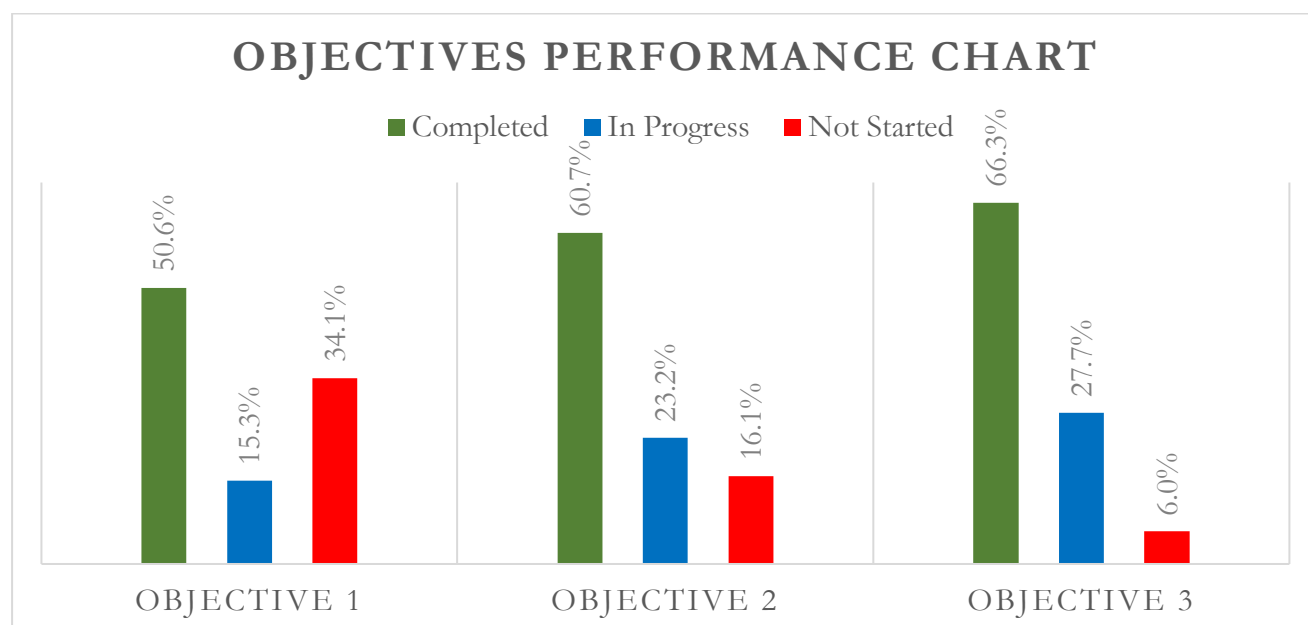
Work Plan Performance by Strategic Objectives Table

The analysis of work plan implementation by strategic objectives is represented in the table and chart below.

Table 1: Performance by Strategic Objectives table (%)

Strategic Objectives	1	2	3
	Strengthen extractive sector governance and reforms through policy research, strategic stakeholder engagement, communication, and inter-agency collaboration	Sustain extractive sector reporting and relevance by focusing on national and international priorities	Achieve operational excellence in implementing the NEITI mandate through professionalism, innovation, use of technology, resource management, and capacity building
Completed	50.6%	60.7%	66.3%
In Progress	15.3%	23.2%	27.7%
Not Started	34.1%	16.1%	6.0%

Figure 1: Performance by Strategic Objective



1.8 OVERALL WORK PLAN IMPLEMENTATION/PERFORMANCE:

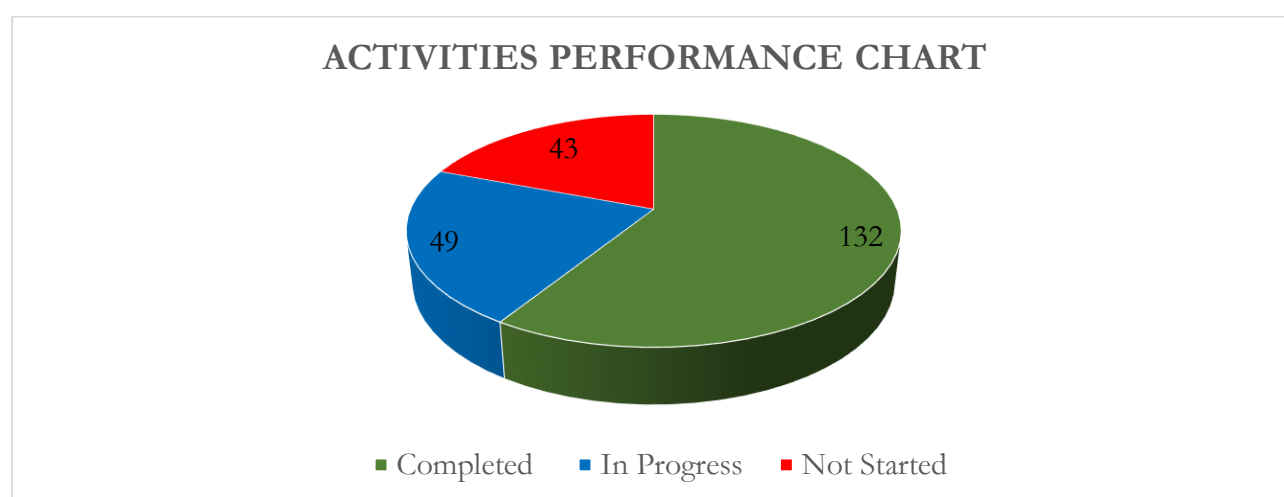
The assessment of the overall performance in the implementation of the 2023 NEITI work plan indicates that 58.9% of the programs and activities in the 2023 work plan were completed, 21.9%

were in progress, while 19.2% were not started at the end of December 2023. The assessment is represented in the table, chart, and graph below:

Table 2: Summary of Overall Work Plan Implementation/Performance:

Strategic Objectives	Completed	In Progress	Not Started	Total
Objective 1	43	13	29	85
Objective 2	34	13	09	56
Objective 3	55	23	05	83
Overall Total	132	49	43	224
% Average	58.9%	21.9%	19.2%	100%

Figure 2: Performance assessment graph:



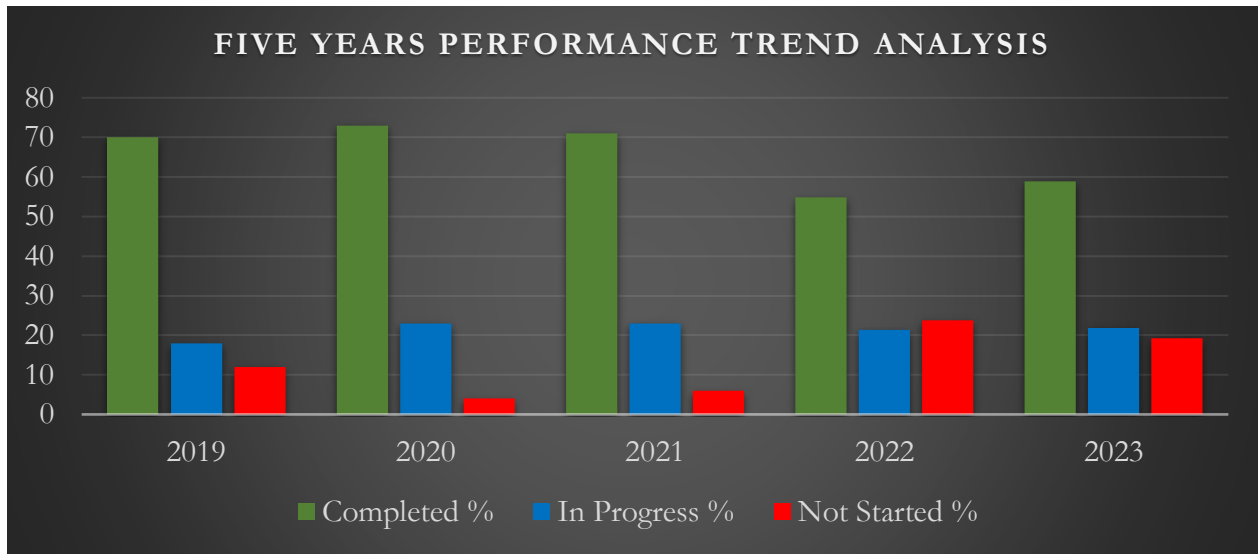
1.9 FIVE YEARS TREND ANALYSIS OF WORK PLANS PERFORMANCES:

The five-year trend analysis shows that the NEITI 2023 work plan implementation recorded a performance decline when compared with work plan performances in previous years. The work plan performance assessment in 2023 shows that 58.9% of programs and activities in the plan were completed, while 70%; 73%, 71% and 54.8% of programs and activities in the work plan for years 2019, 2020, 2021 and 2022 respectively were completed. The performance decline in 2023 can be attributed to unrealistic planned programs and activities; non-adherence to implementation of the programs and activities in the work plan; the failure to conduct a mid-year review of the work plan; inability to secure management's approval for some programmes and activities; and **repetition of activities** among other factors.

Table 3: Performance Trend Analysis (5 years)

Year	Completed %	In Progress %	Not Started %
2019	70	18	12
2020	73	23	4
2021	71	23	6
2022	54.8	21.4	23.8
2023	58.9	21.9	19.2

Figure 4: Five Years Performance Trend Analysis



2.0 NEITI 2022 WORK PLAN IMPLEMENTATION STATUS TABLE

Table 4

STRATEGIC OBJECTIVE 1

S/N	ACTIVITY	OBJECTIVE	START/END MONTH	STATUS OF ACTIVITY (ITEMS REMOVED FROM WP SHOULD BE MARKED AS NOT STARTED.)			OUTCOME
	INCLUDED/NOT INCLUDED IN THE WORK PLAN	STRATEGIC	INCLUDED/NOT INCLUDED IN THE WORK PLAN	NOT STARTED	IN PROGRESS	COMPLETED	AS STATED IN THE WORK PLAN
	STAKEHOLDERS ENGAGEMENT PLAN	Strengthen extractive sector governance and reforms through policy research, strategic stakeholder engagement, communication, and inter-agency collaboration.					
1	Development of stakeholders' engagement framework		Jan – Feb		X		Improved public understanding of the NEITI process
2	Development of a framework for social media engagement		Jan - Feb	X			Improved public understanding of the NEITI process
3	Review and development of NEITI stakeholders' map		Jan - Feb	X			Improved public understanding of the NEITI process
4	Stakeholders Engagement on NEITI country workplan & 2022 Annual Progress Report (APR)					X	Improved public understanding of the NEITI process
5	Stakeholders' engagement on finding and recommendations contained in the NEITI Reports and research documents.		Mar – Nov		X		Improved public understanding of the NEITI process
6	Convening of the IMTT		May – Dec			X	Improved public understanding of the NEITI process
7	Conduct Quarterly press briefings on NEITI activities and industry trends.		Jan – Dec			X	Improved public understanding of the NEITI process
8	Conduct capacity building workshop for NEITI stakeholders in the extractive sector- Govt entities; CSOs; Media; Companies.		May-Dec			X	Improved public understanding of the NEITI process
9	Support setting up Sub National Offices					X	

10	Engagement with Governors Forum		Jan – Dec		X		
11	Engagement with ALGON		Jan – Dec	X			
12	Develop framework for engagement on Energy Transition		June - July	X			Framework adoption and deployment by stakeholders
13	Develop contract transparency template for solid minerals sector		Feb – Apr	X			Template adopted and utilized by relevant stakeholders
14	Company forum engagement on energy transition		August	X			Relevant data disclosure and process change by O&G companies
15	Engagement with regulators on energy transition		July	X			Adoption of guidelines by relevant stakeholders
16	Staff, CSO and media workshop on Energy Transition		October	X			Engagements and dissemination activities by media and CSOs on ET Utilization of contract disclosure data by Media and CSOs for analysis, engagement and advocacy
17	Policy roundtable on Nigeria's SWF		June	X			
18	Workshop with mining stakeholders on contract transparency template		May	X			Deployment of Transparency Template by mining regulators
19	Staff, CSO and Media workshop on contract transparency		October		X		
20	Validation workshop on solid minerals study		September	X			Review of solid minerals policies and practices by stakeholders; use of report findings for analysis and advocacy by CSO and media

21	Stakeholders' conference on solid minerals reforms		October	X			Review of solid minerals policies and practices by stakeholders; use of report findings for analysis and advocacy by CSO and media
22	Engagement with stakeholders on 2022 Annual Progress Report					X	
23	Stakeholder engagement on development of 2024 workplan			X			
24	Engagement with supreme Audit Institutions in Nigeria			X			
	COMMUNICATIONS & OUTREACH PLAN						
25	Printing and distribution of NEITI Industry Report		Jan – Dec			X	
26	Simplification of the 2021 NEITI Industry Audit reports -2021		February			X	
27	Public presentation of 2021 NEITI Industry Audit reports		February			X	
28	Review all existing NEITI publications and develop new IEC materials/Fact sheets etc.		Mar - Nov			X	
29	Conduct capacity building workshop on NEITI process for Clerks of the relevant Committee of the NASS		June - Sept	X			
30	Conduct regular radio programs to educate & inform the public about the NEITI process and EI issues		Jan - Dec			X	
31	Update and content management of the NEITI website					X	
32	Publish NEITI industry reports in an open data format and circulate them					X	
33	Production of the NEITI Quarterly Reviews		Mar - Dec			X	
34	Publishing of the NEITI Quarterly Reviews					X	
35	Deploy innovative and new digital media communication technologies to boost NEITI communication efforts and reach		Jan - Dec			X	
36	Consumables for DI machine and other digital equipment		January			X	
	NSWG GOVERNANCE, RESEARCH AND POLICY REFORMS PLAN						
37	Improving efficiency and productivity of both the downstream and upstream sector		October	X			Use of report for analysis and for decision making by stakeholders

38	Effective and efficient metering and measurement of crude oil		September	X			Use of report for analysis and for decision making by stakeholders
39	Curbing oil theft and pipeline vandalism		Feb-Apr			X	Use of report for analysis and for decision making by stakeholders (Report submitted to the Presidential Committee on Crude Oil Theft)
40	Deploying EITI framework in implementation of PIA		Jan-Mar	X			Use of report for analysis and for decision making by stakeholders
41	Alternatives to fuel subsidy		Feb-Apr			X	Use of report for analysis and for decision making by stakeholders (Policy Advisory submitted to the Minister of Finance/Federal Government of Nigeria)
42	Corruption risk assessment in the extractive sector		Mar-Dec	X			Use of report for analysis and for decision making by stakeholders
43	Strategies for optimizing revenue diversification		July-Sept			X	Use of report for analysis and for decision making by stakeholders (Policy Advisory submitted to the Minister of Finance/Federal Government of Nigeria)

44	Improving revenue generation/gap analysis, unlocking the leakages		Sept-Dec	X				Use of report for analysis and for decision making by stakeholders
45	Assessing operational impacts of energy transition on the oil and gas sector		Jan-Mar	X				Use of report for analysis and for decision making by stakeholders
46	Review of policy and management of Nigeria's sovereign wealth fund and the adequacy of the future generations fund		Apr-May	X				Use of report for analysis and for decision making by stakeholders
47	Review of institutional framework of the solid minerals sector		Feb-May	X				Use of report for analysis and for decision making by stakeholders
48	Review of benefit sharing and social contribution policies and practices in the solid minerals sector		Mar-Jun	X				Use of report for analysis and for decision making by stakeholders
49	Preparation of 2022 EITI Annual Progress Report						X	
50	Development of 2024 Annual Country Workplan						X	
51	Monitoring and Evaluation activities						X	
52	Studies on the Implication of Frontier Basins Exploration			X				
	INTER AGENCY COORDINATION AND COLLABORATION PLAN							
53	Research Studies of Anti-Corruption and Governance Initiatives		Q1-Q4		X			Updated database on anti-corruption initiatives
54	Follow up activities on TI-CPI analysis and the implementation of Executive Order 1		Q1-Q4	X				Better implementation of Executive Order 1
55	Follow up activities on TUGAR Ethics Survey and Gap Analysis		Q1-Q4		X			Better Implementation of the Code of Conduct for Public Officers through effective utilization of

							the Ethics Manual
56	Development of a platform for updating anti-corruption database		Q1-Q4	X			Availability of data in an easily retrievable format for reporting towards sustainable development
57	Implementation of the National Anti-Corruption Strategy (Monitoring and Evaluation)		Q1-Q4		X		Better implementation of the NACS
58	Corruption Risk Assessment in the Nigerian Ports - Implementation of Integrity Plan		Q1-Q4		X		Systems and structures within the sector strengthened
59	Corruption Risk Assessment in the Extractive Sector		Q1-Q4	X			Systems and structures within the sector strengthened
60	Review of Nigeria's Implementation of the UNCAC - implementation of the Remediation Plan for the 1st & 2nd review Cycles		Q1-Q4		X		Anti-corruption structures strengthened and better compliance with treaty obligations
61	Ninth Session of the Conference of State Parties to the United Nations Convention against Corruption (UNCAC)		Q4		X		
62	Coordination of the Anti-Corruption Agencies on the platform of the IATT		Q1-Q4		X		Increased cooperation and synergy among the anti-corruption agencies
63	Joint Commemoration of the International Anti-Corruption Day		Q4			X	Increased cooperation, collaboration and synergy among the anti-corruption agencies
64	Joint Commemoration of the African Anti-Corruption Day		Q3			X	

65	Use of stakeholder engagement to propagate the EITI to the public space.		Jan – Dec			X	Increase public enlightenment of the EITI process and emerging global trends and enhance impact and relevance in Nigeria's Extractive sector
66	Coordinated Public Presentation of Oil, gas, Mining and FASD Industry Reports		Aug – Nov			X	Increase public enlightenment of the EITI process and emerging global trends and enhance impact and relevance in Nigeria's Extractive sector.
67	Visit of SGF to NEITI House for the launch of NEITI 2022-2026 Strategic plan		May 2023			X	
68	Media Briefings and Press Statements		Jan – Dec			X	
69	NUPRC signing of seven new regulations		May 2023			X	
70	Departmental knowledge sharing session with the Executive Secretary		April 2023			X	
71	Supported coordination of Stakeholders validation workshop on 2022 APR		June			X	
72	Collaboration with Women in Mining		June			X	
73	Participated at the African Anti-Corruption Day 2023		July			X	
74	SERAP (Socio Economic Rights and Accountability Project) Interactive session and press briefing on promoting transparency and accountability in the use of public funds in Nigeria with focus on Niger Delta		Sept 2023			X	
75	Training on sharpening communication skills		Oct 2023			X	
76	Training on speech and report writing		Oct 2023			X	
77	SITEI Conference by CSR-in Action					X	
78	ANEEJ AFRICA Network for environment and economic justice- National Dialogue					X	
79	Policy Advisory to the new Government on Extractive Sector reforms		June – July 2023			X	

80	FAAC Review for the period Jan 2022 to June 2023 (18 months).		June 2022 – Jan 2023			X	
81	Updating the integrity plan in the MDG Related MDAs			X			
82	Inter-Agency coordination and collaboration. Coordination of the Anti-Corruption Agencies on the platform of the IATT				X		
82	Tenth Session of the Conference of States Parties to the United Nations Convention against Corruption					X	
84	Corruption Risk Assessment in the Nigerian Law Reform Commission		Q1			X	
85	Tenth Session of the Conference of States Parties to the United Nations Convention against Corruption				X		
29	13	43					

STRATEGIC OBJECTIVE 2

S/N	ACTIVITY	OBJECTIVE	START/END MONTH	STATUS OF ACTIVITY (ITEMS REMOVED FROM WP SHOULD BE MARKED AS NOT STARTED.)			OUTCOME
	INCLUDED/NOT INCLUDED IN THE WORK PLAN	STRATEGIC	INCLUDED/NOT INCLUDED IN THE WORK PLAN	NOT STARTED	IN PROGRESS	COMPLETED	AS STATED IN THE WORK PLAN
	CONDUCT SCOPING STUDY OF ALL SECTOR REPORTS	e sector reporting and relevance by focusing on national and international priorities					
1	Scoping study for Oil and Gas Sector		Apr-23			X	Improved Data, Evidence Source and Quality of Audit report
2	Scoping study for the Solid Mineral Sector		Apr-23			X	Improved Data, Evidence Source and Quality of Audit report
3	Scoping study for FASD		Apr-23			X	Improved Data, Evidence Source and Quality of Audit report
4	Oil and gas Reconciliation Report 2022		Sep-23			X	Oil & Gas Industry Report
5	O &G Template Workshop		Jan-23			X	Improved Data
6	Data collection exercise		Jan-23			X	Data Collected
7	O&G Reconciliation and Validation exercise		Jan-23			X	Reconciled & Validated Data

8	Solid Minerals reconciliation report 2022	Feb-23			X	SM Industry Report
9	SM Template Workshop for 3 locations	Feb-23			X	Improved Data
10	Data collection	Feb-23			X	Reviewed templates
11	SM Reconciliation and Validation meetings in 3 geopolitical zones	Aug-23			X	Final SM report
12	SM stakeholders' engagement with Government Agencies	Mar-23			X	Final SM report
13	FASD reconciliation report 2022	Mar- May			X	FASD Report
14	Sensitization workshops to cover scope expansion	Jul-23			X	Improved Data
15	FASD Template Workshop				X	
16	Data collection	Sep-23			X	FASD Report
17	Reconciliation and Validation meeting	Mar-23			X	Validated & Reconciled Data
18	Data Automation Mgt System NAMS upgrade	Apr- Jun	X			
19	NAMS upgrade	Jan-23	X			Installed NAMS
20	Testing	Feb-23	X			Tested NAMS
21	Deployment	Mar-23	X			NAMS Functional
22	Capacity Building	Apr- Jun 23	X			Trained Staff
	Emerging Issues: National & International Focus					
23	Nigeria EITI validation 2023 Project	Aug-23			X	Satisfactory Validation Status
24	Contract Transparency Implementation CT Project (Framework)	Jan-Dec		X		Developed CT Framework
25	Energy Transition	Oct-23		X		Road Map Implementation Report, Future Minerals, Natural Gas financing
26	Update of E.I Beneficial Ownership Register Project	Jan-Dec		X		Updated BO Register
27	Support the development of the Framework for Illicit Financial Flows (IFFs) risk assessment in the EI	Aug	X			Developed IFF framework
28	Framework for analyzing Licensing rounds in the EI sector.	Jun-23		X		Action Plan on Reconciliation Recommendations
29	Framework on Gender & Environment reporting in EITI	May-23		X		Developed Gender & Environment Framework
30	Deepen B. O transparency through Open Ownership and EITI program on Opening Extractives	Jan-Dec		X		Improved EI Data

31	Produce an SOP/ Manual for all audit processes.		Sep-23		X		EITI Transparency Report
32	Comprehensive Review of NEITI Audit Data Template to reflect contemporary Issues & Non-negotiable quality and integrity of NEITI reports		Jan- Dec		X		Improved Data
33	Implementation of the NEITI Mainstreaming strategy		Apr-23		X		Data Mainstreamed
34	Populate and publish EITI Transparency and Summary Data Template					X	Timely Transparency and Summary Data Template Report
35	Update of NEITI Data Dashboard					X	Update of NEITI Data Dashboard
36	Beneficiation in the solid minerals (Conduct an assessment)			X			Assessment report
37	The Impact of 13% derivation on relevant states				X		Impact Report
38	A study of financing options for beneficiation of the solid minerals sector of Nigeria (Impact assessment)			X			Impact Report
39	Opening Extractives Project				X		Deepening BO transparency in Nigeria
40	Review of NEITI 2021 Industry Reports		July – Sept 2023			X	
41	Engagements with the National Assembly on NEITI Industry Reports.		June, Sept, Oct, Nov, Dec		X		
42	Minister of finance visit to NEITI House- launch of reports on gender and environment reports		16th May 2023			X	
43	NEITI response to validation		April			X	
44	BPSR Official Visit to NEITI		August 2023			X	
45	National Dialogue on Subsidy Removal organized by USAID					X	
46	Nigeria International Pipeline and Security Conference		6th Nov 2023			X	
47	NEITI Participation at the Nigeria Mining week		16th - 18th Oct 2023			X	
48	Nigeria International Pipeline and Security Conference		6th Nov 2023			X	
49	National Dialogue on Subsidy Removal organized by USAID					X	
50	Supported on the development of Framework on Gender & Environmental reporting in EITI					X	
51	Energy Transition Roadmap			X			
52	Policy Engagement and Launch of Gender Reporting and Inclusion Framework		Jan – May			X	
53	Supported the development of Nigeria's corruption typology report		Jun – Nov 2023			X	

	by Nigerian Financial Intelligence Unit.						
54	NRGI coaching on natural resources governance		May – July 2023			X	
55	Energy Transition Update of E.I Beneficial Ownership Register Project		Oct, Jan, Dec 2023		X		
56	Policy Engagement and Launch of Environmental Framework		Jan – May 2023			X	
09	13	34					

STRATEGIC OBJECTIVE 3

S/N	ACTIVITY	OBJECTIVE	START/END MONTH	STATUS OF ACTIVITY (ITEMS REMOVED FROM WP SHOULD BE MARKED AS NOT STARTED.)			OUTCOME
	FROM WORK PLAN	STRATEGIC IC	FROM WORK PLAN	NOT STARTED	IN PROGRESS	COMPLETED	AS STATED IN THE WORK PLAN
	Finance and Account Support	Achieve operational excellence in implementing NEITI mandate through Professionalism, innovation, use of technology, resource management, and capacity building.					
1	Fixed Asset Management (Financial statement conversion)		Q1-Q4		X		Improved F/A Register
2	Implementing Integrated personnel payroll Information System (IPPIIS) -UPGRADE		Q1-Q4		X		Timely Salary Payment
3	Implementing Government Information Financial Information System (GIFMIS) -Cash plan module		Q1-Q4		X		Improved GIFMIS Platform
4	Implementing New Accounting enterprise resource software to GAAP, IPSAS, and donor reporting.		Q1-Q4		X		ERP Deployed
5	Training and certification for finance and account staff		Q1-Q4			X	Certified ERP staff
6	Support service fee/upgrade for the accounting software		Q1-Q4		X		True and Reliable Financial reports
7	Attending to External Key Stakeholders: OAGF, MOF, MOB&N P, FIRS, FCT Inland Revenue Service (Logistics)		Q1-Q4		X		
8	Statutory Audit of NEITI Account		Q1-Q4			X	
9	NSWG Sitting Allowance		Jan- Dec		X		Paid NSWG sitting
10	Round table meetings on compliance with covered entities		Jan- Dec		X		Improved compliance
11	Round Table Engagements with Stakeholders and NASS on Review of NEITI Act		Jun	X			Improved Stakeholders Buy-In
12	Review of NEITI Act		Jan-Dec		X		Amended Act
13	Development Of Risk Profile		Jan-Dec			X	Risk Profile Report
14	Workshop on Internal Audit Process and procedures		Apr & Sept			X	Workshop Report
15	Procurements, Advertisement, EOI, Technical & Financial bids Evaluations		Quarterly			X	Proc. EOIs
16	Pre-Bid Meetings		Mar & Jun			X	Award letters
17	Corporate auditor meeting					X	
18	Software licenses					X	
19	Annual Maintenance Contract for the building					X	
20	Annual Maintenance Contract for the generator					X	
21	Annual Maintenance Contract for ICT facilities					X	

22	Consultancy on the NEITI industry report for Oil and Gas				X	
23	Consultancy on the NEITI industry report for the solid minerals				X	
24	EOI on the FASD report				X	
25	EOI on the Study on PMS Consumption				X	
26	Motor vehicles				X	
27	Furniture and fittings				X	
28	Data center project (Phase 1)				X	
29	ICT equipment (Printers, photocopiers, laptops)				X	
30	Car maintenance				X	
31	ICT Maintenance				X	
32	Fire extinguisher				X	
33	Toners request				X	
34	Drugs				X	
35	Monitoring & Evaluation Activities	Jan-Dec			X	Improved WP Implementation
36	Legal Retainership	Jan- Dec	X			Suitable Legal Defence
37	Law Books	Jan-Dec 22	X			Available law Books
38	Welfare of Staff	Jan-Dec 2022			X	Improved Staff welfare
39	Staff Retreat	Q1 2022		X		Motivated Staff
40	Training & Development	Jan-Dec 2022		X		Improved staff Performance
41	Performance Management (Review and implementation)	Jan-Dec 2022		X		Improved PMS
42	NYSC transport allowance	Jan-Dec 2022			X	Improved Workforce
43	Office Renovation (Remodeling and partitioning)	Jan-Dec 2022			X	Improved and conducive working environment
44	Maintenance of office building	Jan-Dec 2022			X	Improved and conducive working environment
45	ICT Data Centre	Jan-Dec 2022		X		Improved and conducive working environment
46	Purchase of Pool Cars	Jan-Dec 2022			X	Improved and conducive working environment
47	Purchase of ACs & Electrical Fittings	Jan-Dec 2022			X	Improved and conducive working environment
48	Purchase of materials, office supplies/stationaries & furniture and fittings (Fireproof cabinets, filing cabinets)	Jan-Dec 2022			X	Improved and conducive working environment

49	Payment of utility bills (Electricity, Telephone, Water, Sewage, Tenement rate)		Jan-Dec 2022		X		Improved and conducive working environment
50	Maintenance services & safety (AC, Electricity, Plumbing, Furniture, vehicle, generator, fire extinguishers etc.)		Jan, May, Sept, Dec 2022		X		Improved and conducive working environment
51	Fueling of generator & Pool Cars		Jan-Dec 2022			X	Improved General Administration Functions
52	Other Services (Cleaning/Fumigation & Security		Jan, May, Sept, Dec 2022			X	Improved General Administration Functions
53	Refreshment & Meals		Jan-Dec 2022			X	Improved General Administration Functions
54	Courier Services		Jan, May, Sept, Dec 2022			X	Improved General Administration Functions
55	Insurance		Jan-Dec 2022			X	Improved General Administration Functions
56	Local Travels		Jan, May, Sept, Dec 2022			X	Improved General Administration Functions
57	International Travels		Jan-Dec 2022			X	Improved General Administration Functions
58	Hardware purchase		Jan-Dec 2022		X		Improved General Administration Functions
59	Software purchase		Jan-Dec 2022			X	Improved General Administration Functions
60	Internet bandwidth renewal/upgrade		Jan-Dec 2022			X	Improved General Administration Functions
61	Consultancy services		Jan-Dec 2022			X	Improved General Administration Functions
62	Website management & content		Jan-Dec 2022			X	Improved Website
63	Subscriptions, Consumables & Others		Jan-Dec 2022			X	Improved Consumable Support
64	Courtesy Visit by National Oil Spill Detection and Response Agency		13th Sept 2023			X	

65	Natural Resource Governance Institute. Policy Dialogue on Nigeria Gas Plan		Aug 2023			X	
66	OGP Inauguration of National Steering Committee		May 2023			X	
67	Partnered with Policy Alert to implement Policy Dialogue on Utilization of Beneficial Ownership Information on Crude Oil Swap Deals in Nigeria		April 2023			X	
68	Meeting with Ambassadors of Belgium, Canada and Australia		30th Oct 2023			X	
69	Joining the dots with politically exposed persons in Nigeria		29th Aug 2023			X	
70	Energy Transition and Climate Change in Nigeria		27th June 2023			X	
71	One -Day Symposium on Energy Transition		25th Oct 2023			X	
72	Engagement with CSOs coalition responsible for Growth Initiative for Fiscal transparency (GIFT) with intervention from USAID		26th Oct			X	
73	Courtesy visit of National coordinator of EITI Liberia		9th June 2023			X	
74	National Extractives Dialogue NED 2023		14th – 15th Sept 2023			X	
75	Multi-stakeholder's roundtable on the approval of NEITI 2021 Industry Report		16th Aug 2023			X	
76	Civil Society Consultative Forum		15th August 2023			X	
77	EITI Global Conference in Dakar 2023		13th – 14th June 2023			X	
78	Produced NEITI's policy document/position paper submitted to the presidential committee (Special Investigation Panel) on oil theft		January 2023			X	
79	Management and coordination of NSWG meetings • NSWG Allowances • NSWG EITI activities		Jan - Dec		X		
80	Valuation of the NEITI permanent office building		Q1 – Q4	X			
81	Fixed Asset Management (update of register since the acquisition of NEITI house and Financial. statement conversion)		Q1 – Q4		X		
82	Implementation of the digitization and security of financial records		Q1 – Q4	X			
05	23				55		
OVERALL TOTAL=43		OVERALL TOTAL =49				OVERALL TOTAL =132	

Table 5 - Work Plan Implementation Status Summary

Strategic Objectives	Completed	In Progress	Not Started	Total
Objective 1	43	13	29	85
Objective 2	34	13	09	56
Objective 3	55	23	05	83
Overall Total	132	49	43	224
% Average	58.9%	21.9%	19.2%	100%

2.1: FINDINGS:

The assessment exercise of the 2023 NEITI work plan implementation indicates that **58.9%** of the programs and activities in the plan were completed, **21.9%** were in progress, and **19.2%** were not started at the end of December 2023.

This is a performance decline when compared with work plan implementation performances in the past years. The performance in 2019, 2020, and 2021 shows that 70%; 73%, and 71% of programs and activities in the work plan were respectively completed. Although, there was a 4.2% improvement in completion in the implementation of the work plan from 54.8% in 2022 to 58.9% in 2023.

The decline in the 2023 workplan implementation performance can be attributed to unrealistic programs and activities in the work plan; problems of non-adherence to implementation of the work plan; the failure to conduct a mid-year review of the work plan as at when due; inability to secure management's approval for some programs and activities in the workplan; repetition of activities among others.

The exercise also reveals that while implementation of the NEITI's strategic objective 2, which deals with sustaining extractive sector reporting, regular industry audits, disclosure, etc. recorded 60.7% of its activities as completed, the implementation of strategic objective 1, which deals with strengthening extractive sector governance and reforms, policy research, strategic stakeholder engagement, communication etc. recorded 50.6% of implementation. The implication of this is that it may be difficult to deliver on the accountability mandate of NEITI if this trend continues.

2.2 CHALLENGES

The monitoring and evaluation exercise identified issues of non-adherence to the implementation of program and activities outlined in the work plan, duplication and unrealistic programs and activities in the plan, failure to conduct a mid-year review of the work plan as at when due, challenges in securing management's approval for some activities and programs, as some of the challenges in the implementation of 2023 work plan.

2.3 RECOMMENDATIONS

The management should ensure strict adherence to the implementation of program and activities outlined in the work plan; a prompt mid-year review of the work plan needs to be taken more

seriously. Besides, leadership approvals release of funds for programs and activities should be consistent with programmes and activities as itemized in the work plan.

The process of work plan development and implementation needs to be more robust and stakeholder-inclusive. Equal and adequate attention should be paid to the implementation of programs and activities across all the NEITI's three strategic objectives. Capacity building for monitoring and evaluation team/focal persons across all the departments in the organization is strongly recommended. Finally, management need to expedite actions in the development of Monitoring & Evaluation Framework for the NEITI 2022-2026 Strategic Plan.