

NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)

MONITORING AND EVALUATION REPORT, 2024

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

AUGUST, 2025

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
IPPIIS	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

TABLE OF CONTENT

- 1.1 Introduction
- 1.2 NEITI 2022-2026 strategic plan objectives.
- 1.3 National Priorities
- 1.4 International Priorities
- 1.5 EITI Strategic Priorities
- 1.6 2023 Workplan Objectives
- 1.7 2023 Workplan Monitoring & Evaluation Objectives
- 1.8 Methodology
- 1.9 2023 Workplan Performance Analysis
- 1.10 Five years Workplan Performance Trend Analysis
- 2.1 Workplan Implementation Status Table
- 2.2 Findings
- 2.3 Challenges
- 2.4 Recommendations

EXECUTIVE SUMMARY

The monitoring and evaluation report for the 2024 Nigeria Extractive Industries Transparency Initiative (NEITI) country work plan is the third in the implementation of the NEITI 2022-2026 Strategic Plan. The monitoring and evaluation exercise tracks, assesses and documents performance and progress recorded in implementing the 2024 Country Work Plan.

The work plan was designed and implemented to achieve the 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. The monitoring and evaluation exercise was carried out in compliance with Requirement 1.5 of the EITI 2023 Standard. The exercise is conducted using the NEITI's monitoring and evaluation framework.

From the assessment, 56.9% of the programs and activities in the 2024 NEITI country work plan was implemented and completed, 23.3% were in progress, and 19.8% were not started at the end of December 2024. This is a decline in performance when compared to 58.9% recorded in 2023, although a slight improvement when compare to 54.8% recorded in 2022 but still fell below the 70% recorded in 2021.

The decline in the 2024 work plan implementation performance against previous years can be attributed to problems of non-adherence to implementation of the work plan; unrealistic programs and activities in the work plan; and inability to secure management's approval for some programs and activities in the work plan, among other factors.

The exercise also reveals that implementation of the NEITI's strategic objective 1, which deals with strengthening extractive sector governance and reforms, policy research, strategic stakeholder engagement and communications recorded 61% of its activities completed, the strategic objective 2, which deals with sustaining extractive sector reporting, regular industry audits and disclosure recorded 54.5%, while strategic objective 3, which deals with NEITI secretariat operation, professionalism, innovation, use of technology, resource management and capacity building recorded 51.7%.

The report recommend 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 and release of funds for programs and activities should be consistent with items outlined 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 recommended.

1.1 INTRODUCTION

The 2024 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 2024 work plan outlined programs 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 2024 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.

1.2 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.

1.3 NEITI 2023 WORK PLAN OBJECTIVES

The 2024 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

1.4 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.

1.5 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

1.6 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 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.

1.7 METHODOLOGY:

The monitoring and evaluation exercise for the NEITI 2024 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 2024. The data and information in the populated template were therefore collated, analysed, and evaluated by NEITI's Planning, Monitoring, and Evaluation unit which 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 2024.
2. Programs/activities are considered "Completed" when they deliver expected outcomes by December 2024.
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 2024.
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 in status by the total number of the year's activities multiplied by a hundred.

1.8 PERFORMANCE EVALUATION BY STRATEGIC OBJECTIVES

Strategic Objective 1: An evaluation of activities under this objective indicates that **61.11%** of the planned activities were completed, **12.96%** are in progress and **25.93%** could not start at the end of the reporting year.

Strategic Objective 2: An evaluation of activities under this objective shows that **54.55%** of the planned activities were completed, **24.24%** were in progress and **21.21%** have not started as of the end of December 2024.

Strategic Objective 3: An evaluation of activities under this objective indicates that **51.72%** of the planned activities were completed, **41.38%** were in progress, and **6.90%** were not started as of the end of the year.

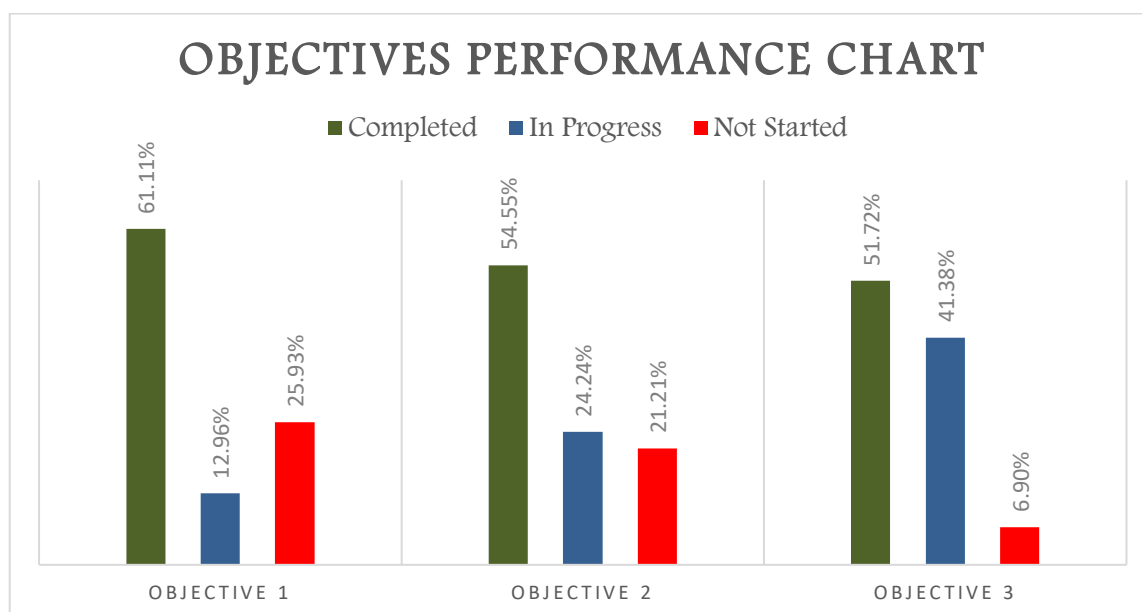
Work Plan Performance by Strategic Objectives Table

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	61.11%	54.55%	51.72%
In Progress	12.96%	24.24%	27.70%
Not Started	25.93%	21.21%	6.0%

Figure 1: Performance by Strategic Objective



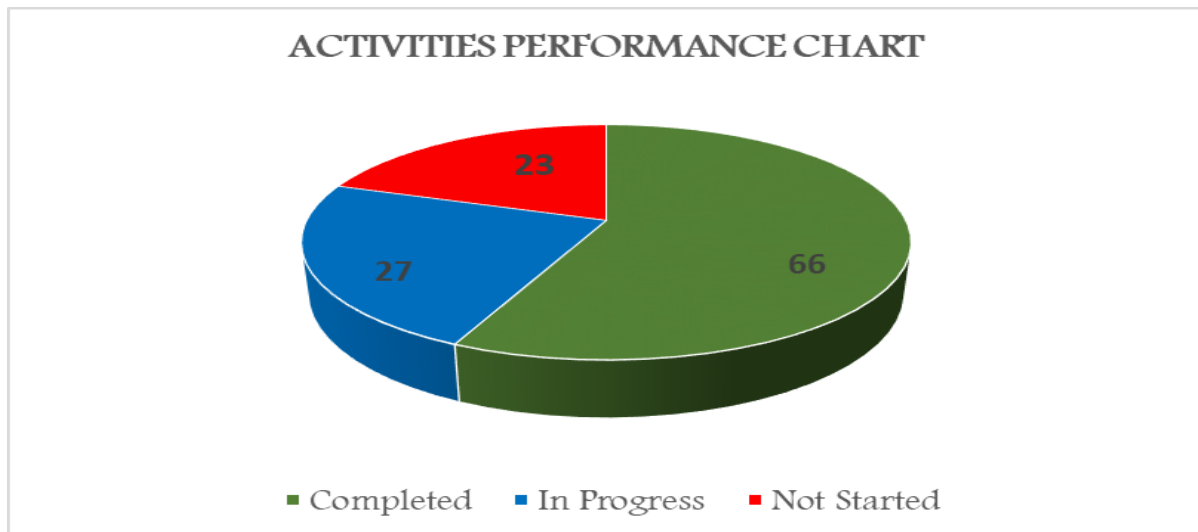
1.9 OVERALL WORK PLAN IMPLEMENTATION/PERFORMANCE:

The assessment of the overall performance in the implementation of the 2024 NEITI work plan indicates that 56.9% of the programs and activities in the 2024 work plan were completed, 23.3% were in progress, while 19.8% were not started at the end of December 2024. 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	33	7	14	54
Objective 2	18	8	7	33
Objective 3	15	12	2	29
Overall Total	66	27	23	116
% Average	56.9%	23.3%	19.8%	100%

Figure 2: Performance assessment graph:



1.10 FIVE YEARS TREND ANALYSIS OF WORK PLANS PERFORMANCES:

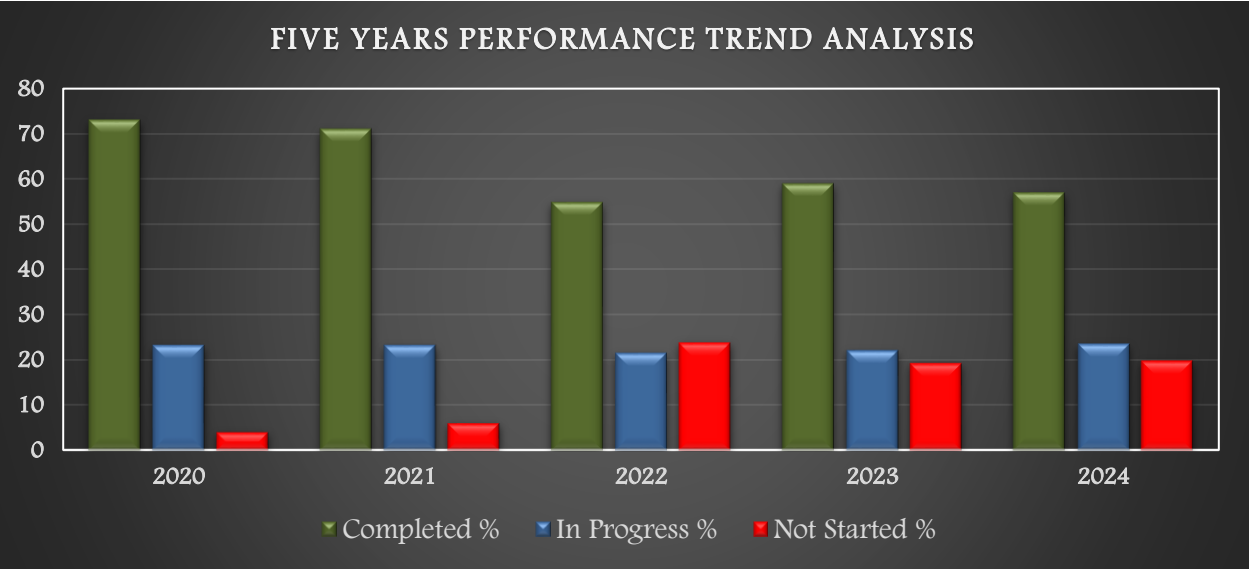
The five-year trend analysis shows that the NEITI 2024 work plan implementation recorded a performance decline when compared with work plan performances in previous years. The work plan performance assessment in 2024 shows that 56.9% of programs and activities in the plan were completed, 23.3% were in progress, and 19.8% were not started at the end of December 2024.

The performance represents a decline when compared to 58.9% recorded in 2023, although a slight improvement when compared to 54.8% recorded in 2022 but still fell below the 70% recorded in 2021. The performance decline can be attributed to problems of non-adherence to implementation of the work plan; unrealistic programs and activities in the work plan; and inability to secure management's approval for some programs and activities in the work plan, among other factors.

Table 3: Performance Trend Analysis (5 years)

Year	Completed %	In Progress %	Not Started %
2020	73	23	4
2021	71	23	6
2022	54.8	21.4	23.8
2023	58.9	21.9	19.2
2024	56.90	23.28	19.83

Figure 4: Five Years Performance Trend Analysis



2.0 NEITI 2022 WORK PLAN IMPLEMENTATION STATUS TABLE

Table 4

STRATEGIC OBJECTIVE 1

S/No	Departmental Activities (As stated in the work-plan)	Timeline	Status of Activities (mark X in the appropriate box)			Activity outcome/result
			Not Started	In Progress	Completed	
1	Review and update stakeholder's map.	Jan-Mar 24				Well informed stakeholders
2	Conduct engagement with stakeholders on Energy Transition (company, regulator, CSO, media , staff etc)	Jun-Jul 24				Broadened stakeholders Knowledge and understanding on Energy transition.
3	Conduct Round table with relevant Government Agencies on Environmental Sustainability climate change and global warming	Oct-Nov 24				Policy measures on mitigating climate change, global warming. Increased knowledge on climate change and global - warming issues. Sustained public campaign and awareness against climate change and global warming.
4	Develop framework for stakeholders' Engagement. -Sub National Engagement- Covered Entities- Social Media Visibility	Jan-Mar 24				Stakeholders with adequate knowledge of NEITI/EITI Process
5	workshops on NEITI reports and other identified industry Issues.- Clerks of relevant committees - Government Agencies- Civil Society- Companies-	Jan-Dec 24				

	Media-Professional Bodies					
6	Identify programs by strategic organizations for collaborations and strategic partnerships eg. NESG, Nigerian Mining Week, NAEC, Mining Indaba	Jan-Dec 24				Strategic partnerships/ collaborations built with credible and reputable Association for increased visibility and relevance of NEITI
7	Videography on- Who we are. Health & Safety.	Mar 24				Well Informed Stakeholders with adequate knowledge of NEITI/ EITI Process.
8	Quarterly NEITI House Dialogue Series-Topical issues on Natural Resource governance	Apr-Sept 24				Well informed Stakeholders with adequate knowledge of the ongoing reforms in the extractive sector
9	NEITI National Conference	June 24				Well informed stakeholders with adequate knowledge of the ongoing reforms in the extractive sector
10	Conduct public enlightenment program- Roadshows, Townhall Meetings, outreaches etc. at the Sub-national level (6 geo-political zones).	Jan-Mar 24				Well informed Stakeholders with adequate knowledge of the extractive sector.
11	Public enlightenment and education of stakeholders on EITI industry issues through traditional media programs such as editorials, features and Op-ed: Jingles, Commercials and social media campaigns.	Jan-Dec 24				Issued over 45 press statements with over 900 new mentions leading to a well-informed Stakeholders.

12	Organize quarterly meetings for NEITI-Companies Forum	Aug 24				Well informed Stakeholders with adequate knowledge of the extractive sector
13	Update, and manage the contents on the NEITI website and social media platforms for public use	Jan-Dec 24				Well informed stakeholders with adequate knowledge of the extractive sector
14	Publish information and data through traditional and digital channels created by NEITI.	Jan-Dec 24				Timely disclosure of information and data across the extractive value chain.
15	Organize quarterly meetings for civil society engaging in the NEITI process.	Oct-Dec 24				Stakeholders with adequate knowledge of the extractive sector
16	Organize Quarterly press briefings on NEITI activities and industry trends.	Jan-Dec 24				Well informed Stakeholders with adequate knowledge of the extractive sector.
17	Develop and produce specific publications targeted at strategic stakeholders for use in the policy dialogues and all engagements on NEITI reports and research and also Produce NEITI IEC materials and reports. Handbook, Basic Steps in the NEITI Process Civil Society in the NEITI Process	Nov-Dec 24				Increased public access to NEITI Reports.

18	Simplification of NEITI industry reports- 2022 & 2023-Oil, gas, Mining and FASD through videography, animations, cartoons, and infographics for better understanding.	Jan-Dec 24				Stakeholders with adequate knowledge of global trends in the extractive sector
19	Public presentation on NEITI oil, gas, mining and FASD Reports for 2022/2023.	Jan-Dec 24				Stakeholders with adequate knowledge of global trends in the extractive sector.
20	Provide support to the re-activation and strengthening of Inter-Ministerial Task Team (IMTT).	May 24				Sustained engagement with relevant agencies and Stakeholders to ensure remediation of the findings of the NEITI industry report. Also sustained the ongoing reforms in the extractive sector.
21	The creation, constitution and inauguration of the CSO Strategic Think Tank	Aug-Oct 24				Strengthened civil society engagement.
22	Participated at Growth Initiative for Fiscal Transparency on 10th June 2024	Jun 24				Strengthened stakeholders' engagement
23	Use of stakeholder engagement to propagate the EITI. Engaged with the following CSOs: S4C, NRGI, HEDA CSR-in-Action, CTA, AFRIMIL.	Jan-Dec 24				Strengthened engagement with stakeholders
24	Facilitation of National Assembly engagement	Jan-Dec 24				Ensured policy reform of the extractive industry.
25	Courtesy visit to NEITI and NEITI to other agencies	Jan-Dec 24				Well informed Stakeholders with adequate knowledge of the extractive sector.

26	Released over 40 press statements					Increased public understanding of NEITI mandate
27	Scoping study for Extractive Revenue Management (FASD)	Mar-Apr 24				Approved scoping report for FASD
28	Scoping study for the Solid Mineral Sector	Mar-Apr 24				Approved scoping report on the Solid Minerals Sector
29	Scoping study for the Oil and Gas Sector	Mar-Apr 24				Approved scoping report on Oil & Gas Sector
30	Research Studies of Anti-Corruption and Governance Initiatives	Q1-Q4				
31	Follow up activities on TUGAR Ethics Survey and Gap Analysis					
32	Follow up activities on TI-CPI analysis and the implementation of Executive Order 1					
33	Corruption Risk Assessment in the Nigerian Ports – Implementation of the Integrity Plan.					
34	Implementation of the National Anti-Corruption Strategy (Monitoring and Evaluation)					

35	Inter-Agency coordination and collaboration. Coordination of the Anti-Corruption Agencies on the platform of the IATT					
36	Joint commemoration of the International Anti-Corruption Day 2024.					
37	The joint commemoration of the African Anti-Corruption Day 2024.					
38	Production of NEITI FAAC Quarterly Review on Federation Revenue Allocation (Q4,2023-Q3, 2024)	Mar -Dec				Stakeholders Engagements and public debate on Federation Account revenue and disbursements
39	Conduct Knowledge sharing session on FAAC data and analysis	Feb - Mar				Adoption of improved techniques for FAAC Reports by PPS Staff
40	Study on PMS pricing, cost recovery and Domestic Crude Allocation (DCA) remittances to the Federation Account	Mar - Jul				Stakeholders Engagement and policy review on management of DCA
41	Corruption risk assessment in the license Awarding Process of the Oil, Gas and Solid Minerals Sectors	Feb - Sept				Stakeholders Engagements; administrative and policy review of licensing procedures in the extractive industry
42	An assessment of Frontier Basin Exploration Activities in Nigeria	Aug - Dec				Adoption of the framework by government, civil societies and companies in reporting energy transition issues
43	Conduct Study on Artisanal Small Scale Mines (ASMs)	Jun - Aug				

44	Conduct Study on Mineral Buying Centers	Jun - Aug				
45	Scooping Study for the Oil and Gas Sector	Jan - Feb				Enhanced Reporting Framework, established process for ensuring data reliability
46	Scooping study for Extractive Revenue Management (FASD)	Jan - Feb				Enhanced Reporting Framework, established process for ensuring data reliability and a streamlined Exemption management framework
47	Develop framework for reporting Energy Transition issues in the Extractive Industry	Feb - Jun				Adoption of the framework by government, civil societies and companies in reporting energy transition issues in the extractive industry
48	Conduct an Environmental, Social and Economic impact assessment in the extractive industries (with emphasis on illegal mining, illegal refineries, oil spillage and theft etc in the Extractive sector in selected Host communities)	Aug - Dec				Public debate and policy intervention on the impact of extractive industries operations in the host communities
49	Policy Dialogue on the impact of the 13% derivation in the oil producing states	Mar - Jun				Informed citizenry on the utilization of 13% derivation
50	Conduct Policy dialogue on the Findings and recommendations contained on the NEITI Audit report	Jan - Dec				Well informed stakeholders with adequate knowledge of the ongoing reforms in the extractive sector

51	Commemorate International Women's Day	Jan - Mar				Increased women participation in the extractive sector
52	Management and coordination of NSWG meetings	May-Dec				The NSWG meeting held its inaugural meeting on 21st May, 2024 and held three other meetings in 2024 on 18th July, 25th September and 12th December. Sitting allowance paid. NSWG coordination of response to validation report
53	Round table meetings on compliance with covered entities and anti-corruption agencies	Jan-Dec				Improved compliance

Sub-total		14	7	33	
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STRATEGIC OBJECTIVE 2

S/No	Departmental Activities (As stated in the work-plan)	Timeline	Status of Activities (mark X in the appropriate box)			Activity outcome/result
			Not Started	In Progress	Completed	
1	Oil and gas Audit 2022 - 2024	May-Sep 24				
2	IA Pre-Engagement Workshop - Oil and Gas	Feb-Feb 24				1. Clarified roles and expectation between IA and NEITI 2. Improved data reliability
3	IA Pre-Engagement Workshop - Solid Minerals					1. Clarified roles and expectation between IA and NEITI 2. Improved data reliability
4	IA Pre-Engagement Workshop - FASD	June-24				1. Clarified roles and expectation between IA and NEITI 2. Improved data reliability

5	Create, amend and update data collection templates to collect data/information that aligns with 2023 EITI standard Requirements - Oil and Gas	Mar-24				Comprehensive data collections template that are precise updated to capture regulatory changes and emerging data needs
6	Create, amend and update template in line with 2023 EITI standard - Solid Minerals	Mar-24				Comprehensive data collections template that are precise updated to capture regulatory changes and emerging data needs
7	Create, amend and update template in line with 2023 EITI standard - FASD	Mar-24				Comprehensive data collections template that are precise updated to capture regulatory changes and emerging data needs
8	Workshop with Oil and Gas companies on 2023 EITI standard	Mar- Apr 24				A shared understanding with critical stakeholders on requirement of the 2023 EITI standard and Nigeria's upcoming validation with the EITI
9	Workshop with solid minerals companies on 2023 EITI standard	Mar-Apr 24				A shared understanding with critical stakeholders on requirement of the 2023 EITI standard and Nigeria's upcoming validation with the EITI
10	States and Beneficiary agencies engagement on 2023 EITI Standard	Mar-Apr 24				A shared understanding with critical stakeholders on requirement of the 2023 EITI standard and Nigeria's upcoming validation with the EITI

11	Template Workshop O &G	Mar-Apr 24				Draft report
12	Template Workshop- Solid Minerals 3 locations	Mar-Apr 24				Draft Report
13	Template Workshop - FASD	Mar-Apr 24				Draft Report
14	Update and disclose Templates (e.g., EITI Summary Data, Transparency and other relevant templates	Sep –Dec 24				Draft updated template
15	Data collection	May-Jun 24				Comprehensive data and information for analysis in preparation of relevant reports
16	Reconciliation meeting - O&G	Aug-24				. Summary of differences for individual entities . Sign-Off with individual entities
17	FASD Audit 2022-2023	Oct-24-Mar 25				
18	Data collection	Nov- Dec 24				Comprehensive data and information for analysis in preparation of relevant report
19	Project visits to validate data/information received from beneficiary agencies - FASD	Nov-24				Bilateral engagement reports (beneficiary agencies and selected states)

20	Resource Disbursement Meetings	Jan-24 Dec				Enhanced transparency in the administration of extractive revenue and its allocation, ensuring approved
21	Solid Minerals Audit 2022-2023	Jun-Dec 24				
22	Data collection	Jun-24				Comprehensive data and information for analysis in preparation of relevant report
23	Reconciliation meetings in 3 geopolitical zones	Aug-24				Summary of differences for individual entities Sign-Off with individual entities
24	Update of NEITI Data Dashboard	Jan- Dec 24				
25	Conduct a round table to evaluate the implementation of the NAMS pilot phase with participating entities and ready the activation and deployment of the NAMS portal for the upcoming 2023-2023 oil and gas industry data collection project.	Feb-24				Draft NAMS implementation evaluation report
26	Conduct a field assessment of solid mineral companies across three geographical zones to assess their readiness for integration into the NAMS data collection portal.	Mar -24				Draft readiness Report

27	Secure IT support to scale up and enhance the capacity of the NAMS platform based on feedback from the pilot phase review, and execute necessary deployment updates	Mar-24				Draft report
28	Conduct 3 rounds of data collation, cleaning and sorting exercises for use in the update of the NEITI dashboard, BO Portal and contextual information of the NEITI website	Jan -24				Updated NEITI Dashboard and BO Portal
29	Implement Remediation plan	Jan-24				Availability and Accessibility of EITI information and data
30	Conduct Gap for Analysis Systematic Disclosure Compliance	Mar-24				Action Plan and implementable Strategies
31	Implement the Outcome from Systematic Disclosure Compliance	Jul-24				Draft implementation progress report
32	Engage Extractive Sector Companies on the status of their Anti-Corruption Policies	Jan-24				Enhanced adherence to EITI guidelines regarding the disclosure of anticorruption policies by extractive companies, fostering improved compliance within the sector

33	Review of Nigeria's Implementation of the UNCAC – implementation of the Remediation Plan for the 1st and 2nd Review Cycles.					
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Sub-total		7	8	18		
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STRATEGIC OBJECTIVE 3

S/No	Departmental Activities (As stated in the work-plan)	Timeline	Status of Activities (mark X in the appropriate box)			Activity outcome/result
			Not Started	In Progress	Completed	
1	Coordinate the process of developing the 2023 Annual Progress Report (APR)	Apr - May				2025 Nigerian country workplan developed by stakeholders to address challenges and increase outcomes and impact of EITI implementation in Nigeria
2	Coordinate the development of the 2025 Annual Country Work Plan	Oct - Nov				Coordinated implementation of EITI in Nigeria. Donor commitments and Partnerships in implementation of country workplan activities
3	Coordinate the process of the mid-year review of the 2024 Annual Work Plan	Jun - Jul				Improved processes of implementing the NEITI workplan
4	Coordinate the development of the Monitoring & Evaluation (M&E) framework for the NEITI 2022-2026 Strategic plan	Aug 2023 – Apr 2024				Clear measurable indicators for accessing the implementation of the strategic plan. The mid-term and final workplan evaluation, annual progress and strategic plan review reports based on the NEITI M&E framework
5	Occupational Safety training					Safety Conscious Staff
6	Conduct training, staff promotion, staff travels and staff retreat	Jan-Dec 24				Improved Staff Capacity, knowledge and understanding to deliver on the NEITI mandate
7	Coordinate staff welfare and health services	Jan-Dec 24				Staff were provided adequate welfare and access to Healthcare via

						the Secretariat's HMO Prepaid Medicare
8	Maintenance of office complex and operational equipment	Jan-Dec 24				Routine maintenance was undertaken throughout the year to sustain a conducive and comfortable working environment.
9	Payment of utilities services	Jan-Dec 24				All utility bills were paid in the year 2024
10	Secured and insured operational tools, assets and workforce	Jan-Dec 24				Operational tools, assets, and personnel were adequately insured and effectively secured in 2024
11	General Administration support and Management	Jan-Dec 24				Improved general administration
12	Update Fixed Asset Register Management	Jan-Dec 24				
13	Implement the upgraded Integrated personnel payroll Information System (IPPIS)	Jan-Dec 24				
14	Implementation of Government Information Financial Information System (GIFMIS) -Cash plan module	Jan-Dec 24				
15	Valuation of the NEITI permanent office building	Jan-Dec 24				
16	Digitize and secure NEITI financial records	Jan-Dec 24				
17	Implement the New Accounting enterprise resource software to include GAAP, IPSAS, and donor reporting	Jan-Dec 24				
18	Upgrade accounting software	Jan-Dec 24				
19	Attending to External Key Stakeholders: OAGF, MOF, MOB&N P, FIRS, FCT Inland Revenue Service (Logistics)	Jan-Dec 24				
20	Statutory Audit of NEITI Account	Jan-Dec 24				
21	Purchase of ICT Hardware	Jan-Dec 24				Improved General Administration Function
22	Purchase of ICT Software	Jan-Dec 24				Improved General Administration Function

23	Upgrade/Renewal of Internet Bandwidth	Jan-Dec 24				Improved General Administration Function
24	NEITI Website Management and Content	Jan-Dec 24				Improved General Administration Function
25	Consultancy Services	Jan-Dec 24				Improved General Administration Function
26	ICT Data Centre	Jan-Dec 24				
27	Subscriptions, Consumables & Others	Jan-Dec 24				Improved and Conducive Working Environment
28	NAMS Upgrade & Capacity Building	Jan-Dec 24				Upgrade not started
Sub-total			2	12	15	

Total	23	27	66	
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Table 5 - Work Plan Implementation Status Summary

Strategic Objective	Completed	In Progress	Not Started	Total
Objective 1	33	7	14	54
Objective 2	18	8	7	33
Objective 3	15	12	2	29
Overall Total	66	27	23	116
Overall % Average	56.9	23.3	19.8	100.0

FINDINGS:

The overall assessment of the 2024 NEITI work plan implementation shows that 56.9% of the programs and activities in the 2024 NEITI country work plan was implemented and completed, 23.3% were in progress, and 19.8% were not started at the end of December 2024. This represents a decline in performance when compared to 58.9% recorded in 2023, although a slight improvement when compared to 54.8% recorded in 2022 but still fell below the 70% recorded in 2021.

The decline in the 2024 work plan implementation performance against previous years can be attributed to problems of non-adherence to implementation of the work plan; unrealistic programs and activities in the work plan; and inability to secure management's approval for some programs and activities in the work plan, among other factors.

The exercise also reveals that implementation of the NEITI's strategic objective 1, which deals with strengthening extractive sector governance and reforms, policy research, strategic stakeholder engagement and communications recorded 61% of its activities completed, the strategic objective 2, which deals with sustaining extractive sector reporting, regular industry audits and disclosure recorded 54.5%, while strategic objective 3, which deals with NEITI secretariat operation, professionalism, innovation, use of technology, resource management and capacity building recorded 51.7%.

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, lack of interest in monitoring and evaluation exercise, unrealistic programs and activities in the plan, challenges in securing management's approval for some activities and programs, as some of the challenges in the implementation of 2024 work plan.

2.3 RECOMMENDATIONS

The NEITI 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 and release of funds for programs and activities should be consistent with items outlined 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 strongly recommended.

Finally, management need to expedite actions on the development of Monitoring & Evaluation Framework for the NEITI 2022-2026 Strategic Plan.