

NEITI Staff in Attendance

❖ Mrs Jane Onwumere	Director Legal Services
❖ Dr Ademola Abiodun Afolabi	Director Finance and Accounts
❖ Mrs Fatima Ciroma	Director Human Resources & Administration
❖ Mrs. Sadiya Gashinbaki	Team Leader, Legal Services

REFERENCE: NSWG/04/2025

1 **1.0 OPENING:** The Meeting commenced at 09:40am with opening prayers
2 by Engr Nkechi Isigwe and Prof. Abubakar Muazu.

3 **2.0 INTRODUCTION OF THE NEW EXECUTIVE SECRETRAY AND**
4 **MEMEBRS OF THE NSWG**

5 In the absence of the Chairman of the National Stakeholders Working Group
6 (NSWG), Sen. George Akume, CFR, apologies were conveyed by Amb. Matthew
7 Adoli, MFR, who had been designated by the Chairman to preside over the meeting.
8 Amb. Adoli welcomed members. In view of the recent appointment of the
9 Executive Secretary (ES), Members were invited to introduce themselves, stating
10 the constituencies they represent and expressing their goodwill and commitment to
11 working collaboratively to advance the mandate of the Nigeria Extractive
12 Industries Transparency Initiative (NEITI).

13 The Executive Secretary, Hon. Musa Sarkin Adar thereafter introduced himself and
14 provided a brief overview of his academic and professional background. He
15 appreciated the warm reception and explained that although the meeting had
16 initially been scheduled for 12 December 2025 in his absence, he considered it
17 important to proceed as it was the final meeting of the year and necessary for
18 maintaining institutional momentum.

19	3.0 REVIEW AND ADOPTION OF THE AGENDA
20	NSWG Members reviewed the agenda for the meeting and suggested the
21	following:
22	❖ That in addition to the 2026 Country Work Plan, the 2026 budget should be
23	included for discussions.
24	❖ Presentation of the NSWG Board Manual should come under AOB;
25	Dr. Erisa Danladi Sarki, representative of the Civil Society moved a motion
26	for the adoption of the agenda subject to the additions, and was seconded by Barr. Musa Abdullahi Lawan, North-west zonal representative.
27	4.0 Executive Secretary's Opening Remarks
28	The Executive Secretary welcomed members of the NSWG to the meeting. He
29	stated that Nigeria's domestication of the Extractive Industries Transparency
30	Initiative (EITI) through the NEITI Act 2007 was driven by the Government's
31	commitment to transparency in the extractive sector. He however observed that the
32	NEITI Act has not undergone periodic review despite significant developments in
33	the sector and currently lacks adequate enforcement and sanctioning powers.
34	He assured members of his resolve to leverage his legislative and administrative
35	experience to strengthen NEITI and build on the achievements of previous
36	administrations. He reiterated the need to review the NEITI Act and called for its
37	amendment to include provisions relating to financial donor funding and similar
39	objectives. He further noted that the budget should reflect provisions that
40	adequately support the work of the Board. He concluded by charging members to
41	ensure a successful and productive meeting
42	5.0 MINUTES OF THE LAST MEETING
43	The minutes of the previous meeting were reviewed, and the following corrections
44	were noted:
45	❖ Page 1: Director, Legal Services" (include comma)

46	❖ Page 2, Line 17 the Chairman “would
47	Continue” to brief the President on EITI obligations.
48	❖ Page 3, Line 41: “Institutions seeking an upward increase”
49	❖ Page 4, Line 72: presented at the meeting “to” seek
50	❖ Line 5:127: Write meaning of abbreviations
51	❖ Page 8 - Line 213 - Tripartite structure “of” Government, CSO and Industry
52	❖ Page 11 - Line 310: “Without information on impact flowing to the grassroots”
53	❖ Page 16 - line 463: NEITI “was” invited to the Committee.
54	Members observed that certain items were not clearly captured under “Matters
55	Arising” and that some discussions had been consolidated rather than recorded
56	individually. It was noted that the following were not captured in the matters
57	arising:
58	❖ Draft MOU between NEITI and the NNPC
59	❖ Presentation of 2025 Financial Report
60	Following these corrections, the minutes were adopted by a motion moved by Prof.
61	Abubakar Mu’azu, representative of the North-west zone and seconded by Mr.
62	Olasupo Abdel-Jeleel Taiwo, representative of the South-west zone.
63	5.1 MATTERS ARISING
64	5.1.1 Stakeholders Engagements - Amb. Adoli MFR suggested that during
65	stakeholder engagement visits, the Executive Secretary may consider inviting
66	relevant NSWG members to participate. He particularly expressed the need in
67	advancing discussions around the NEITI Act 2007 and improving funding.
68	5.1.2 Recruitment Concerns - Dr. Akpan requested that concerns regarding
69	recruitment, staff representation from the South-South zone, the NEITI budget
70	constraints, and status of overhead and capital releases should be captured in
71	matters arising.

72 **5.1.2 MoU between NEITI & NNPC** - On strategic collaboration, it was noted
73 that NEITI is pursuing cooperation with NNPC Limited, with a draft MoU currently
74 under joint review. The Secretariat was requested to provide updates.

75 **5.1.3 2025 Budget Performance** - Members called for the presentation of detailed
76 budget and financial performance reports, particularly for 2025 expenditure. The
77 Director, Finance & Accounts gave an overview of the 2025 budget-performance.
78 The Executive Secretary clarified the status of overhead releases, noting that while
79 approvals were received for seven months in 2025 at the 2024 rate, only six months
80 had been cash-backed, as confirmed by the Director of Finance and Accounts. He
81 assured members of his commitment to follow through on the outstanding payment
82 and matters where valid justification is provided.

83 **5.1.4 FIRS /TETFund** – It was agreed that the outstanding training request on
84 the new Tax Laws referenced on Page 10, Line 281 be retained as outstanding.
85 On the report on engagements with TETFUND, in addition to the agreements in
86 the signed MOU, Amb. Adoli suggested that NEITI approaches the Fund for
87 capacity building and work tools such as laptops.

88 **5.1.5 Letters of Introduction to State Governors** - Members emphasized the
89 importance of strengthening state-level engagement, including revisiting
90 correspondence with State Governors, developing a structured engagement
91 calendar, and ensuring that zonal representatives are invited when the Executive
92 Secretary undertakes visits to states.

93 The North-east zonal representative also recommended that in future meetings,
94 Matters Arising should be discussed and deliberated upon in a more structured
95 manner to enable orderly flow. He further noted the reference to the establishment
96 of a Solid Minerals Company in Page 5 Line 107 of the Minutes of the last meeting.
97 In response to this, Mr. Dele Ayanleke informed the NSWG that the matter had
98 been overtaken by events as the company had been recently constituted and an
accounting officer appointed.

99 **6.0 EXECUTIVE SECRETARY'S STATUS UPDATE**

100 The Executive Secretary commenced his presentation by stating that it was an
101 honour to provide status updates to the NSWG in fulfilment of his responsibilities
102 as NEITI's Executive Secretary. He noted that the report highlights key Secretariat
103 activities, operational progress, challenges, outlines priority actions and strategic
104 focus areas.

105 **6.0.1 Assumption of Office & Institutional Direction:**

106 The Executive Secretary informed the Board that following his assumption of
107 office on 12 November 2025, the Secretariat has continued to advance stakeholder
108 engagement, operational activities, and preparations towards the forthcoming EITI
109 Validation scheduled for July 2026. He noted that recent engagements across
110 government, civil society, development partners, and oversight institutions have
111 strengthened cooperation and expanded NEITI's operational network.

112 **6.0.2 Stakeholder Engagement & Communication**

113 During the period under review, NEITI maintained active engagement with key
114 stakeholders and provided technical support to the Resource Justice Network (RJN)
115 during its capacity-building programme on transparency initiatives in the extractive
116 sector in Plateau State. He added that NEITI also received courtesy visits from the
117 Rule of Law and Anti-Corruption Programme (RoLAC) and the House of
118 Representatives Ad-Hoc Committee on Mineral Exploitation, Security and Anti-
119 Money Laundering. He emphasized that sustained stakeholder engagement remains
120 central to achieving NEITI's mandate and rebuilding confidence in the institution's
121 outputs and reform agenda.

122 **6.0.3 Upcoming Activities & Engagements**

123 The Executive Secretary informed the Board of forthcoming engagements,
124 including an Advocacy Dialogue for Civil Society Organisations on the NEITI
125 Engagement Framework and Nigeria's Corrective Actions scheduled for 17–18
126 December 2025. He further noted that NEITI was scheduled to appear before the

127 Senate Committee on Public Procurement on 11 December 2025. However, the
128 appearance could not be honoured due to the ongoing NSWG meeting. A new date
129 will be secured.

130 **6.0.6 Media & Public Communications**

131 The Executive Secretary reported that during the period under review, the
132 Secretariat issued several press statements reflecting leadership transition and
133 sector developments. These include:

- 134 ❖ Announcement of Hon. Sarkin Musa Adar's assumption of office and reform
135 agenda;
- 136 ❖ Federal Government's charge on sustaining extractive sector reforms (27
137 November 2025) at the handover meeting between the incoming and outgoing
138 Executive Secretaries; and
- 139 ❖ Stakeholder commendation of the appointment of Maria van der Hoeven as the
140 new EITI Board Chair (4 December 2025).

141 **6.0.7 Industry Audit Status**

142 The Secretariat has commenced the 2024 Oil & Gas and Solid Minerals audit cycle,
142 with progress recorded in finalizing the Terms of Reference and data collection
143 processes. However, funding delays, institutional cooperation challenges, data
144 gaps, and the performance of Independent Administrators remain key risks to audit
145 timelines and Validation readiness. The Executive Secretary stressed the need to
146 improve audit credibility, quality, and timeliness through stronger oversight
147 mechanisms.

148 **6.0.8 2025 Procurement Activities**

149 No major procurement activities were concluded in 2025 due to the non-release of
150 capital funds. However, No objection approvals were secured from the Bureau of
151 Public Procurement for the 2024 Industry Audits, and anticipatory approvals were
152 granted to consultants to commence work pending the release of funds in order to
153 avoid further delays.

154	The following Independent Auditors were engaged for the 2024 NEITI Industry
155	Audit cycle following a repeat procurement process approved by BPP:
156	a. Messrs Adeshile & Co - Oil and Gas Audit
157	b. Messrs Haruna Yahaya & Co -Solid Minerals Audit
158	c. Segun Awosanya & Co - Fiscal Disbursement & Statutory Audit (FASD)
159	Other capital projects remain at advanced stages awaiting the release of funds for
160	execution.
161	6.0.9 Legislative, Oversight & FOI Engagements
162	The Secretariat continued to respond to legislative oversight engagements and
163	Freedom of Information (FOI) requests relating to crude oil revenues, oil theft,
164	export inspections, and audit reports.
165	6.0.10 Information and Communication Technology (ICT) Status Gaps
166	The Executive Secretary highlighted critical ICT gaps requiring urgent
167	intervention, including upgrades to NEITI's digital platforms and ensuring
168	compliance with the Nigeria Data Protection Act. He noted that investments in
169	systems and institutional processes are essential to strengthening implementation
170	capacity.
171	6.0.11 EITI Validation Readiness
172	He informed the Board that efforts are ongoing to address outstanding corrective
173	actions and strengthen coordination among stakeholder groups in preparation for
174	the upcoming EITI Validation. He emphasized that continued NSWG guidance
175	remains crucial to the process.
176	6.0.12 Strategic Priorities for 2026
177	Looking ahead, the Executive Secretary outlined key priorities for 2026, including:
178	❖ Strengthening institutional transparency, accountability and governance
179	controls;
180	❖ Extension of NEITI mandate to cover reporting on Forestry and Fisheries
181	

182	❖ Improving audit quality, credibility and timeliness through stronger oversight of
183	Independent Administrators;
184	❖ Enhancing inter-agency cooperation and compliance among MDAs critical to
185	EITI implementation;
186	❖ Accelerating digital transformation to improve data integrity and operational
187	efficiency;
188	❖ Investing in human capital development to strengthen organizational capacity;
189	and
190	❖ Rebuilding stakeholder confidence through sustained engagement and delivery.
191	6.0.13 Key Documents for NSWG Consideration
192	The Executive Secretary informed the Board that the 2026 NEITI Country Work
193	Plan would be presented as a key planning and compliance instrument in line with
194	EITI requirements. He also informed the Board that in accordance with the Public
195	Service Rules (2021) and the NEITI Conditions of Service, some staff members
196	would become due for promotion in January 2026. A memo would therefore be
197	presented to the Board for consideration. He added that the Director, Human
198	Resources & Administration was present at the meeting to respond to any enquiries
199	regarding the forthcoming memo.
200	He further informed the Board that following his assumption of office, he held
201	meetings with the NEITI Directors to understand the operational functioning of
202	NEITI. During this engagement, it became evident that the organization is bottom-
203	heavy, with a disproportionate number of staff concentrated at the lower entry
204	levels for graduates. He noted that this structural imbalance could affect reporting
205	and operational efficiency. The matter is currently under review, and following
206	further assessment, a comprehensive manpower report and plan will be presented
207	to the NSWG. In concluding his remarks, the Executive Secretary reaffirmed his
208	commitment to transparent, accountable, and reform driven leadership aimed at

209	sustaining Nigeria's credibility within the global EITI community and invited the
210	Board to note the updates.
211	6.1. COMMENTS ON THE EXECUTIVE SECRETARY'S REMARKS
212	❖ Representative of the South-south zone inquired whether the proposed
213	expansion of reporting to include fisheries and forestry could be classified under
214	the extractive sector. He also suggested that the proposed staff manpower plan
215	should, at the appropriate time, be referred to the relevant NSWG Committee
216	for guidance.
217	❖ The South-west zonal representative noted that the Audit and Risk Committee
218	has not been functioning optimally, which could affect the NSWG's ability to
219	fulfil its oversight responsibilities. He stressed the need for improved
220	communication with the Committee, particularly regarding its deliverables
221	especially the procurement of Auditors for the Industry Audits.
222	❖ The Representative of Civil Society commended the Executive Secretary for his
223	swift acclimatization to his role within a short period after assuming office and
224	welcomed his commitment to the responsibilities ahead. She noted that
225	expectations are high and that the Board looks forward to further progress. She
226	also welcomed the consideration of forestry and fisheries reporting, noting that
227	civil society organizations have long advocated for its inclusion. She
228	emphasized the importance of strengthening the NEITI Data Centre, ensuring it
229	becomes a central and interactive platform for disclosures and public access to
230	information. She also called for improvements to the NEITI website and
231	disclosure mechanisms. Furthermore, she recommended that the Board be
232	provided with a dedicated session on EITI Validation corrective actions to
233	ensure that NSWG members remain adequately informed and actively engaged
234	in the process.
235	❖ The South-east zonal representative supported the suggestion on Validation
236	readiness and proposed the development of a Validation checklist to guide the

237	Board's preparations. He sought clarification on NEITI's invitation to appear
238	before the National Assembly Committee on Public Procurement, asking
239	whether it was indicative of any concerns or merely a routine appearance on
240	procurement activities within the reporting period. He noted the appointment of
241	the new EITI Board Chair and advised that, beyond the press release, a formal
242	congratulatory letter should be sent if this had not already been done. He
243	expressed concern about delays in the NEITI audit process and advised that the
244	audit cycle should commence early each year to ensure timely and relevant
243	reporting. He emphasized the need for proactive audits that address emerging
244	sector issues and strengthen NEITI's relevance.
245	❖ Representative of the North-east zone requested an update on the status of FOI
246	requests received by the Secretariat, the number received, responded to and
247	outstanding noting that brief summaries of such issues would help guide Board
248	decision-making.
249	❖ The Representative of Gender raised concerns about capacity gaps within the
250	Secretariat, particularly in technical areas such as engineering, and emphasized
251	the importance of targeted capacity building initiatives to provide the technical
252	competencies needed to grow the organisation.
253	EXECUTIVE SECRETARY'S RESPONSE TO NSWG COMMENTS
254	In response to comments to his report, the Executive Secretary noted that upon
255	assumption of office, he was presented with several financial challenges and after
256	consulting with the Director, Finance and Accounts, he was informed that the
257	Secretariat was operating under budgetary constraints and outstanding liabilities.
258	He explained that liabilities would be reviewed and validated before prioritizing
259	payments as funds are released. He further stated that efforts are being made to
260	improve audit quality and oversight, noting concerns regarding the capacity and
261	credibility of some audit firms.

262	He emphasized the need to engage competent and credible firms capable of
263	producing audit reports that meet international standards, while balancing local
264	content considerations. On the issue of fisheries and forestry, he clarified that while
265	these areas fall within the broader scope of natural resource governance and are
266	referenced within the NEITI mandate, NEITI currently does not conduct direct
267	reporting on extractive activities relating to fisheries, forestry, or activities in
268	international or inland waterways within and around the country and that should
269	change. Regarding the appearance before the House of Representatives
270	Procurement Committee, the Executive Secretary clarified that the invitation was
271	routine and not indicative of any concerns. He added that he would appear before
272	the Committee upon his return to Abuja, as the Committee had insisted that the
273	Chief Executive be present. On the NEITI Data Centre, he informed the Board that
274	the hardware procurement stage has been completed and the software component
275	will commence once funds are released. He assured members that additional
276	engagement sessions would be organized to brief the Board on EITI Validation
277	requirements, and emphasized the need to develop a sustainable funding strategy
278	to support NEITI's operations going forward.
279	7.0 STAKEHOLDERS' CONSTITUENCY REPORTS
280	7.1 COMPANIES
281	7.1.1 Oil Producers Trade Section (OPTS)
282	The Representative of the Companies (OPTS), briefed the NSWG on developments
283	in Nigeria's oil and gas sector. He noted that although the Petroleum Industry Act
284	(PIA) 2021 introduced significant reforms, earlier delays in its passage had affected
285	investor confidence and sector competitiveness. He also observed that some recent
286	regulatory measures, including provisions under the new tax regime and certain
287	NUPRC regulations, though well intended, have created operational challenges for
288	industry players. He reported improvements in oil production and a reduction in
289	oil theft, with current production estimated at about 1.5 to 1.6 million barrels per

290	day, while emphasizing the need to increase output to support national revenue
291	generation and economic development. He further highlighted the growing role of
292	indigenous companies taking over assets divested by international oil companies
293	due to security, asset maturity, and community-related challenges, noting that while
294	this strengthens local participation, it also presents operational and financing
295	constraints requiring policy support. He added that many IOCs are increasingly
296	focusing on deep offshore operations, where significant production volumes are
297	generated, underscoring the need for appropriate investment incentives. While
298	acknowledging ongoing government reforms, The OPTS representative noted that
299	the industry has raised concerns and is engaging with the Presidential Task Force
300	on Fiscal Reforms and relevant ministers. He recommended that NEITI reflect
301	these issues in its Executive Report for engagement with senior government
302	officials and also urged stronger company-level reporting and disaggregation of
303	production, royalties, and taxes to enhance transparency and accountability,
304	particularly in joint venture arrangements.
305	7.1.2 Comments on the OPTS Report
306	The South-east zonal representative stated he observed gaps in some NEITI reports
307	and called for greater NSWG scrutiny of the audit process, including inviting
308	auditors to present their reports directly to the Board. He also expressed concern
309	that while the National Assembly was investigating an alleged missing N200 billion
310	in the oil and gas sector over a period, he was not certain if NEITI had reported
311	these issues before. He urged the NSWG to address emerging sector issues in line
312	with NEITI's mandate.
313	The South-south zonal Representative raised concerns regarding compliance by
314	operators, noting that local communities in the Niger Delta are aware of
315	discrepancies in industry practices. He questioned whether indigenous operators
316	taking over assets from IOCs would improve compliance and emphasized the need

317	to strengthen tax compliance and regulatory oversight. He also highlighted the
318	importance of stronger technical oversight when engaging consultants.
319	The Chair called for stronger oversight in the audit process and encouraged
320	sustained communication between the Executive Secretary and the NSWG on EITI
321	implementation activities. He also recommended that NSWG members be included
323	in relevant EITI engagements to enhance their understanding of the process.
324	The FIRS representative stated that a letter from NEITI had been minuted to her
325	requesting for clearer company level tax contribution data from the Federal Inland
326	Revenue Service (FIRS) for the audit process and she is working towards collating
327	the data to make it available. She however noted that improvements in tax
328	identification under the new tax framework should help capture previously
329	undetected entities.
330	The Representative of NUPENG raised concerns about transparency in
331	remuneration practices within the industry, noting disparities affecting indigenous
332	professionals. He called on NEITI to review remuneration reporting by IOCs. The
333	representative of OPTS responded that while outsourcing is a common global
334	practice, compliance with wage standards and applicable regulations must be
335	ensured. Additionally, he noted that consultants are engaged based on clear Terms
336	of Reference and that gaps often arise when these are not strictly followed. He
337	added that while some indigenous companies are performing well, others face
338	operational challenges, underscoring the need for sustained dialogue and
339	coordination among stakeholders.
340	The South-south Zonal Representative reiterated his concerns that the most recent
341	recruitment exercises disadvantaged individuals from his geopolitical zone.
342	Responding to comments directed at the Secretariat, the Executive Secretary
343	acknowledged the concerns and clarified that the recruitment process in question
344	predated his tenure. However, he assured members that future recruitment would
345	strictly comply with Civil Service Rules to ensure fairness and competitiveness.

346	7.2 Miners Association of Nigeria (MAN)
347	Mr. Dele Ayanleke, representing the Miners Association of Nigeria (MAN),
348	presented his report to the Board. He congratulated the newly appointed Executive
349	Secretary and reaffirmed the Association's commitment to continued collaboration
350	with NEITI in line with EITI global principles and protocols. He recalled the
351	successful hosting of the 10th Annual Nigeria Mining Week in October 2025,
352	noting that NEITI's role as a key stakeholder in the sector was widely
353	acknowledged. Mr. Ayanleke informed the Board that the dominant issue within
354	the mining sector since the last meeting was the public debate arising from calls by
355	the Congress of Northern Governors and Elders for a six-month ban on mining
356	operations in Northern Nigeria. He noted that the Association had responded
357	through a public statement highlighting concerns about the potential negative
358	impact of such a ban on investment inflows, sector stability, and the national
359	economy. He also raised concerns regarding actions by some state governments
360	which the Association considers unconstitutional interference in mining regulation.
361	He noted that such actions could undermine constitutional provisions governing
362	mineral resources, create regulatory uncertainty, and discourage investment. He
363	therefore called on NEITI to play a stronger role in promoting a transparent and
364	constitutionally compliant natural resource governance framework
365	7.3 Civil Society Organisations (CSOs)
366	Dr. Erisa Danladi, representative of the CSO emphasized the importance of
367	strengthening CSO participation in the NEITI process to ensure balance and
368	effective implementation. She also highlighted ongoing CSO initiatives, including
369	the finalization of the CSO Memorandum of Understanding on the Protection of
370	Civic Space and other stakeholder engagements within the extractive sector. She
371	called for a review of the validation process for CSO coalition membership within
372	the extractive governance space to ensure that relevant stakeholders are adequately

represented. She noted that some issues remain outstanding and indicated that further correspondence would be circulated to the Board for consideration.

7.4 Federal Inland Revenue Service (FIRS)

Dr. Lovette Ononuga representing the Federal Inland Revenue Service (FIRS), presented the FIRS report to the Board. She briefed members on the Nigerian Tax Reform Act scheduled to take effect from 1 January 2026 and outlined key provisions affecting companies and individuals. She noted that eligible small companies would benefit from a 0% Companies Income Tax (CIT) rate, while other companies would retain the 30% CIT rate, subject to possible reduction to 25% upon presidential approval. A 15% minimum Effective Tax Rate (ETR) would apply to large companies and multinational enterprises. She also highlighted the introduction of a 4% Development Levy applicable to qualifying companies, replacing certain existing levies, while small companies and non-resident companies would be exempt. Regarding Capital Gains Tax, she explained that gains would now be taxed at applicable income tax rates with provision for the deduction of capital losses. On Value Added Tax (VAT), she informed the Board that the rate would remain 7.5%, with reforms including unrestricted input VAT claims, a 30-day VAT refund timeline, and the introduction of mandatory e-invoicing to improve compliance and transparency. She further noted the establishment of a Tax Ombudsman Office to address taxpayer complaints and encouraged businesses to utilize digital platforms such as TaxPro Max, TIN registration systems, and other taxpayer support services.

7.4.1 Comments on the FIRS Presentation

Members commended the presentation and engaged in discussions on several aspects of the tax reform framework.

The Representative of NUPENG sought clarification on the tax implications for workers earning the minimum wage and how tax thresholds would be adjusted if the minimum wage increases.

401	The North-East zonal representative emphasized the importance of ensuring that
402	tax revenues collected are effectively utilized and accompanied by strong
403	accountability mechanisms.
404	The South-east zonal representatoive raised concerns regarding unofficial levies
405	collected on roads and whether such payments are captured within the formal tax
406	system. He also inquired about tax obligations for retirees.
407	The North-west zonal representative noted that tax compliance remains low in
408	some regions, particularly within the North-West, which contributes to heavy
409	reliance on allocations from the Federation Account. He expressed optimism that
410	the new tax regime would strengthen internally generated revenue across states.
411	7.4.2 Response to FIRS Comments to Report
412	Responding to the comments, the FIRS representative clarified that the FIRS is
413	responsible for implementing tax laws rather than making them. She explained that
414	tax administration is shared across different levels of government, with each state
415	operating its own tax board for internally generated revenue. She also noted
416	ongoing efforts to strengthen technology driven tax administration and improve
417	coordination among revenue-collecting agencies.
418	7.5 Women Geo-scientists
419	The Gender Representative informed the Board that no formal communication has
420	yet been received regarding the appropriate institutional focal point for engagement
421	on gender-related matters, and that she is awaiting further guidance. She noted that
422	activities in the extractive sector often have environmental and health impacts, with
423	women and children frequently among the most affected groups. She stated that
424	consultations, including engagements with medical practitioners, are ongoing to
425	identify issues that could be reported in this regard. Drawing from participation in
426	gender-focused meetings and forums on gold and gemstone mining, she observed
427	that women are actively involved in mining activities but do not sufficiently benefit
428	from the sector. She therefore recommended strengthening capacity-building

429	initiatives to enhance women's protection from harmful exposures and promote
430	their meaningful participation and inclusion in the extractive sector.
431	7.6 GEOPOLITICAL ZONES CONSTITUENCY REPORTS
432	7.6.1 North Central Zone
433	The Representative of the North-Central geopolitical Zone reported that there was
434	no major update from the zone except concerns relating to illegal mining activities.
435	He requested support for planned engagements with stakeholders in two states
436	within the zone. Details to be communicated ahead of the engagements.
437	7.6.2 North -West Zone
438	The North-West Zonal Representative informed the Board that he didn't have
439	updates besides some cases on illegal mining within the Zone which was partly
440	highlighted by the representative of the Miners Association. He mentioned that
441	updates from the North-West Zone had already been reflected in his earlier
442	contributions during the meeting.
434	8.0 BOARD MEMOS FOR APPROVAL
444	8.1 2026 ANNUAL COUNTRY WORKPLAN
445	The Director, Policy, Planning and Strategy presented the draft 2026 Country Work
446	Plan to the Board for consideration and approval. In his presentation, he informed
447	the Board that the Work Plan was developed in compliance with Requirement 1.5
448	of the 2023 Extractive Industries Transparency Initiative (EITI) Standard, which
449	mandates Multi-Stakeholder Groups to maintain an annual work plan aligned with
450	national priorities for extractive sector governance. This will be used as a measure
451	for validation of Nigeria.
452	He explained that the draft Work Plan was prepared based on the proposed 2026
453	budget envelope for NEITI, alongside anticipated development partner support,
454	including funding from the Ford Foundation for a study on energy transition.
455	He highlighted that the Workplan contains measurable and time-bound activities
456	addressing priority thematic areas such as extractive sector governance and anti-

corruption; revenue transparency and accountability; energy transition; gender and governance reforms; and strengthening institutional compliance.

He reported that the allocations in terms of budgetary figures to activities demonstrate the Work Plan's alignment with national priorities while ensuring that planned activities are appropriately costed and linked to clearly defined outputs.

The Board was further informed that in line with EITI requirements, broader stakeholder consultations will be undertaken and documented before finalisation of the Work Plan. Following his presentation, the Director sought the approval of the NSWG for the draft 2026 Country Workplan.

8.1.2 COMMENTS TO THE BOARD MEMO

Following deliberations on the proposed Work Plan, the NSWG raised several observations. Members sought clarification on whether the document presented was a NEITI Work Plan or a Country Work Plan. In response, the Director, Policy, Planning and Strategy (PPS), explained that it was a Country Workplan, which is expected to capture not only NEITI activities but also proposed EITI related activities. The Board also requested the budget performance report for the previous year to guide deliberations on the 2026 budget. Members further raised concerns regarding certain budget line items, particularly provisions for zonal offices and outreach activities, noting that if NEITI intends to establish such offices to strengthen sub-national reporting, the associated budgetary implications should be clearly articulated. The NSWG also requested the Director of Finance to provide a comprehensive financial report, including donor funding and the 2025 budget performance, noting that the latter had not been finalized at the previous meeting due to the awaited call circular. Members emphasized that budget considerations should adequately reflect the importance of sub-national EITI implementation, capacity building activities, industry audits, and other key programme components. Following extensive discussions, and noting the requirement to upload the Work Plan, the NSWG approved the Country NEITI for upload by 31 December 2025.

485	The motion for approval was moved by the President of the Miners Association of
486	Nigeria and seconded by the Representative of the Civil Society.
487	BE IT RESOLVED <i>that the 2026 EITI Country Workplan is hereby approved</i>
488	<i>subject to reflection of comments from stakeholders and the Board at this</i>
489	<i>meeting.</i>
490	8.2 STAFF PROMOTIONS
491	The Secretariat presented a memo to the Board seeking its approval to commence
492	the process for the conduct of the 2026 Promotion Exercise for eligible staff of the
493	Secretariat. The paper informed the Board that seventy-six (76) staff members had
494	met the basic eligibility threshold for consideration, having satisfied the statutory
495	time-in-grade requirement in line with the Public Service Rules and NEITI
496	Conditions of Service. It further noted that promotion remains an important
497	institutional tool for motivating staff, rewarding performance, and strengthening
498	organisational capacity.
499	8.2.1 COMMENTS TO THE BOARD MEMO
500	The Chairman of the Human Resources and Ethics Committee and representative
501	of the South-east geopolitical zone observed that the inclusion of a list of eligible
502	staff names in the submission could create the impression of automatic entitlement
503	to promotion. He cautioned that eligibility does not necessarily translate to merit
504	and emphasised the need to guard against presumption. He reminded the Board
505	that established appraisal guidelines, qualification requirements and relevant
506	examinations must be strictly adhered to before any recommendations are advanced
507	to the Human Resources and Ethics Committee and subsequently to the NSWG. He
508	stressed that only staff who fully satisfy the prescribed criteria should be
509	considered.
510	He further underscored the importance of due diligence in the promotion process,
511	noting that considerations such as vacancies and the overall staffing structure must

512	guide final outcomes to ensure that promotions are merit-based and aligned with
513	institutional needs.
514	Following deliberations, the NSWG approved the request to:
515	❖ Commence the promotion process by the Human Resources Committee of the
516	Board in conjunction with the Secretariat subject to:
517	❖ Strict adherence to due process and merit-based assessment; and
518	❖ The deletion of Paragraph 3 of the memo.
519	The motion for approval was proposed by the North-East Zonal Representative and
520	seconded by the Representative of Gender/Women in Mining.
521	BE IT RESOLVED <i>that the commencement process for the 2026 Staff</i>
522	<i>Promotion exercise is hereby approved.</i>
523	9.0 AoB
524	Closed door session was observed by the members of the NSWG.
525	10.0 CLOSING REMARKS
526	The Executive Secretary thanked members of the NSWG for their active
527	participation and valuable contributions.
528	On behalf of the Chairman, Amb. Matthew Sunday Adoli, MFR, thanked all
529	members for their commitment and declared the meeting adjourned.
530	A motion for adjournment was moved by The South-south Zonal
531	Representative and Seconded by the Representative of the Civil Society.
532	The meeting ended at 7:10pm

SIGNED:



 Musa Sarkin Adar (Hon)
 Executive Secretary



 Jane O. Onwumere
 Director Legal Services