

NSWG Ref No: 01/2026

**MINUTES OF THE 10TH MEETING OF THE SIXTH NATIONAL
STAKEHOLDERS WORKING GROUP (NSWG) HELD ON FRIDAY,
13TH MARCH 2026 AT THE OFFICE OF THE SECRETARY TO THE
GOVERNMENT OF THE FEDERATION, ABUJA.**

Attendance

S/N	Name	Designation
1.	Sen. George Akume	Chairman
2.	Amb. Matthew S. Adoli MFR	Representative of North-Central Zone
3.	Prof. Abubakar Mu'azu	Representative of North-East Zone
4.	Barr. M. Abdullahi Lawan	Representative of North-West Zone
5.	Chief I. I. Ikwuegbu	Representative of the South-East Zone
6.	Mr. Olasupo Abdel-Jeleel Taiwo	Representative of South-West Zone
7.	Dr. Stephen Leo Akpan	Representative of South-South Zone
8.	Dr. Erisa Danladi Sarki	Representative of the Civil Society
9.	Engr. Nkechi Isigwe	Representative of Women/Geo-Scientists
10.	Dr. N. Lovette Ononuga	Representative of NRS
11.	Mr. Nasir Jajere	Representative of NNPC
12.	Ms. Lola Adelere	Representative of OPTS
13.	Mr. Dele Ayanleke	Representative of Miners Association of Nigeria
14.	Comrade Williams Akporeha	Representative of NUPENG
15.	Musa Sarkin Adar (Hon.)	Executive Secretary/CEO

1. NEITI Staff in Attendance

❖ Mrs Jane Onwumere	Director, Legal Services
❖ Dr. Dieter Bassi mni	Director, Policy, Planning & Strategy
❖ Dr Ademola Abiodun Afolabi	Director, Finance and Accounts

REFERENCE: NSWG/01/2026	
1	1.0 OPENING: The Meeting commenced at 11:40am with a rendition of
2	
3	2.0 ADOPTION OF THE AGENDA
4	The Agenda for the meeting was presented and adopted with minor
5	
6	adjustments, including reordering of certain items. A motion for adoption of the agenda was moved by Mr. Abdel-Jaleel Taiwo,
7	
8	
9	Representative of the South-west geopolitical zone and seconded Dr. Lovette Ononuga, Representative of the Nigeria Revenue Service. The Agenda was adopted as amended.
10	3.0 CHAIRMAN'S OPENING REMARKS
11	The Chairman of the NSWG, Sen. George Akume, CON, Secretary to the
12	
13	Government of the Federation (SGF), presided over the meeting. In his opening remarks, the Chair underscored the strategic importance of NEITI in promoting transparency, accountability, and good governance in Nigeria's extractive sector. He emphasized the need for a high level of organization, discipline, and institutional coordination, while expressing optimism for fruitful deliberations.
14	
15	
16	
17	
18	4.0 ADOPTION OF PREVIOUS MINUTES
19	The Minutes of the previous meeting were presented for consideration.
20	
21	Members generally commended the quality of the Minutes but observed that
22	
23	they were not circulated early enough for comprehensive review. Some
24	
	corrections were also suggested regarding organization and sequencing. The motion for adoption was moved by the Representative of the South-south geopolitical zone and seconded by Representative of the Civil Society.

25	<i>Resolution: The Minutes were adopted subject to the corrections and</i>
26	<i>observations noted.</i>
27	4.1 MATTERS ARISING FORM THE MINUTES
28	4.1.1 NNPC Representation on the NSWG: The Executive Secretary noted
29	that a letter requesting for audience had been sent to the NNPC Group Chief
30	Executive Officer some months back but NEITI is yet to receive a response.
31	NSWG Members also expressed concern over the persistent non-
32	responsiveness of the Nigerian National Petroleum Company Limited
33	(NNPC) to NEITI's official correspondence and data requests. It was noted
34	that this trend undermines the effectiveness of NEITI's oversight.
35	<i>Resolution: Upon deliberations, the Board resolved that NNPC should</i>
36	<i>henceforth ensure full participation in meetings. The Board also emphasized</i>
37	<i>that NEITI must be accorded due institutional respect by all stakeholders.</i>
38	4.1.2 Review of the NEITI Act: The Committee on the Review of the NEITI
39	Act, Chaired by Barr. M. A. Lawan, Representative of the North-west
40	geopolitical zone reported that several meetings had been held and a proposal is
41	ready. The draft has been sent to members of the Committee for their input.
42	Unfortunately, the Committee is yet to have a meeting for in-depth discussions
43	on the proposed amendments. The Committee Chair noted the need for a
44	physical meeting to fully achieve its mandate. A request was made on the need
45	to empower the Committee with funds to carry out its mandate. The Chair
46	acknowledged the progress and stressed the need for timely completion of the
47	process while urging the Executive Secretary to make available resources to the
48	Committee to complete this very important task.
49	<i>Resolution: The Committee is to finalize the draft within two (2) weeks from</i>
50	<i>27 March 2026 and forward same through the appropriate channels to the</i>
51	<i>Secretary to the Government of the Federation, the Attorney-General of the</i>
52	<i>Federation (AGF), and subsequently to the Legislature.</i>

53	4.1.3 FIRS Training on New Tax Laws for the NSWG
54	The Secretariat is to follow up with a letter to the Chairman, National Revenue
55	Service (NRS) requesting for training on the new tax laws referenced during
56	previous discussions. A copy of the letter of request should be forwarded to the
57	Representative of the NRS for follow up.
58	4.1.4 LStakeholder Engagements
59	The Board noted with concern the need for greater sensitization programs and
60	publicity of NEITI to ensure the organization is more visible. This is critical
61	both at the national and sub-national levels to facilitate the work at the geo-
62	political zones.
63	The NSWG also noted the absence of letters of introduction to State Governors
64	introducing representatives of the geo-political zones. The Representative of
65	the South-west zone recalled that the request had been made several times
66	previously. The NSWG had been informed that the Chairman of the NSWG
67	and Secretary to the Government of the Federation had stated that the
68	appointment letters could serve as letters of introduction. This has however
69	been challenging and the letters of introduction will help address the gap. He
70	urged the Secretariat to revisit this, noting that the letters are essential to
71	provide the Board with the necessary recognition to effectively engage State
72	Governments through the Zonal Representatives.
73	<i>Resolution: The Secretariat is to initiate and finalize letters of introduction of</i>
74	<i>representatives of the geopolitical zones to State Governors with the Secretary</i>
75	<i>to the Government of the Federation.</i>
76	5.0 EXECUTIVE SECRETARY'S STATUS UPDATE
77	The Executive Secretary presented his status update to the Board, highlighting
78	key developments across EITI implementation, audit progress, stakeholder
79	engagements, and institutional matters.

80	5.1 EITI Matters
81	5.1.1 EITI Validation
82	The Executive Secretary informed the Board that Nigeria’s last Validation was
83	concluded on 30 November 2023 under the 2019 EITI Standard. It resulted in
84	an overall score of 72 percent, placing the country in the “Moderate
85	Performance” category. He noted that Nigeria’s next Validation is scheduled to
86	commence on 1st July 2026 under the 2023 EITI Standard. The 2023 Standard
87	introduced more rigorous requirements relating to disclosures, data quality, and
88	systematic reporting.
89	The Executive Secretary further informed the Board that while progress has
90	been made in strengthening governance, improving transparency and
91	disclosures, and enhancing multi-stakeholder engagement, Nigeria’s most
92	recent published report remains the 2023 Industry Reports, prepared under the
93	2019 EITI Standard. He emphasized that the ongoing 2024 Industry Audit
94	Reports which will form the primary basis for Nigeria’s assessment under the
95	2023 Standard are yet to be concluded. He also highlighted that funding and
96	procurement constraints, including outstanding payments to consultants,
97	continue to affect audit timelines and overall validation preparedness.
98	Following his remarks, the Director, Policy, Planning & Strategy of NEITI
99	made a presentation to the Board on Nigeria’s validation preparedness and the
100	status of implementation of corrective actions.
101	The presentation highlighted achievements, gaps and outlined key immediate
102	recommended actions for the Board’s consideration, including the urgent need
103	to secure funding for the completion of the 2024 Industry Audit Reports to
104	meet a timely conclusion of the audit cycle, and intensify stakeholder
105	engagement and sensitization on validation requirements.
106	The Executive Secretary reiterated that the timely completion of the 2024
107	Industry Audit Reports, improved data quality, and strengthened stakeholder

108	engagement as they are essential to achieving a credible and successful
109	Validation outcome. He also expressed concern regarding the upcoming
110	elections and advised that this should be taken into account, as it may impact
111	the proposed validation timeline.
112	5.1.2 EITI Membership Subscription
113	The Board was informed that the EITI International Secretariat has issued an
114	invoice for Nigeria's annual statutory membership subscription. Necessary
115	steps have been initiated with the appropriate government authorities to ensure
116	payment.
117	5.2 NEITI Industry Audits
118	The Executive Secretary reported that NEITI has commenced the 2024 Industry
119	Audit cycle, covering the Oil & Gas, Solid Minerals, and Fiscal Allocation and
120	Statutory Disbursement (FASD) audits.
121	He informed the Board that substantial progress has been made, particularly in
122	data collection, validation, and reconciliation processes across the three audit
123	streams. The Oil & Gas and Solid Minerals audits have progressed to
124	reconciliation stages, while the FASD audit is at the report-writing phase.
125	He however noted that outstanding payments to consultants and delays in data
126	submissions by some entities continue to pose challenges to timely completion.
127	He further observed that some companies demonstrate limited cooperation,
128	noting that the absence of stringent sanctions in the NEITI Act may contribute
129	to this trend. He suggested that introducing a ranking mechanism, as previously
130	done, may incentivize compliance and strengthen engagement with the NEITI
131	processes.
132	5.3 Stakeholder Engagements
133	The Executive Secretary highlighted ongoing engagements with key
134	government institutions, regulatory bodies, anti-corruption agencies, the
135	National Assembly, civil society organizations, and development partners.

136	He noted that these engagements are aimed at strengthening institutional
137	collaboration, improving accountability mechanisms, and promoting the
138	utilization of NEITI reports in oversight and enforcement processes. He further
139	reported that public communication and outreach activities have been
140	sustained, with improved engagement with civil society and media
141	stakeholders, and no adverse media coverage recorded during the reporting
142	period.
143	He also informed the Board that NEITI signed a Memorandum of
144	Understanding with the National Human Rights Commission on the protection
145	of civic space, in line with Requirement 1.3 of the EITI Civil Society Protocol.
146	5.4 Secretariat Matters
147	The Executive Secretary informed the Board of ongoing institutional
148	strengthening initiatives, including preparations for the 2026 Promotion
149	Exercise and the development of a Manpower Planning Framework.
150	He noted that these efforts are aimed at enhancing staff productivity, improving
151	organizational structure, and aligning human resources with NEITI's strategic
152	priorities.
153	5.5 Policy, Planning and Strategy Initiatives
154	The Board was informed of ongoing policy and research initiatives, including
155	the Energy Transition Study on the impact of energy transition on Nigeria's
156	economy, as well as planned engagements with industry stakeholders.
157	The Executive Secretary also highlighted NEITI's efforts in promoting gender
158	inclusion in extractive sector governance and ongoing work on a policy brief
159	addressing illicit financial flows in the mining sector.
160	2025 Budget Performance and 2026 Budget Estimates
161	Following the Validation update, the Director, Finance and Accounts, presented
162	a summary of the 2025 budget performance and the 2026 budget estimates.
163	He reported that overall budget performance stood at 47.78%, with overhead

164 releases at 53.86%, personnel at 99.8%, and capital releases at 0.0%. He noted
 165 that this significantly affected NEITI's ability to implement planned activities
 166 and prepare adequately for the 2026 budget.

167 He further explained that although government initially approved the release of
 168 30% of the 2025 capital budget, this was subsequently reduced to 30% of that
 169 amount and was tied to specific budget heads. He noted that even where
 170 approvals were granted, cash-backing remained a challenge, thereby limiting
 171 implementation. The Director described the situation as dire, emphasizing its
 172 impact on NEITI's ability to deliver on its mandate, particularly in relation to
 173 audit implementation. To further explain the situation. The Chair
 174 acknowledged the funding constraints and noted that the challenge is not
 175 unique to NEITI. He further expressed concern that the recent government
 176 directive limiting the 2026 capital budget to 70% of the approved allocation
 177 could create additional difficulties, particularly as the 2025 budget was not
 178 fully released. He however assured the Board that efforts would be made to
 179 engage the Budget Office of the federation to address some of these challenges.

180 **5.2 COMMENTS ON THE EXECUTIVE SECRETARY'S REPORT**

181 Members made the following observations and comments:

182 ➤ Representative of the South-south geopolitical zone sought clarification on
 183 the Energy Transition Policy Report, particularly in relation to donor funding,
 184 its scope, and why it was reflected under the 2025 budget performance. He
 185 requested clarity on the level of external support available to NEITI for the
 186 project. In response, the Director Policy, planning and Strategy explained that
 187 the Energy Transition Study is supported by the Ford Foundation and is being
 188 implemented in phases. He noted that the funding is released in tranches, with
 189 the first tranche utilized for consultancy services. He further clarified that the
 190 subsequent tranche would only be released upon retirement of the first

191	tranche. While the total approved funding for the project is USD 200,000,
192	only USD 100,000 has been released and utilized to date.
193	➤ Representative of the South-East geopolitical zone raised the need for greater
194	exposure of Board members to the EITI Standards, particularly the transition
195	from the 2019 Standard to the 2023 Standard. He emphasized the need for
196	more comprehensive capacity building and training for Board members to
197	enhance understanding and effective oversight.
198	➤ The Representative of the Civil Society expressed concern as to why the
199	updated workplan was not before the Board meeting after the workplan was
200	reviewed alongside the 2026 Budget. She also stressed the need for greater
211	participation of civil society organizations in stakeholder engagements.
212	➤ Representative of the North-west geopolitical zone reminded the meeting that
213	it was agreed that a dedicated session for NSWG members will be convened
214	to deliberate on key EITI implementation issues and strengthen their
215	understanding of their responsibilities. He further advised that Members need
216	to be more actively involved in NEITI activities and engagements at the
217	subnational levels for better representation.
218	➤ Representative of the Companies (Miners Association of Nigeria)
219	emphasized the need for increased grassroots engagement and knowledge
220	dissemination, noting that many stakeholders at the sub-national level have
221	limited understanding of EITI processes. He reiterated the importance of
222	involving constituency representatives in NEITI engagements to deepen
223	awareness and participation.
224	➤ Representative of Gender and the Industry advised that in light of funding
225	constraints, NEITI should explore opportunities for collaboration with
226	revenue generating government agencies represented on the Board, noting
227	that such agencies may have the capacity to support certain NEITI activities
228	in line with their mandates.

229	➤ The Companies representative (Oil Producers Trade Section - OPTS)
230	reaffirmed the industry's continued support for NEITI, noting that OPTS has
231	consistently supported NEITI initiatives, including hosting the Companies
232	Forum and the recent Board meeting in Lagos. she assured the Board of
233	continued collaboration and support where necessary.
234	➤ Representative of the South-west geopolitical zone highlighted the need for
235	increased zonal engagement, particularly in view of the upcoming election
236	cycle. He noted that many NEITI activities are concentrated in Lagos and
237	advised that the Secretariat should leverage the election period to strengthen
238	outreach and sensitization at the grassroots level through the zonal
239	representatives.
240	➤ Representative of the Civil Society (NUPENG) emphasized the importance
241	of public enlightenment, noting that there is still limited awareness among
242	some Nigerians about NEITI's mandate and impact. He recommended that
243	NEITI adopts a more proactive communication approach to consistently
244	communicate NEITI's activities to the public.
243	➤ Representative of the South-East geopolitical zone expressed concern about
244	the lack of clarity regarding the roles and responsibilities of some Members,
245	and suggested that clearer role definitions and structured engagement
246	frameworks be developed to enhance effectiveness.
247	➤ Representative of the NNPCCL emphasized the importance of ensuring that
248	NNPCCL is fully involved in stakeholder engagements and requested that they
249	be adequately notified and included.
250	➤ Representative of the North-east geopolitical zone commended the Executive
251	Secretary and Management for maintaining institutional stability despite the
252	prevailing challenges. He advised that NEITI should strategically engage the
253	media and position its work in a manner that demonstrates value to citizens,
254	including highlighting its role in promoting accountability and recovering

255	national wealth. He further suggested that companies should be encouraged
256	to regard compliance with NEITI as a mark of credibility.
257	➤ Representative of the NRS advised that the Secretariat should explore
258	innovative approaches to addressing funding challenges, including leveraging
259	institutional partnerships. She suggested that certain activities, such as
260	meetings, could be conducted virtually to reduce costs. She also indicated her
261	willingness to engage further with the Executive Secretary to provide
262	guidance on strengthening resource mobilization and institutional
263	collaboration by leveraging on the newly created Departments in the NRS;
264	Resource Royalties and Institutional Partnerships.
265	Following extensive deliberations on the Executive Secretary's Report,
266	the Board carefully considered Nigeria's level of preparedness for the
267	forthcoming EITI Validation under the 2023 EITI Standard. The Board
268	noted that while progress has been made in audit implementation,
269	stakeholder engagement, and disclosure improvements, the ongoing 2024
270	Industry Audit Reports being a key basis for the Validation are yet to be
271	concluded. The Board further observed that funding and procurement
272	constraints, alongside the anticipated national electoral cycle, may impact
273	the timely completion of critical validation requirements.
274	Resolution:
275	❖ <i>The Board resolved to approve the request for a one (1) year extension</i>
276	<i>of Nigeria's EITI Validation timeline and mandated that a formal</i>
277	<i>request be communicated to the EITI International Board through</i>
278	<i>the National Secretariat.</i>
279	❖ <i>The Board noted that this request is justified on the grounds of</i>
280	<i>ongoing funding and procurement constraints affecting audit</i>
281	<i>completion, the need to conclude the 2024 Industry Audit Reports,</i>

282	<i>and the anticipated impact of the national elections on stakeholder</i>
283	<i>engagement and institutional coordination.</i>
284	❖ <i>The Board further agreed that the extension would provide sufficient</i>
285	<i>time to ensure that Nigeria's Validation is conducted on the basis of</i>
286	<i>credible, complete, and high-quality data in line with the</i>
287	<i>requirements of the 2023 EITI Standard.</i>
288	<i>BE IT RESOLVED that the National Stakeholders Working Group (NSWG)</i>
289	<i>approves the request to the EITI Board for a one-year extension of the</i>
290	<i>commencement of Nigeria's Validation, having duly considered the country's</i>
291	<i>level of preparedness. The motion for adoption was moved by the</i>
292	<i>Representative of the South-west geopolitical zone and seconded by the</i>
293	<i>Representative of the North-central geopolitical zone.</i>
294	7.0 STAKEHOLDER CONSTITUENCY REPORTS
295	The Board received and deliberated on reports presented by representatives of
296	the various stakeholder constituencies in line with the approved agenda.
297	7.1 Civil Society (CSO)
298	The Board noted that no formal constituency report was presented by the Civil
299	Society representative. However, the Civil Society Representative made
300	interventions during deliberations. She emphasized the importance of inclusive
301	stakeholder engagement, particularly ensuring adequate participation of civil
302	society in NEITI processes.
303	7.2 COMPANIES/INDUSTRIES
304	7.2.1 NNPC
305	The Representative of NNPC informed the Board that the current leadership
306	of NNPC is relatively new and still stabilizing following its transition to a
307	limited liability company and acknowledged the need to further strengthen its
308	reporting systems and processes.

309	He referenced NNPC's participation at the Uyo reconciliation meeting and
310	noted that, following the submission of its report, the Group Chief Executive
311	Officer (GCEO) directed the development of a structured roadmap to
312	strengthen engagement between NNPC and NEITI. He further conveyed that
313	NNPC recognizes the strategic value of NEITI in promoting transparency and
314	accountability and remains committed to strengthening institutional
315	collaboration. The representative also informed the Board that, in line with the
316	request of the Executive Secretary, a meeting with the GCEO would be
317	scheduled within one to two weeks, and the details would be communicated
318	accordingly.
319	Commencing his formal report, the NNPC representative stated that the report
320	was prepared in compliance with Requirement 1.4 of the EITI Standard, and
321	that a comprehensive version, duly endorsed by the GCEO, would be formally
322	shared with the Board.
323	➤ He reaffirmed NNPC's recognition of NEITI's watchdog role and its
324	commitment to transparency, highlighting that the Corporation continues to
325	publish monthly reports and has supported joint venture partners in updating
326	Beneficial Ownership disclosures on the BO portal.
327	➤ On operational activities, NNPC reported ongoing and planned
328	engagements within the regulatory space aimed at strengthening compliance
329	and improving coordination with relevant agencies. It also noted efforts to
330	enhance its participation in NSWG engagements and highlighted the
331	development of a comprehensive Energy Transition Report, expressing
332	readiness to engage further through the Companies Forum.
333	➤ On stakeholder engagement, NNPC indicated plans to deepen engagement
334	with civil society organizations and host communities through structured
335	townhall meetings. These engagements are intended to simplify NEITI
336	reports and improve public understanding, given the technical nature of

337	current reporting formats. The representative also reported ongoing
338	collaboration with international development partners, including the World
339	Bank and the International Monetary Fund (IMF), emphasizing the need to
340	sustain these partnerships.
341	➤ On disclosures, NNPC's 2024 Audited Financial Statements were
342	published in 2025, covering joint ventures and subsidiaries. He noted that
343	disclosures on liftings, exports, and payments to government are fully
344	reconciled and compliant with EITI Requirements 2.1-2.6 and 4.1 - 4.7.
345	➤ NEITI- NNPC draft MoU - He further highlighted ongoing engagements
346	with NEITI regarding the Memorandum of Understanding, particularly to
347	ensure that disclosures align with contractual obligations and address
348	reporting requirements for extractive and non-extractive subsidiaries.
349	➤ On performance, NNPC recorded full compliance with NEITI data
350	requests and confirmed implementation of the 3% Host Community Trust
351	Fund contribution across its operations in compliance with the provisions of
352	the PIA. He also reported progress in addressing and reconciling subsidy-
353	related issues.
354	➤ Key challenges identified include persistent oil theft and pipeline vandalism,
355	legacy joint venture cash call obligations, and limitations in digital
356	infrastructure affecting real-time data reporting which are may directly
357	reflect in some discrepancies identified NEITI during data reconciliation.
358	➤ The key lessons learned include the importance of early stakeholder
359	engagement, strengthened collaboration with industry partners, adoption of
360	simplified and user-friendly reporting formats, and the need to enhance
361	NEITI's digital platforms and institutionalize regular constituency training.
362	In conclusion, NNPC reaffirmed its commitment to supporting NEITI through
363	improved collaboration, provision of advance data, enhanced transparency, and
364	sustained engagement with stakeholders across the sector.

365	<i>The Board noted the comprehensive report from NNPC and awaits receipt of</i>
366	<i>the signed copy of the report. The Board further emphasized the importance of</i>
367	<i>sustaining annual constituency engagements and strengthening coordination</i>
368	<i>through sub-committee processes and formal submissions.</i>
369	7.2.2. OIL PRODUCERS TRADE SECTION (OPTS)
370	The report was presented by the Alternate Representative of OPTS.
371	➤ She provided updates from a regulatory and investment perspective, noting
372	that recent licensing rounds conducted by the Nigerian Upstream Petroleum
373	Regulatory Commission covered fifteen onshore, shallow water, and deep
374	offshore blocks, with notable production growth.
375	➤ She stated that initial delays in issuing regulations under the Petroleum
376	Industry Act created uncertainties; however, progress has been made, with
377	guidelines now finalized and expected to be gazetted.
378	➤ She further commended the Federal Government for incentives introduced
379	in deep offshore operations, which have improved investor confidence and
380	attracted significant investments into the sector.
381	➤ On behalf of OPTS Industry representatives she reaffirmed their readiness to
382	deepen engagement with NEITI, particularly through the Companies Forum.
383	7.2.3 MINERS ASSOCIATION OF NIGERIA (MAN).
384	The report was presented by the President of the Miners Association of Nigeria.
385	He presented an update on developments in the mining sector, noting its
386	growing importance to national economic development driven by increasing
387	global interest, ongoing policy reforms, and heightened awareness at both
388	national and grassroots levels.
389	He reported NEITI's recent engagements in the sector, including the public
390	presentation and policy dialogue on illicit financial flows in collaboration with
391	the African Network for Environment and Economic Justice, as well as
392	participation in a regional workshop organized by the African Minerals

393	Development Centre in partnership with Expertise France, focused on
394	advancing the African Mining Vision. He also reported a tragic mining incident
395	in Wase Local Government Area of Plateau State resulting in fatalities and
396	expressed condolences on behalf of the industry.
397	He highlighted challenges arising from the transition of mineral royalty
398	payments to the Nigeria Revenue Service without adequate consultation or
399	sensitization, noting that operators have been directed to continue payments on
400	the old platform pending resolution. However, uncertainty persists within the
401	sector.
402	In its submission, the Miners Association of Nigeria requested NEITI to
403	leverage its advocacy role to support increased investment in the capacity of
404	regulatory agencies, including the deployment of digital monitoring systems to
405	strengthen oversight, improve compliance, and address issues of illegality and
406	revenue leakages. The Association also requested NEITI's support in
407	facilitating the timely resolution of issues arising from the transition of royalty
408	payments through stakeholder dialogue and engagement with relevant
409	authorities.
410	<i>Resolution: The Board expressed deep concern over persistent challenges</i>
411	<i>within the sector, including the fatal mining incident in Wase Local</i>
412	<i>Government Area of Plateau State, which underscored gaps in safety and</i>
413	<i>regulatory enforcement. The Board further committed to utilising its platform</i>
414	<i>to facilitate resolution of issues around revenue payment of royalties by</i>
415	<i>Mining companies and investment in the capacity of regulatory agencies</i>
416	<i>including deployment of digitally enabled monitoring systems.</i>
417	7.4 GENDER / WOMEN IN EXTRACTIVES
418	The Board noted that no formal report was presented by the Gender/Women in
419	Extractives Representative. However, she made an intervention during
420	deliberations, advising that in light of prevailing funding constraints, NEITI

421	should explore collaboration with government agencies represented on the
422	Board, particularly those with revenue-generating capacity to support the
423	implementation of its activities.
424	7.5 ZONAL CONSTITUENCY REPORTS
425	The Board received inputs from Zonal Representatives on activities and
426	engagement within their respective constituencies.
427	7.5.1 SOUTH-WEST
428	The Representative of the South-west geopolitical zone informed the Board that
429	he has participated in several NEITI activities, particularly those held in Lagos,
430	but emphasized the need to expand such engagements across other zones. He
431	advised that given the upcoming electoral cycle, the Secretariat should
432	strengthen zonal outreach and grassroots sensitization.
433	7.5.2 SOUTH-EAST
434	The representative of South East geopolitical zone expressed called for greater
435	clarity on the roles and responsibilities of Zonal Representatives to enhance
436	effectiveness.
437	7.5.3 NORTH -WEST
438	The Representative of the North-west geopolitical reiterated the need for
439	structured engagement and increased participation.
440	7.5.4 NORTH-EAST
441	The Representative of the North-east geopolitical zone noted the systemic gaps
442	and advised that they are properly articulated, categorized, and addressed
434	through clear and coordinated action points. He also noted the need for
444	increased grassroots engagement and capacity building to improve awareness
445	of EITI processes at the sub-national level.
446	<i>The Board noted the comments of the Zonal Representatives and emphasized</i>
447	<i>the need for increased grassroots engagement and improved awareness of</i>
448	<i>NEITI processes. The Board further resolved that:</i>

449	➤ <i>Constituency reporting should be strengthened and made more</i>
450	<i>structured;</i>
451	➤ <i>Stakeholder engagement should be enhanced across all constituencies;</i>
452	➤ <i>NEITI should support resolution of regulatory and operational issues</i>
453	<i>raised by industry stakeholders;</i>
454	➤ <i>Zonal Representatives should be more actively engaged with clearly</i>
455	<i>defined roles; and</i>
456	➤ <i>Greater emphasis should be placed on grassroots sensitization and</i>
457	<i>stakeholder awareness</i>
458	7.6 NIGERIA REVENUE SERVICE (NRS)
459	The representative of the Nigeria Revenue Service (NRS), presented an update
460	on revenue performance and ongoing reforms within the Service. She stated
461	that revenue collection recorded significant growth in 2025, increasing by
462	30.4% to ₦28.3 trillion and exceeding the annual target by 12%. Both oil and
463	non-oil revenues recorded substantial increases, driven by improved tax
464	administration, digitalization, and enhanced compliance measures.
465	The Service also reported ongoing implementation of new tax reforms,
466	supported by organizational restructuring, taxpayer education, and improved
467	communication channels. She also notified the Board that she had been made
468	the Group Director Customer education which will further strengthens the NRS
469	stakeholders and customer communication and challenges.
470	The Board however, noted concerns regarding the need for broader stakeholder
471	consultation and coordination, particularly in relation to reforms affecting the
472	extractive sector.
473	<i>Resolution: The NSWG Board noted the report from the Nigeria Revenue</i>
474	<i>Service and urged the Service to strengthen stakeholder consultation and</i>
475	<i>engagement, particularly with relevant sector ministries and industry</i>

476	<i>operators, to ensure effective implementation of tax reforms affecting the</i>
477	<i>extractive sector.</i>
478	8.0 BOARD MEMOS FOR APPROVAL
479	Report of the Audit & Risk Committee
480	The Representative of the South-west geopolitical zone and Chair of the NSWG
481	Audit & Risk Committee presented the Committee's report to the Board,
482	highlighting its oversight activities and key findings arising from its review of
483	NEITI's financial and audit processes.
484	The Chair informed the Board that the Committee met to review the status of
485	implementation of the 2024 audit recommendations and assessed the adequacy
486	of internal control systems within the Secretariat. The Committee noted that
487	while progress has been made in strengthening internal controls and compliance
488	processes, there remain areas requiring further attention, particularly in ensuring
489	timely implementation of audit recommendations.
490	The Committee also reviewed the 2024 Audited Financial Statements (AFS) and
491	noted that the financial statements were prepared in line with applicable
492	standards and reflect the financial position of the Secretariat. However, concerns
493	were raised regarding delays in financial processes and the need to ensure greater
494	efficiency and timeliness in financial reporting.
495	The Committee further noted the need for improved record-keeping and
496	accountability processes. The Committee noted that adequate resources remain
497	critical to strengthening audit functions and sustaining effective oversight.
498	The Committee emphasized the importance of adherence to established financial
499	procedures, particularly in relation to approvals and sign-off processes, and
500	stressed the need for all responsible officers to ensure compliance within
501	stipulated timelines.
502	In its submission, the Committee requested that the Board should:

503	➤ Direct the Secretariat to expedite the implementation of outstanding audit
504	recommendations;
505	➤ Ensure strengthening of internal control systems and financial management
506	processes;
507	➤ Provide adequate resources to support audit and compliance functions; and
508	➤ Improve timeliness and accuracy in financial reporting and documentation.
509	<i>Resolution: The Board noted the report of the Audit & Risk Committee and</i>
510	<i>approved the Committee's recommendations. The Board directed the</i>
511	<i>Secretariat to expedite the implementation of audit recommendations in line</i>
512	<i>with established standards and procedures.</i>
513	9.0 ANY OTHER BUSINESS (AoB)
514	The Representative of the South-east geopolitical zone noted that the current
516	Board would attain two (2) years in office in one month and inquired whether a
517	formal articulation of the key achievements of the Board could be undertaken.
518	He emphasized the need for a mid-term assessment to evaluate progress and
519	define strategic priorities for the remaining tenure of the Board.
520	The Representative of NUPENG raised concerns regarding the remuneration of
521	NEITI staff, noting that staff salaries are relatively lower than those of similar
522	agencies within the extractive sector. He observed that this disparity may be
523	affecting staff morale and contributing to the loss of experienced personnel. He
524	called on the Board to give due consideration to the matter.
525	The Representative of the South-west geopolitical zone reiterated the need to
526	follow up on the Letters of Introduction to State Governors, emphasizing that
527	Zonal Representatives should be formally introduced in a timely manner to
528	enhance engagement at the subnational level. The
529	Gender representative highlighted the importance of complementing financial
530	audits with <i>technical audits</i> , particularly in light of recent mining incidents in
531	Plateau State, in order to identify operational gaps and strengthen regulatory

532	oversight.
533	The Representative of Civil Society emphasized the need for the Secretariat to
534	treat the issues raised assiduously, noting that identified challenges should be
535	critically evaluated and addressed to improve NEITI's overall performance.
536	She further observed that, given Nigeria's experience and standing in EITI
537	implementation, the country ought to be better positioned in the Validation
538	process.
539	The Representative of the North-central geopolitical zone commended the
540	Chair for providing guidance to the Secretariat and acknowledged his openness
541	and willingness to implement reforms. He encouraged the Executive Secretary
542	to continue engaging with the Office of the Secretary to the Government of the
543	Federation to facilitate institutional progress.
544	9.1 Executive Secretary's Remarks
545	The Executive Secretary expressed appreciation to all members, noting that it
546	brought to light key concerns consistent with observations made upon his
547	assumption of office. He stated that Management is actively considering
548	appropriate strategies to address these issues and reposition the Secretariat.
549	He informed the Board that engagements with Senior Management revealed
550	that, while staff possess capacity and potential, many are not optimally
551	deployed. He also noted constraints relating to the use of external auditors as
552	prescribed by the enabling Act. The Executive Secretary further observed that
553	zonal offices currently exist largely in structure rather than in function and
554	emphasized the need to reposition them in areas with active extractive
555	operations. He informed the Board that a structured plan on this would be
556	presented at a subsequent meeting.
557	He added that Management is developing a manpower plan to strengthen
558	staffing and decentralize operations.
559	10.0 NOTICES

560	10.1 Notification of Human Resources and Ethics Committee Meeting
561	The Representative of the South-east geopolitical zone and Chair of the Human
562	Resources and Ethics Committee reminded members that the meeting of the
563	Committee is scheduled to hold on 13th April at 10:00 a.m. at the NEITI
564	Secretariat.
565	11.0 CLOSING
566	11.1 Executive Secretary's Closing Remarks
567	In his closing remarks, the Executive Secretary acknowledged the concerns
568	raised by members and reaffirmed his commitment to addressing them. He
55	appealed to the NSWG for patience and continued support. He further informed
581	the Board that retreats are being planned to enable deeper deliberation on
582	strategic issues; however, funding constraints have delayed implementation.
583	Notwithstanding, work on the manpower plan and institutional reforms are
584	ongoing.
585	11.2 Chairman's Closing Remarks
586	The Chairman thanked members for their cooperation and reaffirmed his
587	commitment as an advocate and ambassador of NEITI, assuring the Board of
588	his continued support at all times. He wished members well and called for the
589	adjournment of the meeting.
590	11.3 Adjournment
591	The meeting ended at 5:40 p.m. A motion for adjournment was moved by the
592	Representative of the Civil Society and seconded by Representative of Miners
593	Association of Nigeria.

MATTERS ARISING

S/N	Board Decision	Responsibility
1	2026 EITI Validation Nigeria's preparedness for the 2026 EITI Validation is constrained by delays in completing the 2024 Industry Audit Reports and funding challenges The Board resolved that Nigeria should formally request a one (1) year extension of the Validation timeline	Executive Secretary / Secretariat
2	2024 Industry Audits The 2024 Industry Audit Reports remain outstanding and are critical for Validation. Necessary steps should be taken to expedite completion of the audit cycle	Management / Secretariat
3	Letter to NRS Chairman on Capacity Building for NSWG Follow up with NRS on training for NSWG members on new tax laws	Executive Secretary/Secretariat
4	Funding constraints affecting audit timelines Strategies should be adopted to address funding gaps and ensure continuity of audit activities	Executive Secretary / Management
5	Stakeholder Engagement	Executive Secretary/ Secretariat

	Stakeholder engagement to be strengthened and structured	
6	Introductory Letters to State Governors The Secretariat to initiate and finalize letters of introduction of Geopolitical representatives to State Governors with the OSGF	Executive Secretary/ OSGF
7	NNPCL Representative - Consistent representation of the NNPCL by a representative not below Director level - Report presented at the meeting to be formally conveyed to the NSWG	Secretariat
8	NEITI Act Review The NEITI Act Adhoc Committee to finalize draft amendment Act for transmission through approved channels within the agreed timelines	Secretariat / NEITI Act Amendment Committee
9	Zonal offices A framework for operationalizing zonal offices to be developed	Executive Secretary/ Secretariat

SIGNED:



.....
Musa Sarkin Adar (Hon)
Executive Secretary



.....
Jane O. Onwumere
Director Legal Services