

NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)

2022 WORKPLAN MONITORING AND EVALUATION REPORT

BY: POLICY, PLANNING AND STRATEGY DEPARTMENT

LIST OF ACRONYMS & ABBREVIATIONS

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

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EXECUTIVE SUMMARY

The monitoring and evaluation report for the 2022 EITI country work plan is the first in the implementation of the NEITI 2022-2026 Strategic Plan. The monitoring and evaluation exercise tracks and documents performance and progress recorded in implementing the NEITI 2022 work plan.

The work plan is 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 2019 Standard. The exercise is conducted using the NEITI's monitoring and evaluation framework.

From the assessment exercise, the 2022 NEITI work plan implementation indicates that **54.76%** of the programs and activities in the plan were completed, **21.43%** were in progress, and **23.81%** were not started at the end of December 2022. This is a decline in performance when compared with work plan implementation performances in the past three years. The performance in 2019, 2020, and 2021 shows that 71%; 73%, and 70% of programs and activities in the work plan were respectively completed.

The decline in the 2022 workplan implementation performance can be attributed to unrealistic programs and activities in the work plan; problems of non-adherence to implementation of the work plan; the failure to conduct a mid-year review of the work plan; inability to secure management's approval for some programs and activities in the workplan; and repetition of activities among other factors.

The exercise also reveals that while implementation of the NEITI's strategic objective 2, which deals with sustaining extractive sector reporting, regular industry audits, disclosure, etc. recorded above 70% of its activities as completed, the implementation of strategic objective 1, which deals with strengthening extractive sector governance and reforms, policy research, strategic stakeholder engagement, communication etc. recorded less than 30% of its activities completed. The implication of this is that it may be difficult to deliver on the accountability mandate of NEITI if this trend continues.

The report 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 release of funds for programs and activities should be consistent with items in the work plan.

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

1.0 INTRODUCTION

The 2022 work plan is the first 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 2022 work plan outlined detailed action plans and mapped performance indicators developed to guide the implementation of the NEITI strategic objectives within the reporting period. The work plan was developed by the key requirement of EITI while its contents were tailored to reflect national priorities. The plan was also designed to strengthen the EITI implementation in Nigeria by addressing emerging global issues in the EITI process and improving revenue for the government.

The program and activities outlined in the 2022 work plan were broader in scope, strategic in value addition to the EITI process, and tailored to meet national and international commitments and timelines on EITI validation. The monitoring and evaluation exercise was done in compliance with Requirement 1.5 of the 2019 EITI Standard. The exercise is conducted using the NEITI's monitoring and evaluation framework.

1.1 NEITI 2022-2026 STRATEGIC OBJECTIVES:

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

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

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

NEITI Vision

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

NEITI Mission

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

1.2 NEITI 2022 WORK PLAN OBJECTIVES

The 2022 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. Improve reporting on current and emerging issues through comprehensive data source mapping.
2. Sustain extractive sector governance through regular timely, Qualitative industry reports with insightful recommendations for growth.
3. Improve reporting through automation of the data-gathering process.
4. Enhance the relevance of NEITI's work by focusing on national and international priorities
5. Broaden and deepen stakeholder base, national and sub-national engagement, and reporting in the extractive sector.
6. Conduct research and studies to strengthen and influence policy reforms in the extractive sector.
7. Influence timely implementation of audit recommendations and reports.
8. Increase Public understanding and access to NEITI reports, knowledge products, and the EITI principles and process through regular dissemination and outreach.
9. Facilitate public sector accountability through monitoring and evaluation of governance initiatives, internal control, and database coordination.
10. Optimize efficiency and effectiveness in financial and human resources application and management

1.3 NATIONAL PRIORITIES:

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

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

1.4 INTERNATIONAL PRIORITIES:

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

1. Commodity Trading Transparency
2. Environmental Disclosures
3. Opening Extractives

4. Gender Reporting
5. Energy Transition
6. Beneficial Ownership Disclosure

1.5 WORK PLAN MONITORING & EVALUATION OBJECTIVE

The objective of the monitoring and evaluation exercise 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 and ensure compliance with requirement 1.5 of the EITI 2019 standard.

1.6 METHODOLOGY:

The monitoring and evaluation exercise for the NEITI 2022 work plan adopted a Modified Logical Framework Analysis (MLFA). The exercise involved designing of monitoring and evaluation data collection template which was populated by various NEITI departments/units implementing different aspects of the work plan based on the status of activities and programs in the work plan as of December 2022. The data and information in the populated template were therefore collated, analysed, and evaluated by NEITI's Planning, Monitoring, and Evaluation unit, and form 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 2022.
2. Programs/activities are considered "Completed" when they deliver expected outcomes by December 2022.
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 2022.
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.

1.7 PERFORMANCE EVALUATION BY STRATEGIC OBJECTIVES

Strategic Objective 1: An evaluation of activities under this objective indicates that **28.9%** of the planned activities were completed, **37.8%** are in progress and **33.3%** could not start at the end of the reporting year.

Strategic Objective 2: An evaluation of activities under this objective shows that **73.529%** of the planned activities were completed, **14.706%** were in progress and **11.765%** have not started as of the end of December 2022.

Strategic Objective 3: An evaluation of activities under this objective indicates that **66%** of the planned activities were completed, **25.5%** were in progress, and **8.5%** were not started as of the end of the year.

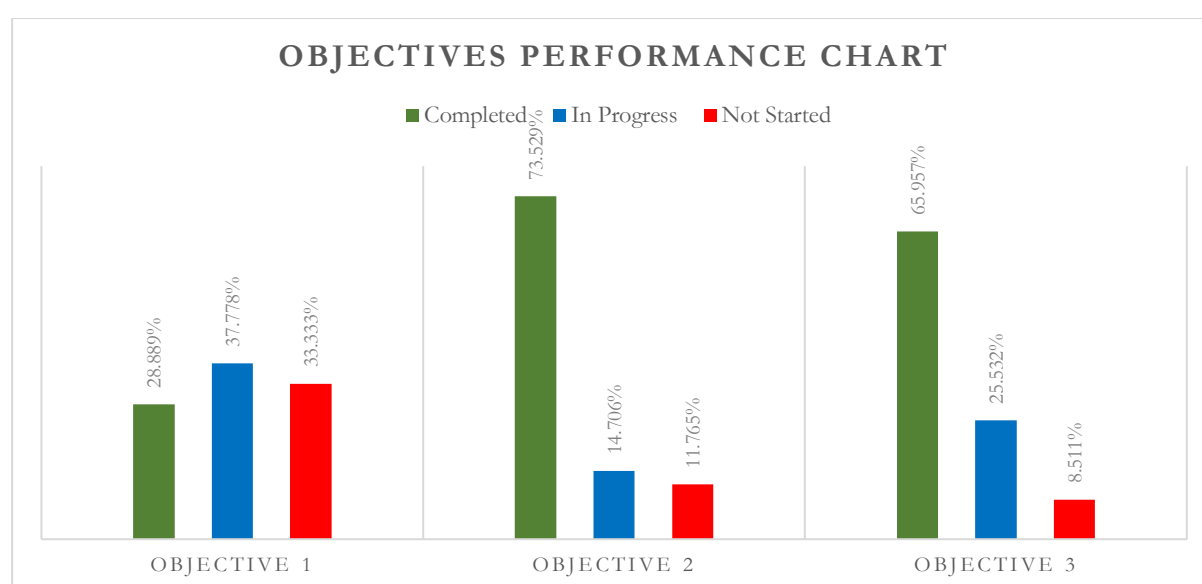
Work Plan Performance by Strategic Objectives Table

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	28.9%	73.5%	66%
In Progress	14.7%	37.8%	25.5%
Not Started	11.8%	33.3%	8.5%

Figure 1: Performance by Strategic Objective



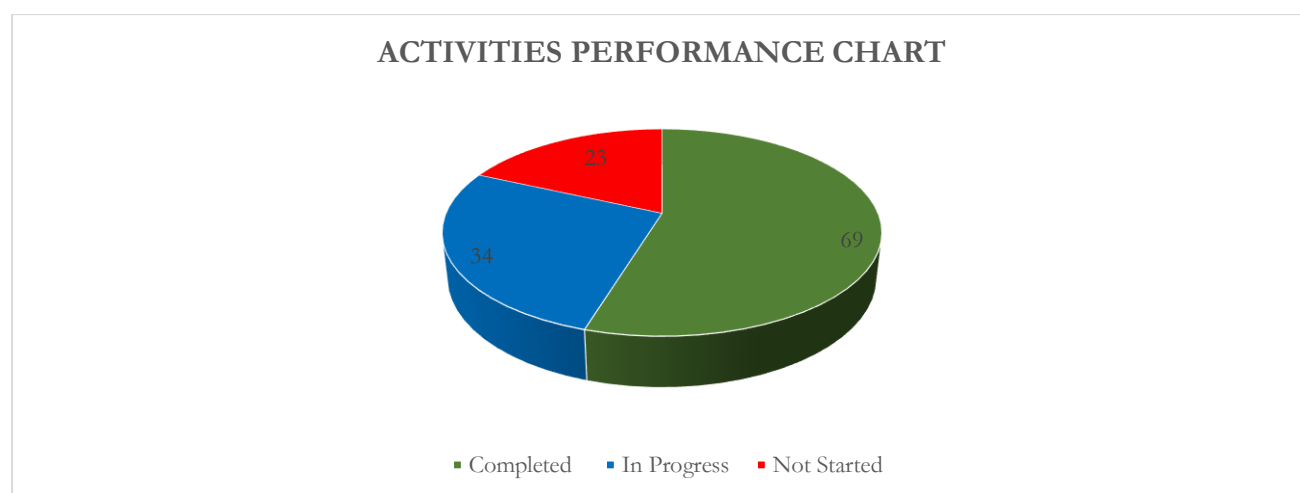
1.8 OVERALL WORK PLAN IMPLEMENTATION/PERFORMANCE:

The assessment of the overall performance in the implementation of the 2022 NEITI work plan indicates that 54.76% of the programs and activities in the 2022 work plan were completed, 21.43% were in progress, while 23.81% were not started at the end of December 2022. 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	13	17	15	45
Objective 2	25	5	4	34
Objective 3	31	12	4	47
Overall Total	69	24	23	126
% Average	54.762%	26.984%	18.254%	100%

Figure 2: Performance assessment graph:



1.9 FOUR YEARS TREND ANALYSIS OF WORK PLANS PERFORMANCES:

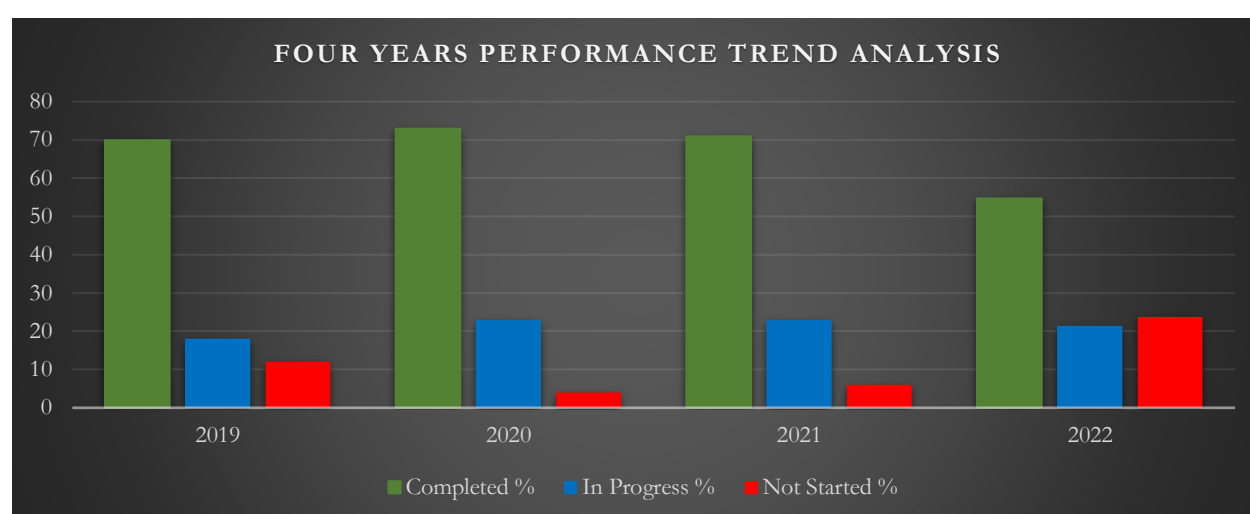
The four-year trend analysis shows that the NEITI 2022 work plan implementation recorded a performance decline when compared with work plan performances in previous years. The work plan performance assessment in 2022 shows that 54.76% of programs and activities in the plan were completed, while 71%; 73%, and 70% of programs and activities in the work plan for years 2019, 2020, and 2021 respectively were completed. The performance decline in 2022 can be attributed to unrealistic planned programs and activities; non-adherence to implementation of the programs and activities in the work plan; the failure to conduct a mid-year review of the work plan;

inability to secure management’s approval for some programmes and activities; and **repetition of activities** among other factors.

Table 3: Performance Trend Analysis (4 years)

Year	Completed %	In Progress %	Not Started %
2019	70	18	12
2020	73	23	4
2021	71	23	6
2022	55	21	24

Figure 4: Four Years Performance Trend Analysis



Strategic Objective 1

2.0 NEITI 2022 WORK PLAN IMPLEMENTATION STATUS TABLE

Table 4

Strategic Objective 1

S/n	Activity	Objective	Start/End Month	Status of Activity (Items removed from WP should be marked as not started.)	Outcome
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	From work plan	Strategic	From work plan	Not Started	In Progress	Completed	As stated in the work plan
	Remediation of NEITI Audit Reports	Strengthen extractive sector governance and reforms through policy research, strategic stakeholder engagement, communication, and inter-agency collaboration.					
1	Development of 2020-21 Remediation Plan		May 22				Remediation Plan Doc
2	Conduct a review and assessment of the status of the NEITI audit recommendations.		Mar 22				Reviewed Report
3	Re-activate and strengthen Inter-Ministerial Task Team (IMTT)		Mar 22				No. of IMTT Resolutions
4	Collaboration with government agencies at the highest levels on issues identified by policy briefs/papers, Audit		Jan – Dec 22				No of Decision Executed
	Strategic Policy Research & Studies						
5	Conduct research on fiscal regimes in the mining sector		Jan – Oct 22				Improved FR in the Mining Sector
6	Conduct a study on the implications of the Petroleum Industry Act (PIA) on Extractive Industry Transparency and Accountability		Jan – Jul 22				Improved PI sector reform & and accountability
7	Conduct a study on Gender and Environmental implications of EI activities		Q2 – Q3				Framework for Gender & Env.
8	Conduct exploratory studies on issues in the extractive sector value chain		Q2 – Q3				No of Influenced Policy Reforms
9	Produce policy briefs & papers on EI issues. (Research & Studies)		Jan-Dec				PP&PB
10	Conduct policy dialogue on findings of research on fiscal regime in the mining sector		Q1 – Q4				No. of Policy Reforms

11	Research Studies of Anti-Corruption and Governance Survey		Q1 - Q4			Monitoring Implementation of the PFM Systems
12	Development and publication of TUGAR Policy Briefs and stakeholder engagement on the briefs		Q1 – Q4			Published Policy Papers
13	FAAC Quarterly Reviews & Occasion papers		Q1 – Q4			Knowledge Product
14	Development of 2022-2024 MTSS & Implementation		Q1 – Q2			MTSS Doc Developed
	Stakeholders Engagement					
15	Review and update stakeholders' map		Jun 22			Improved Stakeholders
16	Develop a framework for stakeholders' engagement		Jun 22			Framework Developed
17	Identify and engage policy champions on NEITI issues		Mar 22			Informed Champions
18	Conduct targeted engagements with government at the highest levels on issues identified by NEITI audit recommendations, policy briefs/papers		All year			No .of Policy Outcomes
19	Stakeholders Engagement on NEITI country work plan & 2021 Annual Progress Report (APR)		Mar 22			Approved WP
20	Engage with relevant agencies on public registers of licenses, contracts, and data mainstreaming.		Apr 22			Improved Mainstreamed Data
21	Engagement with relevant government agencies on Gender and Environment in E.I sector roles and implications		Apr 22			Improved Gender Participation ES. Improved ES Environment
22	Stakeholders Engagement on NEITI Audit Reports. (Civil Society, Media,		Jan – Dec 22			Informed Stakeholders

	Legislators, FBOs, and Zonal Engagements)					
23	Design Framework for Social Media Engagement	Mar				Improved Social Media Engagement
24	Bilateral and Multilateral Engagement with Covered Entities to Achieve Systematic Disclosure	Apr				Improved Data Disclosure
25	Development of Framework for Sub-National Engagement	Apr				No. of Sub-National Engagements (Wider Outreach)
	Communications, Dissemination & Advocacy					
26	Publication & Printing of NEITI Industry Audit Reports (2020)	Jan-Jun 22				Printed copies of reports
27	Lunching & Public Presentation of NEITI Industry Audit reports	Mar – Jun 22				Published Reports
28	Dissemination of NEITI Reports to Stakeholders & Geo political Zones	Jan – Oct				Informed accountability actors
29	Simplification of NEITI Industry Audit Reports 2020	Mar – Jun				Simplified reports
30	Quarterly press briefings/conferences on NEITI's activities & operations	Mar – Dec 22				Improved citizens Outreach
31	Publish Annual Work Plan 2022 and Progress Report (APR 2021)	Jan – Jun				Improved EITI Implementation Outcomes
32	Production of IEC materials	Jan-Mar				Branded IEC materials
33	Consumable for DM machine and Subscriptions to Communication software	Apr-Aug				Improved Communications Materials
34	Media campaign/radio program on natural resource governance at subnational levels	Jan – Dec				Improved citizens Outreach

35	Publish and disseminate NEITI's report and knowledge products		Jan-Mar				
36	Design a framework for tracking public use of NEITI Data and information		Jun				NEITI Data Tracker
	Inter-Agency Collaboration						
37	Follow-up activities on TI-CPI analysis and the implementation of Executive Order 1		Q1 – Q4				Better implementation of Executive Order 1
38	Follow-up activities on the TUGAR Ethics Survey and Gap Analysis		Q1 – Q4				Implementation of Ethics Manual
39	Development of a platform for updating the anti-corruption database		Q1 – Q4				
40	Implementation of the National Anti-Corruption Strategy (Monitoring and Evaluation)		Q1 – Q4				Better implementation of the NACS
41	Corruption Risk Assessment in the Nigerian Ports - Implementation of Integrity Plan		Q1 – Q4				
42	Updating of the Integrity Plan in the MDG Related MDAs		Q1 – Q4				
43	Review of Nigeria's Implementation of the UNCAC - Implementation of the Remediation Plan for the 1st & 2 nd review cycles.		Q1 – Q4				
44	Coordination of the Anti-Corruption Agencies on the platform of the IATT		Q1 – Q4				Increased cooperation
45	Joint Commemoration of the International Anti-Corruption Day		Q4				
15	17	13					

S /n	Activity	Objective	Start/End Month	Status of Activity (Items removed from WP should be marked as not started.)			Outcome
	From work plan	Strategic	From work plan	Not Started	In Progress	Completed	As stated in the work plan
	Conduct a scoping study of all sector reports.	Sustain extractive sector reporting and relevance by focusing on national and international priorities.	Apr-22				
1	Scoping study for the Oil and Gas Sector.		Apr 22				Improved Data, Evidence Source, and Quality of Audit report
2	Scoping study for the Solid Mineral Sector.		Apr-22				Improved Data, Evidence Source, and Quality of Audit report
3	Scoping study for FASD		Apr 22				Improved Data, Evidence Source, and Quality of Audit report
4	Oil and Gas Reconciliation Report 2021		Sep 22				Oil & Gas Industry Report
5	O &G Template Workshop		Jan 22				Improved Data
6	Data collection exercise		Jan 22				Data Collected
7	O&G Reconciliation and Validation exercise		Jan 22				Reconciled & Validated Data
8	Solid Minerals Reconciliation Report 2021		Feb 22				SM Industry Report
9	SM Template Workshop for 3 locations						Improved Data
10	Data collection		Feb 22				Reviewed templates
11	SM Reconciliation and validation meetings in 3 geopolitical zones		Aug-22				Final SM report
12	SM stakeholders' engagement with Government Agencies		Mar 22				Final SM report
13	FASD Reconciliation Report 2020		Mar-may 2020				FASD Report
14	FASD Template Workshop		Jul 22				Improved Data
15	Data collection		Sep 22				FASD Report
16	Reconciliation and Validation meeting		Mar 22				Validated & Reconciled Data
17			Apr-Jun 22				

18	Data Automation System Infrastructure		Jan 22				Installed NAMS
19	Testing		Feb 22				Tested NAMS
20	Deployment.		Mar 22				NAMS Functional
21	Capacity Building		June 22				Trained Staff
	Emerging Issues: National & International Focus.						
22	Nigeria EITI Validation 2022 Project		Aug 22				
23	Contract Transparency Implementation CT Project		Jan-Dec 22				Developed CT Framework
24	Energy Transition (Framework) Road Map		Oct 22				Developed Road Map
25	Update of E.I Beneficial Ownership Register Project		Jan –Dec 22				Updated BO Register
26	Develop Framework for Illicit Financial Flows (IFFs) risk assessment in the EI		Aug 22				Developed IFF framework
27	Framework for analysing Licensing rounds in the EI sector.		Jun 22				Action Plan on Reconciliation Recommendations
28	Framework on Gender & Environment Reporting in EITI		May-21				Developed Gender & Environment
29	Deepen B. O transparency through Open Ownership and EITI program on Opening Extractives.		Jan – Dec 22				Improved EI Data
30	Produce an SOP/ Manual for all audit processes.		Sep 22				EITI Transparency Report
31	Comprehensive Review of NEITI Audit Data Template to reflect contemporary Issues and non-negotiable		Jan –Dec 22				Improved Data
32	Implementation of the NEITI Mainstreaming strategy.		Apr 22				Data Mainstreamed
33	Populate and publish the EITI Transparency Template						Timely Transparency Report
34	Update of NEITI Data Dashboard						Update of NEITI Data Dashboard

Sub-total					4	5	25
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Strategic Objective 3

S/n	Activity	Objective	Start/End Month	Status of Activity (Items removed from WP should be marked as not started.)			Outcome
	From work plan	Strategic	From work plan	Not Started	In Progress	Completed	As stated in the work plan
	Finance and Account Support	Achieve operational excellence in implementing NEITI mandate through Professionalism, innovation, use of technology, resource management, and capacity building.					
1	Fixed Asset Management (Financial statement conversion)		Q1-Q4				Improved F/A Register
2	Implementing Integrated Personnel Payroll Information System (IPPIS) - RELEASE OF ADMINISTRATION TO MDAs		Q1-Q4				Timely Salary Payment
3	Implementing Government Information Financial Information System (GIFMIS) -Cash plan module		Q1-Q4				Improved GIFMIS Platform
4	Implementing New Accounting enterprise resource software to GAAP, IPSAS, and donor reporting.		Q1-Q4				ERP Deployed
5	Training and certification for finance and account staff		Q1-Q4				Certified ERP staff
6	Attending to External Key Stakeholders: OAGF, MOF, MOB&N P, FIRS, FCT Inland Revenue Service (Logistics)		Q1-Q4				

7	Statutory Audit of NEITI Account		Q1-Q2				
	HR, Administration, Logistics & IT Support						
8	Welfare of Staff		Jan – Dec 2022				Improved Staff welfare
9	Staff Retreat		Q1 2022				Motivated Staff
10	Training & Development		Jan – Dec 2022				Improved staff performance
11	Performance Management (Review and implementation)		Jan – Dec 2022				Improved PMS
12	NYSC transport allowance		Jan – Dec 2022				Improved Workforce
13	Office Renovation (Remodeling and partitioning)		Jan – Dec 2022				Improved and conducive Working Environment
14	Maintenance of office building		Jan – Dec 2022				Improved and conducive Working Environment
15	Resource Training Centre		Jan – Dec 2022				Improved and conducive Working Environment
16	Purchase of Pool Cars		Jan – Dec 2022				Improved and conducive Working Environment
17	Data Centre (data storage system)		Jan – Dec 2022				Improved and conducive Working Environment
18	Purchase of ACs & Electrical Fittings		Jan – Dec 2022				Improved and conducive Working Environment
19	Purchase of materials, office supplies/stationaries & furniture, and fittings (Fireproof cabinets, filing cabinets)		Jan – Dec 2022				Improved and conducive Working Environment
20	Payment of utility bills (Electricity, Telephone, Water, Sewage, Tenement rate)		Jan – Dec 2022				Improved and conducive Working Environment

21	Maintenance services and safety (AC, Electricity, Plumbing, Furniture, vehicle, generator, fire extinguishers, etc.)		Jan, May, Sept, Dec 2022				Improved and conducive Working Environment
22	Fueling of generator & Pool Cars		Jan – Dec 2022				Improved General Administration Functions
23	Other Services (Cleaning/Fumigation & Security		Jan, May, Sept, Dec 2022				Improved General Administration Functions
24	Refreshment & Meals		Jan – Dec 2022				Improved General Administration Functions
25	Courier Services		Jan, May, Sept, Dec 2022				Improved General Administration Functions
26	Insurance		Jan-Dec 2022				Improved General Administration Functions
27	Local Travels		Jan, May, Sept., Dec 2022				Improved General Administration Functions
28	International Travels		Jan-Dec 2022				Improved General Administration Functions
29	Hardware purchase		Jan-Dec 2022				Improved General Administration Functions
30	Software purchase		Jan-Dec 2022				Improved General Administration Functions
31	Internet bandwidth renewal/upgrade		Jan-Dec 2022				Improved General Administration Functions
32	Consultancy services		Jan-Dec 2022				Improved General Administration Functions
33	Website Management & content		Jan-Dec 2022				Improved Website
34	Subscriptions, Consumables & Others		Jan-Dec 2022				Improved Consumable Support
	NSWG Governance & Internal Control						
35	NSWG Sitting Allowance		Jan-Dec 2022				Paid NSWG sitting
36	Round table meetings on compliance with covered entities		Jan-Dec 2022				Improved compliance

37	Round Table Engagements with Stakeholders and NASS on Review of NEITI Act					
38	Review of the NEITI Act	Jun				Improved Stakeholders Buy-In
39	Development Of Risk Profile	Jan-Dec 2022				Amended Act
40	Workshop on Internal Audit Process	Jan-Dec 2022				Risk Profile Report
41	Procurements, Advertisement, EOI, Technical & Finance	Apr & sept				Workshop Report
42	Pre-Bid Meetings	Quarterly				Proc. EOIs
43	Monitoring & Evaluation Activities	Mar & Jun				Award letters
44	Legal Retainership	Jan-Dec 2022				Improved WP Implementation
45	Development of 2021 EITI Annual Progress Report	Jan-Dec 2022				Suitable Legal Defense
46	Law Books	Jun 22				Timely Report
47	Development of the 2023 Country Work Plan	Jan-Dec 2022				Available law Books
4	12	31				Developed WP
2	34	69				
3						

Table 5 - Work Plan Implementation Status Summary

Strategic Objectives	Completed	In Progress	Not Started	Total
Objective 1	25	5	4	34
Objective 2	13	17	15	45
Objective 3	31	12	4	47
Overall Total	69	24	23	126
% Average	54.762%	26.984%	18.254%	100%

2.1: FINDINGS:

The assessment exercise of the 2022 NEITI work plan implementation indicates that **54.76%** of the programs and activities in the plan were completed, **21.43%** were in progress, and **23.81%** were not started at the end of December 2022.

The 2022 NEITI work plan implementation indicates that **54.76%** of the programs and activities in the plan were completed, **21.43%** were in progress, and **23.81%** were not started at the end of December 2022. This is a performance decline when compared with work plan implementation performances in the past three years. The performance in 2019, 2020, and 2021 shows that 71%; 73%, and 70% of programs and activities in the work plan were respectively completed.

The decline in the 2022 workplan implementation performance can be attributed to unrealistic programs and activities in the work plan; problems of non-adherence to implementation of the work plan; the failure to conduct a mid-year review of the work plan; inability to secure management's approval for some programs and activities in the workplan; and repetition of activities among other factors.

The exercise also reveals that while implementation of the NEITI's strategic objective 2, which deals with sustaining extractive sector reporting, regular industry audits, disclosure, etc. recorded above 70% of its activities as completed, the implementation of strategic objective 1, which deals with strengthening extractive sector governance and reforms, policy research, strategic stakeholder engagement, communication etc. recorded less than 30% of its activities as completed. The implication of this is that it may be difficult to deliver on the accountability mandate of NEITI if this trend continues.

2.2 CHALLENGES

The monitoring and evaluation exercise identified issues of non-adherence to the program and activities outlined in the work plan, duplication and unrealistic programs and activities in the plan, failure to conduct a mid-year review of the work plan, challenges in securing management's approval for some activities and programs, as some of the challenges in the implementation of 2022 work plan.

2.3 RECOMMENDATIONS

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

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

