



FEDERAL REPUBLIC OF NIGERIA



Second Country Review Report No 4

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COUNTRIES PARTICIPATING IN THE AFRICAN PEER REVIEW MECHANISM (APRM)

As of July 2021, the following 41 countries participate in the APRM:

Algeria, Angola, Benin, Burkina Faso, Cameroon, Botswana, Congo (Republic), Chad, Côte d'Ivoire, Democratic Republic of Congo, Djibouti, Egypt, Equatorial Guinea, Ethiopia, Gabon, Gambia, Ghana, Kenya, Lesotho, Liberia, Malawi, Mali, Mauritania, Mauritius, Mozambique, Namibia, Niger, Nigeria, Rwanda, São Tomé and Príncipe, Senegal, Seychelles, Sierra Leone, South Africa, Sudan, Tanzania, Togo, Tunisia, Uganda, Zambia and Zimbabwe

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The APR Panel extends special appreciation APRM National Structures, including the Office of the Focal Point of Advocate Boss Mustapha, the Secretary to the Government of the Federation and APRM Focal Point, the National Governing Council led by Senator Abba Ali for supporting the country review mission. We commend the able leadership of the Chief Executive Officer of APRM National Secretariat under Honorable Princess Gloria Akobundu and her Team, for spearheading the country self-Assessment process.

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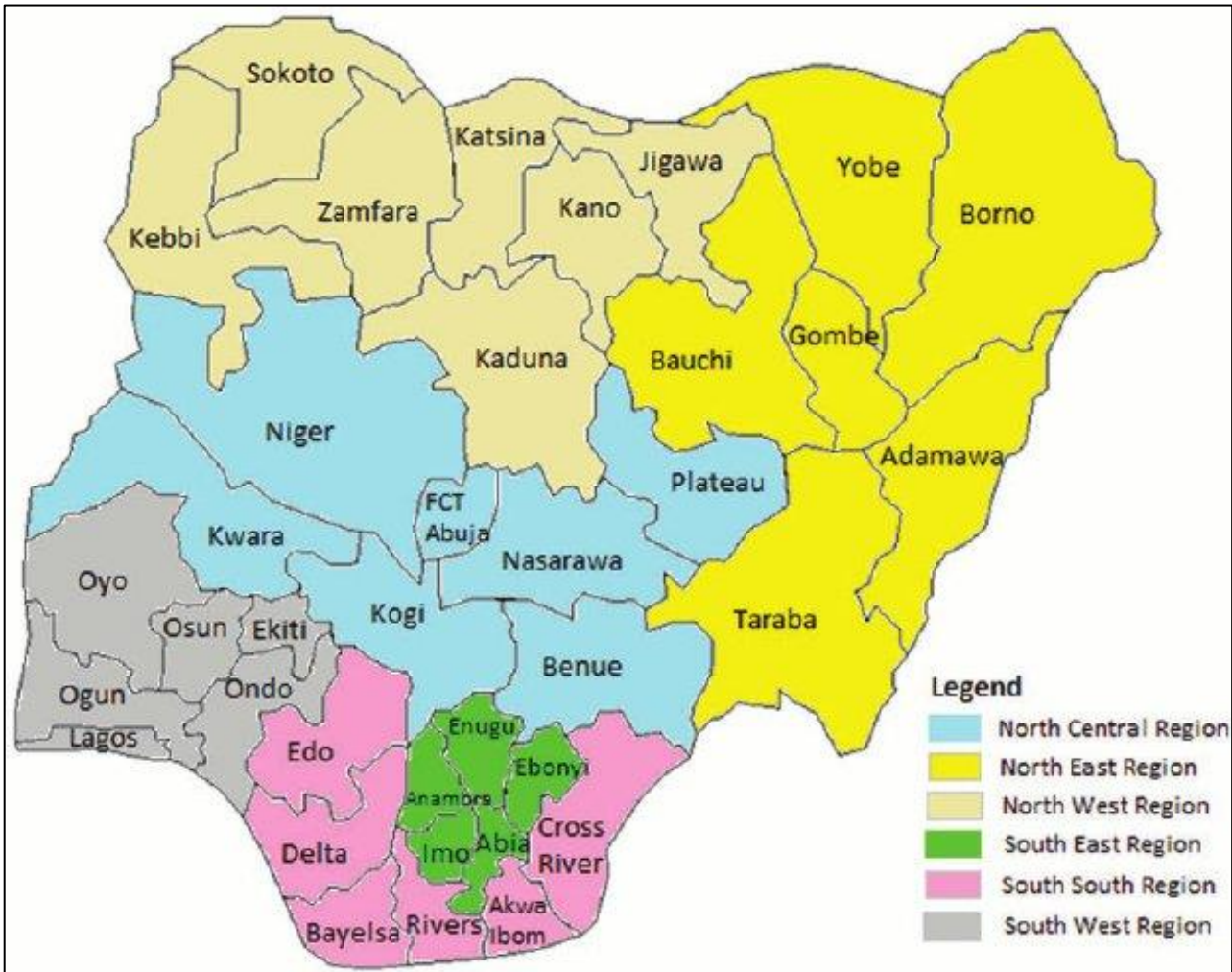
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POLITICAL MAP OF THE FEDERAL REPUBLIC OF NIGERA



COUNTRY FACT SHEET

Location:	Extreme east of West Africa, bordering Niger and Chad to the north, Cameroon to the east, Benin to the west and the Atlantic Ocean in the south.
Total Area:	923,768 km ²
Land Area:	910,768 km ²
Population ¹ :	216,783,381; Female 50.02%, Male - 49.98%
Official Languages:	English
Capital:	The capital is Abuja. The commercial capital is Lagos.

Political System and Government

Political System:	Republic
The President of the Republic:	H.E. Muhammadu Buhari
The Prime Minister:	Mr Yemi Osinbajo
Number of States:	36 States plus the Federal Capital Territory (FCT)
Independence:	October 1, 1960 (from Britain)
Geo-political zones:	6 zones
major ethnic groups:	Hausa, Igbo, and Yoruba
Currency:	Naira
GDP (Nominal):	USD 432 Billion (2020)
GDP (PPP):	USD 1,069 Trillion (2020)
Per capita GDP:	USD 2,097 (2020)
Total Exports:	USD 53,618 million (2019)
Total Imports:	USD 47,369 million (2019)
Unemployment Rate:	33% (First Quarter of 2021)
Inflation rate attended`	17.75% (June 2021)
Local Debt to GDP	35% (2020)
Foreign Direct Investment	\$2.4 billion (2020)
Current Account of balance	-17 billion (2020)

¹ Based on 2022 projection by the Nigeria National Population Commission

LIST OF ACRONYMS

ABCON	Association of Bureau De Change Operators of Nigeria
ABP	Anchor Borrowers' Programme
ABRs	Actual-Based Reporting Systems
ACDC	Africa Centre for Disease Control
ACJA	Administration of Criminal Justice Act
ACP	African, Caribbean and Pacific Countries
ACTUs	Anti-Corruption and Transparency Units
ADPs	Agricultural Development Programmes
AEC	African Economic Community
AfCFTA	African Continental Free Trade Area
AI	Amnesty International
AGM	Annual General Meeting
AGOA	African Growth and Opportunity Act
AGSMEIS	Agri-Business Small & Medium Enterprises Investment Scheme
AML	Anti- Money Laundering
ANAN	Association of National Accountants of Nigeria
ANCOR	Anti-Corruption Revolution
ANEEJ	Africa Network for Environment and Economic Justice
APC	All Progressives Congress
APER	Annual Performance Evaluation Report
APP	Agriculture Promotion Policy
ASEM	Alternative Securities Market
ATA	Agricultural Transformation Agenda
ATM	Automated Teller Machine
AU	African Union
AUDA	African Union Development Agency
BCBS	Basel Committee on Bank Supervision
BCDA	Border Communities Development Agency
BDC	Bureau De Change
BoA	Bank of Agriculture
BOD	Beneficial Ownership Disclosure
BOFIA	Banks and Other Financial Institutions Act
BOG	Board of Governors
BOI	Bank of Industry
BSSSED	Broad-Based Sustainable Socio-Economic Development
BVN	Bank Verification Number
CAC	Corporate Affairs Commission
CAMA	Companies and Allied Matters Act
CAR	Capital Adequacy Ratio
CASE	Content of Aggregation System for Election
CASSAD	Centre for African Settlement Studies and Development
CBD	Convention on Biological Diversity
CBN	Central Bank of Nigeria
CBOs	Community Based Organisations
CBTRs	Cash Based Transaction Report
CCAFS	Climate Change Agriculture and Food Security
CCB&T	Code of Conduct Bureau & Tribunal
CCI	Certificate of Capital Importation

CCPT	Competition and Consumer Protection Tribunal
CCS	Central Clearing System
CCT	Code of Conduct Tribunal
CCT	Conditional Cash Transfer
CCTV	Close Circuit Television
CDM	Clean Development Mechanism
CDMA	Code Division Multiple Access
CEDAW	Convention on the Elimination of all Forms of Discrimination Against Women
CEDDRT	Centre for Democratic Development, Research and Training
CEO	Chief Executive Officer
CERPAC	Combined Expatriate Residence Permit and Alien Card
CET	Common External Tariff
CFCs	Chlorofluorocarbons
CFR	Corporate Financial Reporting
CFTA	Continental Free Trade Area
CG	Corporate Governance
CGS	Conditional Grant Transfer
CGT	Capital Gains Tax
CIT	Company Income Tax
CITN	Chartered Institute of Taxation of Nigeria
CJTF	Civilian Joint Task Force
CKD	Completely Knocked-Down Parts
CMD	Centre for Management Development
CMS	Convention on Migratory Species
COMPPART	Community Policing Partners for Justice, Security and Democratic Reforms
COTRIMCO	Corruption and Financial Crimes Cases Monitoring Committee
COWAN	Country Women Association of Nigeria
CPC	Consumers Protection Council
CPFAs	Closed Pension Fund Administrators
CPPBI	Conflict Prevention and Peace Building Initiative
CRM	Country Review Mission
CRR	Country Review Report
CSAR	Country Self-Assessment Report
CSCSD	Civil Society Coalition on Sustainable Development
CSM	Country Support Mission
CSR	Corporate Social Responsibility
CTRs	Currency Transaction Reports
DFIs	Development Finance Institutions
DFID	Department for International Development
DFRRI	Directorate of Food, Roads and Rural Infrastructure
DICON	Defence Industries Corporation of Nigeria
DISCOs	Distribution Companies
DMO	Debt Management Office
DNIFs	Designate Non-Financial Institutions
DNS	Domain Name Service
DPG	Democracy and Political Governance
DPMS	Digital Performance Management System
EBES	Enabling Business Environment Secretariat
ECCI	Electronic Certificate of Capital Importation
ECOSON	Ecological Society of Nigeria
ECOWAS	Economic Community of West African States

EDMI	Elite Decision Maker Interview
EFCC	Economic and Financial Crimes Commission
EGM	Economic Governance Management
EIA	Environmental Impact Assessment
EIS	Environmental Impact Statement
ELTS	ECOWAS Trade Liberalization Scheme
EOC	Emergency Operation Centres
EoDB	Ease-of-Doing-Business
EPI	Environmental Performance Index
EPIC	Efficient Productive Incorruptible and Citizen-Centred Civil Service
EPIS	Electronic Payments Initiative Scheme
EPSR	Electric Power Sector Reform
EQ	Expatriate Quota
EQA	Expatriate Quota Approval
ERG	Economic Reform and Governance
ERGP	Economic Recovery & Growth Plan
ESP	Economic Sustainability Plan
ESSPIN	Education Sector Support Programme in Nigeria
ET	Education Tax
EU	European Union
e-WRS	Electronic Warehouse Receipt System
F A	Finance Act
FAN	Forestry Association of Nigeria
FATF	Financial Action Task Force
FBOs	Faith Based Organisations
FCCPT	Federal Competition and Consumer Protection Tribunal
FCCPA	Federal Competition and Consumer Protection Act
FCCPC	Federal Competition and Consumer Protection Commission
FCs	Finance Companies
FCSC	Federal Civil Service Commission
FCSSIP	Federal Civil Service Strategic and Implementation Plan
FCT	Federal Capital Territory
FDI	Foreign Direct Investment
FEC	Federal Executive Council
FGoN	Federal Government of Nigeria
FEPA	Federal Environmental Protection Agency
FGD	Focus Group Discussion
FGF	Future Generation Funds
FGN	Federal Government of Nigeria
FIRS	Federal Inland Revenue Service
FISH	Federal Integrated Staff Housing
FISON	Fisheries Society of Nigeria
FMARD	Federal Ministry of Agriculture and Rural Development
FMB&NP	Federal Ministry of Budget and National Planning
FMBN	Federal Mortgage Bank of Nigeria
FME	Federal Ministry of Education
FMENV	Federal Ministry of Environment
FMH	Federal Ministry of Health
FMITI	Federal Ministry of Industry, Trade and Investment
FMIU	Financial Malpractices Investigation Unit
FMMSD	Federal Ministry of Mines and Steel Development

FMW&H	Federal Ministry of Works and Housing
FMWASD	Federal Ministry of Women Affairs and Social Development
FOI	Freedom of Information
FOS	Federal Office of Statistics
FOTE	Friends of the Environment
FRC	Financial Reporting Council
FRCN	Financial Reporting Council of Nigeria
FSAP	Financial Sector Assessment Programme
FSP	Fiscal Strategy Paper
FSS	Financial System Strategy
FEDEN	Foundation for Environmental Development and Education
GAD	Gender and Development
GAGGA	Global Alliance for Green and Gender Action
GDP	Gross Domestic Product
GDP	Gross Domestic Product
GEEP	Government Enterprise and Empowerment Program
GEMS	Growth & Employment Mobility in States
GENCOs	Generation Companies
GID	Gender in Development
GIFMIS	Government Integrated Financial Management Information System
GMO	Genetically Modified Organisms
GSM	Global System for Mobile Communications
GSP	Generalised System of Preferences
GSTP	Global System Trade Preference
HCs	Holding Companies
HGSF	Home Grown School Feeding Programme
HRC	Human Rights Commission
HSGIC	Heads of States and Governments Implementation Committee
HYPREP	Hydrocarbon Pollution Remediation Project
I&E	Investors and Exporters (I & E)
IA	Independent Administration
IAT	Import Adjustment Tax
ICAN	Institute of Chartered Accountants of Nigeria
ICBT	Informal Cross-Border Trade
ICDs	Inland Container Depots
ICPC	Independent Corrupt Practices and Other Related Offences Commission
ICRC	Infrastructure Concession Regulatory Commission
ICSID	International Centre for Settlement of Investment Dispute
ICT	Information and Communication Technology
IDCs	Industrial Development Centres
IDEA	Interactive Data Extract Analysis
IDITRA	Industrial Development (Income Tax Relief) Act
IDPs	Internally Displaced Persons
IFAC	International Federation of Accountants
IFRS	International Financial Reporting Standards
IICs	Initiative and Integrity Clubs (IICs)
IID	Industrial Inspectorate
IYC	Ijaw Youth Council
ILO	International Labour Organisation

ILRI	International Livestock Research Institute
IMF	International Monetary Fund
IMTOs	International Money Transfer Operators
INEC	Independent National Electoral Commission
IoD	Institute of Directors
IPC	Industrial Parks and Clusters
IPCR	Institute for Peace and Conflict Resolution
IPL	Import Rehabilitation List
IPOB	Indigenous People of Biafra
IPPIS	Integrated Personnel Payroll Information System
IPPs	Independent Power Plants
IPSASB	International Public Sector Accounting Board
IPV	Inactivated Polio Vaccine
IRSG	International Reporting Systems Guidelines
ISA	Investment and Security Act
ISI	Import Substitution Industrialization
ISPs	Internet Service Providers
ISWAP	Islamic State West Africa Province
ITF	Industrial Training Fund
JIP	Judicial Integrity Project
KPIs	Key Performance Indicators
LBS	Lagos Business School
LCBC	Lake Chad Basin Commission
LDR	Loan to Deposit Ratio
LEAD-P	Leadership Enhancement and Development Programme
LEEDS	Local Economic Empowerment and Development Strategy
LGCs	Local Government Councils
LLPs	Limited Liability Partnerships
LRO	Lead Research Organizations
M&E	Monitoring and Evaluation
MAN	Manufacturers Association of Nigeria
MANCAP	Mandatory Conformity Assessment Programme
MASSOB	Movement for the Actualization of the Sovereign State of Biafra
MDAs	Ministries, Departments and Agencies
MDGs	Millennium Development Goals
MEND	Movement for the Emancipation of Niger Delta
MFB&NP	Federal Ministry of Solid Minerals and Steel Development
MFNP	Ministry of Finance, Budget and National Planning
MFBs	Micro-finance Banks
MHS	Mass Household Survey
MIS	Market Information Services
MLAT	Mutual Legal Assistance Treaty
MNJTF	Multi-National Joint Task Force
MOSOP	Movement for the Survival of Ogoni People
MSMEDF	Micro, Small and Medium Enterprises Development Fund
MSMEs	Micro, Small and Medium Enterprises
MTEF	Medium Term Expenditure Framework
MW	Megawatts
NABRO	National Assembly Budget and Research Office
NACCIMA	Nigeria Association of Chambers of Commerce, Industry, Mines and Agriculture

NACETEM	National Centre for Technology Management
NACRDB	Nigerian Agricultural Cooperative and Rural Development Bank
NAFDAC	National Agency for Food and Drug Administration and Control
NAFPP	National Accelerated Food Production Programme
NAICOM	National Insurance Commission
NALDA	National Agricultural Land Development Authority
NAPTIN	National Power Training Institute
NAPTIP	National Agency for the Prohibition of Trafficking in Persons
NAQS	Nigerian Agricultural Quarantine Service
NASB	Nigeria Accounting Standard Board
NASME	Nigeria Association of Small and Medium Enterprises
NASS	National Assembly
NASSI	Nigeria Association of Small Scale Industries
NAVCs	National Anti-Corruption Volunteer Corps
NBA	Nigerian Bar Association
NBC	National Boundary Commission
NBC	Nigerian Broadcasting Commission
NBET	Nigeria Bulk Electricity Trading
NBS	National Bureau of Statistics
NBSAP	National Biodiversity Strategy and Action Plan
NBTE	National Board for Technical Education
NCAA	Nigerian Civil Aviation Authority
NCC	Nigerian Communications Commission
NCCG	National Code of Corporate Governance
NCDC	National Center for Disease Control
NCDMB	Nigeria Content Development and Monitoring Board
NCF	Nigerian Conservation Foundation
NCNE	National Commission for Nomadic Education
NCOA	National Chart of Accounts
NCP	National Council on Privatisation
NCS	Nigeria Customs Service
NCWD	National Centre for Women Development
NDB	National Data Bank
NDDC	Niger Delta Development Commission
NEAPs	National Environmental Action Plans
NEC	National Economic Council
NECA	Nigeria Employers Consultative Association
NEDC	North East Development Commission
NEDEP	National Enterprise Development Programme
NEEDS	National Economic Empowerment and Development Strategy
NEITI	National Extractive Industries Transparency Initiative
NEP	National Energy Policy
NEPA	National Electric Power Authority
NEPAD	New Partnership for Africa's Development
NEPC	Nigeria Export Promotion Council
NEPZA	Nigerian Export Processing Zones Authority
NERC	Nigerian Electricity Regulatory Commission
NERGP	Nigeria Economic Recovery and Growth Plan
NES	Nigerian Environmental Society
NESG	National Economic Summit Group

NESREA	National Environmental Standards and Regulations Enforcement Agency
NEST	Nigerian Environmental Study/Action Team
NEXIM	Nigeria Export-Import Bank
NFDP	National Fadama Development Project
NFIU	Nigerian Financial Intelligence Unit
NFP	National Focal Person
NFPOs	Not-for-Profit Organisations
NFPT	National Focal Points on Terrorism
NGP	National Gender Policy
NGSF	National Gender Strategic Framework
NHIS	National Health Insurance Scheme
NIESV	Nigerian Institute of Estate Surveyors and Valuers
NIF	Nigerian Investment Fund
NIFC	Nigerian International Financial Centre (NIFC)
NIIA	<i>Nigerian Institute of International Affairs</i>
NIIMP	National Integrated Infrastructure Master Plan
NILDS	National Institute of Legislative and Democratic Studies
NIN	National Identification Number
NIPC	Nigerian Investment Promotion Commission
NIPs	National Implementation Plans
NIPSS	National Institute for Policy and Strategic Studies
NIRA	Nigeria Internet Registration Association
NIREC	Nigeria Inter Religious Council
NIRP	Nigeria Industrial Revolution Plan
NIRSAL	Nigeria Incentive-Based Risk Sharing system for Agricultural Lending
NIS	Nigeria Immigration Service
NISER	Nigerian Institute of Social and Economic Research
NITDA	National Information Technology Development Agency
NJC	National Judicial Council
NNBP	Nigerian National Broad Plan
NOA	National Orientation Agency
NOTAP	National Office for Technology Acquisition and Promotion
NPC	National Planning Commission
NPoC	National Population Commission
NPLs	Non-Performing Loans
NPoA	National Programme of Action
NREEEP	National Renewable Energy and Energy Efficiency Policy
NRG/IBA	Nigeria Regional Group of the International Bar Association
NRL	National Reference Laboratory
NRRs	Non-Renewable Resources
NSC	National Steering Committee
NSE	Nigeria Stock Exchange
NSIA	Nigerian Sovereign Investment Authority
NSIP	National Social Investments Programmes
NSPP	National Social Protection Policy
NTPS	National Trade Policy Strategy
NTWGs	National Technical Working Groups
NVP	Nigerian Visa Policy

NWG	National Working Group
NYIF	Nigerian Youth Investment Fund
NYSC	National Youth Service Corps
OAU	Organization of African Unity
OD	Open Defecation
ODSs	Ozone Depleting Substances
OECD	Organisation for Economic Co-operation and Development
OFN	Operation Feed the Nation
OMNC	Oil Multinational Corporations
OMO	Open Market Operations
OPEC	Organisation of Petroleum Exporting Countries
OPS	Organized Private Sector
OSIC	One Stop Investment Centre
PAC	Public Accounts Committee
PACAC	Presidential Advisory Committee Against Corruption
PAT	Profit After Tax
PCIDSS	Payment Card Industry Data Security Standards
PCSCNEZ	Presidential Committee on Security Challenges in the North-East Zone
PDP	Peoples Democratic Party
PEBEC	Presidential Enabling Business Environment Council
PFA	Pension Fund Administrators
PFCs	Pension Fund Custodians
PFI	Participating Financial Institutions
PFO	Pension Fund Operators
PHC	Primary Health Centre
PHCN	Power Holding Company of Nigeria
PIDF	Presidential Infrastructure Development Fund
PLASMFDA	Plateau State Micro Finance Development Agency
PLC	Public Limited Companies
PLWD	People Living With Disabilities
PoE	Port of Entry
PPP	Public Private Partnership
PPT	Petroleum Profit Tax
PRA	Pension Reform Act
PRV	Permanent Residence Visas
PW/WYE	Public Works and Women/Youth Empowerment Scheme
PWD	Persons With Disabilities
QC	Quick Count
REA	Rural Electrification Agency
REC	Regional Economic Communities
RoO	Rule-of-Origin
RRT	Rapid Response Team
SAED	Skill Acquisition and Entrepreneurship Development
SAP	Structural Adjustment Programme
SARS	Special Anti-Robbery Squad
SARU	Strategy and Re-Orientation Unit
SCPZ	Staple Crop Processing Zones
SCUML	Special Control Unit under Money Laundering
SDG	Sustainable Development Goals
SDN	Stakeholders Democracy Network

SEC	Securities and Exchange Commission
SED	Socio-Economic Development
SEforALL	Sustainable Energy for All
SERAP	Socio-Economic Rights and Accountability Project
SF	Stabilization Fund
SFU	Special Fraud Unit
SIFMIS	State Integrated Financial Management Information System
SIGs	Special Interest Groups
SILRs	State Inland Revenue Services
SIP	Strategic Implementation Plan
SMAT-P	Structured Assessment-Based Training Programme
SMEDAN	Small and Medium Enterprises Development Agency of Nigeria
SMEs	Small and Medium Enterprises
SON	Standards Organisation of Nigeria
SONCAP	Standards Organisation of Nigeria Conformity Assessment Programme
SPESSE	Sustainable Procurement, Environmental and Social Standards Enhancement
SPT	Supplementary Protection Tax
SSAP-SDGs	Senior Special Assistant to the President on Sustainable Development Goals
SSAs	State Statistical Agencies
SURE-P	Subsidy Reinvestment and Empowerment Programme
SVVs	Short-Visit Visas
SWAT	Special Weapon and Tactics
TAAT	Technology for African Agricultural Transformation
TCN	Transmission Company of Nigeria
TCP	Transaction Clearing Platform
TI	Transparency International
TIFA	Trade and Investment Framework Agreement
TIN	Tax Payer Identification Number
TPA	Terrorism Preventive Act
TRCN	Teachers Registration Council of Nigeria
TRVs	Temporary Residence Visas
TSA	Treasury Single Account
TTPs	Truck Transit Parks
UBE	Universal Basic Education
UNDP	United Nations Development Programme
UNFCCC	United Nations Framework Convention on Climate Change
UNIDO	United Nations Industrial Development Organisation
UNODC	United Nations Office on Drugs and Crime
UPE	Universal Primary Education
URL	Uniform Resource Locators
USAID	United States Agency for International Development
VAPP	Violence Against Persons Prohibition
VAT	Value Added Tax
VNR	Voluntary National Review
VoA	Visa on Arrival
WAD	Women and Development
WASH	Water, Sanitation and Hygiene
WB	World Bank
WEP	Women Environmental Programme

WHT	Withholding Tax
WID	Women in Development
WTO	World Trade Organization
YouWiN	Youth Enterprise with Innovation in Nigeria

EXECUTIVE SUMMARY

1. THE APRM PROCESS AND ITS IMPLEMENTATION IN NIGERIA

1. The APRM is an instrument voluntarily acceded to by Member States of the African Union (AU) as a self-monitoring mechanism for promoting good governance. The African Peer Review (APR) process entails periodic reviews of the policies and practices of participating states to ascertain progress being made towards achieving mutually agreed goals and compliance with the political, economic and corporate governance values, codes and standards outlined in the AU's Declaration on Democracy, Political, Economic and Corporate Governance.
2. The APRM is open to all member states of the AU, and to date 41 member countries have voluntarily acceded by signing the accession Memorandum of Understanding (MOU) that entails committing to submit to periodic peer reviews, as well as to facilitate such reviews, and to be guided by agreed parameters for good political and economic governance, socio-economic development and corporate governance in line with APRM Base Document and Questionnaire.
3. Nigeria was among the founding members countries that also acceded to the APRM March 2003, with the Former President Olusegun Obasanjo the role of Chairperson of the APR Forum in June 2003 when the APRM was launched. Nigeria was among the first countries to accede to the African Peer Review Mechanism (APRM) at the Sixth Summit of the New Partnership for Africa's Development (NEPAD) Heads of States and Governments Implementation Committee (HSGIC) meeting held in Abuja on 9 March, 2003. The country hosted the first Country review Mission in 2008 and was subsequently peer reviewed in 2009, and further submitted two progress Reports in 2011 and 2013 on the implementation of its National Plan of Action.
4. In January 2021, The President of the Federal Republic of Nigeria, H.E. Muhammadu Buhari signed a Memorandum of Understanding (MoU) between the APRM and the Government of Nigeria became the first country to be reviewed by the APRM in 2021 and the fourth APRM Member State to undergo a second-generation review, joining Kenya, Uganda and Mozambique that have also undergone an APRM second generation review.
5. The Country Review Mission held consultations with various stakeholders including government ministries, departments and agencies, youths, organisations for women, religious leaders, the business leaders and statistical organisations in Abuja and Lagos. The Country review team also visited the six geo-political zones to hold townhall meeting in Imo, Akwa Ibom, Kano, Gombe and Nasarawa states. This Country Review report presents the findings of the CRM to Nigeria, as well as APR Panel recommendations.

2. SUMMARY OF FINDINGS IN THEMATIC AREAS

Democracy and Political Governance (DPG)

6. While Nigeria has made considerable progress on democracy and political governance since its independence, there are still some gaps that tarnished the country's good governance history. Amongst others, the urgent need to fast-track some concrete reforms to consolidate the democratic gain. Thus, there has been recommendations for the review of the electoral system and process be prioritized on the government agenda. In particular, the

granting of financial autonomy from the executive to the INEC, as well as streamlining the appointments of persons to the INEC, should be guaranteed and (ii) good governance is nurtured by civic education, which inculcates good morality and ethics, and creates enlightened patriotic citizens who know their rights and responsibilities. The state should partner with civil society structures to undertake such nation-building civic education.

7. The Electoral Reforms have made it possible for the election management body, the Independent National Electoral Commission (INEC) to be directly funded from the Consolidated Revenue Account, which has enhanced its independence. Other significant reforms include: the introduction of electronic authentication of voters which has significantly reduced the issue of multiple voting and the use of Z-Pad initiative to transmit polling units' election results in real time to the central collation data base. These reforms have increased confidence in the electoral process and encouraged more active participation of citizens in elections. However, in spite of these reforms, elections in Nigeria have remained very contentious and resulting in electoral violence, vote buying and other forms of irregularities.
8. The manner in which the political parties conduct their primary elections leading to the election of party officials and nomination of candidates are often characterised by lack of internal democracy. An increased number of Civil Society Organisations (CSOs) have been playing very active roles and have been at the forefront of election monitoring, voter education and round table discussions to ensure free and fair elections in Nigeria.
9. The 2015 general elections marked a major milestone in the history of democratic elections in Nigeria because, for the first time, there was peaceful transition of power from one Civilian Government to another during which a sitting President willingly conceded defeat to the candidate of the opposition Party.
10. Nigeria is experiencing one of its worst security challenges ever, as demonstrated in the increased criminality across the country such as Boko Haram insurgency, kidnapping, banditry, cattle-rustling, farmer-herders clashes and the vandalism of critical assets. These activities impede democratic governance, socio-economic and political development of the country.
11. To overcome the challenges of insecurity, intra and inter-communal conflicts and other emerging issues, the Nigerian Government instituted several mechanisms for conflict prevention, management and control. These mechanisms include the use of principles of Federal Character, National Boundary Commission, Traditional Institutions, Non-Governmental Organisations, CSOs, the establishment of Multi-National Joint Task Force (MNJTF) and North-East Development Commission (NEDC).
12. In response to recommendations by the APR panel in 2009, which stated that Nigeria should pay special attention to rehabilitating the children/juvenile justice system and to improve prison conditions, with a clear delineation of responsibilities between the Federal and State Governments, the country has reformed the Nigerian Prison Service to Nigerian Correctional Services to transform and empower inmates to be useful citizens.
13. In 2011, the Government amended the Legal Aid Act to expedite the disposal of criminal cases in order to avoid lengthy incarceration of suspects and accused persons through the Legal Aid Council. To put an end to extra-judicial killings in Nigeria as recommended in CRR 2009, the Government disbanded the Special Anti-Robbery Squad Unit (SARS), which was accused of extra-judicial killings, abuse, torture of suspects and innocent citizens. The National Human Rights Commission (NHRC) Act was also amended in October 2010 to further grant

additional independence and powers to the Commission with respect to promotion, protection and investigation of alleged human rights violations.

14. In response to CRR 2009 observation that there was no Law or Policy that specifically addressed the rights of People with Disabilities, Government passed a disability Act in 2019 to address issues of People Living with Disabilities (PLWDs) and also established the National Commission for Persons with Disabilities (NCPWD).
15. Corruption in the Public Sector has eroded public trust in Government institutions and affected Government integrity. Poor implementation of procurement guidelines, bribery, fraud, nepotism, favouritism, misappropriation of funds, falsification of records, poor implementation of policies and ghost workers' syndrome are forms of corruption in this sector. Some of the ripple effects of corruption in the Public Sector include: infrastructure deficit, massive poverty, deficient leadership outputs, high unemployment rate, youth restiveness, poor standards of education and social inequality.
16. Government has introduced e-governance and innovations in the public sector which have produced the desired results in public sector from 2009 to 2020. These reforms include the implementation of Integrated Personnel Payroll Information System (IPPIS), implementation of the Government Integrated Financial Management Information System (GIFMIS) in 2014 at the Federal Level with corresponding implementation of the State Integrated Financial Management Information System (SIFMIS), National Chart of Account (NCOA), Treasury Single Account (TSA) and Efficient Productive Incorruptible and Citizen-Centred Civil Service (EPIC).

Economic Governance and Management (EGM)

17. Since the first generation review, the Nigerian nominal gross domestic product (GDP) has grown from US\$175 billion in 2006 to the \$514.076 billion in nominal 2021, remaining the largest economy in Africa. The country's GDP per capita has grown from US\$1891 in 2009 to US\$2230 in 2019, with the population rising from 140 million in 2009 to over 200 million in 2021. The GDP per capita reached its highest of US\$3099 in 2014 due to the favourable oil price.
18. The Nigeria's economy entered a recession in 2020, reversing three years of recovery, due to fall in crude oil prices on account of falling global demand and containment measures to fight the spread of COVID-19. The containment measures mainly affected aviation, tourism, hospitality, restaurants, manufacturing, and trade. Contraction in these sectors offset demand-driven expansion in financial and information and communications technology sectors. Overall real GDP is estimated by the Bank to have shrunk by 3% in 2020, although mitigating measures in the Economic Sustainability Programme (ESP) prevented the decline from being much worse.
19. Nigeria's is however described by the World Bank as Africa's biggest oil exporter, and having the largest natural gas reserves on the continent. The Nigerian economy has been highly vulnerable to the global economic disruptions, especially Covid-19, particularly due to the pronounced decline in oil prices and spikes in risk aversion in global capital markets. Oil accounts for over 80 percent of exports, a third of banking sector credit, and half of government revenues.
20. The country has faced many other economic challenges that are underpinned by high dependence of the economy on oil for government's revenue and exports with implications for foreign exchange regime and foreign exchange availability. Oil prices also affect growth in non-oil industries and services. There has been low economic productivity and lack of efficiency resulting in low private returns, and limited capacity of the private sector to

appropriate returns. Weak Infrastructure and rent-seeking activities have been acknowledged by the Federal Government of Nigeria (FGoN) as the main contributor to increasing the costs of operation for the private sector.

21. The Federal Government of Nigeria (FGoN) successfully implemented critical and timely reforms to alleviate the impact of the recession on the economy and to create additional fiscal space. In 2020, the Nigerian economy entered in recession, with economic growth declining by 1.8%, its deepest decline since 1983, mainly due to the Covid-19 crisis combined with capital outflows, intensified risk aversion, low oil prices, and shrinking foreign remittances. The economic recovery is being supported by the improving oil prices, timely policies to counter economic shocks and creating new fiscal space.
22. Since 2015, Nigeria's economic outlook has generally been on a downward path as summarized by the above macroeconomic indicators. Figures from the National Bureau of Statistics show that Nigeria's unemployment rate has more than quadrupled over the last five years as the economy went through two recessions. This is contrary to the efforts to implement policies to drive economic growth and creating jobs. The CRM gathered that, the rising inflation, driven by policies restricting imports, insecurities driving farmers out of their farmlands and the previous closures of land border with Benin, has significantly contributed to rising inflation.
23. The government is currently undertaking fiscal reforms in the oil industry, which include the removal of fuel subsidies. The CRM confirmed the removal of fuel subsidies program, that was essentially not benefiting the poor people of Nigeria. The reforms will correct the market distortions created by the subsidies through arbitrage and smuggling to neighbouring countries. In engagements with civil society, who welcome the reforms, the CRM noted that they expect the removal of subsidies to lead to major development gains, create the space for Nigeria to finally develop refinery capacity to increase revenue from the oil sector and create jobs.
24. Despite reforms, the challenge of the economy's heavy dependence on crude oil revenues, poor infrastructure, the weak manufacturing sector and the agricultural sector which was not able to meet the food requirements of the economy, remains well-documented. A number of measures to diversify the economy effectively for sustainable development have also been suggested, including; developing agriculture and other sectors to create jobs and reduce poverty; creating public awareness of macroeconomic policies for sustainable development; capping agricultural-sector interest rates to increase agricultural production; promoting rural information centers to improve access to information on markets and services; and harness public-private partnerships to scale up investment in infrastructure development to unlock economic growth.

Corporate Governance (CG)

25. Nigeria still faces several challenges in implementing corporate governance reforms. Notably, lack the awareness and capacity in private sector and not-for-profit entities to implement the necessary corporate governance reforms. As a consequence, the review mission identified and prioritised the following challenges regarding corporate governance:
26. Corruption has continued to hinder efforts to achieving the corporate governance objectives in Nigeria. Whereas several laws and regulation have been passed, the implementation gap in Nigeria remains the wide.
27. The lack of transparency and accountability in the public, private and not for profit sectors still remains a challenge. Whereas the government of Nigeria has put in place measures to increase transparency in the public

sector, for example in procurement processes, extractives and mineral beneficiation, and the passage of the freedom of information act (FOIA), compliance is a challenge. In the private sector, with the exception of listed companies, transparency is not adequate.

28. Ethical behaviour within organisation in Nigeria needs to be reinforced. The level of disclosure of related parties, beneficial owners from the extractives and mineral beneficiation industry has been dismal. This affects the anti-corruption efforts, as disclosure of conflict of interest and ethical violations is critical.
29. Organisations acting as good corporate citizens has remained a corporate governance challenge across sectors in Nigeria. This is especially the case with the extractive nature of oil and gas sector where environmental degradation and pollution have occurred. Moreover, the efforts to clean up the oil spills has been slow.
30. There is an overall lack of equitable and fair treatment of stakeholders in Nigeria. Whistle-blower protections are inadequate since the act is not in place. In addition, CAMA 2020 does not provide any protections for whistle blowers in organisations. As a result, whistle blowing is widely perceived to be dangerous.
31. Despite the issue of the Whistle blower Act been mentioned in the recommendations of the CRM 2009 report, no comprehensive whistleblowing legislation has been passed in Nigeria so far. However, mention should be made that the Federal Ministry of Finance has set up a whistleblowing programme, designed to encourage members of the public to report any violation of financial regulations, mismanagement of public funds and assets, financial malpractice, fraud and theft.
32. From a business perspective, the World Bank Doing Business Indicator Report 2020 shows that Nigeria has achieved only a moderate degree of success in its measures to improve the business environment and address related corruption. It ranks Nigeria with a score of 131 (ranking 56.9) out of 190 (Cameroon 46.1, Benin 52.4, Egypt 60.1, South Africa 67). It takes an average of 7 days to register a business in Nigeria performing better than all sub-Saharan African countries that average 21.5 days. This has helped manage the opportunities for rent seeking.
33. As in other countries, there are concerns that the area of procurement, where the bulk of government expenditure takes place, is most vulnerable to abuse by public officers. The Public Expenditure and Financial Accountability (PEFA) 2019 report found that the overall perception index on the existence of corruption in public procurement is high. This was attributed to the fact that the entire process is characterized by insufficient accountability and transparency. The report identifies an increasingly high level of collusion between the officials handling procurement in the Procuring Entities and providers seeking favours to outcompete other participants in winning tenders. This collusion makes it very strong and extremely difficult to fight.
34. Nigeria has partially criminalized bribery in the private sector through the application of Sections 8 and to some extent 9 and 17, ICPC Act. There have been no prosecutions of private sector bribery. Statistics on prosecutions and investigations, including forfeited or confiscated assets, are not centrally coordinated. There is lack of comprehensive statistics and disaggregated data on corruption-related and money laundering investigations, prosecutions and convictions due to a lack of effective coordination mechanisms. It is therefore difficult to determine how many corruption and money laundering cases have been investigated and prosecuted.

35. On Firms Corporate Social Responsibility (CSR), in Nigeria both indigenous and foreign practice philanthropy addressing the socioeconomic challenges in the country. Continuity and commitment to these initiatives are mainly expressed through palliative measures to maintain some level of public relations with local communities. Such measures may include grant of education scholarships to locals, construction of school classrooms, feeder-road projects and installation of pipe-borne water facilities. However, it has been reported to the CRM that often some of such activities do not meet the expectations of the community concerned and as such soon become abandoned projects.
36. It should also be noted that Laws that seem to possess the semblance of CSR were basically meant to protect the environment instead of the intrinsic reasons of corporate responsibility, sustainability and socioeconomic drive. The CRM noted that such laws are yet to be harmonized as they are scattered and lack systematic coordination even though they had been passed by the relevant authorities. Therefore, the CRM has noted that CSR is not perceived or practised as part of corporate governance neither as content of responsible and sustainable business model due to the concentration of CSR initiatives around the MNCs and a few blue-chip companies.
37. The mission also noted that at present, most companies' actions in respect of CSR are mainly focused on philanthropy. For example, most establishments both local and foreign are yet to factor in the element of CSR neither in their product brands nor as part of their corporate governance objectives or identity. Another area of concern relates to lack of production efficiency of most government parastatals and enterprises in terms of due diligence on Environment Assessment Impact (EAI) studies of their operations and impact on the environment.
38. There is a critical deficiency both in human and financial resources in order to develop effectively policy frameworks with regards to CSR programs at local/states level. In addition, there is a need for increased synergy, engagement and collaboration between states government and local private sector players in an effort to improve the CSR accrual benefits to local communities which will alleviate poverty and enhance local industrialization and participation.
39. The textile industry also poses environmental concerns, in addition to the oil and extractive industry. This has been uncovered by the Nigerian Journal of Health and Biomedical Sciences study which stipulated that little attention has been given to groundwater pollution in industrial estates. This study revealed that the effluents sample displayed a high degree of toxic components regulatory norms under the Federal Ministry of Environment for textile industries. The CRM notes that this is still an issue of remedy that requires scrutiny and government interventions.

Socio-Economic Development (SED)

40. The Federal Republic of Nigeria has demonstrated a strong commitment to ensuring that the country achieves the highest possible standards of health and education, among other social amenities since the last country review in 2008. The federal government is committed to Universal Health Care. In line with this commitment, the government has marginally increased expenditure on health as a percentage of GDP from 3.3% in 2010 to 3.9% in 2018. This has not caused the much-needed paradigm shift in the health sector especially investment in infrastructure and manpower. The HIV/AIDS prevalence rate has remained at 1.3% between 2008 and 2018 with an estimated 1.8 million people living with the disease, the 4th highest HIV burden in the world.
41. Immunisation is one of the most cost-effective ways of preventing many under-five deaths and therefore immunisation coverage is one of the indicators used to monitor progress toward the reduction of child morbidity

and mortality. Significant progress was made in the 1980's with the Universal Child Immunization (UCI) when 80 percent coverage for all antigens was recorded. Since then, performance of Nigerian Expanded Programme on Immunization (EPI) has stagnated with intervals of declines and improvements. In 2018, the overall immunization coverage was 57.2% of children aged 12-23 months. Immunization has faced more resistance from communities living in the Northern states. These states have persistently recorded low coverage since 2014.

42. The under-five mortality rate has declined by 13.87% between 2008 and 2018 to stand at 76 deaths per 1,000 live births. This is still the second highest rate in the ECOWAS region and in Africa. Incidences of Malaria per 1,000 population at risk has been declining from a high of 399 in 2010 to 292 in 2018. Notwithstanding the progress, Malaria remains a major cause of morbidity and mortality in Nigeria, accounting for more than 25% of under-five mortality, 30% of infant mortality and 11% of maternal mortality. Nigeria continues to account for 27% and 23% of the estimated global malaria cases and deaths respectively. To address the Malaria menace, the federal government has developed the National Malaria Strategic Plan 2021-2025 whose goal is to reduce morbidity to less than 10% parasite prevalence and mortality attributable to malaria to less than 50 deaths per 1,000 by 2025.
43. In general, Nigeria still bears a high Out of Pocket Expenditure (OOPE) on health which has disproportionately affected the poor and vulnerable in the society who are the majority. Significant milestone was reached with the passage of the National Health Insurance Authority Bill at the Senate in 2020 which once signed into law will make health insurance mandatory for all Nigerians. Additionally, the National Assembly passed the National Health Insurance Authority Act in 2020 which changed the National Health Insurance Scheme (NHIS) to be National Health Insurance Authority (NHIA) in charge of all health schemes. The NHIS faced budgetary challenges of thereby stalling implementation. The Federal Ministry of Health is also committed to improve health coverage by giving the Basic Health Care Provision Fund (BHCPF) effective implementation.
44. The Federal Government of Nigeria (FGN) has undertaken reforms in the educational system in endeavour to promote access to education by the majority. The adoption of universal primary education has continuously improved school enrolment. More work is still needed to improve the primary school completion rate (1 in 3 children in Nigeria do not complete primary school). Overall, about 61% of 6–11-year-olds regularly attend primary school and 35.6% of children aged 36-59 months receive early childhood education. A significant number, about 10.5 million children aged 5-14 years are out of school driven by cultural, insecurity and poverty factors. In the north of the country the net attendance is extremely low at 53% driven by economic barriers and socio-cultural norms and practices that discourage attendance in formal education, especially for girls.
45. The low demand for oil and gas products was exacerbated by onset of Covid-19 pandemic in 2020. The paradox has been that even in the years when GDP growth rates were recorded, poverty has not reduced, leaving the levels of poverty and inequality in the country extremely high. Widespread and institutionalised corruption at all levels of government and in the community, insecurity in North East and Central regions have negative impact on socio-economic development of the country. Noteworthy progress has been made in access to electricity in Nigeria as a percentage of population from 48% in 2010 to 55.4% in 2019.
46. The main hinderance to socio-economic development in Nigeria is over dependence on oil. There is need for diversification of the economy and revenue sources. Even for the oil, the country imports virtually all its petroleum products for local consumption despite huge reserves, due to weak capacity for local production and the few refineries are operating below full capacity.

47. The burden of Gender based violence has been on the increase since the onset of the humanitarian crisis in Nigeria in 2009 (with the crisis peaking in 2014-2015). This has led to massive displacement, food insecurity, and immense humanitarian needs in the three most affected states of Borno, Adamawa and Yobe. Gender-based violence has remained a major feature of this crisis, as Non-State Armed groups (NSAGs), have targeted women and girls and have committed human rights violations, including abduction, forced marriage, and rape. Women and girls who were abducted by armed groups face stigmatization, suspicion and rejection when they return home.
48. The national processes provide little opportunity for public participation in the national planning, budgeting and implementation processes. Civil society organizations (CSOs) are not enabled or invited to engage and communicate community needs and concerns to government in contributing to the Medium-Term Fiscal Frameworks or Budgets. Participation and dialogue on development policies, planning and budget processes based on the needs of citizens is therefore limited and not many improvements have been registered. According to the Open Government Partnership, Nigeria scored 13 out of 100 for public participation in 2019, compared to 25 in 2015.
49. Nigeria has taken a multi-faceted approach to addressing issues of Broad-based Sustainable Socio-economic Development. According to the report, poor implementation of policies and programmes occasioned by lack of political will, endemic corruption at levels of government, stakeholder's inability to influence decisions and capacity constraints were the major causes of unmet socio-economic development outcomes in Nigeria.
50. Nigeria has taken some bold and commendable steps towards addressing the above challenges. The formulation of the version II (2008 to 2011) of Nigeria's National Economic Empowerment and Development Strategy (NEEDS II) was a good step forward. NEEDS II was necessitated by failure in NEEDS I (2003 to 2007) to achieve its main objectives. NEEDS II was made to try and correct the strategy's shortcomings. Despite this, NEEDS is still seen as a top-down approach government strategy which did not fully take into consideration the views of the majority of Nigerians. The strategy also lacked a clear resources base. the NEEDS version II was expected to make greater participation of ordinary Nigerians in planning and implementing the development programme.
51. The CRM commends the FGN for its efforts in trying to ensure that the process of developing NEEDS II was participatory involving a cross-section of stakeholders, including those at grassroots level. Information was collected from farmers, labourers, factory owners, teachers and university professors, community-based organisations (CBOs), charities and other stakeholders. In particular, similar strategies at the local governments level offers the greatest opportunity for public participation in decision-making and implementing programmes.
52. The other reason behind poor promotion of healthcare services for all is the weak coordination between the three levels of governance. The health facilities never receive adequate budgetary allocations and the little budgeted for health is some cases directed to recurrent expenditure at the states and local government levels. This has exacerbated the poor state of service delivery in the health sector.
53. In 2014, Nigeria made commitments to Universal Health Coverage (UHC) as enshrined in the National Health Act of 2014 as a response to the continued under-investment and poor performance of its health-care system. This commitment is not matched with resources. The country has an acute shortage of health professionals. Available data indicate that Nigeria's public health sector employs only 92 nurses or midwives and 13 doctors for every

100,000 people, which is insufficient to meet the country's health needs. The country's Physicians per 1,000 people was 0.38 as of 2018.

3. CROSSCUTTING AND OVERARCHING ISSUES

54. The Panel identified the following issues that are considered critical due to their wider impact on governance and which thus require holistic, immediate and urgent attention to be addressed and resolved. These salient issues are succinctly discussed below:
- i. Exclusion of Persons Living with Disabilities
 - ii. Border Closure
 - iii. COVID-19 Pandemic
 - iv. Insecurity, Violent Conflicts and Civil Unrests
 - v. Corruption
 - vi. Misappropriation of pension funds
 - vii. Unemployment
 - viii. Gender

Discrimination against Persons with Disabilities

55. People Living with Disabilities (PLWDs) in Nigeria face human rights abuses including stigmatisation, discrimination, violence and lack of access to healthcare, housing and education. People with disabilities in Nigeria are faced with numerous barriers and discrimination in the Labour Market, including negative attitudes among employers and co-workers, inaccessible work environments, lack of adequate vocational training opportunities and poor public support.
56. Nigeria ratified the United Nations Convention on the Rights of People with Disabilities (CRPD) in 2007 and its optional Protocol in 2010. The rights of persons with disabilities are enshrined in Section 17 (1) of the 1999 Constitution of the Federal Republic of Nigeria, which prescribes the ideals of Freedom, Equality and Justice as the foundation of the Nigeria's social order. Subsection 2 affirms that every citizen shall have equality of rights, obligations and opportunities before the Law, and the sanctity of the human person shall be recognised and human dignity shall be maintained and enhanced. Section 17 (a) further directs States to ensure that, "all citizens, without discrimination on any group whatsoever, have the opportunity for securing adequate means of livelihood as well as adequate opportunity to secure suitable employment"; as well as suitable and adequate shelter, suitable and adequate food, reasonable national minimum living wage, old age care and pensions, unemployment, sick benefits and welfare of the disabled are provided for all citizens.
57. A major milestone was achieved on 23 January 2020, when the Discrimination against Persons with Disabilities (Prohibition) Act, 2018, was signed into law following 9 years of relentless advocacy by disability rights groups and activists. The Act provides for the full integration of persons with disabilities into the society and established the National Commission for Persons with Disabilities. The Commission is vested with the responsibilities for education, health care, social, economic and civil rights of People Living With Disabilities (PLWDs).
58. Increasing the labour market participation of persons with disabilities (PWDs) is a fundamental goal of Nigeria's Employment Policy. It aims at fostering an inclusive and respectful workforce culture that promotes the hiring, retention and professional development of people with disabilities by public and private employers of labour on business and non-discriminatory principles.

Border Closure

59. The Nigerian Government justified the border closure on the failure of neighbouring countries to respect the agreement and ECOWAS Protocols entered into between Nigeria and the rest of the countries on transit, maintaining that it would not reopen the borders until it received a firm commitment that they would adhere to the ECOWAS trade protocol.
60. Several benefits accrued to the country from the closure, among which was the increase in revenue collected in custom duties. During the closure, Nigeria's monthly import revenue increased by 15%, while local consumption of fuel decreased by 30%, apparently due to the reduced smuggling of the product to neighbouring countries. The closure also resulted in increased production and sale of Nigerian rice. Furthermore, the Government confirmed that there was a reduction in the smuggling of illicit weapons and firearms used by criminals in the country.
61. Manufacturers and small businesses recorded losses during border closure, which affected Corporate Governance. Firms, large number of informal sector players and individuals doing legitimate businesses across the border suffered from the negative impact, including job losses and increased food prices. Research showed that manufacturers in the food and beverage sector were mostly affected as they were unable to import already purchased raw materials while their finished goods meant for the ECOWAS sub-region and other markets were prevented from leaving the country. The borders have since been re-opened.

COVID-19 Pandemic

62. The Index Case of COVID-19 in Nigeria was recorded on 27 February, 2020 when an Italian citizen who came in through the Murtala Muhammed International Airport Lagos, tested positive. On 9 March 2020, a Nigerian who had had contact with the Italian, was recorded as the second COVID-19 case at Ewekoro, Ogun State. A Presidential Task Force (PTF) on COVID-19 was set up thereafter to coordinate and oversee Nigeria's multi-sectoral and Inter-Governmental efforts to contain the spread and mitigate the impact of the pandemic, in collaboration with the Federal Ministry of Health, the National Centre for Disease Control (NCDC) and other relevant stakeholders.
63. On 23 March, 2020, the country recorded its first casualty, a 67-year-old male returnee from the United Kingdom who died in Lagos. The spread of the virus, coupled with the first recorded death led to major lockdown of the country from 29 March to 5 May 2020. The COVID-19 lockdown affected every sector of the economy.
64. The lockdown led to the closure of many businesses and educational institutions. Nigeria initially had 4 testing facilities but due to the spread of COVID-19, testing centres were established in all the 36 States of the Federation. In line with the World Health Organisation (WHO) guidelines on COVID-19, the Government adopted testing strategies based on phases of the epidemic.
65. The Government also adopted other measures in handling pandemic. Some of those adopted were inclusiveness, professionalism in the handling of the pandemic and frontline health workers, carefulness in handling samples, support for continuity, awareness and healthcare, social interventions, establishment of laboratories and testing centres, guidelines for handling/management of COVID-19-related cases/issues, Incentives and insurance coverage for COVID-19 health workers, provision of Personal Protection Equipment (PPE), hazard allowances, rules and regulations.

66. The COVID-19 pandemic came with negative effects. They include serious disruption of the economy, forcing businesses and markets to close down, and unemployment. Other effects were the closure of places of worship, public places, schools and hospitality facilities. Furthermore, COVID-19 induced mal-nutrition scarcity of essential drugs and protective tools.
67. The pandemic also presented some positive effects such as bringing out creativity in Nigerians. There were various interventions, self-reliance, alternative therapies, increase in research, industrialisation, innovation, embracing of technology, local production of PPE, capacity building and improved awareness in occupational safety.
68. Research evidence indicated that the period of the lockdown witnessed a significant rise in cases of sexual abuse and domestic violence in households led government and NGOs to focus more attention on extant laws and strengthening appropriate legal and judicial measures.

Insecurity, Violent Conflicts and Civil Unrests

69. The primary function of Government is to guarantee the security of life and property of the citizens. Nigeria has in recent times witnessed an unprecedented level of insecurity, which have led to loss of lives and destruction of property. Nearly all the six geo-political zones have been affected by farmer-herders conflicts. Climate change related clashes occurred in some parts of the country.
70. Capacity building for security agencies was identified as a key measure for defeating terrorist groups and preserving national security. Nonetheless, the use of the military for internal security operations (ISOs) reduced the effectiveness of the Nigeria Police Force and exposed the military to ethno-religious dynamics of the conflict.
71. The Nigerian Government instituted several approaches to conflict prevention, management and control. These included entrenchment of principles of Federal Character, use of the National Boundary Commission, involvement of the Traditional Institutions, CSOs and Non-Governmental Organisations, establishment of the Multi-National Joint Task Force (MNJTF) and North-East Development Commission (NEDC), and the practice of Alternative Dispute Resolution.
72. In further efforts to curb insurgency and insecurity, the military had its tactics operational modalities in all the geo-political zones such as North East- Operation Lafiya Dole (Compulsory Peace) and Ruwan Wuta (Rain of Fire), South East- Operation Egwu Eke (Python dance), South South and South West -Operation Crocodile Smile, North West- Operation Harbin Kunama (Scorpion sting) and North Central-Operation Ayem Akpatuma (Cat race).
73. Nigeria is going through serious security challenges as demonstrated in wide-spread criminality across the country, such as kidnapping, banditry, cattle rustling, farmers-herders clashes and vandalism of critical assets. These are impeding democratic governance and socio-economic activities in all sectors. The Federal Government, in concert with its security agencies, developed a comprehensive framework and multi-pronged strategy for dealing with the unprecedented level of insecurity in the country.

Corruption

74. Corruption remains one of the major challenges to the smooth practice of political and corporate governance in Nigeria. This is underscored by the widespread belief that you cannot get anything done, especially from Public,

private and not-for-profit organisations, without offering a side payment. Corruption has continued to hinder efforts to achieving the corporate governance objectives in Nigeria. Whereas several laws and regulation have been passed, the implementation gap in Nigeria remains the wide. Corruption is a major obstacle to the effective enforcement of the environment regulations and standards especially when major multinational oil companies are involved.

75. The lack of transparency and accountability in the public, private and not for profit sectors still remains a challenge. Whereas the GoN has put in place measures to increase transparency in the public sector, for example in procurement processes, extractives and mineral beneficiation, and the passage of the freedom of information act (FOIA), compliance is a challenge. In the private sector, with the exception of listed companies, transparency is not adequate.
76. Ethical behaviour within organisation in Nigeria needs to be reinforced. The level of disclosure of related parties, beneficial owners from the extractives and mineral beneficiation industry has been dismal. This affects the anti-corruption efforts, as disclosure of conflict of interest and ethical violations is critical.
77. There is an overall lack of equitable and fair treatment of stakeholders in Nigeria. Whistle-blower protections are inadequate since the act is not in place. In addition, CAMA 2020 does not provide any protections for whistle blowers in organisations. As a result, whistle blowing is widely perceived to be dangerous.
78. Coupled with Corruption, there is money laundering in Nigeria. Money laundering and financial crimes constitute a major drain on the Nigerian economy. This illegal outflow of money greatly undermines the Nigerian economy. Corrupt and fraudulent activities of some Nigerians and Multinational Corporations in Nigeria have impacted negatively on the Nigerian economy. As a result, the Money Laundering Prohibition Act 2011 engaged several competent authorities in Nigeria to curb money laundering and illicit financial flow. The Money Laundering Prohibition Act 2012 as Amended expands the scope of money laundering offences, customer diligence measures and makes comprehensive provisions to prohibit financing of terrorism. It also provides for measures against laundering of proceeds of crime, appropriate penalties, scope of supervisory and regulatory authorities. The Act equally provides for internal procedures, policies and control. It stipulates those financial institutions shall not enter into or continue correspondent banking relationships with shell banks.
79. Apart from Corruption fighting Institutions such as ICPC and EFCC, the Government has however put in place policies to fight Corruption. For instance, the President proclaimed Executive Order 10 in May 2020 for the implementation of financial autonomy of state Legislative and Judicial Arms of Government in order to effectively tackle corruption.
80. Another step taken by government to fight corruption and enhance corporate governance is the setting up of Presidential Advisory Committee on Anti- Corruption (PACAC) in 2015 to advise government on the prosecution on the war against corruption.
81. Another significant step to minimize corruption in the public service is the implementation of Treasury Single Account (TSA) to prevent leakages in government revenue.

Misappropriation of Pension Fund to Pensioners

82. During consultations, the CRM heard that there were delays in payment of pension and gratuities, which has brought untold hardship and death to many retirees, thereby making retirement something that is dreaded by workers. This problem is further compounded by lack of planning and management of post-retirement epoch and conditions.
83. This challenge cuts across some States, Government Agencies and Ministries. Persistence of the pension fraud in some Ministries, Departments, and Agencies (MDAs), has negatively affected the success of the Contributory Pension Scheme (CPS). The perpetrators of such pension frauds are partly the management, upon whom such funds have been entrusted. Their motivation for indulging in a pension scam may not be different from the same motivation identified with the other forms of frauds. The multiplicity of complaints about retirees' accrued and unpaid pensions in different states of the federation remains a major concern and the general public wonders continuously about what may probably have led to situations where after retirement the pensioners' entitlements remained unpaid over a number of years. This indeed impacts negatively on the pensioners and retirees who, in most case, no longer have any other source of income.

Gender inequality

84. Although the Constitution of Nigeria provides for the rights to freedom from discrimination, women's civil, political, economic, social and cultural rights are inadequately protected or promoted. As a result, most women neither enjoy rights on an equal basis to men, nor are they guaranteed the same opportunities as men. Nonetheless, institutional and policy frameworks at the federal and state levels have been developed as a response to the issue of women's rights and the marginalisation of women.
85. Participation in the political sphere: There has been retrogression in women's representation in the political sphere in a worrying trend, because the participation was not significantly high enough since the last APRM review. Women's upper and lower house representation fell from 7% in 2007 to 6% in the 2011 elections. Only 25 out of 360 members of the House of Representative members are women. There is not one single female governor. Women from the North and rural areas are particularly underrepresented. Before the dismissal of ministers and State ministers, women constituted 31% of the federal cabinet.
86. Low representation of women politics stems from the political parties' discriminatory practices. Internal party selection processes and outcomes elections in Nigeria suggest that in all political parties few women were elected to contest seats and only one in every 14 female candidates was elected, compared to one in every seven males. A few of the smaller political parties in Nigeria seem to have a better record than the larger parties with regard to gender equity, despite the fact that most constitutions of political parties commit them to gender affirmative action.
87. Due to religious and cultural norms, women are often denied enjoyment of their rights such as land ownership, user rights inheritance or access to capital unlike their male counterparts. Additionally, women in Nigeria continue to face high illiteracy rates in Nigeria, especially in certain states. The boy child is given preference over girl child in the northern regions of Nigeria which leads to missed economic, political, and social opportunities.
88. Violence is endemic in Nigerian society, and gender-based violence is no exception. Women continue to submit themselves or endure or be subjected to various forms of violence. This is due to unequal power relations between men and women. The involvement of all sectors of society at all levels is yet to be effectively engaged by government. This violence is underreported by security agencies.

Unemployment

89. African countries are experiencing the challenge of employment the youth. Nigeria is no exception where there exist a disconnect between market demands and education curricula. Significant sections of the Nigerian population, including graduates are unemployed, thereby forcing them to engage in cyber and other crimes. The lack of job opportunities is at the core of the high poverty levels, regional inequality, and social and political unrest.
90. Lack of employment denies citizenry access to basic services such as clean water, reliable power supply, equipped health, and educational facilities. This forms the source of discontent among the Nigerian population.
91. Given the negative effects of unemployment, Nigeria needs to double efforts to tackle this unemployment challenge. Otherwise, the country will continue facing its undesired consequences

4. GOOD PRACTICES

92. During the CRM, the Team identified some good practices in Nigeria. The Good Practices refer to practices that have been proven to work well and produce good results, and are therefore recommended as a model. Good Practices are superior to any other alternatives because they yield better results as compared to others. Nigeria has exhibited several good practices of Governance, which the APR Panel encourages the country to continue, and could as well be emulated by other African States. In particular, the following seven (7) Good Practices were identified by the CRM:
 - a. Expanding the provision of legal aid
 - b. Hosting of Refugees and Asylum Seekers
 - c. Development of rail infrastructure
 - d. Establishment of a Treasury Single Account (TSA)
 - e. Successful implementation of the Oil Sector Reforms
 - f. Low dependence on external debt
 - g. Nigerian Women's Trust Fund
 - h. Girls and Women Initiative in Nigeria (G-Win) a Budget Incentive-Based Approaches to Narrowing Gender Gap

Expanding the provision of legal aid

93. The Legal Aid Act, 2011 has widened the scope of the mandate of the Legal Aid Council to work with paralegals in legal aid service delivery at the grassroots level. In addition, Legal Aid Centers have been established in the Secretariat of the 768 local government areas in the country and the six area councils of the Federal Capital Territory. Furthermore, under the Court and Prison Duty Solicitor Scheme, the Legal Aid Council can immediately intervene on behalf of indigent Nigerians who are arraigned in court but do not have legal representation. All this has been done to accelerate court proceedings with a view to releasing accused persons on bail, decongest the prisons and provide access to justice for indigent citizens. However, the legal aid scheme is staffed by inexperienced lawyers and is not well known to female users.

Hosting of Refugees and Asylum Seekers

94. For decades, Nigeria has not only been hosting Refugees from neighbouring countries like Chad, Cameroun, Sudan, Côte d'Ivoire, Liberia, the Democratic Republic of Congo (DRC) and Niger but also from other countries

such as Lebanon, Turkey, China, and Yemen. As of December 2012, there were 3154 refugees and 1042 asylum-seekers registered in Nigeria. In 2021, the Nigerian refugee crisis has been exacerbated by Boko Haram activities in the Lake Chad Regions. The spill over of Boko Haram attacks on Cameroun Chad and Niger, have seen refugees and asylum seekers flow into Nigeria's north-eastern states of Adamawa, Taraba, Maiduguri, Yobe, etc.

95. Due to the influx of refugees in Nigeria, efforts have been made to provide them with asylum. The National Commission for Refugees has made substantial efforts to clear the asylum backlog of over 1000 asylum applications in 2012. A major step taken by the Government of Nigeria was the cessation clause on refugees which led came into effect in June 2012 and applied to about 60% of the refugee population, hence reducing the number of refugees in the country. There was also voluntary repatriation of Liberian refugees by UNHCR in 2012. In 2013, UNHCR received ECOWAS passports for 395 ex-Liberian refugees in Nigeria which allowed most of them to opt for local integration. Similar arrangements were entered into with Sierra Leonean refugees.
96. According to UNHCR, the Government has taken further several positive steps to safeguard the rights of refugees. UNHCR also reached an agreement with the National Commission for Refugees and the National Health Insurance Scheme for the enrolment of over 600 refugees on the Integrated Health Insurance Plan. Some refugee children are provided with educational scholarships and schools have been renovated to facilitate integration of refugee children.

Development of rail infrastructure

97. Through its National Integrated Infrastructure Master Plan (NIIMP), the Nigerian government embarked on extensive investment in rail network estimated at \$5 billion worth of projects per year in order to cut the spiralling cost of transporting goods around the country, boost property values and make travelling around the country safer. The development of rail infrastructure is critical to support the country's agricultural sector to efficiently transport goods that were being transported by road, hindering their capacity to tap into the export markets. The extensive rail network has become an important transportation passage for both the import and export of goods and serves as a significant guarantee of comprehensive operational efficiency to prospective investors. The bulk of export commodities no longer have to go by road facing congestion and delays, commodities get to the ports and are transported to destinations in record time.

Establishment of a Treasury Single Account (TSA)

98. Governments have been operating multiple accounts for revenue collection and spending in contrary to the provision of the Nigerian Constitution which requires that all government revenue generation must be remitted into a single account. The government opened a Consolidated Revenue Account where all government revenue, incomes and inflows are collected into one single account, which is maintained by the Central Bank of Nigeria and has addressed the challenges of reckless spending and mismanagement of public funds. The TSA had bolstered the government's efforts towards fighting corruption and fiscal consolidation. The CRM learnt that the establishment of the TSA in 2012 helped close loopholes for loss funds from MDAs who had multiple accounts which challenging to audit because of their multiplicity.

Successful implementation of the Oil Sector Reforms

99. Nigeria, Africa's largest oil producer, has successfully made significant progress in ensuring transparency and accountability in its extractive sector. The country has managed to implement reforms in its oil sector, removing

the costly fuel subsidies and moved to a market-based pricing regime for oil. President Muhammadu Buhari granted approval to the Petroleum Products Pricing Regulatory Agency to remove the price cap that was in place for gasoline in June 2020. The crash in global oil prices due to the outbreak of Covid-19 presented an opportunity for the FGoN to liberalize the sector and end its subsidy regime. The liberalization of the oil sector and the removal of subsidy eliminate the incentive to smuggle oil products across the country's borders by arbitragers who capitalized on cross-boarder price difference. On the other hand, the implementation reforms in the oil sector and the removal of subsidies created fiscal space for the Federal Government for allocation into other development projects.

Low dependence on external debt

100. Most developing Countries depend on foreign loans and debt to to sustain their economies, hence remaining in a cyclic poverty under the burden of foreign debt. The CRM notes that Nigeria's dependence on external debt is low (less than 10 per cent of the country's GDP). This suggests a high level of self-reliance and prudent fiscal management, which is laudable. However, with declining oil revenues, this position may not hold for long unless deliberate and urgent measures are taken to diversify the economy.

Nigerian Women's Trust Fund

101. The Nigerian Women's Trust Fund (NWTF) was established in 2011 as an initiative supported by the Federal Ministry of Women Affairs and Social Development (MWASD), UN Women and other partners. The NWTF provides support to women into politics through funding, networking opportunities, mentoring, training for leadership, and advocacy.
102. Its primary objectives are i) to provide aspiring female politicians with financial and other resources to support their campaigns, through transparent processes irrespective of their political inclinations; ii) to enhance the leadership capacity of aspiring female politicians and women in appointed positions; iii) to sustainably raise funds, invest and manage resources for women's political participation, in fulfilment of Nigeria's affirmative action quota, designating at least 35 percent of seats in political bodies to women; iv) to facilitate networking opportunities for female politicians, with the support from relevant organisations; v) to promote and carry out research and advocacy that raises awareness about the current situation of women in politics, and that generates support for women who currently hold or are seeking high elective or appointed positions in government.

Girls and Women Initiative in Nigeria (G-Win) a Budget Incentive-Based Approaches to Narrowing Gender Gap

103. In 2016, the Ministry of Finance designed a system to accelerate gender equality through budget incentive. Hence, for every Ministry achieving results for girls and women over and above their objectives, it received additional budget as an incentive. This initiative named "G-Win project" was monitored by the Ministry of Women's Affairs and piloted amongst five ministries: Agriculture, Health, Water, Communication and Technology, and Public Works. These ministries were to seek out innovative approaches to reach out to girls and women at the grassroots; building on existing opportunities and enhancing gains for women and girls.

104. Amongst the recorded successful outcomes of the G-Win project is the “e-wallet” system implemented by the Ministry of Agriculture to increase productivity to a higher level of subsistence. The “e-wallet” system was designed to get rid of the middleman from the distribution of fertilisers and pesticides amongst other agriculture inputs. In total, 2.5 million women, as the main actors in agriculture, received cell phones, enabling their use of an e-wallet system to facilitate mobile money purchases of agricultural Inputs.
105. Furthermore, the G-Win project also resulted in the Ministry of Public Works empowering women through training to increase their likelihood of winning procurement bids as subcontractors. Also, the Ministry of Health was able to increase the number of reparative surgeries on women living with fistula. Lastly, a program providing US\$10,000 to US\$90,000 grants to 1200 women and peer learning for women entrepreneurs allowed the creation of 10,000 new direct jobs and thousands more indirect jobs through women beneficiary of the program.

5. CONCLUSION

106. During the review, the CRM identified several commendable practices which, as advances of good governance in the country, can be shared with other APRM Member States. The Country Review Team also identified some challenges facing Nigeria, most of which are being addressed but require attention of the Federal Government and States for optimal results. Though, these challenges are not necessarily unique to Nigeria, the Federal Government and States together with all concerned stakeholders should join hands to address them so that all Nigerians enjoy the benefits of good governance and improve their socio-economic development.

CHAPTER ONE

1. INTRODUCTION

1.1 Historical Background

107. Nigeria celebrated its 61st Independence Day on the 1st of October 2021, after attaining its independence in 1960. The country has witnessed an uninterrupted democratic dispensation since 29 May 1999, when Former President Chief Olusegun Obasanjo was elected under a new constitution, following a series of military rules which had led to a dysfunctional bureaucracy, a collapsed infrastructure, a breakdown in the rule of law, and a highly militarised political system.
108. In the March 2015 presidential election, the incumbent Former President Goodluck Jonathan of People's Democratic Party (PDP) lost to the then opposition candidate, President Muhammadu Buhari representing the All Progressives Congress (APC). The leader of APC enjoyed a reputation of fighting corruption, with capacity to handle the growing security issues. The election marked the first time in the history of Nigeria when an incumbent President conceded defeat and facilitated smooth transfer of power from PDP to APC.
109. Nigeria has been one of the biggest exporters of oil in the world since 1970s. It has been producing approximately 2.5 million barrels of crude oil per day, though it is currently facing a number of challenges such as the Corona Virus pandemic and falling Oil prices.

1.2 The APRM Process

110. *“The mandate of the African Peer Review Mechanism (APRM) is to ensure that the policies and practices of participating states conform to the agreed political, economic and corporate governance values, codes and standards contained in the Declaration on Democracy, Political, Economic and Corporate Governance. The APRM is the mutually agreed instrument for self-monitoring by the participating member governments”, NEPAD/HSGIC/03-2003/APRM/MOU/Annex II.*

1.3 The APRM Process implementation in Nigeria

111. The APRM is an instrument voluntarily acceded to by Member States of the African Union (AU) as a self-monitoring mechanism for promoting good governance. The African Peer Review (APR) process entails periodic reviews of the policies and practices of participating states to ascertain progress being made towards achieving mutually agreed goals and compliance with the political, economic and corporate governance values, codes and standards outlined in the AU's Declaration on Democracy, Political, Economic and Corporate Governance [APRM Base Document, Paragraph 15].
112. The APRM mission is to deepen democratic practices through national participatory and inclusive assessments in the four pillars of governance, namely democracy and political governance (DPG), economic governance and

management (EGM), corporate governance (CG) and sustainable socio-economic development (SED). The aim is to encourage and build a transformative leadership through a self-assessment process of APRM Member States through sharing of experiences and peer learning.

113. The evaluation involves a dual process. The first process is country-led which culminates in the Country Self-assessment Report (CSAR). The second one is an external evaluation process by independent Experts led by the APR Panel of Eminent Persons. The outcome is a Country Review Report (CRR) which is presented by the Lead Panel Member to the participating Heads of State and Government for peer review. The CRR contains recommendations of the APR Panel which should be implemented by the country concerned. The country being reviewed, is expected to draft a National Programme of Action (NPoA), cost it and present regular progress report on its implementation to the Forum of Heads of State and Government.
114. The APRM is open to all Member States of the AU, and to date 41² member countries have voluntarily acceded by signing the accession Memorandum of Understanding (MOU) that entails committing to submit to periodic peer reviews, as well as to facilitate such reviews, and to be guided by agreed parameters for good political and economic governance, socio-economic development and corporate governance in line with APRM Base Document and Questionnaire.
115. Nigeria was among the founding member countries that acceded to the APRM in March 2003, with the Former President Olusegun Obasanjo assuming the role of Chairperson of the APR Forum in June 2003 when the APRM was launched. The country hosted the first Country review Mission in 2008 and was subsequently peer-reviewed in 2009, and further submitted two progress Reports in 2011 and 2013 on the implementation of its National Plan of Action which paved the way for the preparation of the second review.
116. In January 2021, The President of the Federal Republic of Nigeria, H.E. Muhammadu Buhari signed a Memorandum of Understanding (MoU) between the APRM and the Federal Republic of Nigeria. The country hosted the Country Review Mission from 28 June to 21 July 2021, becoming the fourth APRM Member State to undergo a second-generation review, thus joining Kenya, Uganda and Mozambique that have also undergone an APRM second generation review. The main objectives of the second-generation review are:
 - To assess progress made in governance and socio-economic development in Nigeria first generation review;
 - Reinvigorate, rationalize and institutionalize the APRM in governance reforms within Nigeria;
 - Appraise the extent to which the National Programme of Action (NPoA) was implemented and its continued relevance, on the basis of which a new NPOA with a few key actions will be proposed;
 - Facilitate the development of a second NPoA with greater focus and based only on key actions; and,
 - Make the APRM Review process more relevant to citizens' needs, more cost-effective and in tune with the Agenda 2063 priorities and goals.
117. As a prerequisite for undertaking its second-generation review, Nigeria established national structures and recruited Technical Research Institutes (TRIs) that undertook the country self-assessment based on the APRM Base Questionnaire. The TRIs included the Centre for Democratic Development, Research and Training (CEDDERT) for Democracy and Political Governance (DPG), the Nigerian Institute of Social and Economic Research

² APRM member states are: *Algeria, Angola, Benin, Botswana, Burkina Faso, Cameroon, Chad, Congo (Republic), Democratic Republic of Congo, Cote d'Ivoire, Djibouti, Egypt, Ethiopia, Gabon, Gambia, Ghana, Kenya, Lesotho, Liberia, Malawi, Mali, Mauritania, Mauritius, Mozambique, Namibia, Niger, Nigeria, Rwanda, São Tomé and Príncipe, Senegal, Seychelles, Sierra Leone, South Africa, Sudan, Tanzania, Togo, Tunisia, Uganda, Zambia and Zimbabwe.*

(NISER), for Economic Governance and Management (EGM), the Nigerian Institute of International Affairs (NIIA), for Corporate Governance (CG), and the National Centre for Technology Management (NACETEM), for Socioeconomic Development (SED).

118. The Federal Republic of Nigeria mainly played a facilitating role during the review visit, ensuring that the CRM was able to carry out its review smoothly and independently. The CRM was given full access to all sources of information, documentation and stakeholders, as provided for in the MoU for Technical Assessment and the Country Review Visit signed by the country and the APRM.

119. The APRM team of experts undertook the review mission to the Federal Republic of Nigeria from the 28th of June to 21st of July 2021. On behalf of the APR Panel of Eminent Persons and APRM Continental Secretariat;

- Dr Abdoulie Janneh, member of the APR Panel of Eminent Persons and Lead Panellist for Nigeria Country Review Mission;
- Mr. Ferdinand Katendeko, Chief of Staff at the APRM Continental Secretariat, and Country Coordinator for Nigeria;
- Dr. Valery Yao Yao, Researcher on Democracy and Political Governance;
- Dr. Misheck Mutize, Researcher on Economic Governance and Management;
- Mr. Hugues Manzila, Researcher on Corporate Governance;
- Ms. Diana Demba-Mutondo, Researcher in Socio-Economic Development.
- Mr. Sampson Osei, Statistician in Monitoring and Evaluation
- Ms. Virginia Mudhokwani, Mission Administrator and Support Officer;

1.3 Independent Experts

- Prof. David Abdulai, Expert in Economic Governance and Management (from Ghana);
- Ms. Dorothy Hudson Nduku, Expert in Economic Governance and Management (from Kenya);
- Mr. Oscar Mwesigwa, Expert in Corporate Governance (from Uganda);
- Dr. Victor Maziwisa, Expert in Corporate Governance (from Zimbabwe); and
- Dr. Samuel Njoroge, Expert in Socio-Economic Development (from Kenya).

1.4 Experts from APRM Strategic Partners

- Dr. Allan Mukungu, Senior Economic Affairs Officer in the Office of the United Nations Secretary General's Special Envoy for the Great Lakes Region;
- Mr. Barou Yba Luther Youkou, Programme Officer in the Electoral Assistance & Mediation Division of the Economic Community of West African States (ECOWAS) Commission;
- Mr. Gnacadja C. Cocou, Programme Officer, Conflict Prevention, ECOWAS Commission;
- Mr. Baha-Bi Jean Daniel, Finance Officer at ECOWAS Commission; and
- Mr. Francis Acquah-Aikins, Technical Expert on Conflict Prevention, GIZ ECOWAS Peace and Security Architecture project at ECOWAS Commission.

120. The Country Review Team visited six (6) geo-political zones to hold townhall meetings in South West (Lagos), South South (Imo), South East (Akwa Ibam), North West (Kano), North East (Gombe) and North Central (Nasarawa). The Country Review mission also held consultations with various stakeholders, including government ministries, departments and agencies, youths, organisations for women, religious leaders, the business leaders and statistical organisations in the Federal Capital Territory (Abuja).

CHAPTER TWO

2. DEMOCRACY AND POLITICAL GOVERNANCE

2.1 Overview

121. In the area of Democracy and Political Governance, Nigeria has posted positive trends in its transition from military rule to a civilian government where regular and peaceful elections have been organised since 1999. Albeit some challenges, there has been entrenchment of democratic principles, electoral reforms to build public trust and transparent internal party democracy.
122. Despite the constitutional provisions of separation of powers in Nigeria as democratic governance pillar, the performance of the three arms of government seems to be unbalanced and slightly skewed towards the Executive. More efforts are needed to rectify this challenge through financial autonomy of the legislature and the Judiciary in discharging their respective mandates.
123. As political governance being considered as an incentive for development, the successive governments of Nigeria have undertaken various public service reforms to address issues inherited from highly regimented and militarized which continue to challenge the quality of public service and ensure the accountability of public servants.
124. Since its political dispensation, Nigeria has been experiencing some conflicts and violence, especially pastoralist-herder violence, armed banditry, and the Boko Haram insurgency, which has continued to threaten progress made in its democracy while undermining the impact of policy interventions and social coexistence. Due to this recurrent conflict and violence, children and the youth have not been able to fully enjoy their rights. Similarly, women in Nigeria have been subjected to violence and at times, denied their rights although there are efforts to protect and promote their rights, especially in the political sphere.
125. Due to conflicts in the Lake Chad Basin and other neighbouring countries, Nigeria has not been spared of refugees and internally displaced persons which are hosted within its territory. The country is credited for generous hosting these vulnerable persons, especially women and children. Nigeria has provided camps, schools, food and shelter with the support of international community.
126. Though Nigeria is making some progress in Political Governance, there are still challenges regarding proper application of the law to ensure that citizens enjoy the dividends of good governance. The Government has to address these governance challenges and commit itself to rule of law and good quality of public service.

2.2 Standards and Codes

127. The 2021 CSAR Nigeria clearly demonstrates Nigeria's commitment to international and regional standards and codes pertaining to Democracy and Political governance, with 33 Treaties, Standards and Codes adopted and 30 ratified. As highlighted in the sections that follow, while there are major steps in the country's efforts to domesticate them, major challenges remain, especially in the areas of prevention of conflicts and protection of

the fundamental rights of women and persons with disabilities. The Country is urged to sign, ratify and domesticate Treaties it has signed in order to ensure order, peace, good democracy and political governance as ingredients for economic development .

Table 2.1 Implementation of Standards and Codes in Democracy and Political Governance

SN	Standards and Codes	Adopted/signed (Include Date)	Ratified	Enacted	Date Last Reported	Reservation/Notes: Achievements / Challenges	Institutional Arrangement
1	Charter of the United Nations (1945)	26/6/1945	26/6/1945	24/10/1945	24/10/2019	National Human Rights Commission was established by the National Human Rights Commission Act, 1995 in line with the resolution of the United Nations which enjoins all member states to establish Human Rights Institutions for the promotion and protection of human rights. Through a consultative and collaborative process the commission has developed a National Action Plan for the promotion and protection of human rights in Nigeria. The National Action Plan includes effective	

2	Universal Declaration on Human Rights	10/12/1948	10/12/1948	10/12/1948	10/12/2018	<ol style="list-style-type: none"> 1. Fundamental Objectives and Directive Principles of State Policy recognized Economic, Social and Cultural Rights. 2. The National Action Plan for the Promotion and Protection of Human rights (NAP) 3. Senate and House Committees on Human Rights (April., 2001) 4. National Assembly and Legal Resource Consortium (October 200) 5. National Human Rights Commission (NHRC), (November 1999) 	National Action Plan for the Promotion and Protection of Human rights (NAP)	
3	International Convention on Civil & Political rights	16/12/1966	23/3/1976	23/3/1976	Sept, 2019	<ol style="list-style-type: none"> 1. Chapter IV of the 1999 Constitution of (as amended) guarantees civil and political in terms of the rights to life, personal liberty, fair trial, freedom of thought, conscience and religion, etc 	1. Development of justice	1. People are usually subjected to

					<ol style="list-style-type: none"> 2. National Human Rights Commission of Nigeria (NHRCN) (November 1999) 3. Development of justice sector reform action plans (2015-2020) 4. National working group on treaty reporting (NWGTR) 5. National Judicial Institute (NJI) 6. Judicial Research Centre - FCT High Court 7. The JRC of the FCT High Court 8. Nigerian Institute of Advanced Legal Studies: Nucleus and Hub of Legal Research and Advanced Studies in Law in Nigeria. 9. Establishment of justice policy and research centre established in 2005. JRI is affiliated with the Faculty of Law, University of Lagos, Akoka 10. Appointment of a Human Rights Adviser in the Office of the Chief of Defence Staff 11. Establishment of a Human Rights Desk in the Army Headquarters and Divisions of the Nigerian Army (Feb. 2016) 12. Introduction of human rights curriculum had been introduced in the training institutions of the various armed forces, the Nigerian Police Force and other law enforcement agencies with a view to inculcate in the trainees universal human rights values.(1995) 	<p>sector reform action plans (2015-2020)</p> <p>2. Free environment (freedom) human rights civil society groups and professional bodies engaged the military in the struggle for a better society governed by Constitutionalism</p>	<p>physical and mental torture. Eg police brutality</p> <p>The case of accidental discharges, domestic violence, and detention without trial 4. Kidnappings and police brutality are common occurrences.</p>
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4	First Internatio nal Convention	16/12/1966	23/3/1976	23/3/1976	16/05/2020	1. Chapter IV of the 1999 Constitution of (as amended) guarantees civil and political in terms of the rights to life,		1. People are usually subjected to physical and
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on Civil & Political rights				<p>personal liberty, fair trial, freedom of thought, conscience and religion, etc 2.National Human Rights Commission of Nigeria (NHRCN) (November 1999) 3.Development of justice sector reform action plans (2015-2020)</p> <p>4. National working group on treaty reporting (NWGTR)</p> <p>5.National Judicial Institute (NJI)</p> <p>6. Judicial Research Centre - FCT High Court</p> <p>7. The JRC of the FCT High Court</p> <p>8. Nigerian Institute of Advanced Legal Studies: Nucleus and Hub of Legal Research and Advanced Studies in Law in Nigeria.</p> <p>9. Establishment of justice policy and research centre established in 2005. JRI is affiliated with the Faculty of Law, University of Lagos, Akoka</p> <p>10. Appointment of a Human Rights Adviser in the Office of the Chief of Defence Staff</p> <p>11. Establishment of a Human Rights Desk in the Army Headquarters and Divisions of the Nigerian Army (Feb. 2016)</p> <p>12. Introduction of human rights curriculum had been introduced in the training institutions of the various armed forces, the Nigerian Police Force and other law enforcement agencies with a view to inculcate in the trainees universal human rights values.(1995)</p>	<p>mental torture. Eg police brutality</p> <p>The case of accidental discharges, domestic violence, and detention without trial 4. kidnappings and police brutality are common occurrences.</p>
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5	Second Optional Protocol to the International Covenant on Civil and Political rights	15/12/1989	11/07/1991	11/07/1991	10/2019	1. Enforcement agencies with a view to inculcate in the trainees universal human rights values.	People are usually subjected to physical and mental torture. Eg police brutality The case of accidental discharges, domestic violence, and
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								detention without trial 4. Kidnappings and police brutality are common occurrences.
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6					<p>1. Chapter IV of the 1999 Constitution (as amended) guarantees civil and political in terms of the rights to life, personal liberty, fair trial, freedom of thought, conscience and religion, etc</p> <p>2. National Human Rights Commission of Nigeria (NHRCN) (November 1999)</p> <p>3. Development of justice sector reform action plans (2015-2020)</p> <p>4. National working group on treaty reporting (NWGTR)</p> <p>5. National Judicial Institute (NJI)</p> <p>6. Judicial Research Centre - FCT High Court</p> <p>8. The JRC of the FCT High Court</p> <p>9. Nigerian Institute of Advanced Legal Studies: Nucleus and Hub of Legal Research and Advanced Studies in Law in Nigeria.</p> <p>10. Establishment of justice policy and research centre established in 2005. JRI is affiliated with the Faculty of Law, University of Lagos, Akoka</p> <p>appointment of a Human Rights Adviser in the Office of the Chief of Defense Staff</p> <p>11. Establishment of a Human Rights Desk in the Army Headquarters and Divisions of the Nigerian Army (Feb. 2016)</p> <p>12. Introduction of human rights curriculum had been introduced in the training institutions of the various armed forces, the Nigerian Police Force and other law enforcement agencies with a view to inculcate in the trainees universal human rights values.(1995)</p>	National working group on treaty reporting (NWGTR)	<p>Extreme poverty, epidemic, mass unemployment, increasing crime rate and sectarian violence.</p> <p>Human and national security challenge</p> <p>Poor governance and corruption.</p>
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International Covenant on Economic, Social, Cultural Rights	1954	16/12 /1966	203/01 /1976	July, 2020			
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7	Convention Against Torture,	10/12/1984	04/02/1985	26/06/1987	June, 2020	1. Enactment of the Anti- Torture Act, 2017 on 29 December 2017 in		
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and Other Cruel, Inhuman or Degrading Treatment or Punishment (1984)					<p>Section 34(1)(a) of the 1999 Constitution</p> <p>2. Section 10 empowers the Attorney-General, with the approval of the President, to make rules and regulations for the effective implementation of the Act.</p> <p>3. Violence against Persons Prohibition Act of 2015 prohibited female genital mutilation, harmful widowhood practices, harmful traditional practices and all forms of violence against persons in both private and public life</p>	
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8	Optional Protocol to the Convention against Torture, and Other Cruel, Inhuman or Degrading Treatment or Punishment (2002)	1984	18/12/2002	22/12/2006	Oct 2019	<p>Enactment of the Anti- Torture Act, 2017 on 29 December 2017 in Section 34(1)(a) of the 1999 Constitution</p> <p>Section 10 empowers the Attorney-General, with the approval of the President, to make rules and regulations for the effective implementation of the Act.</p> <p>Violence against Persons Prohibition Act of 2015 prohibited female genital mutilation, harmful widowhood practices, harmful traditional practices and all forms of violence against persons in both private and public life</p>	
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9	International Convention on the Elimination of all forms Racial discrimination (1965)	1965			NIL	<p>1. Millions of internally displaced persons from the threat of Boko Haram 2. Indiscriminate attacks, including killing of civilians, torture, enforced disappearances, destruction of villages, rape and other forms of sexual</p>
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							<p>violence, pillaging and forced displacement from the activities of Boko Haram, Kidnapping and Banditry culminating into loss of livelihood and means of survival for countless women, men and children. This is in addition to the large scale attacks, many people have been arrested and detained, and many have been held incommunicado for prolonged periods and tortured</p>
10	Convention on the Political Rights of Women (1952)	31/03/1952	31/3/1953	7/7/1954	18/2015		

11	Convention on the Elimination of all forms of Discrimination against women	18/12/1979	03/09/1981	03/09/1981	03/2019	<p>1. Nigeria's adopted the Strategic Implementation Framework and Plan of Action for operationalizing the National Gender Policy</p> <p>2. Violence against Persons Prohibition Act of 2015 prohibited female genital mutilation, harmful widowhood practices, harmful traditional practices and all forms of violence against persons in both private and public life</p> <p>3. Violence against Persons Prohibition Act of 2015</p>	
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						<p>prohibited female genital mutilation, harmful widowhood practices, harmful traditional practices and all forms of violence against persons in both private and public life</p> <p>4. The number of female political appointees had risen from 10 per cent in 2007-2011 to 33 per cent in 2013-2015</p>	
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12							<p>Lack of participation of women in conflict prevention, as well as to protect women and girls that are disproportionately affected by the attacks carried out against them in the society</p> <p>Non-domestication of the Violence Against Persons Prohibition Act, Child Rights Act,</p> <p>Non-adoption of the Gender and Equal Opportunities Bill which will address the root causes of trafficking of women and girls, including by addressing their economic situation.</p>
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	Optional Protocol to the Convention on the Elimination of all forms of Discrimination against Women					1. Launching of a second National Action Plan 2017- 2020 under the United Nations Security Council resolution 1325 in May 2017	
		06/10/1999	22/12/2000	22/12/2000	APRI, 2020		

								4. Lack of specific legislation on women's inheritance rights and on child marriage; and on access to legal support and safe shelters for women survivors of violence. These issues also respond to concerns raised by the Coalition.
13	International convention on all forms of Racial Discrimination 1965	1965	16/October/1967	1969	2020	The constitution of Nigeria confers equality on all citizens of the country irrespective of ethnic origin, sex, religion and political opinion. Beyond human rights provision in the constitution, Nigeria has enacted some human rights laws.	Problems related to ethnic, religious, agitation for resource control, Minority issue and cultural factor are still rampant	Nigerian Diaspora Commission FMWASD (2014)

14	International convention on all forms of Racial Discrimination 1965	1965	16/October/1967	1969	2020	The constitution of Nigeria confers equality on all citizens of the country irrespective of ethnic origin, sex, religion and political opinion. Beyond human rights provision in the constitution, Nigeria has enacted some human rights laws.	Problems related to ethnic, religious, agitation for resource control, Minority issue and cultural factor are still rampant	Nigerian Diaspora Commission FMWASD (2014)
15	Convention on elimination of all forms of discrimination against women 1979	1979	13 June 1985	2007	2020	In Nigeria, steps have been taken to reduce discrimination such as education, training, empowerment as well as creation of awareness	Access to education is still low, hampered by early marriage, teenage pregnancy, internal displacement of women and poverty.	The institutional framework for implementation of convention on discrimination against women are the Federal Ministry of Women Affairs, Legal

								Aids Council as well as Gender Unit Departments.
16	Optional Convention on elimination of all forms of discrimination against women	6 October, 1999	22 November, 2000	22 December 2004	2020	The Federal Executive Council (FEC) approved a National Gender Policy in 2006. This was complimented by a Strategic Implementation Framework and Plan (2008), others are support for the reduction of maternal mortality in the health sector budget; funding for the training and input support to women farmers in the agriculture sector.	Insecurity, gender violence, rape, conflict and internal displacement	There are Gender Units in all MDAs and Ministry of Humanitarian Affairs, Disaster Management and Social Development World Bank (2019)

17	International Convention on the Protection of the Rights of All Migrant Workers and Members of Their Families	1990	2009	2009	2020	Establishment of an agency responsible for coordinating migration policy, such as the National Commission for Refugees, Government has been signatory to ECOWAS Protocol relating to Free Movement of Persons, Residence and Establishment.	Poor coordination, absence of statistical data on current number of migrant workers	The institutions charged with responsibility are National Commission for Refugees (NCFR) Other actors include Ministry of Foreign Affairs, Ministry of Internal Affairs, Nigeria, Immigration Service, National Planning Commission, NBS, NPC, National Agency for the Prohibition of Trafficking in Persons and other Related Matters
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18	Convention on the rights of the child 1989	1989	1991	2003	2020	Nigeria adopted Child Rights Act and bestowed it into 1999 constitution	Lack of resources, inadequate information, child abuse and lack of coordination.	Ministry of Women Affairs, the 36 States of Nigeria now have women ministries charged with women and children's affairs and
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								the Federal Capital Territory are among various institutions responsible
19	Optional protocol to the convention on the rights of the child on the involvement of children in Armed conflict in Nigeria 2000	2000	2012	2012	2019	Nigerian government prescribed minimum age for recruitment into Army is eighteen years, Child Rights Act was also established which stipulate that Government or any other relevant agency shall ensure that no child is directly involved in any military hostility	Many under age children are captured and conscripted, bandit youth gangs and cultist. Children are used as suicide bombers by Boko Haram and other outlaw groups. Nigerian Armed forces detained more than 3600 children between 2013 to 2019	Federal and State Ministry of Women Affairs, Ministry of Youths and Sports, Ministry of Justice, Nigerian Police Force and Department of State Service World Bank (2019)

20	Optional Protocol on the Sale of Children, Child Prostitution and Child Pornography 2000	8 September, 2000	27 September, 2010	2010	2019	Nigeria provide enabling policy environment such as National Child Policy, the Child's Rights Act of 2003, Management and Monitoring of Orphanages, Family Courts were established in some states to ensure enforcement of Child's Rights Act	Human trafficking in some states in Nigeria, sexual exploitation, Children begging and Hawking, kidnap & sales of children	Agencies for implementation include Ministry of Labor and Employment, National Agency for the Prohibition of Trafficking in Persons and Other Related Matters (NAPTIP), Nigeria Police and Nigeria Immigration Service.
21	Convention Relating to The Status of Refugees (1951)	23/10/1967	Ratification status not confirmed	Enacted status not confirmed	Date last reported not confirmed	Nigeria has acceded to a number of treaties on the subject of refugees. Nigeria is a signatory to both the UN Geneva Convention and 1967 UN protocol and the OAU/AU Convention on Convention on refugees of 1961	Facilities and services necessary for the core of refugees is often inadequate, often too many administrative	The principal legislation that is National Commission for Refugees Act, and the immigration Act are the basic laws

							e bottlenecks hamper the access of refugees to such facilities	regulating the status, rights and duties of refugees
22	Protocol relating to the Status of Refugees (1967)	02//05/1968	Ratification status not confirmed	Enacted status not confirmed	Date last reported not confirmed	Refugees in Nigeria are entitled to rights of residence and employment, freedoms. from discrimination on ground of race or religion etc.	Inadequate facilities and services necessary for the care of Refugees. Occasional harassment of Refugees and their stigmatization as illegal allies	The National Commission for Refugees Act establishes the commission for safeguarding the interest and treatment of persons who are seeking to become refugees in Nigeria or persons seeking for political asylum.
23	The Geneva Conventions of 1949	20/06/1961	20/06/1961	Enactment status not confirmed	Date last reported not confirmed			

23	Protocol Additional to the Geneva Conventions of 12 August 1949, and relating to the Protection of Victims of Non-International Armed Conflicts (Protocol I), 8 June 1977							
24	Protocol Additional to the Geneva Conventions of 12 August 1949, and relating to the Protection of Victims of Non-	This is the third additional protocol to Geneva convention. It was adopted	Ratification status not confirmed	Enactment status not confirmed	Date last reported not confirmed	The emblems of the red cross and red crescent are well- recognised symbols of these two-international humanitarian organisations therefore, red crystal we be well received in Nigeria as emblem of humanitarian work	Sometimes recrimination s arising from revelries among the adherents of different religions regarding the use of either the Red Cross	The constitution of the federal republic of Nigeria recognises and permits the formation and functions of international

International Armed Conflicts (Protocol II), 8 June 1977	in 2005. This protocol provides for distincti ve emblem s to be used by red cross and red crescent in environ ment where using red cross of red crescent may raise religion concerns . 10/10/1 988					or the Red Crescent are experienced in Nigeria.	humanitarian organizations usually signified by well- emblems or logos such as red cross them and red crescent.
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25	Protocol Additional To the Geneva Conventions of 12 August 1949, and relating to the Protection of Victims of Non-International Armed Conflicts (Protocol II), 8 June 1977	This is the third addition al protocol to Geneva conventi on. It was adopted in 2005. This protocol provides for distincti ve emblem s to be used by red cross and red crescent in environ ment where using red	Ratific ation status not confir med	Enact ment status not confir med	Date last repor ted not confi rmed	The emblems of the red cross and red crescent are well- recognised symbols of these two-international humanitarian organisations therefore, red crystal we be well received in Nigeria as emblem of humanitarian work	Sometimes recrimination s arising from revelries among the adherents of different religions regarding the use of either the Red Cross or the Red Crescent are experienced in Nigeria.	The constitution of the federal republic of Nigeria recognises and permits the formation and functions of international humanitarian organizations usually signified by well- emblems or logos such as red cross them and red crescent.
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		cross of red crescent may raise religion concerns . 10/10/1 988						
26	Convention on the Protection of the Rights of All Migrant Workers and Members of their Families (1990)	27/07/1 993	27/07/ /2009				In spite of the protection provided by specific institution or legal provisions and members of their families suffers from several forms of exploitation and from	

27	The African Charter on Human and Peoples Rights (1981)	The charter was adopted in Maputo. It came in to force 11/07/2003. The charter provides the jurisdiction of the Courts which is to interpret and apply the provision of the Charter and any other human rights instrument of the African Union	25/11/2005	2013	Not yet confirmed	The citizen enjoyed relative freedom of speech, movement and association. There is existence of free national press and licensed Radio, television, newspaper and magazine and other media outlets	Occasional cases of arbitrary and unwarranted arrest and detention of persons and other human right abuses.	The establishment of National Human right commission by the Government of the federal Republic of Nigeria and other registered nongovernmental organisation for the defence of civil and human rights
28	African	This	20/11	Enact		In Nigeria, child victims of	In spite of	Adaptation of

	<p>Charter on the Rights and welfare of the Child (1990)</p>	<p>charter was adopted in Adis- Ababa Ethiopia it came in to force 11/07/1990</p> <p>. The charter seeks to implement the declaration on the rights and welfare of the African child adopted by the OAU in Liberia in July, 1979.</p>	<p>/1990</p>	<p>ment status not confirmed</p>		<p>trafficking and other abuses are entitled to protection including protection of them privacy and physical and moral integrity</p>	<p>these provisions children are still victims of many abuses including child labour and child molestation etc.</p>	<p>ECOWAS plan of Action against trafficking in persons 2002-2003</p>
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29	Protocol to the African Charter on Human Rights of women in Africa (2003)	This protocol was adopted in Maputo Mozambique on 01/07/2003 it came in to force 25/11/2005. This charter is against any form of discrimination against women	25/11/2005	Enactment status not confirmed	17/09/2019	In Nigeria through the activity of ministry of women affairs more women are getting access to education, jobs/career opportunities including appointments at the top management position in both public and private sectors	There are occasional cases of unequal access to education, employments / career opportunities and a few bad recurring cases of abuse such as wife battering and rape.	The establishment of ministry of women affairs that caters for rights privileges, and welfare of women and girls child
30	OAU Refugee Convention of 1969	10/09/1969	20/01/1974		19/05/2016	Nigeria has acceded to a number of treaties on the subject of refugees. Nigeria is a signatory to both the UN Geneva Convention and 1967 UN protocol and the OAU/AU Convention on	Inadequate facilities and services necessary for the care of Refugees. Occasional	The National Commission for Refugees Act establishes the commission

					Convention on refugees of 1961	harassment of Refugees and their stigmatization as illegal allies	for safeguarding the interest and treatment of persons who are seeking to become refugees in Nigeria or persons seeking for political asylum.
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31	Protocol to the AU Convention on the Prevention and Combating of Terrorism	The conventional was adopted in Algiers Algeria 10/07/1999. The seeks to promote moral and human values of against intolerant as it rejects all form of terrorism. It calls on member state to combat terrorism and to protect human security.	06/12/2002	24/05/2017	Nigerian military and other anti-terrorismsquat reports increasing victory against terrorist group almost on daily basis	Incidences of terrorism in the form of insurgency by various groups in different part of Nigeria are occasionally reported in Nigeria	There are legislative provisions against act of sabotage including terrorism. In addition to other statutory organisation created for the fight against terrorism
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32	African Union Convention for the Protection and Assistance of Internally Displaced Persons in Africa (Kampala Convention) (2009)	The convention was adopted in Kampala Uganda on 23/10/2009. It came in to force on 06/12/2012 in	06/12/2012	06/03/2020	Hundreds of Thousands of Millions of Naira have been reportedly expended on IDPs in Nigeria	There is existing IDPS across the country. There are over 100 IDPs in Nigeria beset by many humanitarian crises shortage of food water and health services	The establishment of ministry of humanitarian Affairs, disaster management and Social Development.
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		response to the increasing number of internally displaced persons within countries in conflicts							
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33	The African Charter on Democracy, Elections and Governance (2007)	The charter was adopted at the 8th ordinary session of the assembly in Addis- Ababa 30/01/2007. The Charter commits states/ parties to implement measures that respect and protect Democratic principles and ensure the conduct of regular, free, transparent and fair elections	15/02/2012	In Nigeria a like law has been passed to domesticate the provisions of the charter to date	27/06/2019	In spite of the non-domestication of the charter in Nigeria regular elections judged to be relatively free and fair are conducted.	Even with this relative achievement occasional cases of election malpractices are still reported.	The passing of electorate acts in to law which led to the establishment of Independent Electoral Commission (INEC). It also aided in the establishment of Election tribunal courts
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34	African Convention on the Conservation of	This conventi on was adopted In	07/06 /1974			Establishment of forest and game reserves, tree planting campaigns and creation special ecological funds for the purpose of improvement	However, threats to the environment both human and natural	Appropriate legislations for conservation and
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	Nature and Natural Resources (1968)	Algiers and came in to force in 1969. 15/09/1968 Its objective was to generate common policies among Nations on the conservation of soil water, flora and fauna				and protection of environment.	exists such desertification, soil erosion flooding, deforestation etc	protection of environment have been enacted resulted in the establishment of ministry of environment and its agencies.
35	Bamako Convention on the Ban of the Import into Africa and Control of Trans- boundary Movement and Management of Hazardous Wastes within Africa (1991)	30/01/1991	22/04/1998		13/12/2017			

36	Charter for the Public service in Africa (2001)	The charter was adopted in Addis- Ababa Ethiopia on 31/01/2011. The charter was ratified by Seven- member States it had not been enforce up to the end of 2013. The	By the end of 2013, the charter had been ratified by only seven countri es with the excepti on of Nigeria	Not enacte d	14/05/2014	Nigeria has a long established public service sector existing since 1960s. The sector has been proving the employment and career opportunities to generation of Nigerian citizen over this period. It has also played key role in development policy making and administration.	Over the years there had been criticism against the Nigerian public service sector of inefficiency and corruption	The establishmen t of Ministry labour and productivity. There also the establishmen t of Civil service commission, Administrativ e Staff College, Lagos (ASCON), The provision of civil service rule that grantees of public servant such as working condition, freedom
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		Charter seeks to promote principal of democra cy, good governa nce, human rights, and rights to develop ment.					from harassment and harmonised salaries and equitable remuneration commensurate with qualifications and responsibilities
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37	African Youth Charter (2006)	The charter was adopted in Banjul Gambia on 02/07/2006. It came in to force on 08/08/2009. The charter guarantees the right of young people and direct member states to take all measures to prevent discrimination against youth on any ground. Every young person shall have rights to education and be given scholarships and	08/08/2009	27/06/2019	Mobilisation and organisation of youth in to cooperative for participation in self employment schemes through skills acquisitions programmes.	There are high percentage of youth have not access to education. There are also high rate of youth unemployment in Nigeria. There are also raising petty cases of crimes and drugs abuses against among youth	The establishment of ministry of youths and sports development and its agencies such as the National Youth Council and similar institution
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		bursaries to encourage entry to post primary education especially for girls						
38	African Charter on Statistics (2009)	The charter was adopted in recognition of the importance of statistical information to decision making by public administrators 04/02/2009	The charter had been ratified by only 10 member states on 08/02/2015 with the exception of Nigeria.	Not enacted by Nigeria.	04/02/2019	Efforts are being made in various vital statistic recording centres to record both birth and deaths figures. Similarly some churches and courts trying to keep marriage and divorce registers in addition to staff list of various organisations in the public and private sector.	Absence of accurate and up to date data for various purposes of the development planning has been frequently reported by researchers for example the national population figure is not up to date as the country working with the 2006 National census figure.	The establishment of office of statistician general of the Federation of the Federal Republic of Nigeria, the national office as

39	African Charter for Popular Participation in Development and Transformati on (1990)							
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Source: Nigeria Country Self Assessment Report (CSAR 2021)

2.3 Assessment of the Performance According to APRM Objectives

Objective 1: Entrenching constitutional democracy and the rule of law

128. In 1999, the Federal Republic of Nigeria adopted a new Constitution which marked the return to democratic governance, ushering in the election of Former President Olusegun Obasanjo. While Nigeria has made considerable progress since its independence, the findings of the CRR (2009) noted some gaps in the country's governance history. Among others, the CRR (2009) highlighted the urgent need to fast-track some concrete reforms to consolidate the democratic gains.
129. Among recommendations in the CRR (2009) was the the review of the electoral system and process, including granting financial autonomy to the Independent National Electoral Commission (INEC), streamlining the appointments of persons to the INEC, and sensitise citizens on their rights and responsibilities. This nation-building civic education could be done through a partnership with civil society structures.
130. In line with the CRR (2009), the overall electoral system in Nigeria has been broadly improved. More power has been invested in the INEC. The provisions of the Electoral Act 2010 (as amended) under the provisions of section 78 (7) (ii) grant Independent National Electoral Commission (INEC) powers to deregister political parties that have failed to secure any seat after an election cycle. This was also highlighted in the CSAR (2021).
131. Although INEC enjoys more financial and administrative independency, this development has dual implication on the electoral process in Nigeria. On one hand, the streamlining political parties has enhanced competitiveness and deepened the quality of election as only viable parties are now able to participate in elections. On the other hand, deregistering political parties has limited citizens' options for renewing leadership.
132. There is partnership between the Government and Civil Society Organisations (CSOs) in electoral processes, which is yet to be formalised. Nonetheless, the CSAR highlighted the active role played by the CSOs in the 2011 and 2015 general elections in voter education, public discussions for peaceful electoral processes and election monitoring. This has led to expansion of democratic space for Civil Society and Non-State Actors.

Key Findings of the CRM

133. The conduct of multi-stakeholders National Conference (CONFAB) in 2014 to discuss the political and socio- economic challenges facing the Country was a step in the right direction to strengthen national unity and cohesion in Nigeria. During the CRM, it was

noted that the forum brought together over 500 Nigerian delegates drawn from all parts of the country, representing diverse interests to hold 5 months of deliberation on the political system and other pertinent issues. Even though over 600 resolutions were passed, consultations indicated some doubts in the viability and the feasibility of their implementation due to capacity shortage.

134. President of Muhamadu Buhari administration signed the “Not too young to Run Act” into law in 2018, to encourage youth participation in electoral processes and decentralise electoral processes in Nigeria. However, consultations with stakeholders revealed that this political will has been challenged by the increased use of money in politics which has further widened the gap in youth participation in the electoral processes.
135. Despite the measures and mechanisms put in place by the Government, the level of corruption within the government system is still alarming. The efforts of the Government to fight against corruption and to ensure respect for the rule of law has not been sufficient in addressing the endemic nature of corruption in Nigeria.
136. The CRM was informed of the minimum progress with regards to internal party democracy in Nigeria. Under the existing regulation for the conduct of political parties primaries, and in accordance with the provisions of the 1999 Constitution and the Electoral Act 2010 “*A political party seeking to participate in any election organised by the Commission must conduct primaries, wherein all eligible members of the party must be given equal opportunity to participate in the primaries of the party for the purpose of selecting candidates for elective positions*”. However, the CRM noted that most political parties in Nigeria do not comply with this provision and impose conditions that exclude underrepresented groups from being candidates. Stakeholders informed the CRM of the usual practices whereby Leaders at national level choose and impose party officials and candidates at all levels. As noted in the CRR (2009), the CRM also confirmed an increase in undemocratic internal Governance of political parties, which stifled genuine intra-party competition.
137. The CRM noted that Nigeria carried out electoral system reforms. However, the relationship between electoral reform and public trust in electoral institutions needs to be harnessed to build public trust in electoral processes. Further reforms are expected, especially ahead of the 2023 General elections.
138. From nationwide stakeholder consultations, the CRM confirmed that violence remains a challenge to the electoral process in Nigeria. While some stakeholders acknowledge that the electoral atmosphere during the 2019 General Elections was largely peaceful and conducive for the conduct of credible elections, the CRM noted that the elections were marred by violence and violent post-electoral conflicts, including destruction of properties and loss of lives.

139. There is active engagement of the CSOs and interest groups in the process of amendment of electoral laws. Citizen's involvement and their active participation in electoral processes are key elements considering in evaluating democratic processes. Although the 2021 CSAR demonstrated the critical role played by CSO's in voter education, a lot remains to be achieved.
140. Another key finding of the CRM is vote buying which was raised as a one of the concerns in electoral processes. This unfortunate situation has commercialized the voting process which has compromised the electoral system.
141. Low Citizenry involvement in the governance system and decision-making at almost all levels has been a concern in Nigeria. The CRM confirmed from INEC that out of the total voter registered of 84 million, only 28.6 million voted in the 2019 elections representing 35.66% only³. This low turnout reveals voter's apathy and low interest in participating in electoral processes, which is against one of the basic principles of democracy.
142. From the visit to INEC, the CRM was informed of the plan by the electoral body to strengthen the electoral process in Nigeria with the support of some CSOs to ensure the use of electronic voting and electronic transmission of results for the 2023 General election. To this end, there is a Bill to amend the Electoral Act (No. 6) 2010 which has been presented to the Senate Committee, for passing.
143. Considering the large population within and outside Nigeria, there has been increased demand by Nigerians in the Diaspora to be considered for voting. This will consolidate the democratic gains and ensure wide political participation in building democracy in Nigeria.
144. The 1999 Nigerian Constitution and the electoral law creates a space for multi-party system. Ahead of the 2019 General elections, 91 political parties were duly registered. Elections are conducted periodically every four years - Presidential, National Assembly, Governorship and State Assembly elections.
145. The 2019 election showed an increase in the participation of women in electoral processes as aspirants but their success is limited. For instance, in the 2019 Presidential elections, five candidates who ran for the Presidential position were women. Furthermore, 232 women contested for the 109 senatorial seats, while 533 women contended for 360 seats in the House of Representatives. On the contrary, only 7 women won senatorial seats, 11 were elected into the House of Representatives and 4 were elected as State Deputy Governors.

³ INEC, 2020, Report of the 2020 General Election, pp 336

146. The CRM concludes that, despite the progress made by the Nigerian Government in promoting democracy and political governance, the country still faces the following challenges, including among others, electoral violence and destruction of election material, poor voter education and sensitisation, vote buying and voters' apathy, limited access to public media at State and national levels; nonprofessional conduct of the police and armed forces in the voting processes as well as commercialisation of elections. These issues need to be addressed in few elections to ensure the real democracy prevails in Nigeria.

Recommendations

147. The APR Panel recommends:

- i. Adequate electoral laws to address internal party democracy
- ii. Capacitate INEC to ensure its independence and the credibility of elections
- iii. Create a friendly electoral environment to build confidence among voters (Ministry of Police, Ministry of Justice, Parliament);
- iv. Pass legislation to formalise the relationship between government and CSOs (Parliament).

Objective 2: Upholding the separation of powers, checks and balances

148. It is interesting to note that in the 1999 constitution of the Federal Republic of Nigeria, separation of powers is a fundamental constitutional principle which spells the roles and duties of the three arms of the government. These principles are enunciated in the constitution in Part I Section 231(1), Section 231(2), 232 (2), Part II Section 4(8), Chapter V (The Legislature).

149. According to the 2009 CRR, although guaranteed by the 1999 Constitution, the separation of powers is not adequately achieved since the judiciary and the legislature at the national and state levels are heavily dependent on, or subordinated to, the executive.

150. To address the issue, the 2009 CRR recommended that the judiciary and legislature manage their own budget to enhance their financial autonomy, with the funding expected to derive directly from the Federal Account to the judiciary without interference by the executive, in line with the constitutional stipulations.

Summary of the CSAR

151. *Independence of the Judiciary in Nigeria:* Sections 4, 5, 6 of the Nigerian Constitution of 1999 outlined the powers of each of Arms of Government (Executive, Legislature and Judiciary). The Constitution clearly stipulates the powers, functions and duties of each

of these arms. In a democratic dispensation, it is expected that checks and balances promote good governance. On the contrary, where there is fusion of powers, the checks and balances lose their hold and create unhealthy relation which negatively impacts on good governance.

152. Judicial independence has its origin from separation of powers, which means, the judiciary as an institution and all individual judges presiding over cases must carry out their professional responsibilities without influence or interference of the Executive, Legislature, or any other institution. Contrary to this principle, the CSAR 2021 indicates that the Constitution does not guarantee institutional independence of the Judiciary in Nigeria, hence its reliance on the Executive and Legislature for financial autonomy. This militates against effective judicial proceedings in the country.
153. The CSAR 2021 (P.10) further reports that for Judicial independence to be guaranteed, there must be absolute financial autonomy, selection of judges without interference, delivery of judgment and decision taking without influence, abide by the security of judges' tenure. Checks and balances should not be abused in judicial proceedings. It is noteworthy that judges in Nigeria face threats, political pressure and interference in the conduct of their constitutional duties, which is against International Standards and protocols ratified by the country. The lack of independence of the Judiciary in Nigeria has culminated into lack of courage and corruption in deciding political cases such as the determination of election petitions, appointment of judges, remuneration, accountability, inadequate resources for the Courts, societal pressure and the scope of judicial powers.
154. *Independence of the Legislature:* The CSAR 2021, while acknowledging the Nigeria operates a Bi-cameral System of Government, comprising the Senate and House of Representatives, remains silent and does not offer sufficient information to appreciate the extent of the independence or autonomy of the legislature. At a minimum, The Report concludes, nevertheless, that the independence of the Legislature to an extent is being limited by Executive interference and corruption which impedes effective legislation.
155. In case of judiciary, any amount standing to the credit of the Judiciary shall be paid directly to the heads of the Courts concerned.” Executive Order 10 which was signed by President Muhammadu Buhari on 22 May 2020 grants financial autonomy to the Legislature and Judiciary at the State level.
156. According to the CSAR 2021 and in an attempt to implement the recommendation of the 2009 CRR, in 2017, the Constitution of the Federal Republic of Nigeria 1999 (fourth Alteration, No 4.) Act, 2017 provides for the funding of House of Assembly of State and for related matter. Section 121 of the principal Act is altered by substituting for subsection (3), a new subsection ‘3’ – any amount standing to the credit of the (a) House of Assembly of the State and (b) Judiciary. “The Consolidated revenue fund of the State

shall be paid directly to the said bodies respectively. In case of judiciary, such amount shall be paid directly to the heads of the Courts concerned.” Executive Order 10 which was signed by President Muhammadu Buhari on 22 May 2020 grants financial autonomy to the Legislature and Judiciary at the State level.

Findings of the CRM

Separation of Powers among the three Arms of Government

157. The CRM noted that though sections 4, 5, 6 of the Nigerian Constitution of 1999 outlined the powers of each of Arms of Government (Executive, Legislature and Judiciary), and the Constitution clearly stipulates the powers, functions and duties of each of these arms, the checks and balances often lose their hold and create unhealthy relation which negatively impacts on good governance. The Presidency has often been severely criticised for overstepping its powers to the detriment of the other two organs. For long, the executive and specifically the Presidency has had excessive powers, interfering not only with the Legislature but also the Judiciary.
158. The CRM heard that the Legislative Arm of Government is key to the practice of democracy in any country. Its power of independence allows it to make laws for the country with little or no interference from other Arms of Government. It equally has control over budget proposals of all Arms of Government. The independence of the Legislature equally gives it the power to screen, confirm and question activities of the Cabinet or the other Arms of Government. The Legislature ratifies Treaties, has the power to investigate, impeach or even remove Heads of the Executive at all levels. Nigeria operates a Bi-cameral System of Government, comprising the Senate and House of Representatives. The Senate President presides over the sittings of the Senate while the Speaker presides over the sittings of the House of Representatives. The Nigerian Senate is made up of 109 Senators while the House of Representatives consists of 360 Members who are elected for four years. Their ability to legislate has been marred by corruption and Executive interference as noted from the CSAR.
159. There have been several incidences of skirmishes and misunderstandings between the Executive and Legislature at state and federal level. Standoffs between executive and legislative arms are blamed for such incidences. At state level, the jostling for political space and power between the governor and speaker in some states have led to unfortunate battles that do not bode well for democracy. One of the tools possessed by the legislative arm to check the excesses of the executive and to make leaders accountable is impeachment. Sections 143 and 188 of the 1999 Constitution of Nigeria stipulate that Legislature could commence an impeachment procedure against heads of the executive at the Federal and State levels, respectively, upon allegations of gross misconduct.

160. Furthermore, the CRM heard that there were some reports of Executive interfering in the Legislature. For example, the Speaker of the Ogun State House of Assembly, Tunji Egbetokun was reportedly impeached by a group of nine members of the House sympathetic to the state government in 2010. In 2011, the Bauchi State House of Assembly impeached its speaker, Alhaji Ahmed Abubakar Faggo.
161. The CRM also heard that the legislature at federal level does not sufficiently ‘scrutinise, interrogate and debate the Appropriation bill as vigorously as it should, to effectively act as a check on government spending. Rather, at national and State level, the Assemblies are often embroiled in intrigues for party supremacy and on the lookout for other advantages and inducements from the executive, at the cost of fulfilling their mandate. The executive has been known to pressure or lobby the legislature to certain ends at the cost of the latter exercising constitutional autonomy. There have been a series of disagreements between the legislature and the executive over Appropriation Bills. In 2008, the President declined to assent to the Appropriation Bill on the basis that the legislature increased its budgetary allocation by 70% above the presentation of the President. The President refused to sign the 2011 Appropriation Bill into law until the National Assembly made suggested amendments, effectively arm twisting the legislature.
162. The CRM was informed that there is inadequate financial autonomy for the Legislature and the Judiciary. At the state level, the lack of financial autonomy becomes more profound. The legislative and judiciary not only rely on the executive for appointment and confirmation but for the day-to-day operations. The funds to the legislative and judiciary pass through the executive and the Governor being the Head of the executive at the state level exercises a lot of control and does not give the necessary autonomy to the legislature and the judiciary.

Independence of the Judiciary

163. The stability and quality of a democratic constitution is often determined by the degree of importance a society attaches to the Judiciary and the powers it gives to it. This can be measured in several ways. The first is whether the Judiciary is independent, that is, if it is not beholden to any special interest or to either of the other two arms of government (executive and legislature). The competence and integrity of the Bench is the second criterion, implying that judges must be competent, learned and of high integrity in order to command universal respect and approval. The third factor is the availability of adequate facilities and personnel, that is, whether there are sufficient judges and courts to meet the needs and demands of the public.
164. The Judiciary has the mandate of executing its functions with full autonomy and separate from any executive or legislative influence under the Constitution. Indeed, the Judiciary overturned about one-third of People's Democratic Party (PDP) gubernatorial election

victories where electoral irregularities were proven, pointing to a level of autonomy. Thus, the Judiciary has suffered an image problem over the years, causing a loss of confidence in the users of the court system and in the public generally. There is also a weakness in the checks and balances within the Judiciary. The National Judicial Council supervises the Judiciary, yet it is comprised of some sitting judicial officers. The Chief Justice constitutionally has exclusive prerogative to appoint fourteen out of the nineteen members of the National Judicial Council. In turn, these fourteen members appointed by the Chief Justice are the only ones mandated to exercise disciplinary control over judicial officers all over the Federation, including fellow Justices of the Supreme Court. This diminishes the independence of the National Judicial Commission.

165. The controversial removal of the chief justice of the federation, Judge Walter Onnoghen just three weeks before the general election elicited national and international concerns about independence of the judiciary. So, also is the rising concern over the role of the judiciary in electoral dispute adjudication. This was not only widely seen as politically motivated but was view viewed as an attack to Nigerian young democracy.
166. Independence of the Judiciary is one of the powerful pillars of the judiciary process in any democratic country. It is an important support of the Rule of Law and equally, an important tenet of the Separation of Powers, which is rather important in democratic governance. There have been some efforts to enhance the Judiciary in Nigeria. Some of these efforts include, the charging of judicial funds to the consolidated fund, the establishment of the National Judicial Council, the hierarchical organization of the court, the judicial code, and the criteria for the appointment judicial officers. But these efforts do not denote the independence of the judiciary from the Executive control. For example, the removal of some justices of the court in Nigeria by the Executive are cases in point. Another challenge is the lack of proper remuneration and financial security of judges amongst others. All these cause an incessant delay in the dispensation of justice. The challenge as it pertains to the independence of the Judiciary should be addressed.
167. Efforts at Judicial reforms are yet to yield much success in expediting cases that go through the judicial system. Cases take years to be heard and resolved and this is symptomatic of the judicial system, due to institutional challenges and the technicalities of court procedures which trigger delay or denial of justice. The procedural technicalities have resulted in a denial of substantive justice for several litigants. This situation has been denied by the Chief Justice but pertains to date. The absence of appropriate IT facilities aggravates the problem.

The contested Constitutionality of Constituency Projects

168. It has been argued consistently in Nigeria by critiques that the Constituency projects handled by legislators constitute a violation of the constitutional principle of separation of powers and checks and balances, as the legislators become involved in the initiation and implementation of public services. This is normally a prerogative of the executive,

as legislators are meant to oversee government spending on public services, programmes/projects, hence the conundrum of how they can oversee their own initiatives. In a presidential system like Nigeria, the constituency projects are indicative of an overlapping of functions, whereby lawmakers are usurping the powers of the executive. This has been the situation since 2004.

169. The projects usually come to the National Assembly as an Executive Act Special Intervention Fund. The fund as at 2009 comprised an annual budgetary allocation equivalent to 2.5% of the government's ordinary revenue. Parliament passed a motion to increase the allocation to 7.5%. 75% of the fund is allocated equally amongst all constituencies. The remaining 25% is allocated as per constituency poverty levels. A maximum 10% of each constituency's annual allocation may be used for an education bursary scheme. As at 2012, each representative was getting Naira 40 million per quarter for constituency projects, thus making a total of Naira 160 million every year. Each of the 109 Senators gets Naira 60 million as constituency project allocation for each quarter of the year.
170. The move to allocate lawmakers with constituency funds for infrastructure development is controversial, often branded as a means of legitimising corruption by the legislature. In many quarters it is deemed illegal and unconstitutional; significantly large amounts are allocated to constituencies but there are little to no outcomes for these allocations, and no means of verification of what was done with the money. These funds also raise the risk of the executive tampering with the legislators to further their agenda. Efforts by members of the House to interrogate acts of corruption by legislators often come to a dead end as legislators challenge the legality of such investigations. Thus, whereas governors and other public officials are held to account for acts of corruption for misuse of public funds, legislators are not held to account.
171. Furthermore, legislators lack the competencies required to monitor large scale projects from a technical capacity. The requirement that the Minister of Special Duties supervises them is troubling as it is difficult to oversee for example approximately 2,399 constituency projects in 2013 alone.
172. Judicial officers are poorly capacitated with the necessary infrastructure to implement their mandate. There is lack of meritocracy owing to the godfather syndrome in the appointments and promotion of judicial officers. This is aggravated by lack of adequate training and support in the way of research facilities. Judicial officers with thematic specialties are also lacking. Additionally, the Human Rights Reports 2018 report a number of complaints received by the Commission which highlight the lack of speedy dispensation of court cases, disobedience to court orders/ judgements mostly by law enforcement agencies, deliberate refusal/ negligence to appropriately investigate criminal cases as some of the impediments militating against the independence of the

judiciary in Nigeria. It recommends that these issues be aggressively tackled as to remove inefficiencies within the criminal justice system.

173. The Judiciary is also constantly plagued by charges of corruption by judicial officers which diminish public confidence, and yet there are few sanctions levelled against errant officers. The legal fraternity is declining in terms of standards, competencies and discipline.
174. In conclusion, it can be seen from the above analyses that the three branches of government are not functioning in a manner that is conducive to democratic governance and rule of law, at federal and national levels. While some of the issues require better capacitating of the organs, lack of strict adherence to constitutional principles and powers lies at the heart of the systemic problems noted.

Recommendations

175. The APR Panel recommends the following to the FGoN;
 - i. Ensure that all judgements or orders of courts are obeyed and enforced without any form of discrimination to ensure that the principles of the rule of law are obeyed by all organs of the Government;
 - ii. Take extra measures to ensure that the theory and practice of Separation of Powers, especially the independence of the Legislature and the Judiciary is firmly established, respected and protected [Government; CSOs];

Objective 3: Prevention and management of intra and inter-state conflicts

Summary of the CSAR

176. The CSAR 2021 reiterates Nigeria's identity as a multi-ethnic State confronted with unending communal crises as a result of economic interests and intolerance to ethno-religious differences. The level of intolerance has led to many losses of lives and property and internal displacement of people which has brought untold hardship to the victims and affected communities.
177. The CSAR (2021) indicates that the Nigerian Government put in place some mechanisms for the resolution and management of the conflicts including institutions such as the National Boundary Commission (NBC), the Institute for Peace and Conflict Resolution (IPCR) and the Nigerian Interreligious Council (NIREC). Aside these efforts by Government, many non-governmental actors such as civil society organisations and

community-based organisations have not relented in their efforts to support through advocacy and community mediation to contribute to conflict prevention processes. However, the country continues to “bleed”.

Findings of the CRM

178. CRR (2009) presented a worrying security situation in Nigeria. The country continues to face a myriad of conflicts from communal to the unending insurgency which appears to have no end in sight. For instance, CRR identified “communal conflicts as the most prevalent form of conflict confronting the country followed by political conflicts, resource control conflicts, ethnic and religious, and land conflicts; with the northcentral region experiencing the most protracted and recurrent ethnoreligious conflicts. The struggle and competition over Nigeria’s resources and power has led to conflicts in Aguleri-Umuleri conflict, Southern Kaduna conflict, the Jukun-Tiv conflicts in Taraba State, herders/farmers conflicts.
179. The other causes of conflict in Nigeria also include inequality of distribution of resources among regions. Stakeholders informed the CRM that the Southern states, which are producers of wealth for the whole country, do not get equal share of the ‘national cake’ with the Northern states, which is a source of discontent among the States of the Southern Region.
180. An analysis of Progress Reports shows that despite all efforts by the Federal Government and state governments to effectively deal with the conflicts, there has been minimal impact in ensuring social cohesion and peaceful coexistence. Nigeria is still confronted with communal conflicts which are laced with ethnic and religious tensions.
181. Insurgency and banditry continue to ravage the northeastern and northwestern regions of the country. The CRM heard that there are several criminal gangs in Zamfara State, Northwest Nigeria, cross-border mobility of Boko Haram terrorists who cross to other countries, namely Cameroun and Chad, using Lake Chad by speed boats through floods. The stakeholders also informed the CRM that there are kidnaps of travellers along highways, which threaten the security of the public. Farmer/ Herder related violence and piracy also exist in Nigeria. There were reports of Militant Biafra Militants in South-East region of the country. This has exacerbated the security situation in the country and hindered safe and free movement between towns and states. This phenomenon has also negatively affected socio-economic growth especially in the rural communities which are moreover constantly faced with banditry and raids by Boko Haram insurgent who are fighting to overthrow the government and create an Islamic state. It has caused havoc in Africa's most populous country through a campaign of bombings and attacks on civilians, police and military installations.

182. To strengthen civil and military cooperation in the fight against terrorism and conflicts, a human rights adviser has been appointed in the Office of the Chief of Defence Staff and the establishment of a Human Rights Desk in the Army headquarters and Divisions of the Nigeria Army by the Nigerian Government. The Nigerian Police Force has a human rights desk to support the promotion of human rights in conflict areas.
183. The CRM was informed that there are also intra and inter party political conflicts that continue to negatively affect the already existing ethno-religious divide. Farmer-herder conflicts have continued to cause many deaths and displacements as finding lasting solutions appear to evade the Government. In 2019, the Government came out with one of the most controversial policies known as the RUGA policy in response to farmer-herder conflicts. RUGA is a Hausa word which means cow settlement. The goal of the policy is to map out settlement areas for herdsman and cattle in each state of the Federation. Within this reserved grazing area, they are to be provided with pasture, water, health facilities, schools, security, road networks, veterinarian clinics, markets as well as processing firms that would make refined products from meat, milk and other cattle by products.
184. However, due to the controversy surrounding the policy, some states especially in the southern region have expressed concern about it and thus resisting its implementation. This therefore calls for a broader stakeholder consultation to revisit the policy and deliberate dispassionately on its implementation. This conflict has virtually become an endemic situation especially during the dry seasons and failure to address it in a more holistic and in a more inclusive manner will continue to create farmer-herder relations in communities. Unfortunately, these conflicts have taken on also an ethnic dimension due to ethno-cultural background of the actors (Hausa/Fulani and others).
185. The Political campaigns and election violence usually result into conflicts in the country, which infringes on enjoyment of human rights and good governance in Nigeria. This emanates from too many party laws rather than National laws that govern elections. Parties only look forward to winning elections at the expense of uniting and developing the country. Thus, party members usually clash especially after party elections. The CRM also heard that election candidates with more resources are more likely to win elections to the chagrin of candidates with fewer resources, hence conflicts.

Role of the Traditional Rulers

186. Traditional authorities play a fundamental role as custodians of the in the socio-cultural governance and the preservation of values and customs of their communities. Due the respect that they fundamentally exude, they are seen as key actors in the affairs of their community. However, findings from stakeholder consultations revealed that the traditional rulers felt limited in their intervention in matters concerning their

communities. They therefore appealed that the ongoing constitutional review process takes into cognizance and formalizes their role in society. This could lead to the creation of a more cohesive and peaceful living in their jurisdiction and beyond.

Role of the CSOs and Media

187. Conflict prevention and resolution does not lie under the armpits of one player. Most times, the military approach is preferred by the State to resolve conflicts. Notably, the State does not use the soft approach of media, CSOs, the elites, religious leaders and traditional leaders to address conflicts. This is one shortfall in the prevention and resolution of Conflicts, which requires a multifaceted approach. Several institutions or players join hands by sharing information, sensitising the public about the conflicts and their consequences. The CSOs, Media and the religious can act as early warning mechanisms for conflict prevention as well as conflict resolution. However, stakeholders informed the CRM that security agencies do not share information to CSOs and Media, even amongst themselves.

Role of International Organisations

188. Nigeria is a member of many regional and international organisations such as the United Nations, the Commonwealth, the African Union, ECOWAS, NEPAD, among others. These organisations assist in several ways of minimizing or even addressing conflicts within states. They aid in terms of capacity building, resource mobilisation and technical support to address conflicts, among other programmes.
189. Nigeria should therefore take advantage of its membership to these Organisations in the prevention and resolution of conflicts within the country. Moreso, foreign policy should be utilized and strengthened with neighbours to address issue of porous border patrols and conflicts with the assistance of the International Organisations. Working with Non-governmental Organisations such as Oxfam, ACCORD etc, should also be explored to supplement the role of the international bodies in offering humanitarian aid to conflict affected people such as refugees and IDPs. However, some stakeholders had reservations on involvement of non state actors in effective conflict prevention and resolution due to their unknown agendas.

Recommendations

190. The APR Panel recommends to the FGoN
- i. Establish community conflict monitoring and peacebuilding mechanisms (Local Governments, Civil Society, security Agencies).

- ii. Utilise local CSOs, Religious leaders, Media and Traditional Leaders in the prevention and resolution of conflicts (CSOs, Media, Religious and Traditional leaders and local governments)
- iii. Establish National Peace Infrastructure that will coordinate all peacebuilding and conflict prevention efforts to ensure a cohesive approach to peace and stability (Ministry of Defence, Security Agencies and CSOs).
- iv. Support the National Centre for the Coordination of Early Warning and Response Mechanism (NCCRM) established with the support of ECOWAS to provide real time alerts to the relevant authorities (Federal Government and ECOWAS, UN, AU).

Objective 4: Promotion and protection of civil and political rights as enshrined in African and international human rights Instruments

Summary of the CSAR

Protection and Promotion of Civil and Political Rights

- 191. The very essence of democracy is creating a conducive environment for citizens to enjoy and express themselves freely in the affairs of governance. And doing so without fear or favour is fundamental in entrenching and deepening democracy. It is therefore imperative for the State to ensure the security and the protection of its citizens.
- 192. In 1995, the National Human Rights Commission was established and given a clear mandate to address all matters relating to the protection of human rights in Nigeria as guaranteed by the Constitution. However, the CSAR reveals that there are still cases of human rights violations such as unlawful detention by security agencies without trial which is contrary to the fundamental human rights of persons involved, extra-judicial killings by some personnel of security agencies. The delay in the administration of justice remains a major concern for all Nigerians.
- 193. The CSAR takes note of the implementation of the CRR 2009 and various forms of implementation such as 2010 Amendment of the National Human Rights Commission Act of 1995, enactment of the Freedom of Information Bill (2011), implementing its National Housing Policy in all 36 states, and reform of the Children/Juvenile Justice System and to improve the conditions of children, with clear delineation of responsibilities between the Federal and State Governments. Nigeria has further enacted a law that changed the Nigerian Prison Service (NPS) to Nigerian Correctional Service (NCoS) with mandate for custodial and non-custodial care.

194. The Government also amended the Legal Aid Act to strengthen Legal Aid towards greater effectiveness. The Child Rights Act has been passed by 25 States while 11 were yet to domesticate the Act. The government also disbanded the Special Anti-Robbery Squad (SARS), which was accused of extra-judicial killings, human rights violation, torture of suspects and innocent citizens. The disbanding of SARS followed several massive protests by citizens in the country. All these reforms are geared towards

Findings of the CRM

195. It was noted during the Stakeholder consultations that Nigeria has made remarkable progress in developing standards for human rights protection and promotion in the area of civil rights and freedoms. Several legal reforms are being undertaken to ensure that civil rights of individuals are better protected. The CRM equally gathered that one of the key challenges that remains is the proper application of the law where citizens feel that their rights are indeed protected and upheld in all spheres of human dignity.
196. The troubling insecurity situation in Nigeria has made it very hard for many Nigerians to enjoy their human rights. In an attempt to reinforce security, government's approach appears to increasingly curtail the rights of citizens, with mostly those in affected areas of conflict suffering more restrictions in terms of liberty, movement and personal space. However, there are human rights violations that are committed everywhere by especially the police and security forces that have featured prominently in the recent past. Impunity by these forces has built up due to low rates of successful prosecutions or accountability measures by the government.

Freedom of expression and Media:

197. Freedom of expression guaranteed by the laws of every nation is key in entrenching and sustaining democracy. It is worth noting that Freedom of expression and of the media is evidenced in the presence of a free, independent and vibrant media. Findings from the CSAR show that there is a large private media that is allowed to freely comment on socio cultural, political and economic issues. For instance, the CSAR shows that Internet usage according to the International Telecommunication Union in 2012 rose to 33% from 28 % in 2011 due to increased access to cell phone. Online freedom of information has remained largely uncensored although in 2013, draft laws with the potential to curb freedom of expression for online users were developed, particularly the Cyber Crime Bill which has a wide ambit.
198. However there have been sporadic incidences of censorship and harassment of journalists who comment on matters of political sensitivity, including corruption against the political elite. There are certain criminal laws that curtail freedom of expression by journalists, e.g. Under the Penal Code, state governments have resorted to using its

provisions to sentence journalists reporting on public corruption, or those criticizing official performance on issues of public interest. Investigations of government officials are seen as embarrassing to the government and top government officials have been known to urge or threaten journalists to refrain from writing about them.

199. It is interesting to note that despite the laws guaranteeing press freedom and freedom of expression, findings reveal that Nigeria has one of the weakest records on press freedom in Africa, and ranked 115th out of 180 countries in the 2020 worldwide Press Freedom Index. Attacks against journalist have increased, i.e. between Januarys to April 2011 alone, 30 journalists were attacked, and some journalists were beaten by security forces for reporting on the former president's health.
200. The new Social Media Bill before the National Assembly 'the Protection from Internet Falsehood and Manipulation Bill, 2019' attracted widespread condemnation and demonstrations. Human rights activist, opinion leaders and some members of the public indicated that the Bill was put in place to stifle freedom of expression and may likely result in the prosecution of peaceful criticism of the government. This would further violate international laws protecting freedom of speech. With over 29.3 million users across Nigeria, social media remain a critical tool for shaping public discourse.
201. The Freedom of Information Act, 2011 for instance gives broader access to public records. It is however possible to cite the Official Secrets Act in denying requests for information under the Freedom of Information Act. Also, incidents of journalists suffering police intimidation at the hand of state security agents are reported, in particular at the hands of the Joint Task Force and the State Security Services. Journalists who write exposes about police and army excesses regarding military operations against terrorism have been harassed.
202. In 2012, the Committee to Protect Journalists documented 143 cases of press freedom violations such as obstructions, assaults, threats, arbitrary detentions, seizures of recordings or reporting equipment and murder of which 79 percent were perpetrated by security forces, including soldiers, police and the State Security Service. Journalists who are found investigating the conduct of government security are often faced with arbitrary arrests, extrajudicial detentions, and warrantless search and seizure, particularly from the Joint Task Force, a special military unit tasked with combating Boko Haram. From 2011 Boko Haram has levelled attacks on media organizations for what it views.

Freedom of Assembly and Association:

203. Freedom of Assembly is guaranteed under the Constitution and in practice for the most part. However, there has been reason to curtail these rights based on the various incidences of civil unrest and conflict or insecurity, although there have been inexplicable aberrations. There have been instances where groups' rights of assembly were curtailed with the use of extreme force, e.g., women in Maiduguri protesting the

prolonged detention and feared disappearance of their husbands, or students in Nasarawa State University who were protesting lack of water and electricity.

204. The right to freedom of association is guaranteed in the 1999 Constitution. Nigerians are free to associate with each other in any form, including in NGOs and political parties. There are several local, national and international nongovernmental and community-based associations and organisations; they all operate freely and with fairly no intimidation or harassment from government in principle.
205. However, Government institutions lack the required capacity to engage with the citizens in effective state society dialogues. Civil society has stepped in to play an important role in linking the two entities. However, civil society organisations face constraints such as adequate competencies. It was also observed during consultations that some civil society aside incompetence lacked skills on policy development and most importantly resource and capacities for meaningful engagement with not only the citizenry but government.

Right to stand for office/ vote leaders of one's choice:

206. According to the CSAR the elections of 2011, 37 parties participated in the 2011 legislative elections and 20 parties in the legislative elections. The number of voters who turned in to elect their leaders was set at 60%, but there are still gender gaps in women's participation in politics. Only 9.06% of those who stood for election in Nigeria's April 2011 National Assembly elections were women (i.e. 909 of the 10,037 candidates).
207. CRM findings also show that torture which is becoming endemic is commonly practiced by the police against inmates, but little has been done to remedy the situation, although Government has established the National Committee on Torture to investigate torture and other human rights violations that are rife in the police force. The majority of investigations are conducted internally by the Nigerian Police and yield little accountability for violations.
208. All these legal and institutional reforms are a good step but it has been clearly observed that they do not cover up the fact that the government lacks the political will to reform the police force and hold officers accountable for these and other serious abuses, as evidenced in the high non prosecution rate. None of the police officers responsible for the execution of the Boko Haram leader, Mohammed Yusuf, and dozens of his suspected supporters in Maiduguri in July 2009 have been prosecuted.

National Human Rights Commission of Nigeria

209. In line with Paris principles, the National Human Rights Commission of Nigeria was established by the National Human Rights Commission Act of 1995, to promote and protect human rights in the country. The Commission is mandated to visit all places of

detention, carry out sensitisation, hear and investigate complaints, and make recommendations.

210. Major reforms have been undertaken in the Human rights Commission that have seen it become more responsive to human rights issues in Nigeria though not without challenges. The Human Rights Commission Act was amended in 2010 to grant the National Human Rights Commission financial autonomy and independence and enhance its investigative and enforcement powers.
211. The Commission awards and recommendations are now accepted as decisions of High Court. Further, the Commission is not subject to the direction or control of any authority or person in exercising its powers. The National Human Rights Commission of Nigeria was reinstated to 'A' accreditation status in 2012 by the United Nations after having been downgraded to B status after the removal of the Executive Secretary in 2006.
212. The Human Rights Commission nevertheless faces resource and capacity constraints. Delays in appointing members of the Governing Council in December 2012, a year after the Senate confirmation of nominees affected the effectiveness of the Commission.

Legal Aid

213. One of the key mechanisms in many countries and which seeks to ensure the wellbeing of its citizens is Legal aid. In reiterating the findings from the CSAR, most Nigerians cannot afford even the most basic of legal processes, due to the high costs of legal representation and high poverty levels. Such people face serious barriers to accessing justice. Therefore, mechanisms such as “Legal aid” have gone a long way support the poor and the vulnerable. They have bolstered those who need help most, the vulnerable to access legal redress. However, the capacity of legal aid service providers is outstripped by the users, requiring more sustained efforts by the government and the justice administration.

Box 1.1 Good Practice Expanding the provision of legal aid

The Legal Aid Act, 2011 has widened the scope of the mandate of the Legal Aid Council to work with paralegals in legal aid service delivery at the grassroots level. In addition, Legal Aid Centers have been established in the Secretariat of the 768 local government areas in the country and the six area councils of the Federal Capital Territory. Furthermore, under the Court and Prison Duty Solicitor Scheme, the Legal Aid Council can immediately intervene on behalf of indigent Nigerians who are arraigned in court but do not have legal representation. All this has been done to accelerate court proceedings with a view to releasing accused persons on bail, decongest the prisons and provide access to justice for

indigent citizens. However, the legal aid scheme is staffed by inexperienced lawyers and is not well known to female users.

214. In four states, the Office of the Public Defender has been established to provide legal aid on civil matters. Even in this, there is low awareness of their existence by women, limiting women's access to justice.

Recommendations

215. The APRM Panel recommend to FGoN:

- i. Implement the Recommendations of the Committee on the Implementation of the Justice Sector Reforms, established in August 2011, and the recommendations of the Presidential Committee on Police Reform, submitted to the President in August 2012.
- ii. Pass into law the Violence against Persons prohibition bill which was re-introduced to the Parliament for the third time in 2012.
- iii. Strengthen and resource the National Human Rights Commission to effectively undertake its mandate .
- iv. Embark on consistent programme of training of members of the security agencies on aspects of human rights.

Objective 5: Ensuring accountable, efficient and effective public service delivery at the national and decentralised levels

216. The CRR 2009 indicates that Nigeria inherited a civil service that is highly regimented and militarised, slow to respond to technological change and modern organisational methods, corrupt in virtually all its affairs, grossly undisciplined, frustrated and poorly paid and declining in efficiency, effectiveness, and productivity.
217. As a priority commitment of the government, as is demonstrated by a number of public service reforms, these have not yet yielded satisfactory results in ensuring the quality of public service and in ensuring the accountability of public servants. Equally, few innovative and participatory mechanisms to make public officials accountable to the grassroots levels hardly exist in Nigeria.

218. The CRR 2009 recommended that the process of Public Service Reform be speeded up and backed by appropriate legislation. The NPoA 2009 recommended the effective implementation of the Public Procurement Act, 2007, to ensure probity, accountability and transparency in the procurement process, pricing standards and benchmarks, ensuring the application of fair, competitive, transparent, value for money standard and practices for the procurement and disposal of public assets and to enhance professionalism in the Public Sector.
219. To ensure that political office holders operate within the ambit of the law and that corruption is reduced to the barest minimum, there were establishment of mechanisms to check the excesses of political actors as well as prosecute the war against corruption, namely expansion of the mandate of the Bureau of Public Procurement (BPP) in order to enhance performance in curtailing recklessness in the use of public funds; adoption by the Government of a policy of non-interference in the prosecution of corrupt officers by the Economic and Financial Crimes Commission (EFCC) and Independent Corrupt Practices and Other Offences 27 Commission (ICPC). A key reform was the signing into law of the Freedom of Information Bill in order to aid investigation by all stakeholders in the fight against corruption.
220. Efforts in the Progress Report include the Public Procurement, Reform Budget Formulation Reform, Pension Reforms, Public Revenue/Tax Reform, Payment System Reforms, Health Sector Reform, Service Delivery Reform (SERVICOM) as well as the establishment by the President of a Presidential Committee on the Review of the Reform Processes in the Nigerian Public Service, in March 2011 as well as the signing into law of a new National Minimum Wage by the Federal Government in order to improve the performance of public officers and provide a living wage for Nigerians in March 2011.
221. Further efforts include the adoption of a policy of non-interference in the prosecution of corrupt officers by the Economic and Financial Crimes Commission (EFCC) and Independent Corrupt Practices and Other Offences Commission (ICPC), engagement of Non-Governmental Organizations (CSOs) in community advocacy under the ICPC/NGO coalition programme and launching of the Local Government Integrity Initiative (LGII) in many local Government Areas with the aim of building and promoting the culture of integrity and zero tolerance for corruption in local government administration.
222. A major step in the implementation of the APRM recommendation on public service reforms resulting from the NPoA is the introduction of e-governance encompassing the Integrated Personnel Payroll Information System (IPPIS), Government Integrated Financial Management Information System (GIFMIS) in 2014 at the Federal Level, with corresponding implementation of the State Integrated Financial Management Information System (SIFMIS), the National Chart of Account (NCOA), the Treasury

Single Account (TSA) and the Efficient Productive Incorruptible and Citizen-Centred Civil Service (EPIC).

Summary of the CSAR

223. The 2021 CSAR acknowledges the country's efforts geared towards driving the service reforms in the public sector. These include the existence of motivational measures introduced by the Nigerian Government to boost performance and efficiency in the Public Service, various capacity building programmes for Public Servants in Nigeria for improved service delivery, mechanisms that promoted healthy competition among public servants towards improved productivity, improved welfare packages for public servants as well as the implementation of the Public Procurement Policy. These initiatives have attempted to bring transparency, accountability, and improved procurement process in Government contract procedures.
224. As a result, e-governance was introduced in line with the reforms of 2009 to 2020, which include the following: Integrated Personnel Payroll Information System (IPPIS), Government Integrated Financial Management Information System (GIFMIS) in 2014 at the Federal Level, with corresponding implementation Chart of Account (NCOA), Treasury Single Account (TSA) and Efficient Productive Incorruptible and Citizen-Centred Civil Service (EPIC).
225. As part of efforts to reform the Public Service, based on the NPoA 2008 recommendation, the Nigerian Government ensured that every Ministry, Department and Agency has an established e-Library, Digitalised Filing System to replace the manual registry, and Digitalised Personnel Records to comply with global best practices. These reforms have led to the expunging of ghost workers through the continuous Verification of Public Personnel. The Digital Performance Management System (DPMS) was introduced to assess Public Servants' Performance to replace the manual Annual Performance Evaluation Report (APER) system characterised by poor performance evaluation, poor objectivity, cumbersome process and unquantifiable measures.
226. Following consultations with Labour Unions and other relevant stakeholders, the Nigerian Government approved the increment of minimum wage of Public Servants from N18,000 to N30,000 in April 2019 after its last review in 2011. Due to skills deficiency in Public Service, the Federal Government initiated Federal Civil Service Strategic and Implementation Plan (FCSSIP 2017 to 2020), to equip Civil Servants with basic skills and knowledge using Structured Assessment-Based Training Programme (SMAT-P) and Leadership Enhancement and Development Programme (LEAD-P). There is also, effective implementation of pre-retirement capacity building for the prospective retirees from the Public Service to further prepare them for life after retirement and eliminate the

fears associated with retirement. It was observed that there were various capacity building programmes for Public Servants in Nigeria for improved service delivery. There were mechanisms that promoted healthy competition among public servants towards improved productivity. iv. There were various improved welfare packages for public servants as observed in the implementation of the NPoA 2008 and CRR 2009.

227. The report also observed the existence of The Report found that there were motivational measures introduced by the Nigerian Government to boost performance and efficiency in the Public Service.
228. However, despite these efforts, as corruption remains deeply ingrained in the social fabric of the society, the general believes that offering a bribe is required to get anything, especially from Government or Public Officials. Private Business Managers who need to obtain some permission or waivers from Government cannot do so unless through corrupt practices.
229. Furthermore, the public service in Nigeria is still characterised by ineffective performance which has affected public service delivery, mainly due to poor implementation of Public Service Rules and Policies, poor accountability and transparency, inadequate institutional infrastructure and skilled personnel, mediocrity, tribalism, nepotism and favouritism as well as poor monitoring and evaluation of public service rules and policies. In addition, cases of corruption in the public service which has eroded public trust in Government institutions and has critically undermined Government's integrity.

Findings of the CRM

230. For almost two decades, the Federal Public Administration Reform Programme has attempted to implement several reforms in government ministries and departments. It seeks to boost the capacity of federal service to establish and execute policies and plans for socio economic development towards effective service delivery.
231. Consultations in Abuja and in the geopolitical zones visited indicate that the quality of public services is low, with the most affected level being the local government level. Despite several reform programmes being undertaken by the government, service delivery is still weak in several sectors.
232. The causes of poor service delivery in Nigeria are attributed to inadequate resources, mismanagement and misappropriation of funds, weak motivation of staff, lack of technical competence, use of obsolete and outdated technology, undue government interference and corruption, as well as poor infrastructural facilities and bad human resources management. Also, to blame are poor health facilities, the high cost of living -

all contributory to diminishing the legitimacy of democratic governance. This has resulted in deterioration in the provision of qualitative and quantitative public goods and of effective public service delivery, evidenced in poor social, including health, educational, water and sanitation infrastructures, and physical infrastructures, such as transportation, infrastructures, creating huge human development and security deficits in the country.

233. Systematic performance management systems in the public services have been established, for example, performance contracting/agreement have been introduced as a management and evaluative tool for measuring ministerial and individual performance targets. The country embarked on an integrated performance management system comprising institutional and the individuals' framework by the Office of the Head of the Civil Service of the Federation and the establishment of a National Monitoring and Evaluation Department in the National Planning Commission in 2010. These are all aimed at improving accountability in the public sector. In 2012, performance contract agreements between the President and Ministers have led to regular ministerial performance reporting at the Federal Executive Council.
234. The Public Procurement Reform was initiated as part of the Federal Government Economic Reform Agenda to curb mismanagement of public funds. Consultations with stakeholders indicate that the Bureau of Public Procurement has made strides in reducing the cost of public expenditure and in improving competitiveness, with modest results achieved. For example, in 2012, the Bureau was credited with saving the government an estimated sum of Naira 400 billion, through its operations⁴.
235. Persisting problems include lack of professionalism in the public service, such as nepotism manifesting in appointments and promotions in the service, lack of security of tenure of office, and appointment of non-career public servants into key positions in the public service. Civil servants have job security of tenure, which has led to low mobility in the labour market. This slows down the rate at which best practices for management are diffused through the civil service.
236. Accountability in the public sector is still weak: Corruption has eaten far into the fabric of the public service, leading to deterioration in the quality of services provided. While there are several institutions dealing with the issue of corruption in the public service, sanctions have been few, and targeting only lower-level cadres.

Local Governments and Service Delivery

237. Under the constitution, state and local governments have the most significant service delivery responsibilities of the three tiers of government in the areas of education, health,

⁴ Federal republic of Nigeria 'Mid Term Report of the Transformation Agenda (May 2011 – May 2013) Taking Stock, Moving Forward' page 136

housing, water, and waste disposal services. In practice, almost all the local governments have been stifled by the state or failed to perform their functions to the expectations of the citizenry. Their autonomy is limited and their capacity to execute their mandates is limited without assistance from central government. Local governments largely depend on the federal and state governments for funds for monthly salaries and wages at the cost of implementing critical projects and programs of a developmental nature.

238. Local governments in Nigeria are considerably weakened in their functional profile not only by financial constraints but also by constitutional arrangement, which left the control of local authority in the hands of States. This has really affected functional performance in public service delivery at local level. Another major challenge that has detrimental effects on local governance is the problem of political interference as most often, public policies of the councils are politicized to serve selfish interests at the expense of general interest of the people. Appointments in the councils are sometimes based on political patronage and party affiliation thereby creating room for mediocre and non-performance.
239. In Nigeria, statutory working age in the public service is fixed at sixty (60) years or thirty-five (35) years of unbroken active working service before retirement. However, the Retirement Age Harmonization Act of 2012 puts the retirement age of judicial officers and academic staff of tertiary institutions at 70 and 65 years respectively. Retirees in Nigeria face serious challenges ranging from sudden loss of life, loss of the usual monthly salary, anxiety about a residential home, lack of occupation, dwindling status, decreased strength, discrimination by the Society, deteriorated health condition, physical disabilities, and aging.
240. Consultations provide evidence that, notwithstanding the constitutional powers and functions assigned to local government councils in Nigeria, they are tightly controlled by their state governments⁵. Furthermore, the capacities of the local governments to perform their functions and the implications of this situation for governance, vary from state to state. Therefore, there is a great deal of variation across states in their capacity for governance. The impact of local government is limited in improving service delivery. The Local Government is the closest tier of government to the people in Nigeria, but its performance is dismal, as seen in the deteriorating environmental state, deteriorating public school buildings, poor market facilities and lack of health care centres. This has led to lack of confidence in local governments. In certain areas, council officials are better known for the harassment of citizens than service delivery, as often evicting citizens or extracting one form of levy or another.

⁵ Fatile and Ejalonibu. (2015). Decentralization and Local Government Autonomy: Quest for Quality Service Delivery in Nigeria.

Mismanagement of pension funds

241. In Nigeria, the delay in payment of persons and gratuities has brought untold hardship and death to many retirees, thereby making retirement something that is dreaded by workers. This problem is further compounded by lack of planning and management of post-retirement epoch and conditions.
242. Consultations clearly indicate that an insight into the pension affairs of some Ministries, Departments, and Agencies (MDAs) the persistence of the pension fraud that has negatively affected the success of the Contributory Pension Scheme (CPS). The perpetrators of such pension frauds are partly the management, upon whom such funds have been entrusted. Their motivation for indulging in a pension scam may not be different from the same motivation identified with the other forms of frauds. The multiplicity of complaints about retirees' accrued and unpaid pensions in different states of the federation remains a major concern and the general public wonders continuously about what may probably have led to situations where after retirement the pensioners' entitlements remained unpaid over a number of years.

Recommendations

243. The APR Panel recommends to the FGoN:

- i. Effective Monitoring and Evaluation of Public Service Rules and Policies [Central Government];
- ii. Effective implementation of Pension Reform of 2014 and accelerated payment of pension benefits and other welfare packages for Public Servants [Central Government and states];
- iii. Establish a national anticorruption alliance with the involvement of the media and Civil society organisations (CSOs) for campaign, advocacy, and litigation to force the hands of government to disclose public information and take actions to hold government accountable (Government, CSOs) - to enhance transparency and accountability and remove opacity in government activities [Central Government and NGOs];
- iv. A new revenue allocation formula that considers the fact that development can only go upwards from the bottom – and provides resources to support that development model – needs to be adopted. The National Revenue Mobilisation, Allocation and Fiscal Commission (NRMAFC), which is one of the policy instruments for the achievement of national fiscal objectives, must undertake and discharge its functions in a way that minimises political pressures, and assures the achievement of national objectives;

- v. Establish/ reinforce the state and local governance peer reviews for peer learning [National Assembly, Local Governance entities].

Objective 6: Promotion and protection of the rights of women

- 244. Section 42 under Chapter IV (Fundamental Rights) of The Constitution of Nigeria is about Right to freedom from discrimination, including the recognition that men and women have equal rights, and that women are entitled to the full range of human rights available to all Nigerians. In practice, women's civil, political, economic, social and cultural rights are inadequately protected or promoted. As a result, most women neither enjoy rights on an equal basis to men, nor are they guaranteed the same opportunities as men. Nonetheless, institutional and policy frameworks at the federal and state levels have been developed as a response to the issue of women's rights and the marginalisation of women.
- 245. Despite this constitutional provision above and the growing acceptance of women in leadership, the visibility and participation of women in elective and appointive office is poor. At the Federal government level, and several states, the ratio of female to male members of the executive and legislative was very low.
- 246. The CRR (2009) reports the prevalence of various forms of violence against women in many communities in Nigeria, especially wife and child battery, female genital mutilations (FGM), and rape and sexual harassment in educational institutions as well as the workplace and these forms of violence, in most cases go underreported. Equally, trafficking in within and across national borders for sexual exploitation, forced marriage and domestic labour are other key issues despite the ratification of the Protocol to Prevent, Eliminate and Punish Trafficking in Persons, especially Women and Children as well as the UN Convention against Transnational Organised Crime.
- 247. The predominance attached to the value of cultural norms perpetuate the challenges faced by women in Nigeria, including access to justice, access to credit, early marriages, inheritance, polygamy as well as the absence of antenatal services to prevent mother-to-child transmission of HIV.
- 248. The CRR 2009 recommended (i) the revision process in respect of the constitution to include the removal of clauses that discriminate against women, (ii) the passing of a law protecting the rights of women, (iii) the development of employment creation for women in their own communities by state and government poverty alleviation to prevent

trafficking involving women, and (iv) training for law enforcement agencies incorporate gender concerns.

Summary of the CSAR

249. The CSAR 2021 reports, as supported by the World Economic Forum in 2018, that Nigeria ranked 139 out of a total of 149 countries in the Global Gender Gap. This is indicative that the rights of women in Nigeria are not adequately protected and promoted.
250. In the area of political representation, women's participation is low, reflecting among others, the lack of effective government policies, cultural practices, low level of women in employment, low level of education, corruption and patronage-based political system, vote buying, electoral violence, gendered economic and household inequalities. Between 1999 and 2007, there was slight improvement in the number of women in elective positions, from an average of 2.3% to 7.8% in the National Assembly. In 2009, there were 20 women out of the total of 360 members in the House of Representatives (5.6%) and 7 out of 109 Senators (6.4%). In other political positions, women are also under-represented with only 11 out of 636 appointed Executives between 1999 and 2015, which is 17% of the entire appointments in the country at the Federal level. This also reflects the low representation of women at the State and Local Government levels.
251. Ahead of the 2015 elections, the Independent National Electoral Commission (INEC) made efforts to address the issue of low participation of women in the electoral process. The Commission created a gender policy to ensure that its plans, processes and operations are gender responsive. This is to encourage gender balance and equity within political parties.

Findings of the CRM

252. Nigeria has been recording low participation of women in both elective and appointive positions. This is a growing concern to many Nigerians. Government has undertaken significant steps in the area of legislative reform around women's rights. The Gender and Equal Opportunities Bill passed its second reading in the National Assembly. It seeks to domesticate the provisions of CEDAW and the Maputo Protocol. However, this and other key laws are not yet law, which leaves women unprotected and unable to legally claim their human rights and gender equality. Since the last APRM review, the plight of women has not improved much, and in the political sector, women's situation has actually declined in terms of representation. This is despite several commitments that were undertaken in the National Programme of Action to advance gender equality and non-discrimination.

253. While government is focusing on formal legal frameworks and social programmes, the underlying issues that are at the heart of gender inequality are not being adequately addressed; to deal with discrimination and violence against women. The patriarchal and traditional norms that are perpetuated by cultural practices are still prevalent, and without working with the traditional structures and addressing the gender stereotypes that exist at this level, societal constructions of gender continue to subordinate women to men. Religious norms have also contributed to this situation, and it is no accident that in the North, women are less educated and less visible in public positions more than in other regions.
254. Participation in the political sphere: There has been retrogression in women's representation in the political sphere in a worrying trend, because the participation was not significantly high enough since the last APRM review. Women's upper and lower house representation fell from 7% in 2007 to 6% in the 2011 elections. Only 25 out of 360 members of the House of Representative members were women in 2011. There is not one single female governor. Women from the North and rural areas are particularly underrepresented. Before the dismissal of ministers and State ministers, women constituted 31% of the federal cabinet.
255. Low representation of women politics stems from the political parties' discriminatory practices. Internal party selection processes and outcomes elections in Nigeria suggest that in all political parties few women were elected to contest seats and only one in every 14 female candidates was elected, compared to one in every seven males. A few of the smaller political parties in Nigeria seem to have a better record than the larger parties with regard to gender equity, despite the fact that most constitutions of political parties commit them to gender affirmative action.
256. Appointments of women in public positions are on the same basis as men (i.e., an attempt at federal character, rather than following affirmative action). Women are underrepresented in the public and private sector workplace. There are only 32.5% of women are in the (non-agricultural) private sector. Women run only 20% of enterprises in the formal sector and hold less than 14% of total management level positions in the Federal Civil Service. In the medical field, women represent 17.5%. The extractive industry has almost zero level participation of women.
257. The first female Chief Justice of Nigeria, Justice Aloma Mariam Mukhtar, and Grand Commander of the Order of the Niger (GCON) was appointed to ensure gender balance in the administration of justice. In terms of gender mainstreaming, there was a Gender budget initiative in place jointly by Ministries of Finance and Women Affairs to mainstream gender issues into the budget process, with the 2013 budgeting process as pilot.

258. With regard to employment, there are significant income inequality gaps in Nigeria along the lines of gender. Women lack access to land rights; most women have user rights that come with marriage, inheritance or borrowing. This limits their productivity as land is a very important factor of production and for obtaining financial services. Gender discrimination continues to constrain the chances of women in self-development. Most companies run by women are constrained by lack of capital. Despite being better educated than their male counterparts in the micro-enterprise sector, women are less likely to secure loans.
259. Trafficking in persons: The National Agency for the Prohibition of Trafficking in Persons (NAPTIP) has made some progress in combating trafficking in women. It was highlighted as a best practice in the Nigeria APRM Country review report. However, the government is yet to comprehensively address such factors as poverty, unemployment and illiteracy, which are root causes of why women seek greener pastures and end up being exploited.
260. Education: There is a Strategy for the Acceleration of Girls' Education in Nigeria with the objectives of attaining gender parity in access to, retention, completion, and achievement in basic education by 2015. In this regard there has been progress. Nonetheless, Nigeria has a high rate of out-of-school children, and girls form a majority of that category. Furthermore, women have unconscionably high illiteracy rates in Nigeria, and sometimes this takes on a regional disparity dimension. By 2012, in eight Northern States over 80% of women were unable to read and 70.8% of women aged 20-29 in the Northwest were unable to read and write and only 3% of females were completing school in the northern parts. There is a gradual improvement of girls enrolled in the primary education, although this is still not enough. Again, at the tertiary level (university admissions), the ratio is showing signs of decline⁶.
261. Violence is endemic in Nigerian society, and gender-based violence is no exception. Women continue to submit themselves or endure or be subjected to various forms of violence. This is due to unequal power relations between men and women. The involvement of all sectors of society at all levels is yet to be effectively engaged by government.
262. Violence against women: gender-based violence is rife and unfortunately seems to have gained acceptance to the point where it almost seems normalised. Consultations in Abuja and states confirm that many Nigerian women have been subjected to some form of violence and experienced physical violence; women who have never married are more likely to have been attacked than married women⁷. Harmful traditional practices continue

⁶ Nigeria 'Millennium Development Goals Report, 2010 page 26

⁷ British Council 'Gender in Nigeria Report 2012: Improving the Lives of Girls and Women in Nigeria' 2012 page 51.

to affect women's human rights. Girls face several risks related to harmful traditional practices, such as early marriage. Only 11 out of the 36 states have outlawed the practice of FGM⁸.

263. The practice of Purdah i.e., isolating women and pubescent girls from men who are not relatives is still practiced, particularly in the North. In the Northeast, widows are forced to a form of confinement which a mandatory and discriminatory form of mourning for at least a year. Widow inheritance also occurs in many parts of Nigeria. Women in Nigeria are denied the right to inherit from their fathers due to cultural norms that favour men. Even in areas where women inherit, they do not do so on an equal basis with men.
264. Sexual harassment continues to be a problem and yet there is no law against this form of gender-based violence. Statutes prohibit sexual harassment, but authorities may prosecute violent harassment under assault statutes. Domestic violence remains widespread and is seen as acceptable, particularly if it does not exceed the customary norms of the society. Police rarely intervene in incidences of domestic violence and reporting by victims against family members and intimate partners is low.
265. There is a Committee on Reform of Discriminatory Laws against Women. A draft bill entitled “Abolition of All Forms of Discrimination against Women in Nigeria and Other Related Matters” was not approved by the National Assembly. This was attributed to the misinterpretation of Articles 12 and 16 thereof. Article 12 provides for sexual and reproductive health rights, and it is feared that this will be an entry point to legalise abortion under the disguise, while Article 16 is seen to combat religious and cultural norms on betrothal as it addresses the age of marriage, compulsory registration of all marriages, rights on the choice of family name and full consent in betrothal and marriage among other points.
266. Discriminatory legal frameworks: Some legal frameworks entrench and reinforce gender-based violence and discrimination. Currently, there are no laws that criminalize gender-based violence, and yet there are laws at federal level e.g., the Penal code provision that allows husbands to use physical chastise their wives as long as it falls short of grievous harm. Penalties for the sexual assault of a man exceed the penalties for the same offense against a woman.
267. Discriminatory provisions still exist under the law. In the Constitution of 1999, Section 26 (2) bars women from bestowing the status of nationality on their foreign spouse, yet men exercise this prerogative. Sexual assault against female victims is not given due weight under the law but rather is deemed a misdemeanour under section 360 of the

⁸ Population Reference Bureau, Female Genital Mutilation/Cutting: Data and Trends: Update 2010 (2010) page 8.

Criminal Code. In another example, Section 353 of the Criminal Code creates a felony when the victim of indecent assault is a man and makes it a misdemeanour or a lesser offence where the victim is a woman.

Recommendations

268. The APR Panel recommends:

- i. All national, state, local, tribal, and territorial jurisdictions should review, strengthen, and implement laws that hold exploiters, traffickers, and solicitors accountable for their role in commercial sexual exploitation and sex trafficking of minors. These laws should include a particular emphasis on deterring demand [Government, Parliament, Judiciary, states and CSOs];
- ii. Close the gender gap by rectifying the long-standing inequalities and build a resilient society in the interest of everyone with women at the centre of recovery as women and girls face disproportionate impacts with far reaching consequences that are only further amplified in contexts of fragility, conflict, and emergencies caused by the Covid-19 pandemic in Nigeria;

Objective 7: Promotion and the protection of the rights of children and young persons.

Summary of the CSAR

269. Article 4 (1) of the African Charter on the Rights and Welfare of a Child provides that “in all actions concerning the child undertaken by any person or authority, the best interests of the child shall be primary consideration”. The said provision has also been taken into account by Section 1 of the Child Rights Act² in Nigeria, thus providing that “in every action concerning a child, whether undertaken by an individual, public or private body, institutions of service, court of law, or administrative or legislative authority, the best interest of the child shall be the primary consideration”. A replica of the provision is also found in Article 3 (1) of the Convention on the Rights of the Child.
270. To ensure that this comes to reality and effectively implemented, the 2009 APR Panel recommended that (i) Nigeria makes a deliberate effort to finalize the domestication of the CRC and the African Charter on the Rights and Welfare of the Child in all states, as well as ratify and domesticate other conventions relating to the rights of children and young persons. (Federal government and federal states); (ii) a deliberate effort to educate girls, especially in states that infringe on their rights, be made, in addition to the combating of harmful practices that discriminate against the girl child. (Ministry of Education, and Ministry of Women’s Affairs and Social Development); and the

Compulsory, Free, Universal Basic Education Act be fully implemented. (Ministry of Education).

271. Firstly, in response to the CRR recommendations, efforts were made for the promotion of the right of children and youth, several policies paper were adopted. Among these laws is the Child's Right Act (2003) which define Children as any person under the age of 18. The Child's Right Act (2003) is the law that guarantees the rights of all children in Nigeria. However, only 24 out of 36 states of Nigeria have adopted the CRA as a state law. There are therefore twelve (12) states in Nigeria that are yet to adopt the CRA in their laws of the 36 states of the federation.
272. Secondly, even though it was reported that chances are balanced to ensure full education for all children, girl education needs more attention in Nigeria. There is large gender disparity between the education received by boys and girls. The access to education for girls remains a challenge in Nigeria. The access to quality and adequate education is undermined by a certain number of challenges.
273. Lastly, the implementation of the compulsory free universal education act is mitigated across the country. The reality has shown that its' never been fully implemented. The policy implementation at the level of States differs from one state to another one.

Findings of the CRM

274. The Federal Republic of Nigeria has signed and ratified key international, continental and regional human rights instruments. As at 2019, Nigeria is a signatory to the African Charter on Human and Peoples' Rights, Convention on the Rights of the Child (CRC), African Charter on the Rights and Welfare of Children, Convention of the Elimination of All Forms of Discrimination Against Women (CEDAW), International Convention on the Elimination of all Forms of Racial Discrimination, International Covenant on Civil and Political Rights, International Covenant on Economic, Social and Cultural Rights, The Convention Against Torture and other Cruel, Inhuman or Degrading Treatment or Punishment (Convention Against Torture), Optional Protocol to the Convention on the Rights of the Child on the involvement of children in armed conflicts, Protocol to Prevent, Suppress and Punish Trafficking in Persons, Especially Women and Children and Optional Protocol on the Convention Against Torture, Inhuman and Degrading Treatment (CAT). However, Nigeria has not assented to the optional protocol of The African Charter on Human and Peoples Rights on the establishment of an African Court of Human and Peoples' Rights.
275. The Nigerian Constitution (1999) also enshrines some provisions for the protection and promotion of Child rights. For instance, Section 18 (3)(a) of the 1999 Constitution and section 2 (1) of the Compulsory, Free Universal Basic Education Act, 2004, provide the

right to free and compulsory primary and junior secondary education for all Nigerian citizens.

276. The CRM noted that the Child's Rights Act 2003 was also passed into law by the National Assembly of Nigeria, that defines a child as one who is below the age of eighteen years. The Act categorically provides that such a child's best interests shall remain paramount in all considerations, giving legal consent to the African Charter on the Rights and Welfare of the Child and the United Nations Convention on the Rights of the Child. The Act provides for the protection, promotion, enforcement and implementation of Child's rights to achieve their full potential in life. The Act recognises that children have rights and responsibilities based on their age, gives them equal status as members of the human family.
277. The Child's Rights Act prescribes that a Child shall be given protection and care as this is necessary for his/her well-being, taking into account the rights and duties of the child's parents, legal guardians, or other individuals, institutions, services, agencies, organisations or bodies legally responsible for the child. The Act also enjoined every person, institution, service, agency, organisation and body responsible for the care or protection of children shall conform to the standards established by the appropriate authorities, particularly in the areas of safety, health, welfare, number and suitability of their staff and competent supervision. Some of the rights guaranteed in the Act include: the right to survival and development; freedom of association and peaceful assembly; freedom of thought, conscience and religion; right to private and family life; right to health and health services; right of a child to free compulsory and universal primary education.
278. The CRM also heard that in line with Section 264 (1) of the Act, the National Human Right Commission (NHRC), a National Child's Rights Committee was established in some of the States that have ratified the Act. The committee listed five priorities for addressing the needs of children which are, establishing safe water supply and sanitation, working on the HIV/AIDs Epidemic and creation of job opportunities for women to better care for their children, provide universal basic education and primary health care system.
279. Sixteen (16) years after the passage of the Child Rights Law in 2003, 10 northern States (Adamawa, Katsina, Kano, Bauchi, Yobe, Sokoto, Borno, Zamfara, Gombe and Kebbi States) are yet to domesticate the Child Rights Act. Religious and cultural concerns are key challenges hindering the domestication and effective implementation of the Child Rights Law at the States level.
280. To revamp the education sector and equip children with digital, civic and innovative skills to function effectively at the global level, the Nigerian Government put in place key policies to include Out-of-School Children, Youth and Adult Literacy, Science,

Technology, Engineering and Mathematics and Technical, Vocational Education and Training and Basic Education. In addition, a special Education Marshal was set up in Kaduna State to support and reform education to cater for school dropouts. Kano and Katsina States have also taken measures to tackle the menace of school dropouts.

281. Nigeria signed the endorsement of the ‘Safe Schools Declaration’ which aims to improve national efforts to prevent schools, universities, students, teachers, academics from being attacked during armed conflicts. Also, donor-funded program implemented by the Nigerian Government and International Organizations led to the launch of ‘Safe Schools Initiative’, targeted at improving access to education in North-East Nigeria. However, increasing conflicts and insecurity are raising the risk of vulnerability for children in a country where the system of childcare and protection is fragile and where children and youth seem to be institutionally treated as offenders.
282. The vulnerability of children is increasing, despite government programs and policies for childcare and protection being established at federal and state level. Some of the aggravating factors for this phenomenon include increased conflict and insecurity.
283. Child marriage under the age of 18 in Nigeria is common, it is estimated at 44% and the country has the 11th highest rate of child marriage (UNICEF 2013). On one hand the consequences for child marriage are devastating both for the children and for the society in the other hand. The rapid growth and explosion of births undermines the government's ability to effectively plan and mobilize resources for sustainable development. At this level, the harmonization of laws is necessary, and the action should be supported by the local community efforts. To achieve this requires the concerted efforts of the entire political class and strong political will.
284. Also, toll-free line has been opened to record daily cases of children rights at the national level before sending cases back to the concerned states; Consequently, citizens are being invited to scale up cases directly to the States offices across the country.
285. Programs are designed to effectively respond to diverse nature to combat child abuse, neglect and exploitation including institutional frameworks, laws and policies and sensitization campaigns.
286. The setting up of the Nigerian National Plan of Action for the promotion and protection of human rights as a response to the recommendation of the Vienna Declaration and program of action. The National Plan of Action has been drafted has an opportunity for identifying and agreeing on areas of cooperation between different stakeholders including Government departments, the private sector, Civil Society and other in order to improve the protection and promotion of human right. The NAP will also serve as monitoring tools to assess the observance of human rights at the national level and across all states;

287. The problem of Homeless of children increase daily. This situation requires immediate attention. In fact, even though poverty have been identified by the National human right institution as one the major cause for this issue, especially with the current economic situation and social situation, it has also identified the inability of the family to perform its full function resulted to children and youth being in extreme starvation and lack of parental care, thus, leading to the actual increase cases of children going to the street.
288. Primary education has been declared free and compulsory in Nigeria. Despite its free and compulsory nature, according to UNICEF, around 10.5 million children aged 5 to 14 in the country do not attend school⁹. The same statistics show that only 61% of 6–11-year-old attend primary school regularly and only 35.6% of children aged 3-5 years receive preschool education. These figures are more alarming in the north of the country with a net enrollment rate of 53% and the return or enrollment of children to school constitutes a major difficulty. In addition to economic barriers, the education in northern Nigeria is driven by other factors including gender, and geographic location and socio-cultural norms and practices that discourage attendance in formal education, especially for girls.
289. Also, the increasing incidence of sexual and gender-based violence against women and under-aged girls/boys across communities (including rape and child abuse) and in academic institutions is on the rise. However, interventions by civil society organisations, security agencies in investigations and prosecution of perpetrators is commendable. In 2019, the Community Health Educator for Doctors Without Borders (DWB) indicated that DWB records an average of 120 rape cases every month with victims mostly under 15 years.
290. Though Nigeria has policies and instruments for the protection of Children, there are other emerging issues affecting the Human Rights of Children and the Youth, following the outbreak of Boko Haram conflict. There is increased number of displaced children street children and youth due the growing insecurity in the north of the country, increasing cases of kidnaping and banditry across the country affect the most vulnerable young children. The CRM also heard that there is increasing sexual abuse and child marriage under the customary and Islamic law, which requires urgent Government attention.

Recommendations

291. The APR Panel recommends:

⁹ Note that in 2018, Digest of Basic Education Statistics from the Universal Basic Education Commission (UBES) reported that a total estimated number of children in primary school in Nigeria that are out of school to be 10,193,917 out of which was 37.80% male and 62.20% female (Statistical report on women and men in Nigeria, 2020)

- i. Government to ensure legislation of children law and the commitment to enforcing the already existing laws at various level and ensure involvement of sociocultural/religious leaders in the fighting process against child marriage.
- ii. NHRC to ensure effective investigation and prosecution of criminal offences such as sexual assault, rape, defilement, and neglect, abandonment and others;
- iii. Government to provide subsequent funding to enable NHRC to providing adequate services to assist street children and to bring them back into their families and the society;
- iv. NHRC to strengthen partnership with CSO's and analyze possibility of introducing Human Rights into the school curriculum and the police and arms forces training component;
- v. NHRC, CSO's, policy makers, traditional rulers and religion leaders and faith-based organizations to embark on continued advocacy and encourage children and young persons to know and to promote their own rights through establishment of Child Rights Clubs in Schools.

Objective 8: Promotion and protection of the rights of vulnerable groups, including internally displaced persons, refugees and persons with disabilities

292. There have been several natural and man-made disasters that have led to millions of Nigeria being rendered vulnerable, including men, women and children. Despite the fact that these are recurrent events, the government seems ill prepared in terms of policies and programmes to address the situation, leading to an ever-increasing number of vulnerable groups.
293. The CRR (2009) acknowledges that the issue of vulnerable groups was on the rise, and this was attributed to the disappearance of safety nets provided by traditional structures as a result of increasing neoliberal and capitalist policies.
294. While emphasising the plurality of causes to IDPs, including land disputes, communal conflicts, intergenerational indigene-settler rights and natural disasters such as soil erosion, the CRR (2009) noted various gaps in the protection of IDPs. These gaps mainly related to the lack of a national law or policy on IDP as well as the lack of a coordinated management and technical capacity of relief agencies at state and national level which has often affected the efficacy of humanitarian efforts. Data collection was weak and has affected effective planning for IDPs in the country.
295. The subsequent National Plan of Action (NPoA) recommended therefore the formulation of a policy for protecting people displaced by internal conflicts, the conduct of a

comprehensive vulnerability assessment and the establishment of agencies for vulnerabilities.

296. As signatory to the Convention relating to the status of Refugees, Nigeria established the National Commission for Refugees in 1989 to deal with the needs of refugees. Owing to conflicts in neighbouring countries, Nigeria has been host to refugees from Liberia, Sierra Leone, Chad, the Democratic Republic of Congo (DRC), Sudan, Rwanda, Cameroon, and Niger.
297. Despite the provision of Chapter IV of Nigerian Constitution, 1999 on the fundamental rights of citizens in general, both able and disabled, without discrimination, a consideration of the Bill of Rights in Chapter IV under the Constitution of Nigeria is silent on the protection of the rights of PWDs. This gap which remains unfilled even since the inception of democracy in Nigeria in 1999, denies PWDs full enjoyment of their rights.
298. The NPoA recommended full protection of the disabled and other vulnerable groups. The Progress Reports 2011 and 2014 further highlight that, apart from the provision of relief packages and compensation to displaced persons and victims of disasters by the National Emergency Management Agency (NEMA), the role of the Government has been very limited in the area.

Summary of the CSAR

299. The vulnerable groups in Nigeria include children, elderly people, pregnant women, IDPs, those affected by disaster, albinos and persons with disabilities. The 2018 Nigeria Demographic and Health Survey (NDHS, 2018, P.458) reveal that an estimated 7 percent of household members above the age of five (as well as 9 percent of those 60 or older) have some level of difficulty in at least one functional domain, seeing, hearing, communication, cognition, walking, or self-care. Millions of people in Nigeria had disability, and that many of them faced human rights abuses such as stigma, discrimination, violence, lack of access to housing, education and health care.
300. In order to address the Rights of People with Disabilities, the Government passed a disability Act in January 2019. On 23 January 2019, the Nigerian Government signed into Law the Discrimination Against People Living with Disabilities Prohibition Act 2018 after 9 years of relentless advocacy by disability rights groups. In addition, during the 2019 General Elections, the Independent National Electoral Commission (INEC) made special provisions for vulnerable groups during voting in order to protect and promote their franchise. The main challenge identified by the CSAR (2021) pertaining to the protection of the rights of PWDs, is the partial implementation of People Living with Disabilities (PLWDs).
301. The Report also found that PLWDs were effectively engaged in service and exercise their political franchise. However, the Act is yet to be fully implemented as there were agitations for more inclusiveness in governance.

Findings of the CRM

Refugees and Internally Displaced Persons (IDPs)

302. The Government has put in place measures to strengthen the legal and policy framework for the protection of refugees and IDPs. In 2011 and 2012, Nigeria ratified both international Statelessness Conventions and the Kampala Convention on Internal Displacement respectively. The Government has undertaken amendments to the National Commission for Refugees Act to enhance the legal powers to the Commission's mandate on internal displacement. There is a draft amendment bill on internally displaced persons and since 2012, the draft National Policy on IDPs was reviewed and awaits the approval of the Federal Executive Council.

Box 2.2 Good Practice: Hosting of refugees in Nigeria

Nigeria has hosted and provided asylum to refugees originating not only from neighbouring States but also from the rest of the world. The National Commission for Refugees has made substantial efforts to clear the asylum backlog of over 1000 asylum applications in 2012. A major step taken by the Government of Nigeria was the cessation clause on refugees which led came into effect in June 2012 and applied to about 60% of the refugee population, hence reducing the number of refugees in the country. There was also voluntary repatriation of Liberian refugees by UNHCR in 2012. In 2013, UNHCR received ECOWAS passports for 395 ex-Liberian refugees in Nigeria which allowed most of them to opt for local integration. Similar arrangements were entered into with Sierra Leonean refugees.

The Government has taken further several positive steps to safeguard the rights of refugees. UNHCR also reached an agreement with the National Commission for Refugees and the National Health Insurance Scheme for the enrolment of over 600 refugees on the Integrated Health Insurance Plan. Some refugee children are provided with educational scholarships and schools have been renovated to facilitate integration of refugee children.

303. Schools for refugees and displaced children have been established in the border towns of Akwa Ibom, Bayelsa, Bauchi and Ogun States. States like Ebonyi, Lagos and Oyo are now providing free and compulsory primary and secondary education.
304. Profile of displacement in northeast Nigeria: As of June 2018, the estimated number of IDPs in Adamawa, Bauchi, Borno, Gombe, Taraba and Yobe was 1,918,508 individuals (364,323 households), representing a minor increase of about two per cent (37,310 people) in comparison to 1,881,198 individuals.

Table 2.2 Change in IDP figures by state

State	April 2018	June 2018	Change (%)
Adamawa	173,152	178,977	3.36
Bauchi	61,055	61,265	0.34
Borno	1,421,600	1,439,953	1.29
Gombe	35,274	34,540	-2.08
Taraba	65,208	67,111	2.92
Yobe	124,909	136,662	9.41
Total	1,881,198	1,918,508	1.98

IOM¹⁰

305. Table 2.1 shows changes in IDP figures by state. Borno state, the most affected state in north-eastern Nigeria, continues to host the highest number of IDPs, 1,439,953, individuals. Adamawa, with 178,977 IDPs, hosts the second highest number of displaced persons, followed by Yobe with 136,662 IDPs. In Taraba, Bauchi and Gombe 67,111 IDPs, 61,265 IDPs and 34,540 IDPs were counted respectively. As highlighted in the Table, Gombe was the only state which witnessed a decrease in the number of IDPs.
306. In Borno, the highest increase was observed in Dikwa LGA where the number went up from 60,448 to 72,426, an increase of 11,978 (or 19.8%). This is primarily due to Dikwa being a Force Operation Base (FOB) used by the military for the screening of new arrivals. The other Local Government with a high increase in the number of displaced persons was Gwoza which saw an increment of 9,402, taking the number of IDPs to 102,451. The key reason was movement due to improved road conditions, while the influx from Adamawa was triggered by fear of attacks at some locations and poor living conditions in the place of origin. Bama is the other key area that recorded a significant increase in numbers of displaced persons from 48,314 to 52,911 (up by 4,597) as a result of new arrivals from Cameroon (through Banki and Kirawa) and military screening centres.
307. Nigeria has faced the challenge of IDPs mainly due to disasters such as floods and conflicts. For instance, in 2012, the Nigeria was faced with unprecedented catastrophic flooding in 32 out of 36 states. According to the National Emergency Management Agency (NEMA), approximately 2.1 million people were displaced and 7.7 million affected. Furthermore, the episodic conflicts in the country have also resulted in the displacement of thousands of Nigerians. As of 2021, the number of IDPs in Nigeria was estimated to over 2.1 million. Among the IDPs, women suffer most due to high risks of

¹⁰ International Organization for Migration (IOM). 2018. Displacement Tracking Matrix. Available at [Nigeria - Displacement Report 23 \(June 2018\) \(reliefweb.int\)](https://reliefweb.int/report-nigeria-displacement-report-23-june-2018)

sexual and gender-based violence and lack access to health care in particular, as well as economic opportunities and social support networks.

308. The IDPs face some challenges of inadequate Government funding both at Federal and State levels to meet their needs, in addition to the absence of a comprehensive legal and policy framework although there is a draft policy in place to be approved.
309. IDPs in Nigeria live either in camps and camp-like settings or in host communities with challenges related to personal hygiene facilities, water supply and health. On a positive note, in both camps and camps and camp-like settings as well as host communities, IDPs have access to (formal or informal) education services.
310. In north-east Nigeria, many camps remain under the control of the military, which has led to some protection concerns and, in some cases, these camps are targeted by Boko Haram and infiltrated by militants. The conflict particularly affects vulnerable groups such as women and children who constitute the majority of the displaced population in Nigeria, Cameroon, Chad and Niger. Sexual Gender-based Violence (SGBV) is a significant protection concern among women and children, but the problem is suspected to be greatly under-reported. In Nigeria, women have been targeted by abductions, forced marriages, rape, and use as suicide-bombers. Inadequate humanitarian assistance in camps and newly accessible areas has also resulted in a high level of sexual abuse and exploitation. Many women are reportedly coerced into resorting to survival sex in order to obtain food for themselves and their children or to be able to move in and out of the camp¹¹.
311. Covid-19 created a myriad of challenges for humanitarian response as violence escalated between Non-State Armed Groups (NSAGs) and the Government across the north-east and north-west, resulting in displacement, access challenges and increased humanitarian needs¹².

Pensioners

312. Other vulnerable groups in Nigeria are the pensioners who have served the country and retired in their respective homes or other areas of residence. During the CRM, stakeholders inform the mission that pensioners are not being paid their pension funds in time. The pension funds are either misappropriated or embezzled by officials in charge of those funds.
313. This makes them more vulnerable since they don't have anything to support them in their old age. After more than 10 years of existence of the Contributory Pension Scheme, not

¹¹ International Organization for Migration (IOM). 2018. Displacement Tracking Matrix. Available at [Nigeria - Displacement Report 23 \(June 2018\) \(reliefweb.int\)](https://reliefweb.int/report/nigeria-displacement-report-23-june-2018)

¹² Unicef. 2020. www.unicef.org/media/92391/file/UNICEF-Nigeria-Humanitarian-Situation-Report-No.-12-January-December-2020.pdf

all state governments had enacted their pension laws to establish the Contributory Pension Scheme, which is a sign of regulatory weakness.

The Elderly and Persons with Disabilities

314. There are certain provisions of the 1999 Constitution of Nigeria that seem to ascribe some rights to the aged in Nigeria within its social milieu. The right to social security is given recognition in section 14(2)(b) of the Constitution of the Federal Republic of Nigeria, 1999, which provides that 'the security and welfare of the people shall be the primary purpose of government'.
315. Like any other country in sub-Saharan African, Nigeria's elderly too is increasing rapidly. For instance, as part of the economic objective of the country, it is provided that the country shall direct its policy towards ensuring that suitable and adequate shelter, food, old age care and pension, and unemployment, sick benefits and welfare of the disabled are provided for all citizens.
316. Nigeria, the country with the largest population in Africa has an elderly projected population growth rate of 3.2% (Population Reference Bureau 2012, 2017) —a rate that has been estimated to double by 2050 (Mbah, 2016). This trend calls for concern as it poses major economic, psychological, health, and social challenges to the Nigerian state. What really heightens the challenge is the absence of clear policy, or any functional social security service, for the elderly people in Nigeria. Consequently, social policy for the elderly people remains turbulent, especially with the retrenchment of the welfare system in favour of the adoption of neoliberal policies in Nigeria.
317. Despite this policy intervention, PLWDs continually suffer unpleasant experiences accessing banking services. They are excluded by disability-unfriendly structures and are made to endure exclusionary financial services. Yet PLWDs constitute untapped goldmine for banks to retain sizeable share of the banking market and grow their organisations. Underestimating the buying power of the physically challenged population in Nigeria will be to the detriment of DBMs.
318. The government of Nigeria, both at the state and federal level, has taken some steps to address the needs of persons with disabilities. One significant step came in January 2019 with the ratification of the Discrimination Against Persons with Disabilities (Prohibition) Act 2018, though implementation is yet to materialize. In addition, nine states in the Federation have enacted disability laws to safeguard the rights of persons with disabilities to varying degrees of implementation. Persons with disabilities in Nigeria persistently face stigma, discrimination, and barriers to accessing basic social services and economic opportunities. Today, they face greater barriers brought about by the impacts of the COVID-19 pandemic.

Partnership and coordination

319. There is a coordination partnership on offering humanitarian services to vulnerable groups in Nigeria. UNHCR coordinates with other sector working group members, namely IOM, UNICEF, WFP, FAO, WHO, IOM and OCHA. UNHCR signed an agreement with these agencies, which clearly outlines the responsibilities and authority of each agency. The agreement entails a geographic division of coordination responsibilities where UNHCR will lead coordination in strategic border locations of Nigeria.
320. Aid Agencies have scaled up their presence in the north-east and have shifted the centre of operations from Abuja to Maiduguri as the epicentre of the crisis. With the ongoing conflict in the north-east, the robust counter-insurgency, and in view of the continuous growth in new and urgent humanitarian needs, the coordinating Agencies have progressively increased their humanitarian response to address the growing needs of the most vulnerable in newly accessible Local Government Areas, in particular in Borno State.
321. UNHCR also sensitized the military about humanitarian law and protection principles for vulnerable groups in conflict and disaster-prone areas, including Borno, Adamawa and Yobe States. Since 2016, these interventions contributed to a better understanding of protection concerns and increased response capacity on the ground.

Recommendations

322. The APR Panel Recommends to the FGoN:
- i. Ensure the implementation of the Disabilities Act (2018) and the PLWD Act 2019 to guarantee the rights and privileges of PLWDs in the country [Federal Government, National Assembly, Senate and CSOs];
 - ii. Ensure that PWDs are provided with disability-friendly facilities at all installations and institutions [Ministry of Works, Housing, Finance, Central Bank of Nigeria, Commercial banks and CSOs];
 - iii. Ensure that pensioners are paid on time and regularly [Parliament, Central Government, State Government].

CHAPTER THREE

3. ECONOMIC GOVERNANCE AND MANAGEMENT

3.1 Overview

323. Since the first-generation review, the Nigerian nominal Gross Domestic Product (GDP) has grown from US\$175 billion in 2006 to \$514.076 billion in nominal 2021, remaining the largest economy in Africa. The country's GDP per capita has grown from US\$1891 in 2009 to US\$2230 in 2019, with the population rising from 140 million in 2009 to over 200 million in 2021. The GDP per capita reached its highest of US\$3099 in 2014 due to the favourable oil price.
324. Nigeria's economy entered a recession in 2020, reversing three years of recovery, due to fall in crude oil prices on account of falling global demand and containment measures to fight the spread of COVID-19. The containment measures mainly affected aviation, tourism, hospitality, restaurants, manufacturing, and trade. The contraction in these sectors offset demand-driven expansion in financial and information and communications technology sectors. Overall real GDP is estimated by the Central Bank of Nigeria to have shrunk by 3% in 2020, although mitigating measures in the Economic Sustainability Programme (ESP) prevented the decline from being much worse.
325. Nigeria is however described by the World Bank as Africa's biggest oil exporter, and having the largest natural gas reserves on the continent. The Nigerian economy has been highly vulnerable to the global economic disruptions, especially Covid-19, particularly due to high dependence on oil exports, which accounts for approximately 90% percent of exports revenue and half of the total government revenues.
326. There has been low economic productivity and lack of efficiency resulting in low private returns, and limited capacity of the private sector to appropriate returns. Weak Infrastructure and rent-seeking activities have been acknowledged by the Federal Government of Nigeria (FGoN) as the main contributor to increasing the costs of operation for the private sector.
327. The FGoN successfully implemented critical and timely reforms to alleviate the impact of the recession on the economy and to create additional fiscal space. In 2020, the Nigerian economy entered in recession, with economic growth declining by 1.8%, its deepest decline since 1983, mainly due to the Covid-19 crisis combined with capital outflows, intensified risk aversion, low oil prices, and shrinking foreign remittances. The

economic recovery is being supported by the improving oil prices, timely policies to counter economic shocks and creating new fiscal space.

3.2 Standards and Codes

328. According to the CSAR, Nigeria has signed and ratified all the 15 Treaties, Standards and Codes assessed under the economic governance and management thematic area. The country Nigeria has also adopted with most internationally accepted Treaties, Standards and Codes in Economic Governance and Management that do not need ratification and being implemented. The CRM however noted that despite signing, ratifying and adopting the Standards and Codes, some of them have not been domesticated to allow the provisions of the Standards and Codes to be enforced in the domestic courts.

Table 3.1: Implementation of Standards and codes in Economic Governance and Management

S/N	Standard and Code	Date of Signature	Date of Ratification	Non-Ratified
1	New Partnership for Africa's Development (NEPAD) Framework Document	2001		A non-treaty that does not require ratification or accession
2	Constitutive Act of the African Union (AU)	July, 2000	29 March 2001	
3	Constitutive Act of the African Union (AU) (2000)	July, 2000	29 March 2001	
4	Guidelines for Public Debt Management	March, 2001		A non-treaty that does not require ratification or accession
5	International Standards on Auditing		2003	
6	International Accounting Standards		2003	
7	United Nations Convention against Corruption	9 December 2003	14 December 2004	

8	AU Convention on the Prevention and Combating of Corruption	16 December, 2003	26 September 2006	
9	Abuja Treaty Establishing the African Economic Community	1991	31 December 1991	
10	Best Practices for Budget Transparency	2001		A non-treaty that does not require ratification or accession
11	United Nations (UN) Convention against Transnational Organized Crime	15 November 2000	29 March 2001	
12	International Convention for the Suppression of the Financing of Terrorism	9 December 1999	28 April 2003	
13	Treaty Establishing ECOWAS	28 May 1975		
14	Code of Good Practices on Transparency in Monetary and Financial Policies			A non-treaty that does not require ratification or accession
15	Core Principles for Systemically Important Payments Systems			A non-treaty that does not require ratification or accession
16	Code of Good Practices on Fiscal Transparency			A non-treaty that does not require ratification or accession
17	Core Principles for Security and Insurance Supervision and Regulations			A non-treaty that does not require ratification or accession
18	Dakar Framework for Action			A non-treaty that does not require ratification or accession

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15	Core Principles for Systemically Important Payments Systems			A non-treaty that does not require ratification or accession
16	Code of Good Practices on Fiscal Transparency			A non-treaty that does not require ratification or accession
17	Core Principles for Security and Insurance Supervision and Regulations			A non-treaty that does not require ratification or accession
18	Dakar Framework for Action			A non-treaty that does not require ratification or accession

3.3 Assessment of the Performance According to APRM Objectives

Objective 1: Design and Implementation of Economic Policies for Sustainable Development Economic Vision and Policy

329. The CRR (2009) highlighted that the Government of Nigeria was attempting to diversify the economy and mobilise domestic resources better through port concessions, reforming the customs service, increasing tariffs on utilities, expanding businesses by creating micro-credit facilities, consolidating the banking sector, and establishing a Revenue Mobilisation, Allocation and Fiscal Committee.

330. The challenge of the economy's heavy dependence on crude oil revenues, the weak manufacturing sector and the agricultural sector which was not able to meet the food

requirements of the economy, were documented. The report suggested a number of measures to diversify the economy effectively for sustainable development; developing agriculture and other sectors to create jobs and reduce poverty; creating public awareness of macroeconomic policies for sustainable development; capping agricultural-sector interest rates at 5 per cent to increase agricultural production; making food security a priority (particularly food storage, processing and packaging) in order to reduce wastage and encourage farmers to increase output; promoting rural information centres to improve access to information on markets and services; and granting soft loans to members of the youth corps on completion of their service so as to enable them to start businesses.

331. The CRR (2009) further notes steps taken by Nigeria to reduce its vulnerability to internal and external shocks that included: benchmarking the budget on an oil price that is lower than the actual market price in order that it may act as a cushion against future shocks; better prioritising capital budget expenditures; establishing a formal Cash Management Committee (CMC) to match expenditures to revenues. Other steps included managing bulk releases of the capital budget and ensuring that deficit ceilings are not breached; ensuring collaboration between the executive and the legislature in estimating annual budgets; implementing value-for-money measures through the Due Process Office. The report however expressed concerns about the persistent social unrest, particularly in the volatile oil-producing Niger Delta region where unrest was caused by the perceived inequities in regional development and the distribution and control of oil wealth.
332. The CRR (2009) also emphasised the need to address other sources of vulnerability faced by households. Government's assistance to victims of disaster or shocks is perceived to be weak, which tends to be undermined by rent-seeking behaviour, which reduces the amount of funds that reaches the intended beneficiaries.

Summary of the CSAR

333. The CSAR (2021) outlines Nigerian government four development plans; Vision 20:2020 in launched in September 2009, followed by The Transformation Agenda (2011-2015), Economic Recovery and Growth Plan (ERGP): 2017-2020, and the current Economic Sustainability Plan (ESP). The vision 20:2020 was a perspective plan that had a major aim of making Nigeria a developed economy, moving the country to be amongst the 20 largest economies in the world and to make Nigeria the African Financial centre of choice by the year 2020.
334. The Transformation Agenda, introduced in 2011 was expected to transform Nigeria to an economic powerhouse and to address the surge in poverty and insecurity. The Transformation Agenda sought to catapult Nigeria in economic growth and national

development by focusing on three core areas of: (1) revamping all ailing industries, supporting agriculture and agro-related businesses, and promoting small and medium enterprises (SMEs); (ii) reduce poverty and create massive employment; and (iii) fight corruption at all levels of governance.

335. The Economic Recovery and Growth Plan (ERGP) 2017-2020, launched in 2016 as a medium-term economic framework was meant to stimulate the recessive economy back to sustainable, accelerate development and restore economy in the medium term. The ERGP was launched soon after the country's economy went into a recession in the second half of 2016. The main aims of the policy were to restore economic growth, engender macroeconomic stability and diversification, invest in the Nigerian people by continuing to provide support for the economically disadvantaged individuals, create jobs, and improve accessibility and affordability to quality healthcare across the country, improved human capital through education and increase investment in infrastructure through a robust Public Private partnership arrangement.
336. Nigeria developed an Economic Sustainability Plan (ESP) in June 2020 to deal with the aftermath of the COVID-19 pandemic which has a Medium-Term National Development Plan for the period 2021 to 2025. In September 2020, the President of the Federal Republic of Nigeria inaugurated the National Steering Committee led by the Minister of Finance, Budget and National Planning to oversee the development of the Nigeria Agenda 2050 to succeed Vision 20:2020 and the Economic Recovery and Growth Plan (ERGP) 2017 – 2020. The major objective of the ESP is to lift 100 million Nigerians out of poverty within the next 10 years, given the World Bank's projection that Nigeria will become the World's third most populous Country by 2050 with over 400 million people.
337. The long-term plan towards Nigeria Agenda 2050 with the objectives to urgently address significant constraints to Nigeria's growth and competitiveness, such as inefficient power supply, weak infrastructure and institutions.
338. The CSAR highlighted that the biggest challenge against effective implementation of Economic policies in Nigeria is regulatory and institutional flaws and deep-seated implementation slippages. As noted in the CSAR, the challenges include weak capacity, adverse revenue shocks and shortfalls in capital budget releases, infrastructural deficits, coordination failures, ineffective monitoring and evaluation systems.

Findings of the CRM

339. The CRM noted that the Vision 2020 development planning initiative and the Transformation Agenda (2011-2015), which aimed at growing the size of Nigeria's economy from its position of the 41st to the 20th best economy in the world by the year

2020, has not been achieved. However, there is some significant progress made towards this objective. The ERGP was expected to have the cumulative effect targets translating to expansion and growth in GDP by 2.19% in 2017, averaging 4.62% between 2018 and 2019 and finally hit 7% by 2020. It was equally expected that unemployment rate would reduce from 13% in 2016 to 11.23% by 2020. Nigeria's macroeconomic indicators are as follows.

Figure 3.5: Nigeria's Economic Growth, 2010-2020

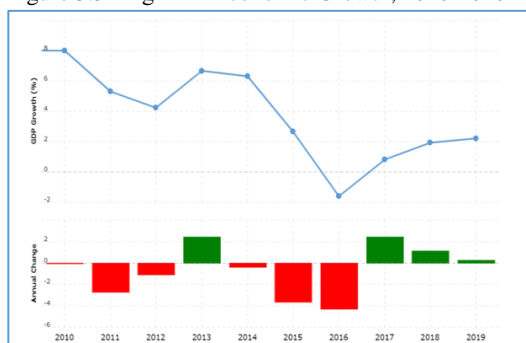
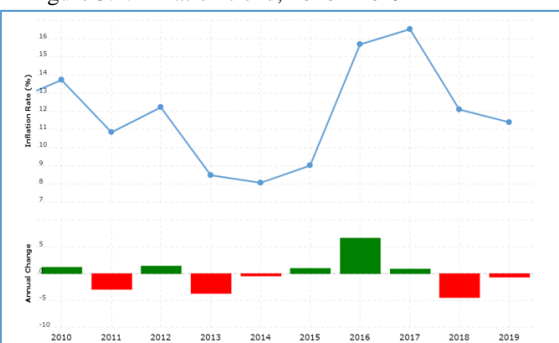


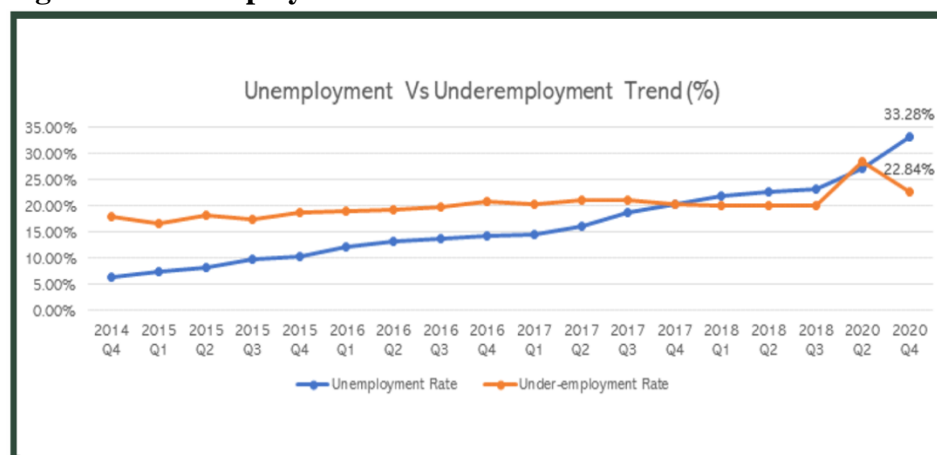
Figure 3.2: Inflation trend, 2010 - 2019



Source: www.macrotrends.net

340. The CRM was informed from consultations in the 6 geo-political zones that, the rising inflation, driven by policies restricting imports, insecurities driving farmers out of their farmlands and the previous closures of land border with Benin, has significantly contributed to rising inflation.
341. Since 2015, Nigeria's economic outlook as generally been on a downward path as summarized by the above macroeconomic indicators. Figures from the National Bureau of Statistics show that Nigeria's unemployment rate has more than quadrupled over the last five years as the economy went through two recessions. This is contrary to the efforts to implement policies to drive economic growth and creating jobs.

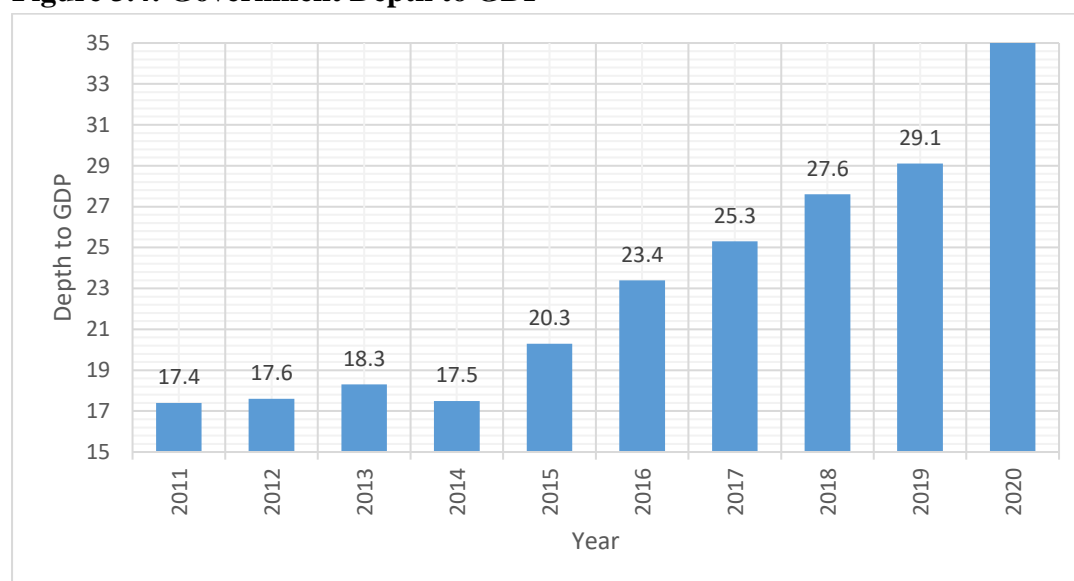
Figure 3.3: Unemployment rate



National Bureau of Statistics, 2020

342. As illustrated in the Figure above, the review mission confirmed that the unemployment rate in Nigeria rose to 33.3% in the three months through December 2020, rising from 27.1% in the second quarter of 2020. In addition to rising unemployment, the government debt to GDP ratio has been on an upward trend.
343. Nigeria's current debt-to-GDP ratio 34.98% is far below the IMF's and African Monetary Co-operation Program's threshold of 60% regarded prudent debt level for developing country.

Figure 3.4: Government Debt to GDP



Source: IMF 2020

344. The objectives of the economic planning efforts are to accelerate economic growth and development, reduce poverty and improve welfare, promote economic diversification and foster a globally competitive and resilient economy. Although Nigeria's planning endeavours, have delivered a network of capital projects across the Country with significant achievements in several other domains, the CRM noted that it has not created the desired structural transformation and socio-economic development as evidenced by recurring economic recessions, continuing poverty, poorer social conditions, corruption and increasing security challenges.
345. Although, most of the economic governance objectives are achievable, the CRM noted that the general sentiment from the citizens is that economic policies and programmes do not go beyond the usual policy formulations because they lack the necessary implementation mechanism and this has been the major challenge.
346. Another challenge hindering policy implementation and success is the lack of continuity of policy when there is change of political leaders. Non-state actors highlight their

perception that, political leaders discontinue the implementation of good policies for the sake of taking credit. Stakeholders however lauded the current government for completing infrastructure projects that were started by the previous governments.

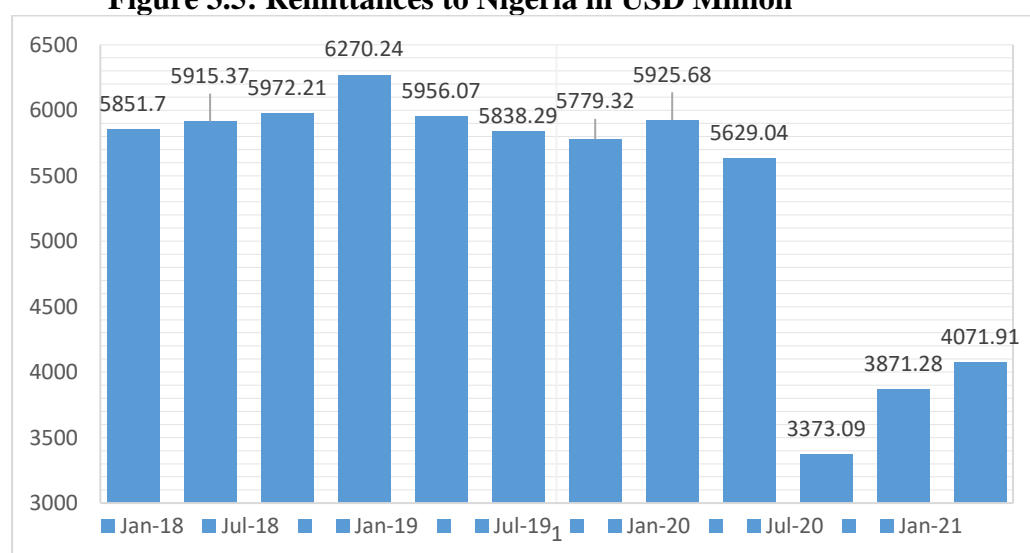
Box 3.1 Good practice: Development of rail infrastructure

Through its National Integrated Infrastructure Master Plan (NIIMP), the Nigerian government embarked on extensive investment in rail network estimated at \$5 billion worth of projects per year in order to cut the spiralling cost of transporting goods around the country, boost property values and make travelling around the country safer. The development of rail infrastructure is critical to support the country's agricultural sector to efficiently transport goods that were being transported by road, hindering their capacity to tap into the export markets. The extensive rail network has become an important transportation passage for both the import and export of goods and serves as a significant guarantee of comprehensive operational efficiency to prospective investors. The bulk of export commodities no longer have to go by road facing congestion and delays, commodities get to the ports and are transported to destinations in record time.

347. From consultations, the CRM noted that high-level of corruption has been singled out as the biggest obstacle to the realization of the full potential of economic growth and development as resources meant for implementation of policies are diverted by public office holders. Stakeholders pointed out to the CRM the challenges of lack of due diligence in policy implementation, misplaced of priorities in the specific implementation of policies occasioned by political interference and poor monitoring and evaluation of policies and laws as a result of absence of key performance indicators.
348. The CRM finds that the Central Bank of Nigeria (CBN)'s Monetary Policy such as applying heterodox policies in foreign exchange sales to Bureau De Change (BDCs) as well as implementing bilateral currency swap with China to achieve exchange rate stability has not been effective. The Naira continues to lose value and the the country continues to have a thriving parallel market.
349. As reported in the CSAR, the CRM confirmed that the CBN has implemented a number of measures to close arbitrage windows in the foreign exchange market including shutting down access to *foreign currency* for the importation of some items, enforce repatriation of export proceeds and return of unused *forex* obtained through CBN auctions, as well as employment of Bank Verification Number (BVN) in BDC dealings. Despite the CBN guaranteeing that recipients of remittances would receive a market reflective exchange rate for their inflows, there is still a huge disparity between the official and parallel foreign currency exchange rate.

350. As verified by the CRM, Nigeria is the only country in Sub-Saharan Africa that recorded a decline in foreign and diaspora currency remittances by a 27.7% to US\$16.8 billion in 2020. From consultations with economic stakeholders, the CRM noted that the fall in remittances is because most of the remittances no longer pass-through official channels due to the high fees and lower rates associated with payments through official channels.
351. From consultations with the CBN, the CRM was informed that although there was temporary decline in remittances, due to a number of measures, the CBN was enhancing remittance inflows via official windows after directing that recipients of diaspora remittances in the country should receive such funds in dollars from the International Money Transfer Operators (IMTOs). The immediate effect of this policy was to improve liquidity in the foreign exchange market and to halt depreciation of the local currency. Capital inflow into the Country recorded \$1,461.49 million in Q3 of 2020 signifying a rise of 12.86% over Q2 of 2020.

Figure 3.5: Remittances to Nigeria in USD Million



Source: Central Bank of Nigeria

352. The CRM heard that Nigeria's Industrial Revolution Plan (NIRP) is being reviewed to reflect the current economic changes and aspirations of the government. It is the revision of the NIRP that will provide a clear and definite path towards a new industrial aspiration, taking into cognisance our recent trade agreements and how the country can take advantage of them. It is important to note that the FGoN is taking into account the drive for a safer environment by adapting its industrial policy to attain the global target of net zero emissions by 2050. This will create more job opportunities through increased production leveraging on market access provided by AfCFTA.

353. Stakeholders revealed to the CRM that most of the recent planning documents of the Nigerian Government incorporate explicit Monitoring and Evaluation (M&E) frameworks for tracking progress and gauging performance. The Economic Sustainability Plan is anchored on a robust National Monitoring and Evaluation System developed by the National Planning Commission (NPC) in line with its enabling Act, which include the mandate of coordinating and monitoring all Government Policies, Programmes and Projects of Development Plans.
354. The National Planning Commission is mandated by the Federal Executive Council (FEC) and National Economic Council (NEC) to coordinate and manage a National M&E framework for monitoring and evaluating public expenditure and investment in Nigeria since March 2010. The CRM noted that the M&E system involves a collaboration among several Government Agencies including NPC, National Bureau of Statistics (NBS), Nigerian Institute of Social and Economic Research (NISER) as well as 40 Federal Ministries, Departments and Agencies (MDAs). The M&E department of the Ministry of Budget and National Planning, however has the overriding mandate of producing and disseminating M&E reports for the economy to track Government performance, engineering improvements and fostering accountability.
355. In an effort to overcome overdependence on oil exports, the Nigerian Government is investing in the Agricultural Sector towards diversification from oil sector in line with UN-SDG 2030 and AU-Agenda 2063 goals priority on ending poverty. The government is also implementing sectoral reforms to promote economic growth and sustainable development.
356. The Nigerian Government is also addressing the challenge of weak infrastructure by implementing the National Integrated Infrastructure Master Plan (NIIMP) (2015 – 2043), a blue-print for boosting and modernizing the nation's stock of Infrastructure over the next 30 years. The plan is a strategic framework for transformation of the country's weak infrastructure and in 2017, a technical working group for the development of the first operational plan for the implementation of the NIIMP was inaugurated to ensure effective implementation on infrastructural master plan.
357. The government further approved the establishment of a N1 trillion infrastructure company (Infra-Co) to focus on critical infrastructural investments. The initial seed capital for the entity is coming from the CBN, the Nigerian Sovereign Investment Authority, NSIA, and the Africa Finance Corporation. This is however not enough as the CBN estimate N35 trillion worth of investment in infrastructure is required to attain double-digit economic growth.
358. The CRM noted the ongoing fiscal reforms in the oil industry, which include the removal of fuel subsidies program, that was essentially not benefiting the poor people of Nigeria.

The reforms will correct the market distortions created by the subsidies through arbitrage and smuggling to neighbouring countries. The CRM further heard that stakeholders welcome the reforms and expect that the removal of subsidies will lead to major development gains, create the space for Nigeria to finally develop refinery capacity to increase revenue from the oil sector and also create jobs.

Box 3.2 Good Practice: Successful implementation of the oil sector reforms

Nigeria, Africa's largest oil producer, has successfully made significant progress in ensuring transparency and accountability in its extractive sector. The country has managed to implement reforms in its oil sector, removing the costly fuel subsidies and moved to a market-based pricing regime for oil. President Muhammadu Buhari granted approval to the Petroleum Products Pricing Regulatory Agency to remove the price cap that was in place for gasoline in June 2020. The crash in global oil prices due to the outbreak of Covid-19 presented an opportunity for the FGoN to liberalize the sector and end its subsidy regime. The liberalization of the oil sector and the removal of subsidy eliminate the incentive to smuggle oil products across the country's borders by arbitragers who capitalized on cross-boarder price difference. On the other hand, the implementation reforms in the oil sector and the removal of subsidies created fiscal space for the Federal Government for allocation into other development projects.

359. From consultations, the CRM noted the challenges on effectiveness of the Petroleum Products Pricing Regulatory Agency (PPPRA), the institution responsible for controlling the pricing of the liberalized fuel prices. The PPPRA either takes long to publish retail prices of fuel despite significant changes in market conditions or when they publish the price changes, they do not widely circulate the information. Lack of timely published pricing changes greatly affect fuel retailers and other dealers in adjusting their prices accordingly.
360. The CRM was unable to interact with the PPPRA to verify the claims on inefficiencies and lack of transparency around the new fuel pricing reforms. The effectiveness of the fuel reforms thus remains contentious with international organisations such as the World Bank and the IMF, that are monitoring whether the reforms have been fully implemented.

Sectoral Policies

Industrial Policies

361. The Review Team heard that Nigeria's industrial policy adopted the Import-Substituting Industrialisation (ISI) Model which led to the establishment of projects in the energy sector such as the Kainji Dam and the Ughelli Thermal Plants, to provide crucial

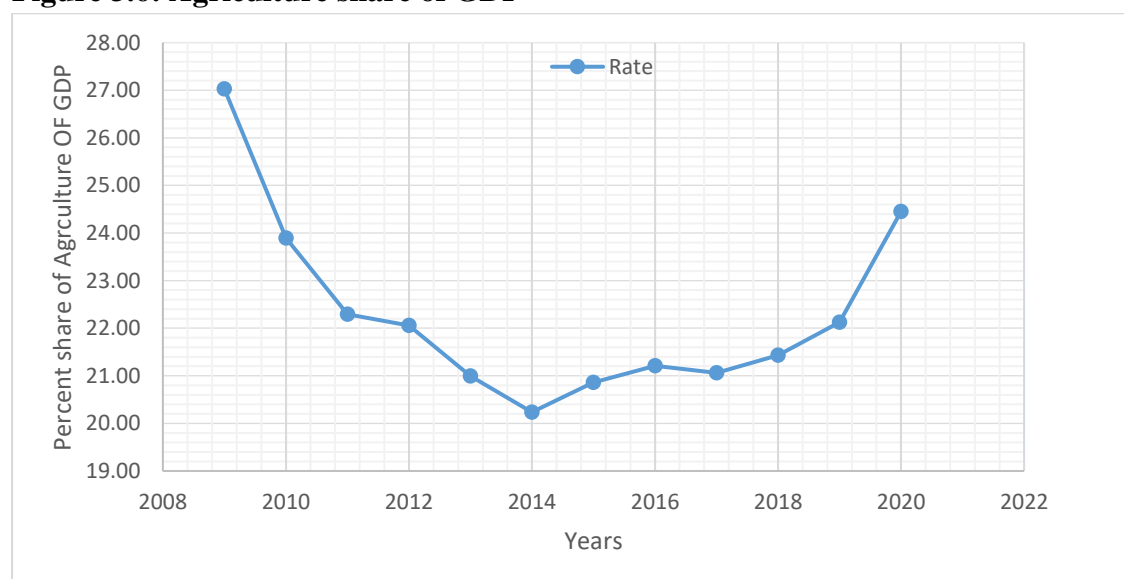
infrastructural support for the country and the nurturing of entrepreneurs. However, many local industries have crumbled under the weight of the acute shortages and inadequate access to foreign currency, leading to widespread shutdowns, massive job losses and other social problems.

362. The Review Team learnt that the country developed the Nigeria Industrial Revolution Plan (NIRP) in 2014, which provides the policy framework for Nigeria's efforts at industrial development. However, in 2015, the country developed the National Industrial Revolution Plan in a Bill whose objectives were to accelerate the build-up of industrial capacity, increase manufacturing contribution to GDP, drive intense industrialization based on sectors where Nigeria has comparative and competitive advantages, facilitate job creation, provide for economic and revenue diversification, ensuring import substitution and export diversification, and broaden government's tax base.

Agricultural sector

363. The agricultural sector remains the largest sector in Nigeria contributing an average of 24% to the nation's GDP over the past seven years (2013 – 2019). The contribution of Agriculture has been on an upward trend since 2014, representing the success of the government's policy on supporting growth of agriculture. In addition, the sector employs more than 36% of the country's labour force, a feature which ranks the sector as the largest employer of labour in the country. The sector has been supported by policies such as the Agricultural Transformation Agenda (ATA) 2011 to 2015 and the Agricultural Promotion Policy (APP) (2016–2020) which prioritised food security, import substitution, job creation and economic diversification.

Figure 3.6: Agriculture share of GDP



Source: Computed using data from the National Bureau of Statistics (2020)

364. Nigeria is currently number 94 in the world on the Global Food Insecurity Index scoring 48.4% behind 14 other African countries – South Africa, Botswana, Egypt, Ghana, Morocco, Tunisia, Algeria, Senegal, Mali, Côte d'Ivoire, Benin, Kenya, Burkina Faso and Cameroon. This is a significant increase from 38% in 2018 when Nigeria was number 98 in the world. The score of 48.4% indicates significant gaps in achieving food security in the country where per capita food expenditure in 2016 was less than 1,000 USD per-person, due to soaring food prices as shown in figure 2.5 compounded the lack of access to food, with the intensity of food deprivation estimated at 48kcal per-person daily.
365. The CRM was informed that the Federal Government of Nigeria established and inaugurated a Food Security Council on 26 March 2018 to address various challenges in Agriculture, among them the food security gaps, develop lasting solutions to the Farmers-Herders Clashes, Climate Change and desertification, receding grazing areas, drying lakes, rivers and other water bodies. The Council was also responsible with addressing oil spillage and its impact on Niger-Delta communities, piracy and banditry, agricultural institutions and extension services and problem of smuggling. It was acknowledged to the CRM that; the Council's main challenge was lack of capacity and skills as the Government Officials appointment lacked capacity or skills in food and agricultural sector.
366. The CRM heard that a number of comprehensive programs and policies are being implemented by the Agricultural sector which include:
- a) *Agricultural Credit Support Scheme (ACSS)*: The Agricultural Credit Support Scheme (ACSS) is an initiative of the Federal Government and the Central Bank of Nigeria with the active support and participation of the Bankers Committee. The Scheme has a prescribed fund of N50 billion. ACSS was introduced to enable farmers exploit the untapped potentials of the agricultural sector, reduce inflation, lower the cost of agricultural production (i.e. food items), generate surplus for export to increase Nigeria's foreign exchange earnings as well as diversify its Internally Generated Revenue (IGR) base. At national level, the scheme operates through a Central Implementation Committee (CIC) while at the Federal Capital Territory (FCT) and State levels, the Scheme operates through State Implementation Committees (SICs) instituted to ensure that the objectives of the scheme are realised without hindrance.
 - b) *Commercial Agriculture Credit Scheme (CACS)*: As part of its developmental roles, the CBN in collaboration with the Federal Ministry of Agriculture and Water Resources (FMA&WR), established the Commercial Agriculture Credit Scheme (CACS) in 2009 to provide finance for the Country's agricultural value chain (production, processing, storage and marketing). The primary objectives of the Scheme are to fast-track the

development of the agricultural sector of the Nigerian economy by providing credit facilities to large-scale commercial farmers at a single digit interest rate, enhance national food security by increasing food supply and effect lower agricultural produce and products prices, thereby promoting low food inflation. Other objectives are to reduce the cost of credit in agricultural production to enable farmers exploit the untapped potentials of the sector, increase output, generate employment, diversify Nigeria's revenue base, raise the level of foreign exchange earnings, provide inputs for manufacturing and processing on a sustainable basis.

The Scheme, which is a sub-component of the Federal Government of Nigeria's Commercial Agriculture Development Programme (CADP), is financed through a N200 billion Bond raised by the Debt Management Office (DMO). Loans to eligible entities under the Scheme are disbursed at a maximum interest rate of 9%. The subsidy arising from the stipulated and market rates on all loans granted and the administrative expenses of the Scheme are borne by the CBN.

- c) *E-Wallet Scheme*: The E-Wallet Scheme was established in 2012 by the Federal Government as an efficient and transparent electronic device or system that makes use of vouchers for the purchase and distribution of agricultural inputs to make fertilisers and other agricultural inputs accessible to small holder farmers. Following the implementation of the e-wallet, 14.5 million farmers were registered. In 2014, 90% of farm inputs were distributed to 7.1 million farmers as a result of direct distribution of subsidised fertilisers and seedlings. The second phase of the project recorded low import of food into the Country as a result of 75% drop in food importation which contributed largely towards the improvement of the Country's economy.
- d) *Growth Enhancement Support Scheme*: The Growth Enhancement Support Scheme (GESS) was established and implemented in 2011 by the Federal Government to meet the needs of farmers in the area of innovation, supply of inputs (seeds, seedlings, agro-chemicals) and fertiliser distribution. The Scheme was designed to promote and improve productivity, household food security and enhance the income of farmers. The Support Scheme achieved the objective of efficient distribution channel that delivers fertilisers to farmers through public registration and validation system, improved mobile driven agricultural value chain, 50% subsidy on farm enhancement products (such as agro-chemicals) and farming practices by direct transmission of funds to farmers' mobile phones.
- e) *Presidential Fertiliser Initiative*: The Presidential Fertiliser Initiative (PFI) was launched on 14 December 2016 with the mandate to achieve local production of one million tons of blended Nitrogen, Phosphorous and Potassium (NPK) fertilisers for the wet season and 500,000 metric tons for dry season. The Initiative is aimed at supporting the domestic blending of NPK fertilisers to reduce the challenges of Nigerian farmers.

It also created an avenue for employment of over 250,000 people in both direct and indirect jobs across the country. The Initiative is also targeted at growing the economy through the production of fertilisers using locally sourced materials, revamping of moribund fertiliser plants for job creation, availability and affordability of the input to farmers.

- f) *Youth Farm Lab*: The Youth Farm Lab was established in 2018 by the Federal Government in partnership with State Governments, to train youth between the ages of 18-35 years in agriculture for sustainable growth, especially in the area of livestock at no cost to the participants.
- g) *Presidential Economic Diversification Initiative*: The Presidential Economic Diversification Initiative (PEDI) was launched on 26 July 2017 to support the revival of moribund Agro processing industries by facilitating new investments, reducing regulatory bottlenecks and enabling access to credit. PEDI enabled the implementation of the right policies and needed financial resources for people-oriented project. It also promotes inclusive growth programmes which is expected to yield positive result in key food production areas.

The Telecommunications industry

- 367. It is one of the fastest growing sectors in the world and the largest market in Africa. The CRM was informed that the National Telecommunications Policy was released in 2000 and a new Communications Law enacted in 2003. The goal of the Policy is to expand and modernise telecommunication systems and services, to accelerate development and facilitate integration within the Country and the rest of the world. The Policy enumerated short and medium-term goals for the sector and described the structure of the industry, competition and nature of regulation of the sector. It addressed several issues pertinent to telecommunication infrastructure, including satellite communications, Internet, universal access, finance and funding.
- 368. The new policy has paved way for private sector participation, which has broadened the reach of the industry amongst the general populace especially the Global System for Mobile (GSM) communication. It increased easier banking services through mobile banking, insurance, product marketing and access to e-learning platforms. It increased local content participation for the production of hardware and software development thereby creating jobs and human capacity development. The policy has convergence of regulatory activities across telecommunication, broadcasting, and postal services as one of the critical stakeholders in ICT sector development. The policy also strengthened the productive sector and has transformed Nigeria into a knowledge-based and globally competitive economy that stimulates investments.

369. The Federal Ministry of Communication was established in 2011 to oversee a host of Government entities active in the sector, including the Nigerian Communications Commission, the Nigerian Postal Services, the National Information Technology Development Agency (NITDA), the Communication Satellite, the Galaxy Backbone and the National Identity Management Commission (NIMC). The Programmes implemented under NITP include the Introduction of Bank Verification Number in 2014 to check fraud in the Financial Sector, synchronising the National Identification Number (NIN) with Bank Verification Number (BVN) and International Passport for security control in 2020. NIMC embarked on Electronic Registration and data capturing of citizens for National Identification Card and make regulations connected with its functions.
370. The telecommunication industry has undergone remarkable transformations from a State-run sector to Public Private Partnership (PPP) and Private Sector engagement. The monopolistic nature of the initial telecommunication activity had challenges of bureaucracy and corruption in the administration of total telephone lines. The Internet Services Providers (ISPs) emerged from the deregulated industry which continued to serve a growing clientele with new players.

The Transport Sector

371. Nigeria has a National Transport Policy that contains ideas and propositions to achieve specific objectives relating to the enhancement of social, economic and environmental conditions, and the functioning and performance of the transport system in the country. The goal of Transport Policy is to make effective decisions concerning the allocation of transport resources, including the management and regulation of existing transportation activities.
372. The CRM noted a significant disparity in supply and demand capacities of the transport infrastructure, and emphasised the imperatives of a functional, reliable and effective transport system to connect people, places, services and opportunities. However, the CRM further noted the lack of necessary resources from States and Federal Governments to provide the facilities needed to make the Policy a success. The challenges in coordination between government and private investors and lack of enabling environment that encourage private sector to invest in the Transport industry with the assurance of security for their investments is a major impediment in the sector.

Mining Sector

373. Nigeria has a diverse mining sector with over 44 minerals, deposited in 500 locations across the 36 States including FCT. In 2015, the Nigerian Government identified seven strategic minerals such as coal, bitumen, iron ore, limestone, barites, zinc, lead and gold. These minerals are however not fully explored in the country due to a number of challenges. In September 2016, the Government adopted a road map for the Mining Sector called 'Road Map for the Growth and Development of the Nigerian Mining

Industry'. Mining and quarrying account for 0.17% of employment in Nigeria, 85% of the Nigerian population is made up of artisanal and small-scale miners for livelihood. The sector is given less economic attention, which imposed challenges on revenue generation.

374. *Impact of internal and external economic shocks:* The CRM noted Nigeria's heavy reliance on crude oil for over 90% of foreign exchange earnings and about 60% of Government revenues which exposes the country to massive shocks arising from the uncertainties of international oil market and volatility of oil prices. Thus, instabilities in the market spill into the domestic economy and impact negatively on the macroeconomic variables. For example, between 2010 to 2012, the terms of trade were on the average and declined from 2013 to 2016 due to recession caused by fall in oil-price.

Power supply sector

375. The Federal Government of Nigeria developed a Roadmap for the Power Sector Reform in 2010, which led to the privatisation of the Generation and Distribution Companies, while Government retained transmission value chain under the management of a Canadian firm, Manitoba Hydro International Ltd. The Nigeria Bulk Electricity Trading Plc (NBET) was also established in 2010 to engage in the purchase and resale of electricity and ancillary services from independent power producers and generation companies. The NBET infuses confidence in the market, bearing the risks in the electricity market by buying in bulk from electricity generation companies and selling to the electricity distribution companies.
376. The CRM noted the energy supply challenges in Nigeria due to the ongoing failure of the power supply sector to provide adequate electricity supply to domestic households and industrial producers. The Power supply difficulties were the main contributor to the challenges faced by other sectors like agricultural, industry, and mining sectors, and impede Nigeria's great economic development potential. The CRM learnt that the energy supply crisis is complex and has been ongoing for decades due to lack of power capacity to match the ever-growing demand of the population.
377. In attempt to address these challenges, the FGoN signed an agreement with a foreign firm, Siemens, for the rehabilitation and expansion of the country's electricity capacity from 4,000 to 25,000 MegaWatts (MW) by 2025. The project was planned for three phases which is expected to increase power generation to 7,000MW, 11,000MW and 25,000MW respectively over the three phases by plugging losses, scaling up transmission and distribution assets and executing large power projects to boost grid capacity. The arrangement involves rehabilitation of 105 sub-stations, construction of 70 new sub-stations, manufacturing and installing 35 power transformers and installation of

3,765 distribution transformers. It also entails constructing 5,000 kilometres of transmission lines.

378. In 2017, the Government proceeded with the signing of a development contract with China-based SinoHydro Construction to construct the Mambilla Hydropower Plant. This project is Nigeria's largest power plant, which is expected to generate about 4.7 billion kWh of electricity per annum. The plant which comprises four dams and two powerhouses with a total of 12 turbines, is planned to start operation in 2030.

Infrastructure

379. Though Nigeria has been facing the challenges of poor state of infrastructure for decades due to poor maintenance, since 2016, there has been an increase in construction and rehabilitation activities in the infrastructural sector, which is expected to reflect in improved quality. As a result of these efforts, Nigeria's composite infrastructural index has improved 20.60 in 2016 to 22.3 in 2018¹³.

Recommendations

380. The APR Panel recommends to the FGoN;
- i. Diversify the economy and mobilise domestic resources to develop other sectors of the economy (All Federal Ministries);
 - ii. Establish an effective monitoring and evaluation system to ensure effective implementation of policies and laws with clear key performance indicators (Federal Ministry of Finance, Budget and National Planning);
 - iii. Capacitate the Petroleum Products Pricing Regulatory Agency to be efficient and transparent in controlling the pricing of the liberalized fuel prices (Ministry of Petroleum Resources);
 - iv. Implement post-subsidy social protection program to cushion the most vulnerable members of the society (Ministry of Finance, Budget and National Planning);
 - v. Encourage Nigeria to constantly maintain the public infrastructure through harnessing public-private partnerships (Federal Ministry of Finance, Budget and National Planning, Federal Ministry of Transport);

¹³ African Development Bank. 2018. The Africa Infrastructure Development Index.

- vi. Fully implement the National Livestock Transformation Plan (NLTP) which will provide a sustainable solution to farmers and herdsman clashes, climate change and desertification (Federal Ministry of Agriculture and Rural Development, Federal Ministry of Water Resources);
- vii. Implement reforms in the power supply sector independent power producers to generate electricity for resale (Federal Ministry of Power);
- viii. Formalize and Promote Artisanal and Small-Scale Mining to minimise negative environmental impact (Federal Ministry of Mines and Steel Development).

Objective 2: Participation of Key Stakeholders in Policy, Programme Discussion and Implementation

- 381. In the Federal Republic of Nigeria, the Presidential Advisory Council is an apex of economic policymaking in the public sector in Nigeria, which was constituted in September 2019 to replace the erstwhile Economic Management Team. The Council is headed by the Vice-President and reports directly to the President. Its role is to advise the President directly on economic policy matters of domestic and global dimensions, working with the relevant Cabinet members and heads of monetary and fiscal agencies.
- 382. The Council's function is facilitated by a plethora of Councils and Committees, which include the National Council on Privatisation (NCP), the Minister of Finance, the Budget and National Planning, the Attorney General of the Federation (AGF), Minister of Industry, Trade and Investment, the Secretary to the Government of the Federation (SGF), the Governor of the Central Bank of Nigeria, the Special Adviser to the President on Economic Matters, representatives of the Private Sector and the Director-General of the Bureau of Public Enterprises.
- 383. As a strategy to widen participation base, the private sector's participation is usually drawn into public policy-making in Nigeria through an umbrella body of business organisations known as the Organised Private Sector (OPS), which frames, articulates and projects the interest of the private business sector in Nigeria. The membership of the OPS includes the Manufacturers Association of Nigeria (MAN), Nigeria Employers Consultative Association (NECA), Nigeria Association of Chambers of Commerce, Industry, Mines and Agriculture (NACCIMA), Nigeria Association of Small-Scale Industries (NASSI) and Nigeria Association of Small and Medium Enterprises (NASME).

384. For decades, the Nigerian Government has embraced and pursued the private sector-led economic growth philosophy. Hence, policy strategies comprehensively assign a catalytic role to the private sector as the engine and driver of growth by actively participating in crafting and injecting ideas into plans and policy blueprints alongside development Agencies, sub-national Governments and Civil Society. There are usually expressed indications and provisions in plan and policy documents to leverage Private Sector collaboration or Public-Private-Partnership (PPP) models for delivering critical infrastructure, while the Public Sector facilitates the regulatory framework and enables the legal and physical environment.

Summary of the CSAR

385. According to the CSAR (2021), the Federal Government of Nigeria merged the Ministry of Finance and the Ministry of Budget and National Planning in 2019 to remove strains and delays in policy implementations, while also coordinating financial and economic planning functions in Nigeria. The country's recent planning activities drew in a broad segment of the Nigerian society at various stages of the process.
386. The formulation of annual budgets in Nigeria broadly follows the typical budget cycle involving preparation of a draft budget by government departments, reviewed and amended by the Legislature and approved by the Executive. The implementation of the budget by the Executive, in line with allocations approved by the Legislature and its oversight on the execution by the Legislature, which suggests remedies or corrective actions during implementation.
387. In terms of utilizing external advice, the CSAR highlights that, international donors are routinely engaged at various levels of Government – Federal, State and Local on advisory duties to the policy authorities on a wide spectrum of areas such as macro-economic policies, fiscal and financial matters, education, health and environmental sectors and the Public Service. Technical services are therefore usually tied to donor support in the form of loans or grants which involve consultants or technical advisers in providing professional services to the relevant Ministries, Departments and Agencies.
388. Institutions Producing National Economic Data and Statistics: The CSAR identifies the two main Organisations responsible for generating economic data in the country; the National Bureau of Statistics (NBS) and the Central Bank of Nigeria (CBN). The NBS has a mandate to coordinate Statistical Operations of the National Statistical System in the production of Official Statistics in all the Federal Ministries, Departments and Agencies (MDAs), State Statistical Agencies (SSAs) and Local Government Councils (LGCs). The Statistics Act of 2007 provides legal powers for the work of the NBS and

essentially confers the Bureau with a national duty to gather and process statistical information for all the state governments in the country.

389. Thus, the NBS remains the chief producer and keeper of credible socio-economic statistics in Nigeria with the mission to generate, develop, manage and disseminate them to a wide audience on a regular and timely basis.
390. The CSAR noted that the CBN is the main custodian of monetary and financial statistics in Nigeria, whose Statistics Database of the CBN constitutes a useful resource for high frequency data on money, finance, real and external sectors of the economy. These include money and credit aggregates, crude oil and asset prices, inflation and interest rates, exchange rates, external trade and payments, debt, foreign reserves and gross domestic product. Annual data are provided for the fiscal sector, including Government finance statistics for the three tiers of the Nigerian Federation. A range of statistical reports including Statistical Bulletins, GDP Reports, Inflation Reports, Monetary Survey Reports and Consumer Expectations Survey Reports are published on the CBN website.
391. There are a few other Agencies in the Nigerian economy that gather specialised data such as the Debt Management Office (DMO), which provides authoritative and comprehensive debt statistics for the country. The DMO was established in October 2000, to remedy the poor status of debt statistics, claims certification and debt management operations.

Findings of the CRM

392. The CRM noted a general sentiment that the citizens have confidence in the members of the Presidential Economic Advisory Council who are both respectable and are optimistic that Nigeria's economic policy management is receiving the much professional attention.
393. The CRM heard that developing economic policies in Nigeria is the generation of strategic plans for each sector of the economy, which is the outcome of comprehensive diagnostic appraisals and visioning meetings by National Technical Working Groups (NTWGs) made up of experts on various thematic subjects. The thematic reports elaborate the aspirations, policy targets, key objectives and salient priorities for each sector, laying out detailed strategies and implementation plans. Both policy formulation and implementation involve participation and consultation with various stakeholders including the National Assembly, State Governments, Federal MDAs, Organised Private Sector, Academia, Civil Society Organisations and International Development Partners.
394. This participatory approach, which is well outlined in the CSAR (2021), cascades to States and Federal MDAs through Stakeholder Development Committees (SDCs) for all-

inclusiveness, which also encompasses public dialogue sessions and workshops in Nigeria's six Geo-political zones to harness the perspectives of stakeholders. Policy engagements also involve Special Interest Groups (SIGs) covering various segments of the society including the Legislature, Women, Youth, Religious Bodies, Security Agencies, Persons with Disability (PWD) and Trade Unions, to incorporate their interests into the economic vision of the Federal government.

395. The CRM further noted that, although economic policies have increasingly drawn in a large segment of society, a vast section of the country remain excluded and disconnected from the development agenda of Government. They further acknowledged the challenge of ineffective or poor implementation despite numerous important laws and policies for the advancement of the Nigerian economy.
396. Furthermore, the CRM heard that Development partners, External Technical Advisers and Donors participate in policy formulation processes, which may influence the framing of specific sectoral policies or implementation modalities. The representatives of development partners such as international donors, foreign NGOs or consulting firms, also serve as members of committees or task forces to deliver certain policy assignments. Several Stakeholders expressed reservations on donors participating in policy formulations, which policies may not be to the interests of the country. Though donors advise on policies, the local staff should be able to discern which policies are applicable and beneficial to the Nigerian economy.
397. A visit to the National Bureau of Statistics (NBS) by the CRM revealed a number of challenges facing this key institution including lack of funding, lack of support from relevant institutions to supply data, inaccurate and unreliable data supply, poor quality data assurance and inadequate qualified personnel.
398. The NBS admitted to the CRM that the quality of their statistical output may be compromised due to inadequate personnel, equipments and data softwares. This is also compounded by inadequate funding from the Federal government budget. The NBS also faces challenges of accessing current data data from other government institutions which hinders its capacity to produce accurate data on time.
399. The CRM also heard that the NBS is unable to verify the accuracy and reliability of the data provided by some government departments which may cover-up their corrupt practices. There are also possibilities of data manipulation by politicians to drive their political agenda by interfering with data to inaccurately portray positive outcomes.

Recommendations

180. The APR Panel recommends that the FGoN:
 - i. Widen consultation on budget and policy formulation for stakeholder ownership in implementation (The Ministry of Finance, Budget and National Planning).

- ii. Increase funding to the NBS to support its capacity to gather and produce accurate and reliable data to inform government policies (Ministry of Finance, Budget and National Planning, National Bureau of Statistics);
- iii. Sensitise both private and public institutions to cooperate with NBS by responding to requests for data and submitting accurate data to support the production of national statistics (All government and private institutions, National Bureau of Statistics);

Objective 3: Sound Public Financial Management and the Desired Economy and Public Thrust in the Institutions of Nigeria

400. Public Finance Management is crucial for delivering services to society and achieving developmental objectives. It embraces a functional budgeting system, its execution, control, and monitoring. It encourages sound structures for promoting oversight, safeguarding, accountability, and upholding effective management of public resources. The Nigerian Public Finance Management System has suffered several weaknesses. These include a lack of integration of the processes, the fluidity of the financial year, lack of realism between expenditure proposals and revenue prospects, poor cash management with multiplicity of MDAs bank accounts and consequential scope for abuse. These apparent flaws triggered several reforms of the Nigerian Public Finance System.
401. Section 80 (1) of the Constitution under the ‘Powers and Control over Public Funds’ provides that ‘All revenues or other moneys raised or received by the Federation (not being revenues or other moneys payable under this Constitution or any Act of the National Assembly into any other public fund of the Federation established for a specific purpose) shall be paid into and form one Consolidated Revenue Fund of the Federation.

Summary of the CSAR

402. The CSAR mentioned various reforms undertaken following the NPoA of 2008 among which are:
- The Government Integrated Financial and Management Information System (GIFMIS), an IT based system for budget management and accounting (went live in 2012);
 - The Treasury Single Account (TSA) (2012);
 - Economic Reform and Governance (ERG) 2018.
403. Regarding the use of internal audit and the role of the general auditor, the CSAR mentions that Sections 1701 and 1706 of the Financial Regulations of 2009 empowers the establishment of internal audit departments in public Ministries, as well as the mandatory submission of reports.

404. The CSAR notes that the Federation has the legal jurisdiction for all types of taxes. The capacity of local authority to raise revenue from their constituency and manage fiscal resource basically rely on three types of taxes for which, Capital Gains Tax, Personal Income tax and Value added Tax (before 1994). The collection and retention of others type of taxes is the exclusive responsibility of the Federal government. The CSAR mention a survey indicating that 55.17% respondents agree that Nigeria's tax system is being decentralised while 23.79% disagree and 2.03% are undecided.

Findings from the CRM

405. From consultation, the CRM noted the crucial role played by the introduction of the TSA in improving the public finance and the fight against corruption from upstream. Budget preparation, in term of allocation, is very inclusive although some stakeholders disputed the inclusivity as resources are diverted by government officials from areas where they are supposed to be utilized.

Box 3.3 Good Practice: Establishment of a Treasury Single Account (TSA)

Governments have been operating multiple accounts for revenue collection and spending in contrary to the provision of the Nigerian Constitution which requires that all government revenue generation must be remitted into a single account. The government opened a Consolidated Revenue Account where all government revenue, incomes and inflows are collected into one single account, which is maintained by the Central Bank of Nigeria and has addressed the challenges of reckless spending and mismanagement of public funds. The TSA had bolstered the government's efforts towards fighting corruption and fiscal consolidation. The CRM learnt that the establishment of the TSA in 2012 helped close loopholes for loss funds from MDAs who had multiple accounts which challenging to audit because of their multiplicity.

406. The Central Bank of Nigeria (CBN) described the TSA as a unified structure of Government Bank Accounts, in a single account or a set of linked accounts for all government payments and receipts. The TSA primarily objectives is to bring all government funds in bank accounts within the effective control and operational purview of the Treasury.
407. CRM also noted that there is duplication, collusion and redundancy between the Federal Government, the States and local government, regarding projects implementation. This sometimes leads the government to fund projects with little impact on the country development process as these projects are only relevant for a small community.

408. Further, the CRM noted that the revenue sharing formula is skewed towards the Federal government that holds more than 50% of the shares, which is contrary to the stipulation of the Revenue Act (Chapter 15, Laws of the Federation 2004) that allocates revenue as follows:

Table 3.2 Revenue Allocation

Domain	Revenue Sharing (%)
Federal Government	48.5
State Government	24.0
Local Government Council	20.0
General Ecological Problems	2.0
Federal Capital Territory	1.0
Stabilization Account	1.5
Development of Natural Resources	3.0

409. In 2012, Nigeria adopted International Financial Reporting Standards (IFRS), which provides a high quality, internationally recognised set of accounting standards that bring transparency, accountability and efficiency. In 2016, the International Public Sector Accounting Standards (IPSAS) were also adopted, although it has not yet been fully implemented.
410. A monitoring and evaluation report of the level of implementation of IPSAS by public sector entities in Nigeria from the Federation Account Allocation Committee (FAAC) sub-committee on IPSAS implementation shows as at November 2020 that the Federal government and 11 other States are reporting under IPSAS accrual accounting while 25 States are reporting under IPSAS Cash Basis accounting. This has improved public financial management in the country.
411. As part of strengthening accountability and transparency, the government has an Auditor General and other internal auditor in each ministry or arm of government, whose role is to continuously audit accounts and records of revenue and expenditure, assets allocation. The internal auditors produce audit reports on monthly, quarterly, half yearly and annually basis. The review mission however noted that the majority of government ministries and departments do not undertake the public sector audit process as required due to lack of capacity in the internal audit units.
412. On fiscal system decentralization, the CRM noted that Nigeria's tax system is decentralized. However, there are challenges of multiple taxations from government agencies, States and Local Government.

413. With regards to the tax system structure and administration, the CRM noted the tripartite model of the Nigerian Tax System comprising of the tax Policy, the legislation, and the administration. The tax Administration is vested in the three tiers of Government (Federal, State and Local Government) through the Federal Inland Revenue Service (FIRS), State Inland Revenue Service (SIRS) and Local Councils respectively. However, there are loopholes in the tax collection because there are some tax collectors who do not deposit the amounts collected into the accounts of the state or the federation.
414. In order to improve the Ease of Doing Business and improve tax revenue collection, the country adopted and implemented a number of policies, eg. the Nigerian Tax Policy NTP (2012) and the Presidential Enabling Business Environment Council (PEBEC) in 2016. Furthermore, the Nigerian Tax and Fiscal Law (Amendment) Bill, 2019, was also signed into law and the Companies Income Tax Order, 2020 and came into force in order to boost revenue collection and doing business in the country. The country also offered Tax incentives across various sectors such as Foreign Direct Investment, Special Economic Zones (SEZs), Pioneer Companies, Export, Rural location, Gas Utilisation, Tourism, Agricultural and Power sectors.
415. However, revenue generated through tax remains low despite the efforts from the government, to increase the tax compliance rate. The CRM was informed that the current tax to GDP ratio of 6%, which is among the lowest in the world, peaking at 8% in 2012. Furthermore, it was noted that the Nigerian-based corporations have a large tax burden of paying approximately 50% of the total tax collected, compared to an average of 19% in the rest of Africa. This may discourage foreign direct investment in the country.

Recommendations

416. The APR panel recommends the FGoN;
- i. Full implementation of IPSAS of accounting system to all Federal states and Governments (Ministry of Finance, Budget and National Planning);
 - ii. Improve tax collection efficiency through digitalization and tax incentives (Federal Inland Revenue Service);
 - iii. Broaden tax base through intensive tax education and advocacy to raise and build the confidence level (Federal Inland Revenue Service);
 - iv. Ensure optimal allocation of revenue between the Federal Government, the States and the Local Governments based on the revenue sharing formula (Ministry of Finance, Budget and National Planning).

Objective 4: Fighting Corruption and Money laundering

417. The CRR (2009) made several recommendations towards fighting corruption and money laundering in Nigeria. These included fast tracking enactment of the Freedom of Information Bill to facilitate access to information to enhance accountability and to strengthen the independence of anti-corruption bodies; streamlining the apparent contradiction between section 15(5) of the constitution which abolishes corrupt practices and the abuse of power and section 308 which provides blanket immunity for certain holders of public office.
418. The CRR (2009) also recommended that the Federal Government, the Presidency and state governors, empower due process units at state level to report corruption cases directly to the federal anti-corruption agencies without needing to obtain permission from their immediate superiors; the Federal government, State and local government and the national assembly to establish anticorruption bodies at state and local governments levels. The CRR further recommended that the central bank of Nigeria strengthens banking and financial sector measures to investigate and prosecute fraudulent operators involved in money laundering through cross-country institutional collaboration.
419. In 2011, the National Assembly of the Federal Republic of Nigeria enacted the Freedom of Information (FOI) Act signed into law on May 28, 2011 and Prohibition of Money Laundering (PML) Act signed into law on 3 June 2011. The FOI seeks to protect serving public officers against any adverse consequences from the unauthorized disclosure of certain kinds of official information, while the PML Act seeks to enhance the scope of money laundering offences and customer due diligence measures and for related matters beyond what the 2004 Act scope.
420. Nigeria also established a transaction clearing platform to facilitate foreign investors to seek the Economic and Financial Crimes Commission (EFCC) support in checking out the status of prospective Nigerian registered partners before negating in business transactions. Nigeria further established the Strategy and Re-Orientation Unit (SARU) within the EFCC to design strategies for engaging the population into the fight against corruption and economic and financial crimes. In addition, the EFCC has enhanced inter-agency cooperation which entails information sharing, joint training and joint investigations.
421. However, there is silence on activities to streamline Section 15(5) and Section 308 of the constitution and processes for sub-national (State and local government) level anti-corruption measures.

Summary of the CSAR

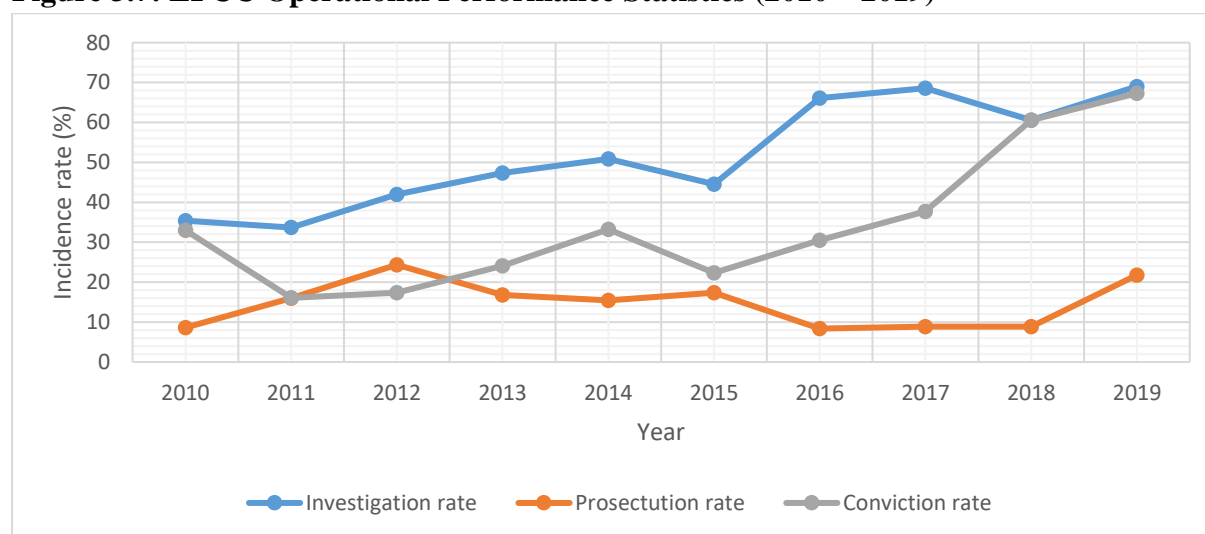
422. The CSAR (2021) acknowledges that corruption remains a challenge in Nigeria. This vice hinders the country's efforts in improving poverty indicators despite the massive wealth endowment of Nigeria, being the 6th largest oil producer with numerous other human and non-oil natural resources.
423. However, Nigeria has put in measures to fight corruption, including establishing institutions of horizontal accountability such as the Independent Corrupt Practices and Other Related Offences Commission (ICPC) in 2000, the Economic and Financial Crimes Commission (EFCC) in 2002, the Code of Conduct Bureau and Tribunal (CCBT), the 2012 Treasury Single Account (TSA) and implementation of the 2015 Administration of Criminal Justice Act (ACJA), establishment in 2015 of the presidential advisory committee against corruption (PACAC) as well as introduction of the 2016 whistle-blower policy. These anti-graft agencies have helped in the recovery of stolen funds, making significant arrests of people suspected to be corrupt as well as in blocking loopholes in siphoning public funds and illicit financial flows. They have also improved on accountability, access to information for all citizens and the timelines for all financial information. Despite these measures, there is still observable increase in corrupt practices, which impedes sustainable economic development.
424. At the grassroot level, the EFCC established the National Youth Service Corps (NYSC) and the Initiative and Integrity Clubs (IICs) in secondary and tertiary institutions to involve young graduates in advocacy against corruption and financial crimes. The ICPC working in partnership with the United Nations Office for Drug Control and Crime Prevention (UNODC) established anti-corruption pilot projects including the Judiciary Integrity Project (JIP) to strengthen judicial integrity and capacity in the country.
425. The CSAR (2021) highlights the prevalence of money laundering in Nigeria through banks, currency exchanges and double invoicing which is estimated to be in billions of US dollars. However, Nigeria has shown continuous commitment to addressing this challenge which is demonstrated through the improvement of the 2011 Prohibition of Money laundering Act in 2012, the adoption of several United Nations Declarations, Conventions and Codes to fight corruption, bribery, money laundering and trans-national organised crimes. The Federal Government also established the Special Fraud Units (SFUs) and the Financial Malpractices Investigation Units (FMIUs) and which are financial and fraud-related enforcement units within the Nigeria police force to fight financial crimes and corruption.
426. Despite the efforts to fight corruption and money laundering, there have been some challenges, including inadequate political will, delay in submission of MDAs annual

financial and audit reports which impede oversight by the National Assembly Committees and sustenance of the International Reporting System Guidelines (IRSG); over congested courts and poor staff moral in the judiciary; and lack of innovative technology which could facilitate efficiency.

Findings of the CRM

427. The CRM heard that the EFCC and ICPC are making progress in discharging their mandates, with positive trends in the number of received and investigated petitions and court convictions steadily rising since 2015. For example, the ICPC received 1934 petitions in 2019, of which 588 investigations were concluded with 105 cases being filed resulting in 25 convictions. A total of N77.04 billion assets were recovered under the operation, interim and final forfeiture comprising of N1.167 billion in TSA account; N0.865 billion in other accounts; N35.011 billion in land, buildings and vehicles; N1.113 billion in domiciliary account; N41.98 billion restrained on review of MDAs personnel cost expenditure; N0.767 billion on project tracking; and, N1.007 billion on completed projects with return of contractors to site. The ICPC reviewed 201 MDAs on the personnel and capital expenditure fund, 280 MDAs assessed on the ethics and integrity compliance scorecard. These indicate commitment to investigate and prosecute cases using credible information and evidence.

Figure 3.7: EFCC Operational Performance Statistics (2010 – 2019)



Source: Transformation of EFCC operational statistics found at:
<https://www.efccnigeria.org/efcc/efcc-operational-statistics1>

428. The CRM found that while the establishment of the TSA in 2012 helped close loopholes for loss funds from MDAs who had multiple accounts which was a challenge to audit due to their multiplicity, MDAs are facing a new challenge in accessing their funds in the TSA. This is causing delays in implementation of MDA's programmes.

429. Despite the prominence of the oil industry which accounts for 90 percent of the Nigeria's export earnings, with an estimated outstanding stock of 37 billion barrels of oil and 188 trillion cubic feet of gas, the industry is facing governance issues such as poor leadership, corruption, and environmental degradation. Furthermore, there is a general feeling among communities from oil producing states that they have been deprived the benefits that accrue from oil exploitation from their regions. With the growing discontent in the oil producing region, an increasing number of youths are becoming aware of these governance issues, which could be a source of potential conflicts.
430. The lack of a Whistleblower Act has for long been a major challenge in the fight against corruption and money laundering though there is a whistleblower Policy that encourages people to voluntarily disclose information about fraud, bribery, looted government funds, financial misconduct, government assets and other forms of corruption to the Federal Ministry of Finance of Nigeria. The whistleblower is given 2.5-5percent from the recovered funds by the Nigerian Government. In the meantime, without a whistleblowers act, the ICPC established a system of safe houses to protect whistleblowers. It is hoped the expected passing of the Whistleblower Act would assist in the protection of whistleblowers and volunteers of information.
431. The CRM notes that the anti-graft agencies, EFCC and ICPC have helped in the recovery of stolen funds, and made significant arrests of people suspected to be corrupt as well as in blocking loopholes in siphoning public funds and illicit financial flows. This has, indeed, improved the accountability, access to information for all citizens and the timelines for all financial information.
432. The Nigerian Government has further demonstrated its commitment to the fight against corruption by establishing several policies and programmes such as: The Administration of Criminal Justice Act (ACJA) 2015, which makes provisions to curtail delays in Criminal Justice Administration. It is one of the policies initiated by the Nigerian Government to tackle corruption. Section 396 of the Act provides that upon arraignment, the trial of the defendant shall proceed from day-to-day until the conclusion of the trial. Where 'day-to-day' trial is impracticable, the Act nevertheless, provides that parties shall be entitled to only five adjournments. In addition to that provision, Section 306 of the Act prohibits any 'stay-of-proceedings' in criminal trials.
433. A major challenge to effective justice delivery in anti-corruption trials is the delay by the Legislature for the passage of Criminal Justice Bills such as Proceeds of Crime Bill, 2017, which has been pending for several years at the National Assembly. The House of Representatives passed the Bill on July 17, 2018, the Senate endorsed the Bill on April 20, 2019, awaiting both chambers' concurrence. In October 2020, the Bill was re-

- introduced by the President as Proceeds of Crime Recovery and Management Bill, 2020, to the Senate for consideration and passage. The Bill, if passed, will ensure the confiscation, forfeiture and management of properties derived from unlawful activities.
434. The CRM learnt that little was done to resolve the conflict between Section 15(5) of the Constitution, which abolishes corrupt practices and the abuse of power, and section 308 which provides blanket immunity for certain holders of public office. While the public understands the need for elected people to do their work without hindrance, the scope of the politically exposed persons provides significant loopholes for corrupt officials.

Recommendations

435. The APR Panel recommends to the FGoN:
- i. Facilitate the passing of the Whistleblowers Bill into law to support the anti-corruption activities (National Assembly, Ministry of Justice and Attorney-General of the Federation);
 - ii. Establish specialized courts to handle corruption related prosecutions to speed up cases and timely recover resources (Ministry of Justice and Attorney-General of the Federation);
 - iii. Facilitate the National Assembly to streamline the apparent contradiction between section 15(5) of the constitution which abolishes corrupt practices and the abuse of power and section 308 which provides blanket immunity for certain holders of public office (National Assembly, Ministry of Justice and Attorney-General of the Federation);
 - iv. Ensure equitable funding of infrastructure development in all States to avoid discontent of unfair allocation of shares to some states (Ministry of Finance, Budget and National Planning).

Objective 5: Accelerate and deepen regional integration in the monetary, trade and investment domain

436. The CRR (2009) recommended that the Federal government of Nigeria takes aggressive measures to resolve the apparent conflict between liberalizing the trade regime on one hand and the protectionist policies like import and export prohibitions on the other. It further recommended that the Federal government and Economic Community for West African States (ECOWAS) Secretariat make concerted efforts with regional partners to develop mechanisms for regional payments and financial markets, and to harmonize

national and foreign policies to increase the benefits of globalisation. It also recommended that the Federal Government, the ECOWAS Secretariat, and the AU establish necessary legal codes together with regional and sub-regional structures to harmonize and enhance intra-regional and inter-regional trade in goods and services as well as investments. Finally, it recommended that the Federal Government, the ECOWAS Secretariat, the Nigerian Export Promotion Council (NEPC) and the ministries of commerce and tourism, establish mechanisms for arbitration and resolution, in collaboration with regional neighbours to handle regional trade disputes when they arise, and where a regional arbitration tribunal with the required codes would be a step in the right direction.

437. The two reports on the implementation of NPOA report that Nigeria is one the frontline countries within the ECOWAS sub-region and participates fully in the harmonisation of monetary, trade and investment policies of ECOWAS.

Summary of the CSAR

438. The CSAR (2021) reports that Nigeria is a founding Member of ECOWAS since its establishment in 1975 as well as a member of the Community of Sahel-Saharan States (CENSAD) established in 1998 to facilitate an economic union, free movement of people, goods and services.
439. The CSAR reports that membership in ECOWAS required Nigeria's adoption of the common external tariff (CET) reducing its tariff structure from a maximum of 150 percent to 35 percent narrowing the difference with its neighbours. Nigeria is committed to ECOWAS Protocols on conduct of trade, investment and monetary policy and the country's Economic Recovery and Growth Plan (2017-2020) which provide a broad platform for market driven liberalisation that led to privatization and commercialization of government enterprises. The Protocols also provide for liberalisation of the foreign exchange market and lifting of most restrictions on current capital transfers significantly improved the trade and investment environment.
440. The CSAR further highlights that the land border closure on 20 August 2019, did not contravene the ECOWAS treaty, the World Trade Organization's (WTO) General Agreement on Tariffs and Trade (GATT) and the African Continental Free Trade Area (AfCFTA) since it was primarily for security reasons, protection of domestic markets, curtailing smuggling and illegal importation of drugs, small arms, food, agricultural and petroleum products.
441. The CSAR points out that Nigeria's momentum gained in the Informal and Cross-Border Transactions (ICBT) in ECOWAS member States, which is facilitated by the Community's treaty on free movement of persons, goods, services and capital. Nigeria

has strengthened its membership in various regional integration schemes by endorsing and ratifying the African Continental Free Trade Area (AfCFTA) in July and November 2019, respectively.

442. The CSAR, nevertheless highlights challenges the Nigeria economy is facing, including the weak industrial base in an undiversified vulnerable economy with policy inconsistency; high dependency on importation of goods which could be locally produced; inadequate (in terms of quality and reliability) infrastructure such as ports, rails, border crossing, energy and ICT required to facilitate trade; and high transportation costs occasioned by several unnecessary road blocks by customs and immigration along the border contravening regional integration agreements.

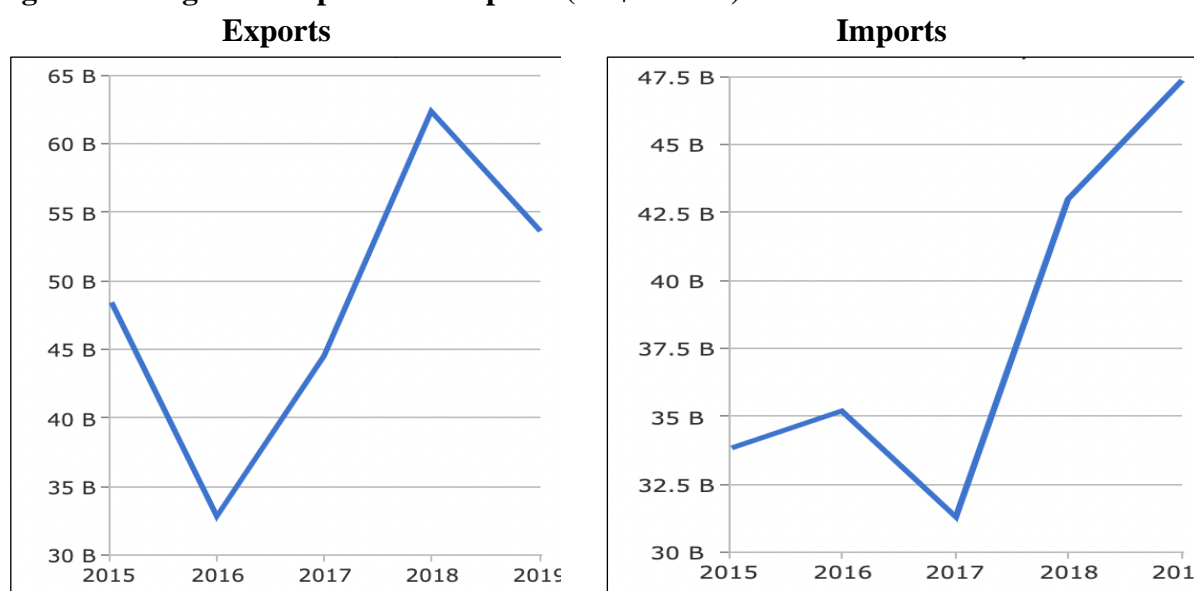
Findings of the CRM

443. The country has embarked on infrastructure development, especially by building rail lines to facilitate transportation both of commodities and human beings not only from one state to another, but also from inland states to the coastal states in an effort to boost import and export markets.
444. In some oil rich states such as Akwa Ibom and Imo, diversification of the economy is a high priority not only to lighten the external account, but also create employment particularly among the youth and women. This will greatly lead to growth of the economy of Nigeria.
445. The CRM learnt that Nigeria is at the forefront of establishment of the *Eco*-currency which is facing challenges from the existence of the CFA in some (Francophone) Member States of ECOWAS. In the bid to diversify its economy from its dependence on crude oil, which accounts for nearly all the value of exports, the CRM was informed that Nigeria is striving to build its agricultural, mining and manufacturing sectors, especially in the automotive assembly, cement, textile, and clothing sectors. This has led to talks and negotiations of international trade agreements to grow these sectors and increase GDP.
446. Nigeria is positioning itself to gain maximum benefit from the African Continental Free Trade Area Agreement (AfCFTA), which it signed in July 2019 and ratified the agreement in December 2020. When fully implemented, the AfCFTA will require member countries to remove tariffs from 90% of goods, allowing free access to commodities, goods, and services across the African continent.
447. Despite having generally good relations with its immediate neighbouring countries, Nigeria has challenges with its regional counterparts. Nigeria closed its land borders on 20 August of 2019 with neighbouring Benin, Cameroon, Tchad and Niger as part of its measures to fight the smuggling of goods and also to monitor the cross-border informal

trade mainly with Benin Republic. The has raised concerns, especially in the wake of the AfCFTA, which is anchored on regional and continental integration. It however remains a leading the formation of ECOWAS and, in spite of competing allegiances to rival organizations within the subcontinent, continued to support the organization's objectives.

448. Strengthening ECOWAS promoted Nigeria's national interests through encouraging development of the region's economy and discouraging its neighbours' reliance on extra-African countries for military, political, and economic survival, thus serving such security interests as weakening colonial divisions within West Africa, ending border disputes, contributing to African unity, and strengthening West Africa's bargaining positions.

Figure 3.8: Nigeria's imports and exports (US\$ Billion)



Source: World Intergraded Trade Solutions

449. Over three-quarters (78.3%) of Nigeria's exports in 2020 was with 15 trading partners. Only 3 among Nigeria's top trading importers increased their consumption of Nigerian commodities since 2019 namely Portugal (up 48.5%), Cameroon (up 32.9%) and China (up 0.8%). Below is a list showcasing 15 of Nigeria's top trading partners, countries that imported the most Nigerian shipments by dollar value during 2020.

Table 3.3 Nigeria Trading Partner top in 2020

Country	US\$ Trade volume	% Total
India	\$5 billion	15%
Spain	\$3.6 billion	10.9%
Netherlands	\$2.9 billion	8.6%
South Africa	\$2.6 billion	7.6%
China:	\$1.7 billion	5%
France	\$1.5 billion	4.5%
Portugal	\$1.23 billion	3.7%
Cameroon	\$1.18 billion	3.5%
Italy	\$1.18 billion	3.5%
Turkey	\$1.1 billion	3.3%
United States	\$1 billion	3.1%
Ivory Coast	\$862.6 million	2.6%
United Kingdom	\$836.2 million	2.5%
Canada	\$761.1 million	2.3%
Indonesia	\$754 million	2.2%

Source: World Trade data

Recommendations

450. The APR Panel makes the following recommends to the FGoN:

- i. Promote policies that support import substitution programmes to diversify the economy (Federal Ministry of Finance, Budget and National Planning);
- ii. Implement a monitoring and evaluation framework to oversee the functionality of the regional economic agreements Nigeria has acceded to (Federal Ministry of Industry, Trade and Investment, Federal Ministry of Foreign Affairs).
- iii. Modernize ports of entry through information technology to improve accountability and transparency.

Objective 6: Develop and implement trade and investment policies that promote economic growth

451. The CRR (2009) recommended that the Federal government, line ministries responsible for commerce and regional integration and the private sector research institutions conduct in-depth evaluations of how its membership of regional economic communities influences trade investment and growth in Nigeria. It further recommended the Federal

Government and the Nigerian investment Promotion Commission (NIPC) increase efforts to strengthen the competitiveness of the private sector by establishing an enabling environment that will stimulate private sector investment and development.

Summary of the CSAR

452. The CSAR highlights Nigeria's trade and investment policies, with 22 free trade zones for industrial and commercial purposes that are developed to attract FDI. The offering at these zones are; tax and levy exemptions, 100% foreign control, infrastructure. Policies are in place to protect domestic industries. There are Special Economic Zones which include EPZs and Oil & Gas Processing Zones. The Free Trade Zones offer a raft of benefits stated as 'capital mobility, profits and dividends, rent, tax and duty exemptions, license waivers etc. ECOWAS membership has required implementation of the CET, among which provisions of a 5th category of goods has been made with a tax band of 30%. The list of goods is developed by a Tariffs Technical Committee to the Minister of Finance and Executive action
453. A review of trade regulations indicates Nigeria has bi-lateral agreements with 27 countries ranging from African states, to Asia, Middle East and Europe. These aim to positively develop trade directly. As a member of the International Centre for the Settlement of International Disputes (ICSID) and New York Convention (1958), Nigeria has the Arbitration and Conciliation Act (1988) that enables presentation and resolution of cases at international level. In relation to ICSID, a resolution was recently dispatched in a case involving 2 international oil firms. Nigerian Civil courts are stated to have jurisdiction but arbitration can apply. Perceptions on the success of Government measures to promote trade; 48% agreed, 30% disagreed and 22% were undecided. An example of government intervention was re-opening borders within 16 months after closure to promote trade for established Nigerian companies.
454. Nigeria Product Level Trade details Nigeria's main imports and exports with main categories such as exports of primarily mineral fuels at 90%, imports of mainly machinery and transport equipment at 47% and chemicals at 27% in 2011. Data is presented up-to 2019. A high percentage of mineral fuels is recorded. Imports of machinery and transport have reduced from 49% to 27% with more mineral oils being imported.
455. According to the CSAR report, the business environment has received support as evidenced by The Presidential Executive Order 001 of 2017, put in place to foster a positive business environment. Nigeria is ranked 130 in the 2020 Ease of Doing Business report, seen as a reflection of infrastructure challenges and implementing business. In the rankings review. Best ranked are finance and protecting investors. Moderate are

construction and contract enforcement. Most other indicators are poorly ranked, including regional trade.

456. The CSAR further details the status of imports. The Customs Duty Act (2004) that sets rules of origin with production costs of 70% local value addition, or local materials composition of 60% in ECOWAS. A certificate of origin is required for processed goods. A list of 22 active Free Trade Zones show that most are located in Lagos, with a few in Abuja and northern states. The Nigerian Customs Service performs this function, empowered by the Customs and Excise Management Act (2004). The National Customs Policy facilitates trade, ensures security and generates revenue.
457. There are standardized processes for both local and international importers. A Central Clearing House has also been introduced to speed up clearing. Other regulatory agencies involved include the Standards Organization of Nigeria (SON), The National Agency for Food and Drug Administration and Control (NAFDAC) that inspect goods. In order to support critical sectors such as Agriculture, there are measures such as concessions for required inputs eg fertilizer, seeds and machinery. The system of preferences is also extended to ECOWAS and GSTP members of Nigerian trading community. Specific taxes are also available – Import Adjustment Tax, Supplementary Protection Tax while reviewing and making changes to list. Along these lines, according to NPK various food, agricultural and livestock commodities were prohibited from entering the market. Others were early value chain manufactured goods and light re-used industrial materials, vehicles. For licensing, permits to import goods are required.
458. Further highlights of the CSAR details the status of exports. Measures in export promotion cover general trade administration such as; customs procedures, tariffs, import restrictions, anti-dumping, licensing, import restrictions, anti-dumping, licensing procedures, export requirements, levies, prohibition, promotions, special zones and finance. Exporters are required to register with the Nigerian Export Promotion Council (NPEC) and Corporate Affairs Commission (CAC). NPEC has a regulatory role and levies taxes, while initiatives to promote export value-addition are stated. An export Prohibition Act (1989) exists.
459. The Nigerian Customs Service (2020) listed various items for exclusion from exports such as leather, scrap metal, endangered species and cultural artefacts. The Nigerian Export-Import Bank (NEXIM) provides trade finance such as export trade, risk products such as guarantees and insurance along with business development and advisory services. The Standards Organization of Nigeria Act (2015). The national Quality Policy (2014) is in existence and validated. Conformity assessments are carried out by SON Conformity Assessment Program (SONCAP) and the Mandatory Conformity

Assessment Program (MANCAP). Survey results for trade policies and facilitation of economic growth indicate 60% of the respondents agree on the effectiveness of these policies. As stated, evident by trade forecasts prior to COVID.

460. An overview of commercial regulation in the CSAR (2020) considers some legislation. A Federal Competition and Consumer Act (FCCPA) in 2019, replacing the Consumer Protection Act. This paved the way for introduction of the Federal Competition and Consumer Tribunal (FCCPT) and Federal Competition and Consumer Commission to adjudicate and implement respectively (FCCPC). Areas of coverage include price setting, mergers, abuse of market power, monopoly regulation, offences and over-regulation. The Company and Allied Matters Act (2004) has been replaced with an updated 2020 version.
461. Main new key provisions are in reducing company size and start-up capital to N100,000 for private and N2mn for public companies. There are less legal requirements for registration and CAC can act on fraudulent cases. Other business incentives include less administrative rules on shareholder disclosure, meetings, share issuing, registration of shares and use of IT (e.g for electronic transfer of shares and virtual meetings). The Beneficial Ownership Disclosure is designed to prevent corruption and support on-going reforms, general aimed at opening up and providing transparency and accountability in the sector. The Open Contracting Data Standard is an initiative along these lines. A Beneficial pilot was held in 2015, the form is legal ownership of companies supported by audits. These can be natural persons. The EITI requires a BO register, established in 2020. This is public information, accessible to all via search functions.
462. The CSAR report includes details of financial markets. Central Bank of Nigeria (CBN) has authority derived from the CBN Act 2007 and issues policies, rules, frameworks etc and communicates these. Oversight is for banks registered in Nigeria, supported by the Banks and Other Financial Institutions Act (BOFIA). The banks are expected to comply. Other areas of regulation are foreign exchange regulations and money transfer.
463. In specific investment sector, the report indicates FDI is lower than capital formation, rising from \$25bn to \$50bn while capital formation has remained the same level from 2002 to 2018. FDI represents 2.9% of GDP, reducing to 0.4%. This is seen as a reflection of 'insurgency, kidnapping and violent crime' creating an unsafe business and investment climate.
464. A status of taxes in the CSAR presents the Finance Act (2019) modified VAT Act (2020) and order with new listings. A table with app 13 product categories that includes: basic food, baby food, downstream energy products, educational books and book materials,

equipment and machinery, farming machinery and implements, locally produced agricultural and veterinary medicines, locally produced animal feeds, medical equipment and pharmaceutical products, medical services, transport, rentals. Adoption of International Taxation Standards is stated. The Extractive Industry Transparency Initiative (EITI) ensures payments and taxes. It also looks at accounting and reporting standards for transparency.

465. On the implementation of the NPoA, the CSAR indicates numerous local initiatives such as: an MSME registry at CBN, provides ease of asset financing; Development Bank of Nigeria (2017), for leveraging deposits and micro-finance; The Agri-Business Small and Medium Businesses Investment Scheme (AGSMEIS) is a CBN initiative, requiring 5% funds allocation specifically to SMEs; An MSME Rating Agency was established also to improve access to credit; The TraderMonie is an initiative by the Bank of Industry with SME loans of N10,000 to N10mn. It is part of the Government Enterprise Empowerment program (GEEP); the Presidential Enabling Business Environment Council (PEBEC) is an executive level support program for businesses; the Anchor Borrowers Program by CBN enables established private companies support small-scale farmers in production and processing; the Conditional Grant Scheme (CGS) of 2017 has capacity building and development support of MSMEs to attain standards from local, regional and global; the one Local Government-One Product Initiative looks at registration compliance for MSMEs. It also concerns Growth and Employment Mobility in States (GEMS) and conversion of Industrial Development Centres (IDCs) to Industrial Parks and Clusters (IPCs).
466. The findings of NPoA implementation indicate Nigerian economic diversification have sluggish growth in specific sectors: agriculture, manufacturing and mining. Other factors are security, climate change, import dependency and foreign exchange complications. ICT and extractive sectors are recording progress, therefore seen to support trade and investment. Transport has increased operationally. EITI standard of 2019 has been satisfactory met, pending validation of the 2022 standard. NEITI has recommended segment reporting for payments and tax tracking. NEITI is also working to improve registries in the Oil, Gas & Mining Sectors.
467. The assessment further reveals some challenges. There is reduced FDIs, COVID impact, EU ban on certain products. Ease of Doing Business is stated as ‘making progress’ 133 out of 190 countries. However, the cost of doing business is high due to several factors. Port delays are stated to have created inefficiencies. Aligned with International Reporting Standards, the sector has not adopted sector reporting. There are information security concerns for new provisions for share-holders. There is some question on business registers in identification and overseas ownership.

468. The Nigerian CSAR in reviewing NPoA implementation has the following recommendations: reduced tariff and import duties on some agricultural items used as imports for local industries. Timeliness and speed in operations and documentation are required for businesses to trade effectively. Security overall and in specific areas requires improvement. Trading interfaces of government and companies could be integrated. Faster documentation and retrieval would be beneficial. Digital recording can be implemented. Customs Service should be strengthened for actions against smuggling. There should be duplicate procedures for cross-border states. The Petroleum Industry Governance Bill requires completion.

Findings of the CRM

469. On investment policies and growth facilitation, the CRM noted that Nigeria is implementing various policies to promote investments in the country through the establishment of regulatory agencies. The review mission also took note of the Financial Reporting Council of Nigeria (FRCN), a regulatory agency established by the Financial Reporting Council of Nigeria Act No. 6 of 2011 under the supervision of the Federal Ministry of Industry, Trade, and Investment. The FRGN is meant to bring confidence to investors, while ensuring quality in accounting, auditing, actuarial, valuation and corporate governance standards and non-financial reporting issues.
470. By establishing high-quality Financial Reporting, the FRCN targets the economic growth process through; promoting private sector growth and reducing volatility in the economy by strengthening the country's financial reporting architecture and reducing the risk of financial market crises together with the associated negative economic impact; enhancement of local and foreign Direct and portfolio Investments as investors are better able to evaluate corporate prospects and make informed decisions resulting in access to capital at lower costs; and facilitating the growth of small-scale enterprises as their compliance with transparent reporting will provide easier access to credit. The FRCN is also facilitating integration into global financial and capital markets, improving public sector fiscal discipline and enhancement of value for money and generating employment opportunities.
471. The CRM also established that the National Assembly enacted the Federal Competition and Consumer Protection Act (FCCPA) in December 2018, which was signed into law in January 2019. The Federal Competition and Consumer Protection Commission (FCCPC) under the FCCPA, is in-charge of implementing competition law and policy in the country, whose mission is to promote a fair and vibrant market while ensuring consumers are the core of, not ancillary to business.

472. It was verified by the CRM that the FCCPC is fairly fulfilling its role of ensure that producers and service providers and their patrons mutually respect their commercial and social contracts, diminish to the barest minimum incidents of consumer aggravation and frustration and sufficiently protect consumers from hazardous products or injury from consumption of substandard products. Since its establishment, it has significantly promoted a culture of quality in both processes and final products, engendered a marketplace of informed, sophisticated and discriminatory consumers.
473. The FCCPC has been resourceful by providing information to consumers regarding products, trends and patterns, ensuring that service providers and manufacturers make full disclosures of relevant information about their products, or developments with respect to consumption of their products, in a consumer-friendly manner which truly guides consumers' choices. Producers and service providers institutionalise appropriate customer care systems including providing information, appropriate support through the acquisition/consumption, and post-acquisition/consumption process. Many businesses have now established dedicated customer service apparatus, including clear, transparent, and accessible complaint resolution mechanisms.
474. Nigeria is one of the leading countries in establishing free trade zones since 1992. It has currently established 22 active free zones to provide avenues for industrial, commercial development as well as attract Foreign Direct Investment (FDI) into the economy. The Free Zones Scheme has encouraged huge private sector participation and partnership with the Federal Government and other tiers of Government. The free zones have offered exemption to the Standard Rules and Laws of Government, as investors are exempted from paying tax and levies.
475. The CRM learnt that Nigeria has the Companies and Allied Matters Bill, which was brought to the National Assembly in 2020, meant to facilitate the incorporation and the registration processes for all size and type of companies or businesses. The provisions of the bill will eliminate significant bottlenecks that are stifling the registration of companies and establishment of new businesses.
476. The CRM recognized the low level of FDI in Nigeria since 2010; in 2014 Nigeria recorded its highest level for FDI inflow coinciding with the price of oil peak. However, in 2015, the FDI into the country dropped again by 34% (compared to 2014) as the plunge in oil price in the same period affected the overall economy. The issue of high insecurity level occasioned by the increased incidences of insurgency, kidnapping and other related violent crimes in the country, has also been cited as a key challenge for the safety of businesses and conducive investment environment.

477. Nigeria signed more than 30 Bilateral Investment treaties with various countries across the globe. The CRM was informed that, in August 2020, Federal Government announced a series of reviews and reforms of Bilateral Investment Treaties signed between 1990 and 2001 to comply with global standards and to attract investments. Some of the countries that Nigeria has bilateral trade and investment agreements include; Algeria, Austria, Bulgaria, Canada, China, Egypt, Ethiopia, France, Finland, Germany, Italy, Jamaica, Republic of Korea, Kuwait, Morocco, The Netherlands, Romania, Russia, Serbia, Singapore, South Africa, Spain, Sweden, Switzerland, Taiwan, Turkey, Uganda, and The United Kingdom.
478. From consultations, the CRM established that there are a number of settlement mechanisms in place through courts as well as domestic or international arbitration in case of investment dispute. Nigeria is a member of the International Center for the Settlement of Investment Disputes and it has an Arbitration and Conciliation Act of 1988, which created internationally-competitive arbitration mechanisms and allows parties to challenge arbitrators. An arbitration tribunal ensures that the parties receive equal treatment, while ensuring that each party has full opportunity to present its case.
479. It was verified by the review team that recently, the International Centre for the Settlement of Investment Disputes (ICSID) dispatched the arbitration proceeding the case with reference ICSID Case No. ARB/20/41 between three international (Dutch and Nigerian) firms (Eni International B.V, Eni Oil Holdings B.V, Nigerian Agip Exploration Limited) and the Federal Republic of Nigeria based on BIT (Bilateral Investment treaty) Netherlands – Nigeria of 1992. The Tribunal was constituted on 13 July 2021 in accordance with Article 37(2)(b) of the ICSID Convention. These developments show how well the arbitration system in Nigeria is established.
480. The Nigerian Investment Promotion Commission (NIPC) established by the NIPC Act N0. 16 of 1995, is a Government Agency in charge of the promotion, coordination and monitoring of all investments in Nigeria. The mandate of the NIPC encompasses co-ordinating, monitoring, the establishment of enterprises in Nigeria; put in place measures to enhance the investment climate; promote investments in and outside Nigeria; identify and analyses investment opportunities.
481. In the event of investment disputes, there are provisions in the Nigerian Investment Promotion Commission (NIPC) of 1995, for resolution through arbitration. In the event of disagreement between the Investor and the Federal Government on the method of dispute settlement adopted, the International Centre for the Settlement of Investment Dispute Rules apply.

482. With regards to taxation, Nigeria signed a Value Added Tax order in 2020, in accordance with the Section 38 of the Value Added Tax (VAT) Act, Cap. V1, Laws of the Federation of Nigeria, 2004 (as amended). The order expands the list of goods and services exempted from VAT. The order is meant to assist in the growth of various sectors of the economy. While there is a lot of expectations relating to the cost reduction in the Renewable Energy and the Oil and Gas industries, the team learnt that other sectors targeted by the order include Health, Education, Agriculture, Transportation, Real Estate.
483. On regional corporation, Nigeria is a founding member of the Economic Community of west African states (ECOWAS), established in May 1975, for the promotion of economic cooperation and integration in West Africa. Being the largest economy and the largest market of the community, Nigeria plays a significant role in the regional integration process, the trade and Investment in the region.
484. As highlighted in the CSAR, the CRM also noted that Nigeria has a number of policies and measures are in place in Nigeria to control trade between the country and its partners, which are reviewed with changing global and domestic trends. These policies target imports and exports, with measures which include custom procedures, tariffs, import restrictions, anti-dumping, licensing procedures, export requirements, export levies, export prohibitions, export promotions, export processing zones and export finance.
485. Although Nigeria is undeniably a champion regarding the regional integration process, there is however need to mention the closure of its land boarder on 20 August of 2019 with neighbouring Benin, Cameroon, Tchad and Niger. This action raised a lot of concerns regarding the implementation of the AfCFTA and the possible violation of the Ecowas treaty as well as the GATT (General agreement on Tariffs and Trade).
486. The CRM established that, for the Nigerian government, this action was necessary to fight the smuggling of good and also, monitor the cross-border informal trade mainly with Benin Republic. This stance is attributed to a protectionist move, which is concerning in the face of short-term impact on the AFCTA. This is a worrying strategy to be pursued by Nigeria, which is considered a powerhouse of the regional and continental integration that is supposed to be the flag bearer for the West African region.
487. The CRM also noted the banning of big technological platform such as twitter as concerning to the development of the digital economy.

Recommendations

488. The APR Panel recommends the following to the FGoN;

- i. Promote the telecommunication industry to secure, promote and protect business interactions, businesses and operators in the digital space to avoid disruptions to the digital economy (Federal Ministry of Science and Technology);
- ii. Invest in the power sector to support strategic industrial and trade zones and for foreign companies to invest and trade in Nigeria (Federal Ministry of Power);
- iii. Strengthen the capacity of the Nigeria Customs Service and related agencies, to combat smuggling for adequate security for importers and exporters along the borders (Federal Ministry of Industry, Trade and Investment);
- iv. Improve the security situation and uncertainty in all parts of Nigeria through adequate training and provision of equipment for security personnel as well as improvement of their welfare (Federal Ministry of interior).

CHAPTER FOUR

4. CORPORATE GOVERNANCE

4.1 Overview

489. Corporate Governance is concerned with the ethical principles, values, and practices that facilitate holding the balance between economic and social goals, more recognisably, between organisations' profit seeking objectives, as well as the community and its environment. The aim is to align the interests of corporations and society within a framework of sound governance and common good.
490. Corporate Governance (CG) is the third thematic area in the APRM Country Review Process, and it is composed of five key objectives: (i) promoting an enabling environment and effective regulatory framework for business organisations and other entities; (ii) ensuring effective leadership and accountability of organisations; (iii) ensuring ethical conduct within organisations; (iv) ensuring that organisations treat stakeholders fairly and equitably; and (v) ensuring that organisations act as good corporate citizens.
491. In an effort to realise these objectives, the APRM has identified a list of codes and standards relevant to Corporate Governance, along with associated questions and indicators. The approved codes and standards for corporate governance assessments may include: (i) Principles of Corporate Governance (OECD and Commonwealth); (ii) International Standards on accounting and reporting; (iii) International Standards on Auditing; (iv) Core Principles of Effective Banking Supervision; (v) Core Principles for Securities and Insurance Supervision and Regulation; (vi) The African Charter of Human and People's Rights; (vii) Labour Codes of the International Labour Organisation (ILO); (viii) Codes on Industrial and Environmental Safety and Hygiene of the World Health Organisation, and (ix) other national codes of corporate governance. The approved codes and standards have the potential to promote market efficiency, increase board's accountability, enhance companies' performance, helping them operate more efficiently, improve access to capital, mitigate risk, safeguard against mismanagement, and strengthen companies' reputation, and encourage private financial flows, all of which are critical in the quest to promote sustainable economic growth, and alleviate poverty.
492. In the first country review report completed in 2009 (CRR 2009), the APRM Panel systematically and exhaustively considered the state of corporate governance in Nigeria, and identified its strengths as well as the weaknesses, and made recommendations that became part of the National Programme of Action (NPoA). Nigeria has reported actions

undertaken as part of the Country Self Assessment Report (CSAR) 2021 in which all laws, policies and practices related to corporate governance are considered extensively. During the fieldwork conducted in July 2021 by the CRM, it was clear that Nigeria had taken steps to implement the agreed action points. For example, the Companies and Allied Matters Act (CAMA 2020) was passed with significant reforms in Corporate Governance for both private and Not-for-Profit entities, as well as other sectoral regulations.

493. Additional laws related to corporate governance passed during the period (2009 – 2021) include: Code of Corporate Governance for Financial and Banking System, Code of Corporate Governance for Banks and Discount Houses in Nigeria, and Guidelines for Whistle Blowing in the Nigerian Banking Industry (2014), Code of Corporate Governance for Other Financial Institutions (2020), Finance Act 2019, Money Laundering (Prohibition) Act 2011, Code of Corporate Governance for Public Companies in Nigeria 2011, Nigeria Extractive Industries Transparency Initiative (NEITI) Act, Code of Corporate Governance for the Telecommunications Industry, 2016, Code of Good Corporate Governance for Insurance Industry in Nigeria 2009, The Code of Business Ethics and Principles on Corporate Governance for Insurance Industry 2014, Pension Reform Act, 2014, Corporate Governance Circular for Pension Fund Operators PFOs, 2020, Nigerian Labour Statutes on Corporate Governance, National Minimum Wage Acts, 2019.
494. Organisations acting as good corporate citizens has remained a corporate governance challenge across sectors in Nigeria. This is especially the case with the extractive nature of oil and gas sector where environmental degradation and pollution have occurred. Moreover, the efforts to clean up the oil spills has been slow.

Summary of CSAR

495. According to the CSAR, Nigeria is signatory to several International Conventions including a number of United Nations (UN) and International Labour Organisation's (ILO) Conventions on standards and codes. To create an enabling business environment and to build a strong and resilient economy, the Nigerian Government has ratified and domesticated some of these standards and codes to suit the internal dynamics and peculiarities of the country. More so, since the first Review (2009), Nigeria has also assented to new conventions and codes. The Country has also enacted more laws and regulations on Corporate Governance.
496. In addition to the extant laws, the Federal Government of Nigeria has enacted new laws and regulations for Corporate Governance. It adopted the mandatory Corporate Governance approach and further unveiled the National Code of Corporate Governance (NCCG) on 15 January 2019. This is a major feat since the last APRM Review in 2009.

This was done with a view to restoring confidence in the Nigerian economy and to create an environment for sustainable business operations and attraction of Foreign Direct Investments (FDIs).

497. The Code provides a framework to ensure good Corporate Governance practices in the public, private sectors and Not-for-Profit Organisations of the Nigerian economy by articulating a broad set of principles on corporate accountability, transparency and sustainability for organisations which adopt a principle-based approach in implementation and specification of the basic or minimum standards of practices. The code, which was prepared by the Financial Reporting Council of Nigeria (FRCN), is made up of 7 parts (Board of Directors/trustees, Audit, Relationship with Shareholders, Business conduct with ethics, Sustainability, Transparency and Definitions) and 28 principles while the implementation of the National Corporate Governance Code is based on the “Apply and Explain” principle which is not rigid with regards to the techniques of application but focused on achievement of the set of outcomes.
498. The Financial Reporting Council of Nigeria is assigned the responsibility of monitoring compliance in collaboration with the sectoral regulators who have been empowered to impose appropriate sanctions on violations of the code in accordance with the sectoral laws and regulations. The NCCG is expected to enhance business integrity, rebuild public trust and confidence, facilitate trade and investment, as well as drive business sustainability.
499. The financial and banking system in Nigeria is governed by Basel Accords: Basel I, II and III. Basel Accords are a set of international banking regulations put forth by the Basel Committee on Bank Supervision (BCBS) that sets out the minimum capital requirements of financial institutions with the goal of minimising credit risk. The Banks that operate internationally are required to maintain a minimum amount 8% of capital, based on a percent of risk-weighted assets.
500. In 2018, pursuant to the provisions of sections 33 subsection (1) (b) of the Central Bank Act 2007; and Sections 57, 61-63 of the Banks and Other Financial Institutions Act (BOFIA) of 1991 (as amended), the Central Bank issued the codes of Corporate Governance in 2018, pertaining to six Other Financial Institutions as follows: Microfinance Banks, Development Finance Banks, Primary Mortgage Banks, Mortgage Re-finance Companies, Finance Companies and Bureau De Change. The Nigerian Government assented to the Banks and Other Financial Institutions Act 2020. The Act repeals the extant Banks and Other Financial Institutions (BOFIA) Act, 1991 as amended. The BOFIA 2020 updated the enabling law in response to developments and significant evolution in the financial sector over the last two decades. It introduced a Credit Tribunal to improve loan recovery and address the incidence of high non-

- performing loans within the financial system which has been a key deterrent to lending by financial institutions.
501. There are other Laws that have enacted for the promotion of Corporate Governance in the Country. Such laws include the Finance Act 2019, which reformed the Country's tax laws and aligning them with global best practices, the Money Laundering (Prohibition) Act 2011 which is aimed at fighting money laundering in the country and provides for measures to limit money laundering. The Code of Corporate Governance for Public Companies in Nigeria (2011) was issued by Securities and Exchange Commission to ensure highest standards of Transparency, Accountability and Good corporate governance, without unduly inhibiting enterprise and innovation.
 502. The Nigeria Extractive Industries Transparency Initiative (NEITI) was also enacted in 2003 in compliance with EITI global initiatives which requires implementing Countries to reconcile and publicly disclose company payments and government receipts (transparency and accountability framework) of all extractive companies with revenue due to or paid to the Federal Government of Nigeria. In spite of NEITI's Act, Nigeria continues to face significant challenges in managing the sector such as the unaccountable use of revenues and corruption. Nigeria conducted three major audits in 2009 to 2011 in the Oil and Gas sector, 2007-2011 in the Solid Minerals sector and 2007-2011 for Fiscal Allocation and statutory disbursement. Similar audits took place in 2012, 2013, 2014, and one in the solid minerals sector in 2015 and the last being the audit of 2018. Recently, NEITI achieved a key milestone by publishing its oil and gas report for 2018 in March 2020, nine months ahead of the EITI's reporting deadline.
 503. The main law governing Labour in Nigeria is the Nigerian Labour Act, 1990. The Nigeria Labour Act covers employees engaged under a contract of manual labour or clerical work in Private and Public Sectors. Other statutes that regulate labour in Nigeria include: Labour Act; Cap L1, Laws of the Federation of Nigeria (LFN), 2004, Trade Union (Amendment) Act, Cap. T14, LFN, 2004, Trade Disputes Act, Cap. T8, LFN, 2004, National Minimum Wage Act, Cap. N61, LFN, 2004, Employee Compensation Act, Cap. W6, LFN, 2004, Factories Act, Cap. F1, LFN, 2004, National Housing Fund Act, Cap. N45, LFN, 2004, Pension Reform Act of 2014, Employees Housing Scheme (Special Provisions) Act, Cap E8, LFN 2004, and Local Content Act of 2010.
 504. The Labour Act of 2004 set a standard for minimum wage of ₦5,500.00 per month for Nigerian workers with an exception for establishments employing fewer than 50 workers, while the National Minimum Wage Act 2011 set a minimum wage of ₦18,000.00 per month. In 2019 the Nigeria Government enacted a new National Minimum Wage Act, which repealed the National Minimum Wage Act 2004. The new Act prescribed a National minimum wage and provided a legal framework for review and other related matters.

Findings of the CRM

4.2 Standards and Codes

505. During the CRM, it was noted that there are levels of adoption of international corporate governance standards and codes in Nigeria but also how the Universal Codes governing corporate behaviour have been adopted and domesticated in Nigeria. The CRM further noted the development of local standards at both country and regional level.
506. International Treaties are binding formal agreements/ Instruments that establish obligations between States and International Organisations. They bind States to conform to international norms and obligations. They are also regarded as a source of international law as they maintain stability and diplomatic relations between the States, and guarantee international cooperation, peace, and security. It is therefore important that States sign, raftify and domesticate these international treatates especially regarding Corporate Governance.
507. Table 4.1 below summarises more comprehensively both standards and codes that Nigeria has signed and ratified and those that Nigeria is yet to sign and ratify.

Table 4.1 Implementation of Standards and Codes in Corporate Governance

S/N o	Standards and Codes	Adopted/ Signed Include Date)	Ratified	Enacted	Date last Reported	Reservations/ Notes
	Worst Forms of Child Labour Convention (1999) ILO	Adopted 17 June 1999 and effective 19 November 2000	02 October 2002	Trafficking in persons (Prohibition), Enforcement and Administration Act 2015, Trafficking in Persons (Prohibition) 2015 Law, and Administration (Amendment) Act 2015, Compulsory Free Universal Basic Education Act, 2004, Child Rights Act, 2003		None
	Minimum Age Convention (1973) ILO	Adopted 26 June 1973 and effective 19 June 1976	02 October 2002	Child Rights Act, 2003		Minimum age – not consistent
	Discrimination (Employment and Occupation) Convention (1958) ILO	Adopted 25 June 1958 and effective 15 June 1960	02 October 2002			
	Abolition of Forced Labour Convention (1957) ILO	Adopted 25 June 1957 and effective 17 January 1959	17 October 1960			
	Equal Remuneration Convention (1951) ILO	Adopted 29 June 1951 and effective 23 May 1953	8 May 1974			
	Right to Organize and Collective Bargaining Convention (1949) ILO	Adopted 1 July, 1949 and effective 19, July 1951	17 October 1960	Trade Dispute Act, 2004; Trade Dispute (Essential Services) Act, 2005; The Labour Act, 2004; Industrial Arbitration Act; Trade Unions Act.		
	Freedom of Association and Protection of the Right to Organize Convention (1948) ILO	Adopted 9 July, 1948 and effective 4 July 1950	17 October 1960			
	Forced Labour Convention (1930) ILO	Adopted 28 June 1930 and effective 1 May 1932	17 October 1960	The 2003 Child Rights Act prohibits child trafficking. Trafficking in persons (Prohibition), Enforcement and Administration Act 2015, Trafficking in		Forced and bonded labour continues to occur, and enforcement of the law is weak in certain regions.

S/N o	Standards and Codes	Adopted/ Signed Include Date)	Ratified	Enacted	Date last Reported	Reservations/ Notes
				Persons (Prohibition) 2015 Law, and Administration (Amendment) Act 2015,		
	Minimum Wage-Fixing machinery, Convention,1928(no.26)	Adopted 16 June, 1928 and effective 14 June, 1930		National Salaries, Incomes and Wages Commission Act, Payment of Wages Act, 1991		The principles of the convention were modified and included in the Minimum Wage Fixing (Agriculture)Convention, 1951 and Minimum Wage Fixing Convention, 1970
	Underground Work (Women) Convention,1938(No.45)	Adopted 21 June, 1935 and effective 30 May, 1937	29 March 1938	Labour Act 2004		
	Core Principles for Effective Banking Supervision	1997	2003			The Core Principles for Effective Banking Supervision (The Basel Core Principles) was reported in September 2012
	Insurance Supervisory principles	1994		Insurance Act 2003		In 2019 the International Association of Insurance Supervisors (IAIS) adopted a comprehensive set of reforms that enable effective cross-border supervision of insurance groups and contribute to global financial stability.
	African Charter on Human and Peoples' Rights	01 June 1981and effective Oct. 21, 1986	1983	`		The African Charter has impacted positively on Nigerian law generally.
	New Partnership for Africa's Development (NEPAD) Framework Document (2001)	2001	2002			
	Principles of Corporate Governance of the	1999	2003	Covered under the Nigeria Code of Corporate Governance, 2003, the Nigerian Code of		In 2015, the updated Principles were endorsed by the OECD

S/N o	Standards and Codes	Adopted/ Signed Include Date)	Ratified	Enacted	Date last Reported	Reservations/ Notes
	Organisation for Economic Co-operation and Development			Corporate Governance 2018		Council and the G20 leaders’ Summit.
	EXTRACTIVE SECTOR					
	Extractive Industries Transparency Initiative	Adopted in 2003, effective 17 June 2003	2003	Nigeria Extractive Industries Transparency Initiative (NEITI) Act 2007		The drafters of the Act need to review the Act and empower the agency to carry out investigations and prosecute any defaulting company or individual.
	STANDARDS AND CODES THAT DO NOT NEED RATIFICATION					
	Standards and Codes		Adopted		Notes	
	International Standards in Auditing - The Handbook of International Quality Control, Auditing, Review, Other Assurance and Related Services. Pronouncements (2010) International Federation of Accountants (IFAC)		The handbook stipulates the pronouncements pertaining to standards in Auditing. IFAC was founded on 7 October 1977 and it is the global body for accounting professionals.		International Standards in Auditing - The Handbook of International Quality Control, Auditing, Review, Other Assurance and Related Services. Pronouncements (2010) International Federation of Accountants (IFAC)	
	International Financial Reporting Standards (IFRS) 2001) IASB (and Updates in 2010)		Nigeria adopted IFRS on 1 January 2012		International Financial Reporting Standards (IFRS) 2001) IASB (and Updates in 2010)	
	Any other Accounting Standards				Any other Accounting Standards	
	The OECD Convention on Mutual Administrative Assistance In Tax Matters		Adopted 25 January 1988, effective 1 April 1995, Amended Version adopted 27 May 2010, effective 1 June 2011 and ratified April 2015		The OECD Convention on Mutual Administrative Assistance In Tax Matters	
	Codes on Industrial Safety					
	Codes on Industrial Safety and Hygiene, WHO		Convention No. 155 on Occupational Safety, Health and Working Environment was adopted in 1981 and ratified in 1994.		Occupational, Safety and Health Management in Nigeria is a Multidisciplinary field embracing different special professional services.	
	Other Codes and Standards*					

S/N o	Standards and Codes	Adopted/ Signed Include Date)	Ratified	Enacted	Date last Reported	Reservations/ Notes
	The African Convention on the Conservation of Nature and Natural Resources		Adopted 15 September 1988, effective 16 June 1969.and ratified 2 April 1974			The Convention is superseded by the Revised Convention on African Convention on the Conservation of Nature and Natural Resources signed in 2003 (Also known as Maputo Convention) The Revised Convention has not been ratified by Nigeria and not yet in force.
	The United Nations Convention to Combat Desertification		Adopted 14 October 1994, effective 26 December 1996 and ratified 8 July 1997			35% of the total land area of Nigeria is threatened by desertification.
	The Kyoto Protocol to the United Nations Framework Convention on Climate Change		Adopted 11 December 1997, effective 16 February 2005 and ratified 2 October 2020			The Amendment signed in Doha Qatar in 2012 extended their obligations and created a second commitment period for 37 countries to cut their emissions from 2013 to 2020
	African Continental Free Trade Agreement		Adopted March 21 2018, effective 1 January 2021 and ratified 11 November 2020			The Covid-19 disease outbreak resulted in the delay in the implementation of the Agreement which was July 2020

508. During the CRM, the Team was informed that there are International Conventions on Corporate Governance that were ratified by Nigeria. However, some of the standards and codes have not been domesticated within the Nigerian governance mechanisms. These include; Discrimination (Employment and Occupation) Convention (1958) ILO, Abolition of Forced Labour Convention (1957) ILO, Equal Remuneration Convention (1951) ILO, Freedom of Association and Protection of the Right to Organize Convention (1948) ILO, African Charter on Human and Peoples' Rights, and Core Principles for Effective Banking Supervision. This lack of domestication makes implementation a challenge.
509. The CRM observed that the standards and codes that had been ratified and domesticated did not have sufficient reporting, updates on the progress of implementation, impact of implementation and challenges.
510. The CRM also heard that Nigerian state and non-state actors as well as the private sector and not-for-profit entities lack the awareness about International Treaties and their ratifications. The country also has inadequate capacity to implement the necessary corporate governance laws and reforms.

APR Panel Recommendations to NGoN

511. The APRM Panel recommends to FGoN:
- Duly domesticate and facilitate implementation of International Conventions and treaties on Corporate Governance that have been ratified.
 - Carry out regular reporting on the status of implementation and challenges faced.
 - Sensitise both State and Non-State Actors about the international Treaties signed and ratified by the country.

4.2 Assessment of the Performance According to APRM Objectives

Objective 1: Enabling business and regulatory environment

512. The importance of an enabling environment and an effective regulatory framework for economic activities to thrive in any country, particularly in a developing country like Nigeria cannot be emphasised enough. The CSAR mentioned that the Nigerian government has put into place several frameworks and regulations that can guarantee an enabling environment for doing business in Nigeria. Below is the summary of the CSAR under Objective 1 of the Corporate Government thematic area.

Summary of the CSAR

513. Regulatory Framework: The CSAR notes that since the APRM Review Mission of Nigeria in 2009, many new national standards and codes have been introduced and adopted, as well as the revision of some of the old national standards and codes undertaken. New international conventions and codes have also been ascended to, ratified and domesticated. Table 1 shows the standards and codes that Nigeria has adopted, ratified, and domesticated to engender an enabling environment for businesses to thrive and contribute to economic development. It is

also to encourage confidence in the national economy, ensure sustainable national development and international investment inflows. Above all, it is to curb the increase in incidences of corporate fraud, corruption and other corporate governance vices in the country.

514. The CSAR also mentions that the Federal Government of Nigeria has adopted a mandatory Corporate Government approach to enhance the Corporate Government environment in the country. It unveiled a National Code of Corporate Governance (NCCG) on 15 January 2019 in an effort to restore confidence in the national economy, create an enabling environment for sustainable business operations and to attract Foreign Direct investment (FDI). The NCCG was also enacted as a framework to ensure good Corporate Governance practices in the country in both the public and private sectors as well as for the Not-For-Profit sector (NFPOs).
515. The CSAR mentioned that based on the recommendations of the Country Review Report of 2009, the Companies and Allied Matters Act 2004 (CAMA), an act which controls Corporate Governance in Nigeria, was repealed and replaced with CAMA 2020 which was signed into law. CAMA 2020 makes stringent provision for transparency in the leadership, Board and Finances of Boards and NFPOs.
516. The CSAR further asserts that the legal framework Code of Corporate Governance for Banks and Discount Houses in Nigeria and the guidelines for Whistle Blowing Act of 2006 was superseded by a revised code which took effect 1st October 2014. These revised codes were aimed at aligning the code to current realities and global best practices, as well as to eliminate ambiguities.
517. Other notable legislation that the country has reviewed according to the CSAR, pertaining to the financial sector is the amendment of the Banks and Other Financial Institutions Act of 1991 (BOFIA) was amended to BOFIA 2020. BOFIA 2020 strengthens the regulatory and supervisory framework of financial industry, providing additional tools for managing failing institutions. Other notable legislation that the country undertook was the signing into law of the Finance Act 2019 which reformed the country's tax laws aligning them to global best practices. It amended the Money Laundering Prohibition Act 2011 to the Money Laundering Prohibition Act 2012 as amended.
518. The CSAR also mentions the Code of Corporate Governance for Public Companies in Nigeria 2011 issued by the Securities and Exchange Commission (SEC). The SEC, which regulates the securities market in Nigeria, ensures that public companies in the country comply with relevant accounting standards and regulatory disclosure, ensuring that companies are going concerns, they are financially healthy and increase investment confidence. The code applies to all public companies that are listed on recognized security exchanges in Nigeria, also companies seeking to raise funds from the capital market.
519. The CSAR also talks about the Code of Corporate Governance for the Telecommunications Industry which was issued in 2016 by the Nigerian Communications Commission (NCC). In the code, the office of the Chairman and that of the CEO shall not be occupied by one person

concurrently in any telecom company in the country. It also makes clear that no one shall serve as a director in any telecom company for more than 15 years.

520. The CSAR also mentions how the government also introduced the Code of Business Ethics and Principles of Corporate Governance 2014 for the Insurance industry (NAICOM Code). The effort here is to eliminate fraud, self-centered practices by the Board and Management of insurance companies and to ensure efficiency in their operations. The Pension Reform Act 2004 was also repealed and replaced with the Pension Reform Act of 2014. The Act is to regulate the administration of pension schemes for both the public and private sectors in Nigeria. The code of Corporate Governance of Licensed Operators 2008 was replaced with the Nigerian Code of Corporate Governance 2018, whose requirements are consistent with provisions in the Pension Reform Act (PRA 2014) rules and regulations.
521. Labour Unions in Nigeria are of great importance with the regulatory framework of the country as it pertains to labour issues. According to the CSAR, the main law governing labour in Nigeria is the Nigeria Labour Act 1990. The Act covers the engagement of employees under contract either manual or clerical in the Private and Public sectors. The Act saddles employers in both public and private sectors with obligations of creating uniform standards and conditions for labour. The CSAR indicates that the National Minimum Wage Act of 2011 which sets a minimum wage of 18,000 Naira per month be replaced with the National Minimum Wage Act of 2019, mandating employers in both the public and private sectors not to pay employees not less than 30,000 Naira per month.
522. Effectiveness Regulatory Framework and Enabling Environment for Business Activities in the Country: The CSAR mentions several of the framework regulations put into place to guarantee an enabling environment for doing business in Nigeria. CAMA2020 is the principle law governing Corporate Governance in the country. It is supposed to reduce legal, regulatory and bureaucratic bottlenecks that have made it difficult to do business in Nigeria, particularly for Micro, Small and Medium Enterprises (MSMEs). But there are numerous challenges that renders this effort ineffective. For example, the way CAMA 2020 is structured adversely affects MSMEs and the ease of doing business in general in Nigeria. Some other internal factors that affect businesses in the country include, the canker of corruption, enforcement of the rule of law, the independence of the judiciary, inadequate infrastructure, financing and funding gaps, inadequate institutional and legal frameworks, government policy inconsistency and insecurity.
523. Rule of Law: Enforcing the rule of law is a challenge in Nigeria. According to the World Justice Project's Rule of Law Index 2020, Nigeria's overall score was 43. The country was ranked 108th across 128 countries in 2020. This poor score points to the poor prevalence of the observance of the Rule of Law in the country. The result is the inability to reduce corruption, increase in poverty and the poor protection of the population against injustice.

524. Inadequate Infrastructure: The role of infrastructure in Nigeria's development cannot be emphasized enough. According to the World Bank (2011), infrastructure made a net contribution of around one percentage point to Nigeria's improved per capita growth performance in recent years, in spite of the fact that unreliable power supplies held growth back. Raising the country's infrastructure endowment to that of the region's middle-income countries could boost annual growth by around 4 percentage points. The World Bank acknowledges that, among its African peers, Nigeria has relatively advanced power, road, rail, and ICT networks that cover the national territory quite extensively.
525. For example, Nigeria's power sector's operational efficiency and cost recovery has been among the worst in Africa, supplying about half of what is required, with subsequent social costs of about 3.7 percent of GDP. The country's water and sanitation sector are saddled with inefficient operations, with low and declining levels of piped water coverage. Irrigation development is also low relative to the country's substantial potential. In the transport sector, Nigeria's road networks are in poor condition from lack of maintenance, and the country has a poor record on air transport safety. Addressing Nigeria's infrastructure challenges will require sustained expenditure of almost \$14.2 billion per year over the next decade, or about 12 percent of GDP. Nigeria already spends about \$5.9 billion¹⁴.

Findings of the CRM

526. Inadequate Legal Frameworks: One of the findings of the CRM of 2008 was the numerous legislative gaps in Nigerian laws governing business operations. The findings of the second CRM in 2021 has found out that even though some efforts have been undertaken and some of the legislative gaps closed and some old codes repealed and replaced; such as the enactment of NCCG 2019, CAMA 2020, BOFIA 2020 to mention a few, much more needs to be done. For example, the country still does not have a Penal Code recognising corruption as a crime.
527. The government has passed the Freedom of Information Act (FOIA) in 2011. The act established the right to access information from a public official or agency or institution. The institutions are obliged by the act to respond within a week. The act also protects Whistle-blowers from prosecution. However, many government departments simply ignore FOIA request. Those organisations that respond do so partially. In some cases, government agencies take months or even years to answer FOIA requests. There is therefore the belief amongst the populace that it is a calculated official policy to "frustrate" FOI request. Journalist are seen as "trouble makers" and everything is done to stop them from having access to vital information. It must be mentioned that the FOIA does not apply to the private sector.
528. Despite the issue of the Whistle blower Act been mentioned in the recommendations of the CRM 2009 report, no comprehensive whistleblowing legislation has been passed in Nigeria so far. However, mention should be made that the Federal Ministry of Finance has set up a whistleblowing programme, designed to encourage members of the public to report any violation of financial regulations, mismanagement of public funds and assets, financial malpractice, fraud and theft.

¹⁴ Vivien Foster, Nataliya Pushak (2013) "Nigeria's Infrastructure: A Continental Perspective" Policy Research paper. Washington D.C.: The World Bank)

529. Also, there are still conflicting laws in the country which remain a contributor of Corporate Governance challenges in the country. The adoption by the Nigerian Constitution with legislation enacted by the National Assembly, inherited English common law, customary law, Sharia law and case law are cases in point. The CRM of 2009 and 2021 still observe that the above situation does not offer a reliable basis for resolving disputes, protecting property rights and enforcing contracts. There is also still the need to review and reform laws governing the commercial sector in Nigeria. Moving forward, the CRM suggests that the government should consolidate gains made so far in the Corporate Governance reforms so far by implementing the new codes effectively.
530. **Overlapping Regulatory Roles:** Many of the regulatory agencies in Nigeria suffer numerous constraints and it has resulted in some instances in their inability to meet their respective mandates. Part of the challenges they face are the weak structures they have. There is therefore the need to review some of the acts that established some of these regulatory agencies, their funding should be enhanced, because they are poorly funded, it affects their service delivery. The CRM of 2008 identified the issue of overlapping roles of these regulatory agencies. The CRM of 2021 has done the same.
531. Hence, they need to be regulated. The idea of regulating capital markets in Nigeria is aimed at achieving efficient, transparent and fair markets that will protect investors. This has resulted in the overlapping roles of these capital markets. The conflict in jurisdictional authority that arises between the SEC, NSE, IST and the EFCC or the FHC should be addressed. The coordination in the implementation of regulatory laws and policies is rather important in this effort.

Fighting Corruption

532. The CRM discovered an overwhelming agreement amongst state and non-state actors in the interaction sessions that corruption at all levels in the country, is one of the challenges to good practice of Corporate Governance in the country. Corruption is said to have permeated every aspect of Nigeria's institutions and according to most of the non-state actors The CRM interacted with, they acknowledged that nothing can be done without offering a bribe in Nigeria. The concern expressed by the non-state actors point to the heightened nature of corruption in the country. This can be corroborated by Transparency International Corruption Perception index 2020 which scores Nigeria at 25% out of 100% and ranked the country 149/180. The 2020 Mo Ibrahim Index of African Governance ranked Nigeria at 45.5/100, meaning that the corruption situation in the country is getting worse. Corruption in Nigeria has led to governance lapses, corporate failures, poor compliance with Corporate Government codes.
533. **Financing and Funding gaps:** MSMEs in Nigeria are critical to the country's long-term growth. Thus, access to funding is a critical enabler for the growth of these MSMEs. Unfortunately, the funding or financing of these MSMEs has been a challenge. According to PwC of Nigeria, the current funding gap for Nigerian MSMEs is about N617.3 billion annually (pre-Covid-19 pandemic). Some of the causes of this funding gaps are due to the lack of acceptable collateral, the risk-driven apathy of Nigerian Financial Institutions, and information asymmetries among

others. There is therefore the need to help these MSMEs to access funding to contribute to Nigeria's growth trajectory.

Recommendations

534. The APRM Panel recommends:

- The jurisdictional authority of government entities such as the SEC, NSE, IST and the EFCC or the FHC should be clearly defined to avoid conflicts.
- Draconian measures to curtail Corruption as it impairs an enabling environment for business in Nigeria.
- The independence of the Judiciary from Executive control.
- The Enforcement of all enacted Laws, Regulations and Policies.
- The procurement of local goods and products from local manufacturers to stimulate internal growth.

Objective 2: Effective leadership and accountability of organisations

535. This objective focuses on assessing the mechanisms and practices introduced in Nigeria for the public, private and not for profit organisations to ensure more effective leadership and accountability, and these practices vary per organisation and broadly include, among others, the adoption of corporate governance and ethics codes; Clear and comprehensive articles of association, trust deed, partnership deeds; Robust and transparent procedure for the appointment of members of boards; no one dominant personality on a Board where external capital is being used by the organisation; Others are the use of non-executive and independent members of the Board where appropriate; Board Charters to include matters reserved to the Board and those delegated to individuals or Board committees; the holding of regular board meetings; and Board evaluations.

Summary of the CSAR

536. According to the CSAR 2021, the Companies and Allied Matters Act (CAMA) 2020 has provided the framework for Board Structure in Private, Public and Non-profit Sectors for effective leadership in Nigerian Corporate Governance. The Unitary Board is the predominant and preferred Board structure across all sectors, implying that there is a single board of directors responsible for carrying out all responsibilities of the Board. The CAMA 2020 sets out elaborate criteria for the appointment, election and removal of Board members applicable to private, and not-for-profit entities. It also provides the remuneration of the Directors, from time to time, as determined by the company in a general meeting.

537. CSAR 2021 reveals that several organisations in Nigeria provide training in leadership and accountability in Corporate Governance to their staff. Such trainings are more prevalent in private sector organisations than in the public and Not-for-Profit sector. This in-house training in some cases forms the basis for grooming of interns, management trainees and staff for board appointments.

538. Many private and public organisations in Nigeria encourage professional training of their staff preparing them for challenges ahead and ensuring adequate manpower to promote efficient goods and service delivery.
539. Appointment, Election and Removal of Board Members in the Private, Public and Non-Profit Sectors: The Company and Allied Matters Act (CAMA) 2020 provides for a formal and transparent process in appointing Board of Directors. Section 248 of the Act stipulates that Members at the Annual General Meeting (AGM) shall have power to re-elect or reject Directors and appoint new ones. In the event that all Directors and Shareholders deny any member, the personal representatives shall be able to apply to the court for an order to convene a meeting of all the personal representatives of the shareholders entitled to attend and vote at a general meeting to appoint new Directors to manage the company, and if they fail to convene a meeting, the creditors, if any, shall be able to do so. Furthermore, Section 249 of the Act provides that; the board of Directors shall have power to appoint new Directors to fill any casual vacancy arising out of death, resignation, retirement or removal. Where a casual vacancy is filled by the Directors, the person may be approved at the next Annual General Meeting, and if not so approved, he shall forthwith cease to be a Director.
540. Eligibility, Composition and Remuneration Criteria for Board Members: CAMA 2020 provides that Board Members shall be composed of individuals who have demonstrated significant achievements in business, education the professions and public service. They must have the requisite intelligence and experience to make significant contribution to the deliberations of the Board. In addition, the eligibility of Board Members should bring broad range of experiences to the Board. At least a substantial majority of the Members of the Board should satisfy the Company's Director Independence Standards. In addition, desirable attributes for Board Members include experience in enterprise leadership, relevant sector, international exposure and Corporate Governance. Section 267 of CAMA provides that the remuneration of the Directors shall, from time to time, be determined by the company in a general meeting.
541. Some of the guiding principles as indicated within the National Gender Policy are as follows:
- i. Making gender analysis an integral part of all policy articulation, implementation and evaluation undertaken by not only by Government at all tiers and within all arms, but also by all stakeholders.
 - ii. All stakeholders, including government, the private sector, civil society organisations, and community-based organisations, development partners, and individual women and men have a role to play in the achievement of gender equity and equality.
 - iii. Transformation of the policy environment within which gender equity programmes are to be implemented, supported by resources – financial and technical, demonstrating political will.
 - iv. Reforming of the existing structures of the National Gender Management System (GMS) with a view to strengthening their capacity for a more robust mandate.
 - v. Promoting the empowerment of women through the bridging of existing gender gaps will be considered integral to the achievement of gender equality and using policies and legislation of affirmative action if necessary and would no way be deemed discriminatory.
 - vi. The Policy builds on existing structures and practices as well as draw from international experiences and practices.

542. The Corporate Affairs Commission (CAC) issued a circular, effective from 26 March 2020 on guidelines for public companies to hold their stakeholders or Annual General Meeting (AGM) pursuant to Section 230 of the CAMA. The Circular provides that companies shall hold their first Annual General Meeting within 18 months of incorporation. Subsequent Annual General Meetings shall be held within 15 months after the previous general meeting. A public company shall hold its statutory meeting 6 months from date of incorporation.
543. Requirements for Organizational Websites and Information Disclosure in Nigeria: The rapid growth of mobile and internet penetrations in Nigeria has enhanced the capacity of citizens to access online services offered by various organisations – public, private and corporate alike. The improved availability of Government websites has equally increased the capacity of Nigerians to participate in public affairs, thus strengthening the relationship and credibility of governance processes. The requirement for an organization, especially those within the public sector, to have a website in accordance with NITDA Standards and Guidelines, is to ensure that pieces of information published on websites are authentic, reliable and credible. All Websites under Government Domain at any level (Federal, State and Local Government), prominently display a strong Nigerian identity and ownership.
544. The Domain name and all uniform resource locators (URL) of any Government website is an indication of its authenticity and status as being official. All established commonly acceptable Domain Name Service (DNS) by the Nigeria Internet Registration Association (NIRA) under www.nira.org.ng are complied with. Domains under gov.ng are registered under the rules and guidelines set out by NIRA in its Domain Name Policy documents. In view of the innovation in ICT, it is assumed that an organization (whether service-oriented, profit-making or not-for-profit) is almost non-existent if it does not have a functional website, where people and bodies can get or source relevant information about the organisation. Thus, website gives an organisation the visibility it requires to remain relevant in modern corporate and business world.
545. The basic requirements relating to Corporate Financial Reporting (CFR) is contained in Part XI- Financial Statements and Audit. Sections 331- 356 relates to financial statements while sections 357 to 369 relates to Audit. Section 331 directs companies operating in Nigeria to keep accounting records. These accounting records should include all matters in respect of all receipts and expenditure. The accounting records should be sufficient to show and disclose with reasonable accuracy, at any time, the true financial position of the company.
546. Section 333 deals with penalties for non-compliance with the provisions of sections 331 and 332 of CAMA while Section 334 requires company Directors to prepare financial statements in respect of each year. The financial statements should include: statement of accounting policies; the balance sheet as at the last date of the year; a profit and loss account or, in the case of company not trading for profit, an income and expenditure account for the year; notes on the account; the auditors' report; the directors' report; a statement of source and application of funds; a value added statement of the year; a five-year financial summary; and for holding company, a group financial statement (Section 334(2)). In addition, section 336 of Commission (2004) requires companies that have subsidiaries to prepare individual and group accounts for the year.

547. The Code of Best Practices on Corporate Governance in Nigeria (SEC, 2003) was the first Corporate Governance Code issued by the Securities and Exchange Commission in 2003. The Code became outdated, leading to some regulators of specific sectors issuing industry-specific Codes. The Code listed the following basic principles of good Corporate Governance: a proactive, responsible, responsive, accountable and committed Board/Management; definite management succession plan; culture of compliance with rules and regulations; good knowledge about business and insurance matters with requisite experience; disclosure and transparency; and effective exercise of shareholders' rights.

Findings of the CRM

548. In this regard, Section 275 of CAMA 2020 stipulates that public companies must have at least three independent Directors. The SEC Code of Corporate Governance (for public companies) and the NCCG provides that companies should have a minimum of one independent Director. This provision of CAMA 2020 creates a higher threshold for this requirement and companies are mandated to meet this higher requirement of three independent Directors regardless of the requirement of the SEC Rules and the NCCG.
549. The CAMA Act has introduced measures to ensure efficiency in the registration and regulation, transparency and stakeholders' engagement in a bid to promote a friendlier business environment in Corporate Governance. The Act has also reduced the compliance burden of Small and Medium Enterprises (SMEs) in Nigeria.
550. The CRM noted that the Code of Corporate Governance for Public Companies in Nigeria 2011 as issued by the Securities and Exchange Commission, apply to the following entities: (a) all public companies whose securities are listed on a recognised securities exchange in Nigeria; (b) all companies seeking to raise funds from the capital market through the issuance of securities or seeking listing by introduction; and (c) all other public companies. This Code ensures the highest standards of transparency, accountability and good corporate governance, without unduly inhibiting enterprise and innovation.
551. The Government of Nigeria is mandated with the responsibility to appoint the Chief Executive Officers of Parastatals and State Owned Enterprises. At the same time, it has the responsibility of appointing the Chairman of the Board of Directors of the Parastatals and SOEs. This creates a conflict of interest and creates challenges of governance and oversight for parastatals.
552. More so, the CRM noted lack of transparency and accountability in the public, private and not for-profit sectors which is a challenge. Whereas the GoN has put in place measures to increase transparency in the public sector, for example in procurement processes, extractives and mineral beneficiation, and the passage of the freedom of information act (FOIA), compliance is still a challenge.
553. The CRM further noted that the Nigerian Government established the Financial Reporting Council of Nigeria which is assigned the responsibility of monitoring compliance in collaboration with the sectoral regulators who have been empowered to impose appropriate sanctions on violations of the code in accordance with the sectoral laws and regulations. The Nigeria Code of Corporate Governance (NCCG) is also expected to enhance business integrity,

rebuild public trust and confidence, facilitate trade and investment, as well as drive business sustainability.

554. The CRM, through stakeholder meetings, established that the issues related to SOEs and mismanagement of enterprises in Nigeria include lack of timely and accurate financial information, high level of nepotism and corruption, and political interference to name a few.)
555. Furthermore, the CRM observed that there are no mechanisms for integrated reporting. Integrated reporting refers to putting financial results of an organisation in perspective by also reporting on how an organisation has both positively and negatively, impacted on the community in which it operated during the year under review and how the organisation intends to enhance those positive aspects and eradicate or ameliorate the negative aspects in the year ahead.
556. Measures for Ensuring Accountability of the Board or Governing Bodies to Shareholders and Stakeholders: There are existing measures or checks on ethical behaviour in Corporate Governance to ensure accountability among Board of Directors or management of companies, either public or private on behalf of shareholders. Un-ethical behaviours are monitored and regulated by Statutory Agencies such as Corporate Affairs Commission (CAC), Securities Exchange Commission (SEC), Nigerian Stock Exchange (NSE) and National Insurance Commission (NAICOM).

Mechanisms for Managing Conflicts of Interest in Organisations

557. The CRM noted that there are new forms of partnership between Government and the private sector and increasing engagement by Governments with civil society, meaning that conflicts of interest is taking new forms, presenting new challenges to policymakers and public managers. This is a new form of conflict of interest which requires that all parties to be aware of the company's policies. Failing to manage conflicts of interest can have negative consequences for the organisation. Public trust and confidence in an organisation could decrease and reputation might suffer, leading to increased expenses in the form of time, energy, and resources to mitigate these consequences.

Mechanisms for Sanctioning Directors, Effectiveness of Legal and Regulatory Penalties for Non- Compliance, and Mechanisms for Tracing Property and Limits on Cross-Directorships

558. The CRM learned that there are several mechanisms for sanctioning or punishing Directors vis-à-vis effective legal and regulatory penalties where infractions or serious violations have occurred. Such contraventions include but not limited to betraying shareholder or board trust or abusing a position of power. This can result in penalties ranging from suspension to expulsion from the corporation and in extreme cases; abuses can result in civil or criminal prosecution. Section 37 of the Financial Reporting Council of Nigeria (FRCN) Code addresses these contraventions and provides for the enforcement of sanctions against erring persons and or Corporations.

Effective Leadership Skills Development and Training

559. The Institute of Corporate Governance of Nigeria (ICGN) offers Corporate Governance training to executives in Nigeria. Senior Executives of the major Nigerian firms are sponsored by their companies to pursue training courses. The LBS has been refining the CSR methodology appropriate for Nigeria, and also to impart deeper awareness and more effective methods throughout Nigerian public and private institutions. The following institutions offer CG training in Nigeria:

- Institute of Corporate Governance of Nigeria
- Institute of Directors of Nigeria and
- Lagos Business School

560. The trainings offered are applicable and cut across all sectors included in the National Development Plan that covers agriculture, tourism, extractives and mineral beneficiation, infrastructure, trade and services

Policy and Regulatory Requirement for Gender Representation and Diversity of Board Members:

561. The CRM noted that Women are under-represented in the Boards of companies in private, public and not-for-profit sectors. Bridging the gender divide in the Board is not only a matter of fairness, but also of effective governance and inclusive economic growth. Policies and regulatory requirements on Board diversity would be useful for development of policies on Board appointments, tenureship, recruitment beyond traditional networks, and integrate gender diversity into the company's succession-planning policy.

562. The Gender Management System is derived from the National Gender Policy. It is responsible for the coordination, management and implementation, under the supervision of the Federal Ministry of Women Affairs and Social Development. In spite of previous efforts by the government at integrating the women question into the development agenda, gender inequalities remain pervasive within most Nigerian spaces.

Mechanisms for Evaluating, Supervising and Monitoring Compliance on Information Disclosed

563. The CRM noted that the Central Bank of Nigeria requires financial institutions to disclose their operational management information and make periodic returns to the regulatory authorities and the public. Nigeria has taken steps to align all corporate reports to the International Financial Reporting Standards (IFRSs) as a means of enhancing full disclosure and strengthening stakeholder confidence. In this regard, the Central Bank of Nigeria in December 2010 directed all companies that are listed on the Exchange to adopt the IFRSs while the Nigerian Stock Exchange (NSE) has also directed Nigerian banks to adopt the IFRSs since December 2011.

564. The CRM also noted that the Nigerian Securities and Exchange Commission (SEC) and the Financial Reporting Council of Nigeria mandate all listed companies on the floor of NSE to establish Audit Committees for evaluation, supervision and monitoring of organisations to ensure reliable, high quality and transparent risk financial reporting of banks which is in place.

Recommendations

565. The APR Panel recommends the FGoN to:

- Require banks and other financial institutions include domestic as well as foreign politically exposed persons (PEPs) as part of their risk-based due-diligence.
- Publicise audited accounts and loans made to state owned enterprises to encourage public scrutiny.
- Improve Accountability in the Extractive Industries and other corporations.
- Carry out SOEs and parastatals reforms to improve efficiency and effectiveness in their operations. ,
- Promote integrated reporting in the financial audits within SOEs and private sector entities.
- Integrate gender diversity into the companies' succession-planning at strategic level.

Objective 3: Ensuring ethical conduct within organisations

Summary of the CSAR

566. According to the CSAR 2021, there have been attempts by Government to address business ethical issues and regulate Corporate Organisations in Nigeria. Some of the Ethical Codes are backed up by national law, while others are developed and stipulated by associations and professional bodies aimed at enforcing good, transparent and accountable management practices among organisations. This led to the establishment of bodies such as the Economic and Financial Crimes Commission (EFCC), Independent Corrupt Practices and Other Related Offences Commission (ICPC), Code of Conduct Bureau (CCB), Nigeria Accounting Standards Board (NASB), Securities and Exchange Commission (SEC), National Insurance Commission (NAICOM), National Universities Commission (NUC) and Corporate Affairs Commission (CAC).
567. The Securities and Exchange Commission's Code of Conduct ensures that the highest standards of transparency, accountability and good Corporate Governance is promoted, without unduly inhibiting enterprise and innovation. The Code applies to all public companies in Nigeria irrespective of the sector. NAICOM introduced a Code of business ethics and principles on Corporate Governance for the insurance industry. The NUC Code of Conduct applies to all Universities in Nigeria. Corporate Organisations including banks and other professional bodies have in place codes of business ethics and principles on Corporate Governance.
568. According to the CSAR 2021, while ethical codes to regulate and ensure good Corporate Governance abound, the enforcement and lack of compliance of such ethical codes are weak. These unethical behaviours, such as lack of accountability on the part of management of some organisations have caused a lot of shareholders to lose investments and, in some cases,

constitute health hazards to the community where they are located, like the oil multinationals in Nigeria.

569. According to the CSAR 2021, there have been cases of financial misconduct, especially in the public and private sectors. The EFCC and ICPC in particular, have handled several cases of fraud ranging from money laundering, misappropriation of funds, corruption, embezzlement, and funds diversion. Other reported cases of unethical conduct by organisations in Nigeria since the last review in 2009, include unaccountability, funds mismanagement, sharp practices, doctoring financial statements, round tripping, unethical accounting practices, insider trading and inflated share prices.
570. According to the CSAR 2021, the result of the research survey conducted on the perception of the respondents view on the effectiveness of anti-corruption mechanism in Nigeria indicated that 37.4% of the respondents opined that anti-corruption mechanisms are not effective while 31.1% felt they are moderately effective and only 12.5% felt they were very effective. The overall response suggests that more needs to be done by anti-corruption agencies to ensure ethical conducts by Organisations.
571. According to the CSAR, based on NPoA 2008, Government of Nigeria is playing significant role in enshrining ethical business practices within organisation through legislation and establishment of regulatory bodies such as Economic and Financial Crimes Commission (EFCC), Independent Corrupt Practices and Other Related Offences Commission (ICPC), Code of Conduct Bureau (CCB) with responsibility of enforcing laws.
572. In addition, there are many legislated codes such as the Investment and Security Act (ISA), Security and Exchange Commission (SEC) Codes, Nigeria Stock Exchange (NSE) Rules, Code of Conduct Bureau (CCB), Economic and Financial Crimes Commission (EFCC) that are enacted to ensure that organisations and Not-for-profit Organisations (NFPOs) embrace and implement proper ethical conducts in their daily dealings.
573. Moreover, many private and public organisations in Nigeria encourage professional training of their staff preparing them for challenges ahead and ensuring for adequate manpower to promote efficient goods and service delivery. The general awareness and adoption of the Code of Ethics has helped to reduce number of unethical conducts.
574. According to the CSAR 2021, the overall assessment of ethics within organizations in Nigeria shows that the level of compliance to ethical codes is abysmally low and the agencies saddled with responsibilities of regulating and enforcing compliance are themselves not free from various ethical challenges. In addition, the lack of adherence to proper ethical standards is prevalent in the Nigerian system where organisations by-pass due process in giving and receiving contracts. Moreover, the demand for financial gratification is endemic in the public and private sectors because sanctions for erring organisations are very weak.
575. Profit maximisation, corruption; political patronage, weak legislative enforcement and lack of effective supervision by agencies continue to exacerbate unethical conduct in organisation. Corporate organisations have the tendency of holding back information and often divulge false

information to prospective and existing shareholders to continue investing with them. They also conceal records to the regulating authorities, with the purpose of evading taxes and sanctions by those authorities.

Findings of the CRM

576. From 2016 to 2020 Nigeria's rank in Transparency International's Corruption Index (CPI) has been mixed but declined from 136 to 149.

Table 4.2: Transparency International Annual Corruption Perceptions Index

Year	CPI Score	Country Rank	Total Countries Ranked
2020	25	149	180
2019	26	146	180
2018	27	144	180
2017	27	148	180
2016	28	136	176

577. On a regional basis reports on perception of corruption in West Africa rank Nigeria as worse than its regional peers Cameroon, Niger, Chad and Benin. According to the 2019 Global Competitiveness Index and the 2019 Africa Competitiveness Report, the most problematic factor in doing business in Nigeria is corruption. This finding is reinforced by a widespread perception that corruption is strongly entrenched in the country.

578. From a business perspective, the World Bank Doing Business Indicator Report 2020 shows that Nigeria has achieved only a moderate degree of success in its measures to improve the business environment and address related corruption. It ranks Nigeria with a score of 131 (ranking 56.9) out of 190 (Cameroon 46.1, Benin 52.4, Egypt 60.1, South Africa 67). It takes an average of 7 days to register a business in Nigeria performing better than all sub-Saharan African countries that average 21.5 days. This has helped manage the opportunities for rent seeking.

579. As in other countries, there are concerns that the area of procurement, where the bulk of government expenditure takes place, is most vulnerable to abuse by public officers. The Public Expenditure and Financial Accountability (PEFA) 2019 report found that the overall perception index on the existence of corruption in public procurement is high. This was attributed to the fact that the entire process is characterized by insufficient accountability and transparency. The report identifies an increasingly high level of collusion between the officials handling procurement in the Procuring Entities and providers seeking favors to outcompete other participants in winning tenders. This collusion makes it very strong and extremely difficult to fight.

580. According to the Auditor General's report for the Federation of Nigeria 2018, Irregularities in Contract Award, Execution and Payments and Circumvention of Procurement Processes in procurements amounting N 23,486,881,920 Billion was noted. In addition, delays in resolution of procurement complaints by the BPP and High Court lead to bottlenecks in the procurement process and creates an incentive for corruption. Procurement related complaints are handled

by the Procuring Entity and the BPP – both widely perceived as not being independent due to their involvement in the overall procurement processes¹⁵.

581. Procurement is not transparent, irregular payments in the process of awarding contracts and licenses are cited as prevalent¹⁶. The Nigeria Open Contracting Portal (NOCOPO) was launched as a website based on Open Contracting Data Standard to increase transparency and open up public procurement in Nigeria through increased disclosure of procurement information to all stakeholders with a view to ensuring improved transparency and competition, prevent corruption, enhance active citizen participation towards achieving better service delivery and improved ease of doing business in Nigeria. However, this website is not updated regularly with information on procurement plans, contract awards, barred companies as it did not include procurement data for the financial year 2019 and 2020. As a result, the data it collates is often untimely and incomplete.
582. The NITDA Act was enacted in 2007 and the national ICT policy was established in 2012. The passage of time has meant that there is a lack of sufficient alignment between the ICT Policy and Nigeria's National Development agenda and priorities set out in the Medium Term National Development Plan (MTNDP) 2021 - 2025.
583. The Nigerian Extractives Industries Transparency Initiative Beneficial Ownership Portal (NEITIBO) provides data related to the extractives industry. This is a significant first step in Africa to publish beneficial ownership data and linking it to the extractives industry¹⁷. The threshold for disclosure of beneficial owners is zero (0) shares implying all beneficial owners must be disclosed. However, majority of the beneficial owners are shell corporations located in offshore financial centers leading to difficulty in identifying natural persons behind these companies. Moreover, the web links to publically traded companies do not work well on the portal.

Table 4.3: Political Party financing

Indicators	Score ¹⁸
In practice, the limits on individual donations to political parties are effective in regulating an individual's ability to financially support a political party.	0
In practice, the limits on corporate donations to political parties are effective in regulating a company's ability to financially support a political party.	0
In practice, the limits on total party expenditures are effective in regulating a political party's ability to fund campaigns or politically -related activities.	25
In practice, political parties disclose data relating to financial support and expenditures within a reasonable time period.	0
In practice, citizens can access the financial records of political parties within a reasonable time period.	0

Source: *Global Integrity, 2020*

¹⁵ <https://www.bpp.gov.ng>

¹⁶ <https://www.bpp.gov.ng/procurement-management-system/>

¹⁷ <https://bo.neiti.gov.ng>

¹⁸ Indicators are scored on five-point scale: 0; 25; 50; 75; and 100

584. The legal framework for criminalization and enforcement is in place. Nigeria signed the Convention on 9 December 2003 and ratified it on 24 October 2004. Nigeria deposited its instrument of ratification with the Secretary-General of the United Nations on 14 December 2004. According to Section 12(3) of the Constitution, Acts of the National Assembly passed in the implementation of treaties rank equally with other Acts and form an integral part of domestic law. The Convention is yet to be domesticated in Nigeria.
585. The implementing legislation includes the Corrupt Practices and Other Related Offences (ICPC) Act 2000, Economic and Financial Crimes Commission (Establishment) (EFCC) Act 2004, Money Laundering (Prohibition) Act 2011 (as amended) (MLPA), Code of Conduct Bureau and Tribunal Act 1991 (CCBTA), Criminal Code and Criminal Procedure Law (CPL) (applicable in Southern Nigeria), Penal Code and Criminal Procedure Code (applicable in Northern Nigeria), Evidence Act 2011, Extradition Act 1990 and Mutual Assistance in Criminal Matters within the Commonwealth (Enactment and Enforcement) Act 1998 (MLA Act). 10. At both the Federal and State levels, there are three distinct arms of government – the Executive, the Legislature and the Judiciary. The Supreme Court is the highest court of the land and directly below it is the Court of Appeal followed by the Federal and State High Courts. These are followed by Magistrate Courts, the Sharia and Customary Courts.
586. Nigeria is party to the African Union Convention for Preventing and Combatting Corruption and the ECOWAS Protocol against Corruption, as well as the Inter- Governmental Action Group against Money Laundering in West Africa (GIABA). Dedicated authorities to fight corruption include the ICPC, EFCC, Code of Conduct Bureau (CCB) and police, as well as the Director of Public Prosecution (DPP), the Attorney-General, the Financial Intelligence Unit (NFIU), the courts and other specialized law enforcement agencies. The adoption of a national strategy against corruption is pending, and the reviewers welcome its adoption to further anti-corruption measures.
587. Nigeria has partially criminalized bribery in the private sector through the application of Sections 8 and to some extent 9 and 17, ICPC Act. There have been no prosecutions of private sector bribery. Statistics on prosecutions and investigations, including forfeited or confiscated assets, are not centrally coordinated. There is lack of comprehensive statistics and disaggregated data on corruption-related and money laundering investigations, prosecutions and convictions due to a lack of effective coordination mechanisms. It is therefore difficult to determine how many corruption and money laundering cases have been investigated and prosecuted.
588. Nigeria makes extradition dependent on the existence of a treaty. Apart from the international cooperation in the ECOWAS, extradition is granted based on bilateral treaties and taking UNCAC as a legal basis. Nigeria has currently no domestic legislation on mutual legal assistance (MLA). MLA is the formal way in which countries request and provide assistance in obtaining evidence located in one country to assist in criminal investigations or proceedings in another country. In the absence of legislation, Ethiopia has provided MLA based on a number of principles established in practice.

589. Nigeria does not have comprehensive legislation on international cooperation. The MLA Act provides the legal basis for mutual legal assistance (MLA) with Commonwealth States. For non-Commonwealth States and States outside the ECOWAS region (to which the ECOWAS Protocol on MLA is applicable, which Nigeria is party to), there is a treaty requirement. In addition, Nigeria grants MLA requests on the basis of reciprocity, even in circumstances where there are no treaties, although most requests originate from treaty countries. Nigeria has adopted three bilateral MLA treaties (UK, USA, South Africa) and subscribes to the Commonwealth (Harare) Scheme on MLA. A Mutual Legal Assistance Bill, 2013 is being developed.

Recommendations

590. The APR Panel recommends to the FGoN

- Establishment of an independent Procurement Tribunal (*a quasi judicial body*) or dispute resolution institution that can deal with procurement complaints, which will also contribute to the fight against corruption.
- Improvement of judicial procedures in terms of remedies or dispute resolution timeframe.
- Implementation of electronic procurement systems to improve payments traceability to improve contract management and accountability.
- Improvement of the functionality of the Nigeria Open Contracting Portal (NOCOPO) to ensure transparent bid opening processes, including disclosure of blacklisted service providers involved in malpractices to promote social accountability by the Bureau of Public Procurement.
- Implementation of Information and Communication Technology automation across government entities to strengthen corporate governance practices to be supported by a National Electronic Government Implementation Strategy and the ICT e-Government Action Plan for the five-year intervening period in-line with the MTNDP 2021-2025.
- Database improvement of the Beneficial Ownership portal and related parties by the Corporate Affairs Commission to disclose natural persons behind shell corporations to facilitate increased transparency and anti-corruption efforts.
- The implementation of laws, systems and regulations with regards to political parties financing to further improve and strengthen corporate governance ethical practices by corporations in order to curtail conflict of interest violations.
- Strengthening enforcement mechanisms surrounding insider trading and market abuse through implementation of sectoral codes of ethics to be overseen by the Financial Reporting Council of Nigeria and improve its ability to enforce penalties.
- Promote skills adequacy audit of Board of Directors in the area of Corporate Governance.

Objective 3: Ensuring that organisations treat stakeholders fairly and equitably

Summary of the CSAR

591. There are legal and regulatory mechanisms in place to ensure organisational stakeholders' interests are protected. According to the CSAR, the CAMA 2020 remains a major framework in safeguarding shareholders in Nigeria. It empowers shareholders to bring derivative action against a company and its affiliated entities. The amendment protects minority shareholders' rights and seeks to promote transparency in Corporate Governance.
592. According to the CSAR 2021, CAMA 2020 emphasizes that all shareholders irrespective of social status, race, and gender, including foreigners, be treated fairly and justly. However, this is not always the case as insider trading and abusive self-dealing have been reported. Members of the Board and Management sometimes act in their own interest rather than in the interest of the organisations. Voting at general meetings of companies is the most valuable and fundamental mechanism by which shareholders accept or reject proposals of the Board of Directors regarding the structure, strategy, ownership and management of the corporation.

Protection of Rights of Employees

593. According to CSAR 2021, the protection of rights of employees is stipulated in the Nigerian Labour Act, in the 1999 Constitution (as amended) and in International Conventions such as the International Labour Organisation (ILO). The African Charter of Human and Peoples' Rights is a regional framework that can be relied on for the protection of workers in Africa including the mainstreaming of gender. There are also Federal laws enacted by the National Assembly and State laws enacted by the State Houses of Assembly (see section on Nigerian Labour Statutes; National Minimum Wage Act 2019; National Gender Policy and Discrimination against Persons with Disabilities (Prohibition) Act, 2018).
594. In addition, the Labour Act prescribes the minimum terms and conditions of employment as entitlements of employees. These include wages, annual leave, sick leave, and maternity leave. The 1999 Nigerian Constitution (as amended) prohibits any form of discrimination against Nigerian citizens on grounds of sex, ethnicity, religion, political opinion, health condition and disability.
595. In the banking sector, the 2014 CBN guidelines for Whistle Blowers in banks and other institutions provide that the Whistle Blowers who disclose issues of malpractices and unethical practices in banks should be treated confidentially.

Protection of the Rights of Consumers and Regulation of Competition

596. According to CSAR, the fundamental legislation which regulates and protects the rights of consumers and issues related to competition in Nigeria is the Federal Competition and Consumer Protection Act, (FCCPA) 2018. The Act established the Federal Competition and Consumer Protection Commission (FCCPC). The FCCPC has a mandate to protect and promote the interest of consumers and to prohibit unfair business practices which affect competition. Before the establishment of the FCCPA 2018, the principal legislation in Nigeria

that protected consumer's rights was the Consumers Protection Act (CPA), which established the Consumer Protection Council (CPC).

597. Unlike the CPA, the FCCPA 2018 has established a Competition and Consumer Protection Tribunal (CCPT) to adjudicate over matters relating to consumer rights and unfair competition. Major sector regulators identified in the Act include the following: Central Bank of Nigeria (CBN), Nigerian Communications Commission (NCC), Nigerian Electricity Regulatory Commission (NERC), National Agency for Food and Drugs Administration and Control (NAFDAC), Standards Organisation of Nigeria (SON), Nigerian Broadcasting Commission (NBC), and Nigerian Civil Aviation Authority (NCAA).
598. According to the CSAR, it was found that the voting process in shareholders meetings is not always transparent. The level of education and information available to all stakeholders are not adequate. Thus, an impediment to shareholders voting is the complexity concerning the nature and number of the voting rights applicable to particular securities. In some cases, one share may carry multiple voting rights; in others, the issuer may have imposed a cap on the percentage of votes that can be cast by a single entity.
599. The lack of knowledge of rights of stakeholders, including shareholders, consumers and workers is among the reasons for unfair and inequitable treatment of stakeholders. Stakeholders are not aware of their obligations which include speaking out, being ethical, sharing their grievances and experiences. Consumers are also not aware of their rights to value for money, safety, information to choose, seek redress, consumer education and representation. Most companies do not treat whistle blowing as a confidential matter, hence workers in companies are afraid of engaging in whistle blowing for fear of losing their jobs.

Nigeria's implementation of NPoA

600. Following from the recommendations of the NPoA 2008, the enactment of the Federal Competition and Consumer Protection Act, (FCCPA) 2018 and establishment of the Federal Competition and Consumer Protection Commission (FCCPC), as well as the Competition and Consumer Protection Tribunal (CCPT) has further strengthened the framework for consumer protection as safeguard against unfair competition in Nigeria.

Findings of the CRM

601. The legal framework to ensure equitable treatment of stakeholders is in place. CAMA 2020 provides a sound legal basis to ensure that shareholders of companies are treated fairly in all operations of the company. Chapter 13 of the CAMA 2020 sets out protections of the minority against the illegal and oppressive conduct by or against a company. Due to the high prevalence of insider trading, The Nigerian Stock Exchange has made it a requirement to disclose any dealing activity that involves an insider. This disclosure requirement will pinpoint the insiders and help curb unethical and inequitable treatment of stakeholders.
602. There is no room for cumulative voting in CAMA 2020. The consequences of this omission is that the majority shareholders actually retain the unilateral power to appoint the directors. There is virtually no chance for minority shareholders to vote their representatives to the board

of directors. Although it should be true that all the directors, whether chosen by majority shareholders or by minority shareholders, should act for the best interest of the corporation, there is no denying that the directors chosen by minority shareholders will be less likely to work partially for the interest of majority shareholders.

603. Currently under CAMA 2020, there is limited basis for Appraisal Remedy. The basis for granting Appraisal Remedy under CAMA is limited unlike in China and South Africa where such remedies can be granted in circumstances such as;

- a) Amendment of its Memorandum of Incorporation by altering the preferences, rights, limitations or other terms of any class of its shares in any manner materially adverse to the rights or interests of holders of that class of shares;
- b) the disposal of all or the greater part of the assets or undertaking of a company;
- c) the conclusion by a company of a transaction of amalgamation or merger.

604. Moreover, there is no protection in CAMA for whistle-blowers. The gist of this omission is that minority shareholders are not protected for making certain disclosures.

Recommendations

605. The APR Panel recommends:

- Application of cumulative voting by Corporate Affairs Commission in key company matters such as the appointment of directors, or imposition of fiduciary duty on the majority shareholders.
- Sharing of material information with minority shareholders and keep them abreast of their rights and remedies whereby such rights are undermined.
- The provision of Broader Bases for Buyout Remedies to allow appraisal remedies for dissatisfied minority shareholders by expanding the bases that can trigger this appraisal.
- Increased protection of whistle blowers to allow minority shareholders protection for making certain disclosures.
- Transparent voting process within Boards or governing bodies, and require Public/Listed companies to provide evidence reports with regards to an effective voting process,
- Increased disclosure of material changes to decrease information asymmetry among boards members and efficient audit processes to ensure authenticity of votes casting by all shareholders.
- Improvement of Stakeholder participation and engagement guided by principles of inclusiveness, transparency, responsiveness, accountability and respect for rights.

Objective 3: Ensuring that organisations treat stakeholders fairly and equitably

Summary of the CSAR

606. Corporate Social Responsibility refers to the integration of companies' profitability drive into social and environmental concerns in tandem with stakeholder's engagement within the company's ecosystem and the environment whereby it operates. An organization, whether

private or otherwise, should strike a balance between the impacts of its operating decisions on society and the environment, through transparency and ethical behaviour that contribute to sustainable development, and the welfare of society. Moreover, this is further achieved through compliance with applicable local laws and norms of behaviour as an organisation.

607. The bulk of Corporate Responsibility (CSR) and sustainability practices in Nigeria are currently largely regulated by voluntary, self-regulatory, soft law initiatives in the form of Codes of Corporate Governance in different sectors and industries. The following measures were taken to encourage and regulate CSR in Nigeria.
608. *The National Code of Corporate Governance*: Based on the CSAR 2021, on 17 October 2016, the Financial Reporting Council of Nigeria (FRC) released the National Code of Corporate Governance (NCCG) 2016, to be generally applicable in corporate Nigeria. There are three segments of the NCCG -Private sector, Public sector and Not-For-Profit sector. This is an interesting development, considering the general self-regulatory principle-based regulations associated with similar (industry) Codes in Nigeria.
609. A number of industry regulators developed Corporate Governance Codes for companies operating in their sectors. The Sectoral codes are: Code of Corporate Governance for the Telecommunication Industry 2016, issued by the Nigerian Communications Commission (replaced 2014 NCC Code); Code of Corporate Governance for Banks and Discount Houses in Nigeria 2014 issued by the Central Bank of Nigeria (replaced 2006 CBN Code); Code of Corporate Governance for Public Companies in Nigeria 2011 issued by the Securities and Exchange Commission (replaced 2003 SEC Code); Code of Good Corporate Governance for Insurance Industry in Nigeria 2009 issued by the National Insurance Commission; and Code of Corporate Governance for Licensed Pension Fund Operators 2008, issued by the National Pension Commission.
610. The Nigeria Code of Corporate Governance 2018 seeks to institutionalise Corporate Governance best practices in Nigerian companies. The Code is also to promote public awareness of essential corporate values and ethical practices that will enhance the integrity of the business environment. By institutionalising high Corporate Governance standards, the Code will aim to rebuild public trust and confidence in the Nigerian economy, thus facilitating increased trade and investment. By adhering to the principles articulated in this Code, companies will demonstrate a commitment to good governance practices and increase their levels of transparency, trust and integrity, and create an environment for sustainable business operations.
611. The Companies and Allied Matters Act, 2020 (CAMA): The conception of CSR under CAMA 2020 has tremendous influence on the nature of CSR practices in corporate Nigeria. CSR may sometime entail some elements of corporate charity or philanthropy or the contribution of donation from corporate profits.

612. Nigeria's Employment Policy: People Living With Disabilities (PLWDs) in Nigeria are faced with numerous barriers and discrimination in the labour market, including negative attitudes among employers and co-workers, inaccessible work environments, lack of adequate vocational training opportunities and poor public support. As part of corporate social responsibility, increasing the labour-market participation of Persons Living With Disabilities (PLWDs) is a fundamental goal of Nigeria's employment policy. The national employment policy aims to foster an inclusive and respectful workforce culture that promotes the hiring, retention and professional development of people with disabilities by private and public employers of labour on business and non-discriminatory principles.
613. National Environmental Standards Regulations and Enforcement Agency (Establishment) ACT 2007 (NESREA): This Act was created under the 1999 Constitution of the Federal Republic of Nigeria (section 20). Pursuant to section 20 of the Constitution, the state is empowered to protect and improve the environment and safeguard Water, Air, Forest and wildlife of Nigeria. The National Environmental Standards Regulations and Enforcement Agency is the main Federal body saddled with the responsibility of protecting Nigeria's environment, enforcing all environmental laws, regulations, guidelines and standards.
614. Asides the above-mentioned Act, The Federal Government of Nigeria has promulgated various laws and regulations to safeguard the Nigerian Environment. These include Federal Environmental Protection Agency Act of 1988 (FEPA Act). In pursuant to FEPA Act, each State and Local Government in the Country may set up its own environmental protection body empowered within its jurisdictions for the protection and improvement of the environment within the state. This clearly indicates that the Nigerian Government has in place policies, initiatives and made efforts in promoting environmental protection in the country.
615. Some measures introduced by Nigeria with regards to CSR, since 2009, include the National Code of Corporate Governance, 2016; CAMA 2020 and the Petroleum Industry Bill. The Petroleum Industry Bill (PIB) has been touted as the game changer in the Nigerian oil and gas industry's legislation and is much awaited by all stakeholders to solve the myriad of problems and challenges in the oil and gas industry. PIB proposes to achieve overarching regulatory and enforcement reform in the Nigerian upstream, midstream, downstream and natural gas industries. The reform includes the unbundling of the national oil company (Nigerian National Petroleum Corporation) in order to make it more effective, efficient, transparent, accountable and responsible.
616. It is commendable that notable Nigerian Government institutions and regulatory agencies have put in measures to facilitate and encourage corporate accountability, transparency and responsibility through the incorporation of sustainability provisions and transparency sections in their regulatory framework. Principles 2.2, 2.8.1, 28.3 and 34.1 of the 2011 SEC Code and Principles 6.6, 10.1 and 12.0 of the 2014 Nigerian Communications Commission Code of Corporate Governance for the Telecommunications Industry (NCC Code) show that accountability to both shareholders and stakeholder groups is encouraged. Corporate transparency and responsibility towards sustainable development is enjoined in corporate Nigeria.

617. In 2017, the Nigerian Government set in motion a US\$1 billion clean-up and restoration programme of the Ogoniland region in the Niger Delta. This followed the implementing recommendations made by the United Nations Environment Programme's (UNEP) prolonged delay in the clean-up exercise, which began five years ago in Niger Delta region. This initiative to clean up Ogoni land is commendable on the part of the Nigerian Government.
618. On the need to involve Civil Society Organisations (CSOs) in environmental issues as recommended in the CRR 2009, the civil society groups such as Stakeholders Democracy Network (SDN) created the Hydrocarbon Pollution Remediation Project (HYPREP) in 2018 to strengthen the capacity of civil society and the public to monitor the Ogoniland clean-up and engage with Federal Government of Nigeria on the quality and progress of the clean-up.

Findings of the CRM

619. Firms in Nigeria both indigenous and foreign practice CSR as philanthropy addressing the socioeconomic challenges in the country. Continuity and commitment to these initiatives are mainly expressed through palliative measures to maintain some level of public relations with local communities. Such measures may include grant of education scholarships to locals, construction of school classrooms, feeder-road projects and installation of pipe-borne water facilities. However, it has been reported to the CRM that often some of such activities do not meet the expectations of the community concerned and as such soon become abandoned projects.
620. It should also be noted that Laws that seem to possess the semblance of CSR were basically meant to protect the environment instead of the intrinsic reasons of corporate responsibility, sustainability and socioeconomic drive. For example, this may be exemplified by the Criminal Code Act, Oil in Navigable Waters Act, National Oil Spill Detection and Response Agency (Establishment) 2006, National Environmental Standards and Regulations Enforcement Agency Establishing Act 2007 (NASREA), Regional and International Legal Framework for the Protection of the Environment against Environmental Crimes to name a few. The CRM has noted that such laws are yet to be harmonized as they are scattered and lack systematic coordination even though they had been passed by the relevant authorities. Therefore, the CRM has noted that CSR is not perceived or practised as part of corporate governance neither as content of responsible and sustainable business model due to the concentration of CSR initiatives around the MNCs and a few blue-chip companies.
621. The CRM has also noted that at present, most companies' actions in respect of CSR are mainly focused on philanthropy. For example, most establishments both local and foreign are yet to factor in the element of CSR neither in their product brands nor as part of their corporate governance objectives or identity. Another area of concern relates to lack of production efficiency of most government parastatals and enterprises in terms of due diligence on Environment Assessment Impact (EAI) studies of their operations and impact on the environment.

622. The CRM also observed that there a critical deficiency both in human and financial resources in order to develop effectively policy frameworks with regards to CSR programs at local/states level. In addition, there is a need for increased synergy, engagement and collaboration between states government and local private sector players in an effort to improve the CSR accrual benefits to local communities which will alleviate poverty and enhance local industrialization and participation.
623. The CRM also noted that the textile industry also poses environmental concerns, in addition to the oil and extractive industry. This has been uncovered by the Nigerian Journal of Health and Biomedical Sciences study which stipulated that little attention has been given to groundwater pollution in industrial estates. This study revealed that the effluents sample displayed a high degree of toxic components regulatory norms under the Federal Ministry of Environment for textile industries. The CRM notes that this is still an issue of remedy that requires scrutiny and government interventions.
624. In March 2021, according to Nigerian press, the House of Representatives has asked the federal government to sanction Shell Petroleum Development Company of Nigeria Limited (SPDC) and Nigeria Agip Oil Company (NAOC) for gross violation of Nigeria's environmental laws. In the same vein, the CRM would like to further underline the urgency of the fight against corruption which acts as a brick wall in order to hasten prosecution and the issuance of sanctions by the Department of Petroleum Resources (DPR), and the National Oil Spill Detection and Response Agency (NOSDRA), and any other relevant government agencies.
625. It should also be noted that Nigeria is an active member of the EITI. EITI has 12 principles that were established at the first EITI conference in 2003; these principles encapsulate the importance of transparency by both governments and non-state actors, and the need for collaboration between the public and private sector as well as civil society to ensure accountability and good corporate governance.
626. Nigerian Extractive Industries Transparency Initiative (NEITI) was inaugurated in February 2004 by former President Olusegun Obasanjo when he set up the National Stakeholders Working Group (NSWG). The NSWG oversees the activities of NEITI and is made of representatives of government, extractive companies and civil society. Among others, NEITI commissioned the first comprehensive audit of Nigeria's petroleum industry for the period 1999 to 2004 and is working with various stakeholders to build national consensus on the need for extractive revenue transparency in Nigeria. Nigerian oil and other mining companies are mandated by law to promote transparency and accountability in the conduct of their activities.
627. The CRM notes that a bill was introduced to the National Assembly in December 2004 in order to give legal backing to the work of NEITI. The NEITI Bill was eventually passed and harmonized by the two chambers of the National Assembly and subsequently signed into law by former President Obasanjo on May 28, 2007. With this, Nigeria became the first EITI-implementing country with a statutory backing for its operations. However, the CRM notes that pollution caused by oil companies in the Niger Delta is still an issue of concern for the

Government which is constantly highlighted by various civil society and international organisations.

628. Furthermore, the CRM also notes the absence of a professional body for CSR practitioners which is a major factor that has over the years limited the pace of CSR growth in Nigeria. In this regard, there is greater need for a Nigerian CSR professional organisational framework which will set standards and conditions of practice. Such a platform may provide opportunities for professional development of CSR practitioners, as in the case of ICAN, for example, and also domicile an annual convergence of practitioners through professional conferences and events. Such a professional body may greatly help to engage stakeholders and facilitate advocacy initiatives such as influencing CSR bills and other forms of legislative instruments at the national and state assemblies. Working in silos without alliances and collaborations as well as unhealthy competition amongst CSR practitioners have remained a threat, thwarting the success of CSR in Nigeria.
629. Additionally, due to the absence of local standards for regulation or best practices for compliance, especially those enforced by the public sector; the CRM notes that the role of government in facilitating the CSR agenda is a critical gap and poses a major setback. Partnership opportunities are in very limited supply of incentives that motivate private sector players to engage in CSR practices. Moreover, at platforms, key industry events and other opportunities for stakeholder engagement; government officials are hardly key participants or promoters. In cases where private sector organisations may host seminars and other engagement events, feedback from government officials is largely encouraging but laced with requests for more investments. Lack of government endorsement and appreciation of CSR projects executed by private sector organisations is another factor negating the growth of the practice, so also is the perception that social investments may equate usurping the role of government as the fundamental driver of development.
630. The CRM also notes that to further raise the bars of CSR in Nigeria, it should not be the preserve of large corporations and multinational organisations alone; small and medium scale businesses should also embrace the discipline at their level.
631. Furthermore, the CRM also notes the obsolescence of current Nigerian penal code are due for a revamp, raising the need to be adapted to current violations and challenges. Since it is the responsibility of government to ensure that adequate regulatory and enforcement framework exists which ensures that companies carryout their operations in an environmentally responsible manner and in the event of non-compliance, that the laws are enforced in this respect, the Nigerian government should not fail in its social responsibility to its citizens. There is a lack of concrete laws that mandate companies to implement CSR principles in their spheres of operations. The different patchwork of laws regulating the environmental impacts of the oil sector, and provisions in the various oil industry and environment laws also do not directly nor adequately address CSR.
632. For example, the Constitution of the Federal Republic of Nigeria, 1999 which is the supreme law of the land made provision under Chapter 11 – Fundamental Objectives and Directive Principles of State Policy in Section 20 that the State shall protect and improve the environment

and safeguard it. Sections 43-44 of the same law provides for the right to acquire and own immovable property in Nigeria and the right to prompt compensation if the property is acquired compulsorily. However, in spite of the protection given by Sections 20, 43 and 44 to the environment in Nigeria, the sections are not actionable in the Nigerian Courts.

633. Furthermore, many of the other laws in Nigeria that establish sanctions for oil-induced pollution do not address CSR, neither are their penalty stipulations up to date. For example, the Criminal Code for instance was enacted in 1916 before oil was discovered in Nigeria and at a time when pollution control was not a priority. The relevant sections are Sections 23¹⁹, 24²⁰, 24²¹ and 24²². However, the problem of applying the criminal code to oil pollution cases lies in the fact that the law was not enacted with the specific aim of addressing the problem in the region, for instance the maximum fines for rendering water unwholesome under Section 245 is N50 which is faulty going by modern day monetary standard and compared to the likely damage that may be done to the environment from oil operations.
634. The Nigerian Oil and Gas Industry Content Act, 2010 contains the closest attempt in this regard. However, its key aim is to ensure local participation in oil exploration in Nigeria, it does not directly address the need for companies to implement CSR plans. Despite these robust provisions of the Nigerian Oil and Gas Industry Content Act, 2010, there is still a need for a law that directly stipulates an acceptable standard for CSR implementation in Nigeria and places a requirement on companies to adopt and submit CSR plans to governments as part of application for oil licenses, implement the CSR plan by reducing negative impacts of oil-induced pollution and provide periodic reports on progress with the approved CSR plans.
635. The CRM also notes that Nigeria poorly managed logging and increasing needs for agricultural land are fragmenting Nigeria's remaining forests. For example, the rural communities living within Cross River National Park have expanded considerably, which puts intense pressure on the park's resources. Protected areas are also becoming ever more isolated, with few resources or qualified staff in place to encourage sustainable management. In some areas, the bush meat trade is a pressing threat, as demand increases to supply commercial markets. A general lack of governance and awareness of conservation issues in communities surrounding protected areas also presents a major obstacle, as local communities should also take care of their own environment.

Recommendations

1. The APR Panel recommends:

¹⁹ Criminal Code. Section 234 provides that any person who violates the atmosphere in any place so as to make it noxious is guilty of a misdemeanour and liable to imprisonment for six months.

²⁰ *ibid*, Section 243 deals with common nuisance.

²¹ *ibid*, Section 245 provides that any person who corrupts or fouls the water to any spring, stream, well, tank, reservoir, or place, so as to render it less fit for the purpose for which it is ordinarily used, is guilty of a misdemeanor, and is liable to imprisonment for six month or a fine.

²² *ibid*, Section 247 provides for noxious acts that can render water unwholesome.

- Further consultations with stakeholder should be expedited without further delay due to divergent views on the provisions of the Petroleum Industry Bill (PIB).
- The systematic coordination and harmonization of current laws and regulations pertaining to the protection and promotion of CSR, as well as remediation processes.
- That the Government should review relevant laws to adapt to the concern of 21st century with regards to CSR activities especially regarding Oil and Extractive Industries.
- That it should increase the promotion and participation into Public-Private Platforms, and support engagements of CSR professionals both at state and federal level.
- That the government should promote Environmental Assessment Impact (EAI) within SOEs to improve their own operational processes and adhere to environmental norms.
- Increase human resources capacity at State level with regards to CSR Policy formulation, implementation, and M&E processes.
- Adoption of a natural resources charter to ensure best practice in concession allocation to be conducted with consent from indigenous peoples and other rights-holders. It should also include transparent and accountable, criteria-based decisions on allocation.
- The production of regular State of the Environment Reports by the national environmental Ministry or NEITI every 2-3 years using the best available data in order to set out the prevalent air and water quality across the country, identify environmental threats and challenges, analyse environmental indicators and trends and flag key policy changes required to protect, preserve and enhance the environment.
- Conduct Gap Analysis/Targeted Reviews in the Oil and Extractives industries with the assistance of APRM Secretariat to surgically tackle CSR governance issues.

CHAPTER FIVE

5. SOCIO-ECONOMIC DEVELOPMENT

5.1 Overview

636. Nigeria is the wealthiest country in Africa with an estimated nominal GDP of US dollars 432.29 billion in 2020 (GDP per capita of US dollars 2,097). This is an increase in 48.1% since the last country review in 2009. Nigeria expanded its GDP in 2013 to include sectors such as telecommunications, and retail which was previously underreported. In terms of Human Development Index (HDI) which measures long-term progress in country's long and healthy life, access to knowledge level, and standards of living, the country is ranked low. Nigeria's HDI value for 2019 was 0.539 which put the country in the low human development category and at position 161 out of 189 countries and territories. This was an improvement from 2005 HDI of 0.465 – a 15.9 percent increase. Nigeria's 2019 HDI was also above average of 0.513 for countries in the low human development group but below the average of 0.547 for countries in Sub-Saharan Africa. In the Sub-Saharan Africa Nigeria is compared with Democratic Republic of Congo and Ethiopia, which had HDI value of 0.485 and 0.480 and were ranked 175 and 173 respectively in 2019.
637. In terms of Gender Development Index (GDI)²³ which measures gender inequalities in achievement of health, education, and command over economic resources- the three basic dimensions of human development, Nigeria 2019 female HDI value was 0.504 compared to Male HDI value of 0.572 resulting in a GDI value of 0.881. With this value, Nigeria was categorized with countries with low equality in HDI achievements between women and men. Nigeria is faced with increase of Gender-Based Violence since the onset of conflicts and humanitarian crises in Nigeria in 2009 (with the crisis peaking in 2014-2015). This has led to massive displacement, food insecurity, and immense humanitarian needs in the three most affected states of Borno, Adamawa and Yobe. Gender-based violence has remained a major feature of these crises, as Non-State Armed groups (NSAGs), have targeted women and girls and have committed human rights violations, including abduction, forced marriage, and rape. Women and girls who were abducted by armed groups face stigmatization, suspicion and rejection when they return home.
638. Nigeria is however addressing the issue of insecurity, Gender-Based Violences through hard and soft approaches to guarantee peace and development in the country. Though there are these good initiatives, there is still much needed efforts to engage Civil society organizations (CSOs)

²³ UNDP Gender Development Index (2019)

in national planning, budgeting and implementation processes to mitigate exposure to violence, conflicts and other related Human Rights violations.

5.2 Summary of the CRR 2009

639. The Federal Republic of Nigeria undertook its first country review in March 2008. The Country Review Report (CRR) not only provided an extensive analysis of gaps and challenges in socio-economic development but also described the socio-economic development landscape in the country, detailed the different policies, mechanisms and frameworks in place to encourage broad-based socio-economic development, and formulated recommendations integrated in a National Programme of Action (NPoA).

640. The CRR (2009) gave recommendations on the Socio-Economic Development area which included the following:

- Institutionalisation of socio-Economic growth through public private partnership (PPP) strategy as encapsulated in NEEDs with the intent of Broad-based participation.
- Self-sustained Socio-economic development based mainly on Human Capital and material resources.
- Improved quality of service delivery and policy implementation.
- Instituted virile financial sector and improved access to affordable house mortgage finance, ICT, Water.
- Instituted virile public sector infrastructure.
- Instituted virile and improved access to affordable water good sanitation and healthy environment.
- Instituted virile financial sector and improved access to energy supply and Credit facilities.
- Full integration of women in critical facets of life.
- Involvement of all stakeholders in all facets of development

641. Subsequently the country submitted two (2) progress reports 2011 and 2013 elaborating on the implementation of the NPoA of Nigeria.

5.3 Standards and Codes

642. According to the CSAR (2021) several standards and codes have been ratified and adopted by the Federation of Nigeria. These standards and codes both include international and continental instruments.

Table 5.1: Implementation of Standards and Codes in Socio-economic Development

Standards and codes	Adopted/ signed (include date)	Ratified	Enacted	Date last reported	Reservations/ Notes
(i) United Nations Organization (UNO), Declaration on the Rights of Disabled Persons (1975, New York, USA)	1975				
(ii) United Nations Organization (UNO), Convention on the Elimination of all forms of	23/04/1984	13/06/1985			

Discrimination against Women (1979, New York, USA).					
(iii) Right to development in the African Charter on Human and Peoples' Rights (1981) including the protocol on the Right of Women in Africa	31/08/1982	22/06/1983			
(iv) United Nations Organization (UNO), Convention on the Rights of the Child (1989, New York, USA)	29/01/1990	19/04/1991			
(v) OAU, African Charter on the Rights and Welfare of the Child (1990, Addis Ababa, Ethiopia)	13/07/1999	23/07/2001			
(vi) Kyoto Protocol on the UN Convention Framework on Climate Change (1997, Kyoto – Japan)	10/12/2004 (a)				
(vii) Constitutive Act of the African Union (2000, Lomé, Togo)	08/09/2000	29/03/2001			
(viii) Organization of African Unity (OAU), New Partnership for Africa's Development (NEPAD), (2001, Abuja, Nigeria)	2001	2002			
(ix) African Union (AU), Protocol to the African Charter on Human and People's Rights on the Rights of Women in Africa (2003, Maputo, Mozambique)	16/12/2003	16/12/2004			
(x) African Convention on the Conservation of Nature and Natural Resources (2003, Maputo, Mozambique)	15/09/1968	02/04/1974			
(xi) African Youth Charter (2006, Banjul, Gambia)		2009			
(xii) Convention on the Rights of Persons with Disabilities (2006, New York, USA)	30/03/2007	24/09/2010			
(xiii) Charter for the Cultural Renaissance of Africa (2006 Khartoum, Sudan)	22/12/2008	18/10/2010			
(xiv) African Union (AU), African Charter on Democracy, Elections and Governance (2007, Addis Ababa, Ethiopia)	02/07/2007	01/12/2011			
Standards and codes that do not need Ratification					
Standards and codes	Adopted			Notes	
(i) Africa Charter for Popular Participation in Development (1990)	1990			Presentation of "Approaches to Promoting People's Participation in the Recovery and Development Process - A Case Study of Nigeria" in	

		Arusha presents evidence of Nigeria adhering to principle popular participation
(ii) Organization of African Unity (OAU), Treaty Establishing the African Economic Community (1991, Abuja, Nigeria)	1991	
(iii) United Nations Framework Convention on Climate Change (1992, Rio de Janeiro, Brazil)	1992	Nigeria is a party to UNFCCC
(iv) United Nations Convention to Combat Desertification in those countries experiencing serious Drought and/or Desertification, particularly in Africa (1994, Paris, France)	31/10/1994	Nigeria ratified the convention on 8/07/1997
(v) United Nations Organization (UNO), Fourth International Conference on Women, Peking Declaration and Plan of Action (1995, Peking, China)	1995	
(vi) World Summit for Social Development (1995, Copenhagen, Denmark)	1995	
(vii) Organization of African Unity (OAU), Solemn Declaration on the Conference on Security, Stability, Development and Cooperation in Africa (2000, Lomé, Togo)	2001	
(viii) United Nations Millennium Declaration and the Millennium Development Goals (2000, New York, USA)	2000	Submitted 7 MDG reports
(ix) Organization of African Unity (OAU), Memorandum of Understanding on Security, Stability, Development and Cooperation in Africa (2002, Durban, South Africa)	2002	
(x) World Summit on Sustainable Development (2002, Johannesburg, South Africa)	2002	
(xi) African Union (AU), Solemn Declaration on Gender Equality in Africa (2004, Addis Ababa, Ethiopia)	2004	
(xii) AU Ouagadougou Declaration and Plan of Action on employment and	2004	

Poverty alleviation (8-9 September 2004, Ouagadougou, Burkina Faso		
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Source: Nigeria CRR (2009)

643. The Country Review Mission (CRM) noted that there is low public awareness of Standards and codes that have been ratified and implemented. The CRM was also informed that Sociocultural and religious factors pose major constraints to domesticating and implementing the international instruments. Some Nigerians, particularly in the north, do not accept the Convention on the Rights of the Child (CRC). The CRM further heard that domestication of international conventions at the federal level does not necessarily mean its domestication at state level which compromises the purpose of ratifying international conventions.

5.4 Assessment of the Performance According to APRM Objectives

Objective 1: Promote and accelerate broad-based sustainable socio-economic development

Summary of the CSAR

644. The CSAR noted that Nigeria has been developing policies and strategies to promote and accelerate Broad-Based Sustainable Socio-Economic Development such as NEEDS – the National Economic Empowerment and Development Strategy- one of the most comprehensive strategies in Africa to combat poverty and stimulate growth. The NEEDS was developed as a national and sector-wide strategy and was a first attempt to clearly articulate a coherent and comprehensive vision for development and poverty reduction in Nigeria. The strategy identified the key development challenges that Nigeria faces and is the overarching framework for reducing poverty in the country. Further, NEEDS proposed a response that is broadly sound and that gave a lot of attention to human development and good governance²⁴. It recognised that it is important to empower women and youth, to reduce dependence on oil, and to generate employment. The NEEDs however did not achieve its objectives and desired results due to inadequate allocation of resources and poor implementation.
645. The Government further formulated a socio-economic policy – the Transformation Agenda- in 2010 which sought to reform and transform the country through facilitating and strengthening an effective coordination of fiscal and monetary policies, employment creation, public expenditure management, effective and efficient use of public resources, proper financial management and fiscal fidelity. However, inadequate good governance and transparency, ineffective public service, absence of collaboration among key government organs, insecurity and corruption rendered the implementation of the policy ineffective.
646. The administration that took over in 2015, developed a Medium-Term Development Plan- the Economic Recovery and Growth Plan (ERGP)- with the objective of achieving a more

²⁴ World Bank, 2005. Nigeria Joint IDA-IMF Staff Advisory Note on The NEEDS

diversified and inclusive economy by 2020. The ERGP intended to promote an inclusive, sustained and accelerated economic growth. With the economic meltdown caused by COVID-19 pandemic and which has permeated all the sectors of the economy, achievement of ERGP objectives looks bleak. Revenue from oil has reduced significantly due to the collapse of crude oil prices globally and the diaspora remittances, a significant contributor to the GDP (about 5%), has also reduced impacting household consumption.

Findings of the CRM

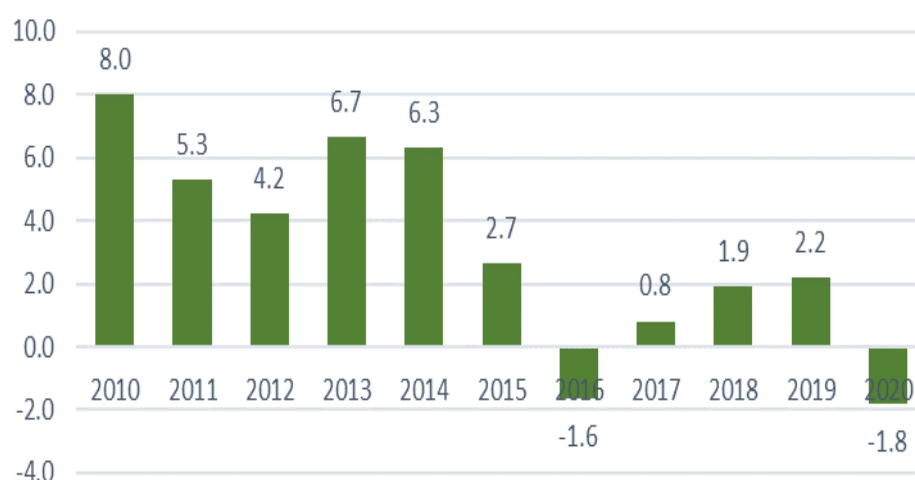
Government policies and programmes

647. The Country Review Team (CRT) noted that Nigeria has taken a multi-faceted approach to addressing issues of Broad-based Sustainable Socio-economic Development identified by the Country Self-assessment Report (CSAR). There has been poor implementation of policies and programmes occasioned by endemic corruption at levels of government, stakeholder's inability to influence decisions and capacity constraints which are the major causes of unmet socio-economic development outcomes in Nigeria. Nigeria has therefore staken some bold and commendable steps towards addressing the above challenges. For example, the formulation of the National Economic Empowerment and Development Strategy (NEEDS) was a good bold step forward. NEEDS II (2008 to 2011) was necessitated by failure in NEEDS I (2003 to 2007) to achieve its main objectives. NEEDS II was intended to try and correct the strategy's shortcomings. Despite this, NEEDS was largely seen as a top-down approach government strategy which did not fully take into consideration the views of the majority of Nigerians in planning and implementing the development programme. The strategy also lacked a clear resource base.
648. The CRT noted that the FGoN has been making efforts in trying to ensure that the process of developing socio-economic strategies is participatory involving a cross-section of stakeholders, including those at grassroots level. Information is normally collected from farmers, labourers, factory owners, teachers and university professors, community-based organisations (CBOs), charities and other stakeholders. In particular, the ability to have similar strategies at the local governments level offers the greatest opportunity for public participation in decision-making and implementing of government programmes.
649. Specifically, the NEEDS had widespread commitment, from the President to village chiefs. The government had set up a monitoring framework at the federal, state, and local government levels through commercial enterprises and CBOs. The plan had also received approval from the civil society and the private sector and had induced them into the narrative of the promotion of an accelerated broad-based sustainable socio-economic development.
650. Ineffective implementation of such policies as NEEDS due to lack of political goodwill, failure to allocate adequate resources for implementation, and poor monitoring and evaluation mechanisms has hindered the country from promoting and accelerating broad-based sustainable economic development.

Economic Development

651. The CRM noted that a sustained economic growth trend driven by productive sectors is not only the most effective way to ensure sustainable socio-economic development, but it also acts as an efficient shield against internal and external shocks. The fruits of this growth should be distributed to benefit all the segments of the Nigerian population to ensure equity and inclusive socio-economic development. Wealth created in Nigeria should therefore benefit all communities and enhance the prosperity and quality of life for all residents.
652. Nigeria has experienced mixed results in economic growth, for instance, from a high of 8% in 2010 which then reduced to 4.2% in 2012 and then increased to 6.7% in 2014. The period between 2013 up to 2020 has shown a decline growth settling at -1.8% in 2020 (figure 1). This slowdown is blamed to the effects of the commodity price shock and the decline in crude oil production. Notwithstanding the decline in oil prices, the Nigerian economy is still dominated by the oil sector. This implies that the overall economic growth trend of recent years lacks the necessary momentum to augment Nigeria's socio-economic development.

653. **Figure 5.6: GDP growth (annual %)**



Source: CRM analysis from Nigeria Bureau of Statistics Data

654. Poverty and social ills are interconnected and mutually reinforcing in Nigeria. The economic growth trend has not been robust enough to trigger effective and sustainable broad-based socio-economic development despite the enormous natural, human, and environmental resources at the country's disposal. Violent insurgencies in the North-East of the country and in the Niger Delta could partly be blamed on demand for equitable access to resources which in the view of stakeholders across Nigeria is either misappropriated by the political elite or misallocated leaving the majority poor.
655. The CRM notes that Nigeria's dependence on external aid is incredibly low. This suggests a high level of self-reliance. Nigeria has tremendous resources, including huge financial resources derived from the oil and gas sectors. Having escaped the Paris Club debt trap in 2006,

Nigeria is reported to have gained about US\$1 billion in savings that would have gone into servicing debt.

Box 5.1: Good practice- Low dependence on external debt

The CRM notes that Nigeria's dependence on external debt is low (less than 10 per cent of the country's GDP). This suggests a high level of self-reliance and prudent fiscal management. However, with declining oil revenues this position may not hold for long unless deliberate and urgent measures are taken to diversify the economy.

656. However, on account of dwindling revenues, as crude oil price fall and more resources are needed to contain the COVID-19 pandemic, Nigeria's external debt has continued to rise. The public external debt stock was US\$31.48 billion (8.1 per cent of GDP) as of June 2020, this was an increase by 15.9 per cent, from US\$27.16 billion in June 2019. The total public debt, constituting both the Federal and State Governments' external and domestic debt, as at the end of June 2020, stood at 22.3 per cent of GDP, a sizeable increase of 20.6 per cent over its level in June 2019.
657. The Central Bank of Nigeria (CBN) notes that the trajectory of FGoN debt has continued to constrain fiscal policy as interest payment obligations amounted to 1,153.13 billion Naira (equivalent to USD 2.8 Billion) in the first half of 2020. This suggests that, despite the subsisting revenue challenge, which was exacerbated by COVID-19, the larger proportion of FGN revenue was devoted to debt service. The rising cost of debt service underscores a precarious liquidity position that could impair the government's fiscal space, as well as its growth objectives²⁵.

Water and Sanitation

658. Nigeria is endowed with vast water resources, however, access to safe drinking water and sanitation by the population is a major problem. On average, 1 in 3 Nigerians does not have access to basic drinking water services and people living in rural areas have access to only 4 litres of water per capita each day. The CRM found out that 90.80% of households use contaminated water, and only 42% have access to basic sanitation facilities. The existing water and sanitation facilities are constrained due to high demand in the urban areas and vandalism especially in the North-East and Central regions. Sanitation facilities are dilapidated or non-existent in some places leading to open defecation.

Energy

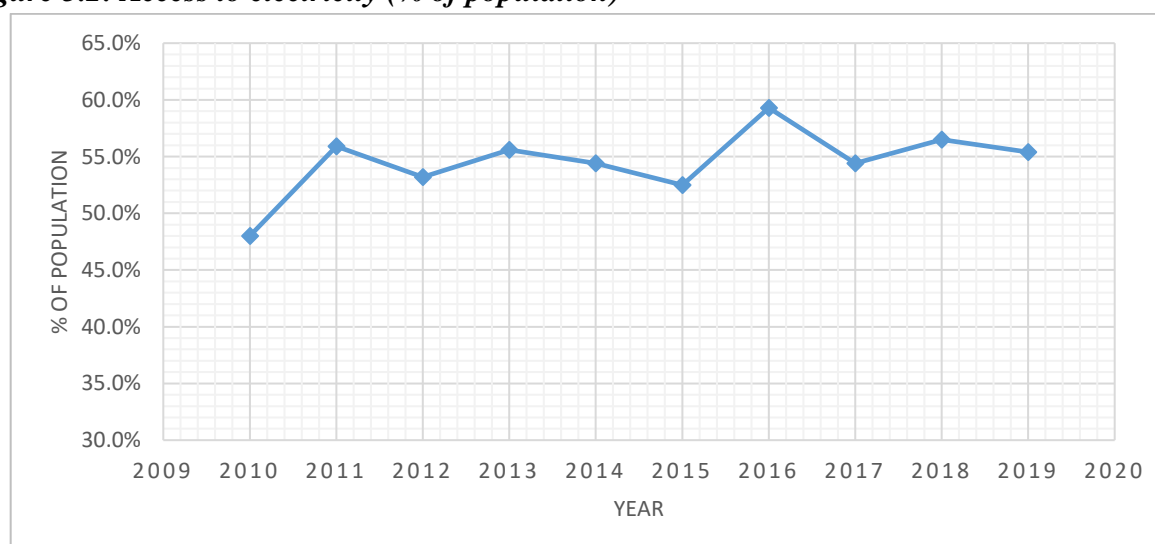
659. Nigeria's energy deficit is a major constraint on economic activities and livelihoods. The CRM heard that the country has a total installed capacity of 13 Gigawatts, but the transmission network evacuates only 4 Gigawatts on average. The national grid has not received a fair share of investment over the years which has resulted in obsolete infrastructure. Due to losses in distribution and transmission, businesses and households have to contend with frequent power

²⁵ CBN Economic Report Half Year 2020

outages. Power supply to industries is inadequate which hampers consistent production. The average national energy access rate is 45%. Moreover, the price structure should better reflect the real prices to consumers in order to limit or even eliminate the massive losses periodically experienced by the energy sector. Restoring the profit margins of electricity distribution companies requires tariff policy reforms which consumer lobby groups are opposed to. Access to affordable, reliable, sustainable and modern energy services is a necessary pre-requisite for alleviating poverty and boosting shared prosperity. Without energy, it is difficult, if not impossible, to promote economic growth, overcome poverty, expand employment, and support human development.

660. The CRM noted that over 80% of power generation in Nigeria comes from gas with most of the remainder from oil. To promote broad-based socio-economic development and reduce poverty the energy mix in the country need to be diversified. Noteworthy progress has been made in access to electricity in Nigeria as a percentage of population from 48% in 2010 to 55.4% in 2019 (figure 2). Despite this progress, Nigeria has the biggest electricity access deficit in World and in Africa, with 90 million people lacking access and the rate of progress trailing the population growth.

Figure 5.2: Access to electricity (% of population)

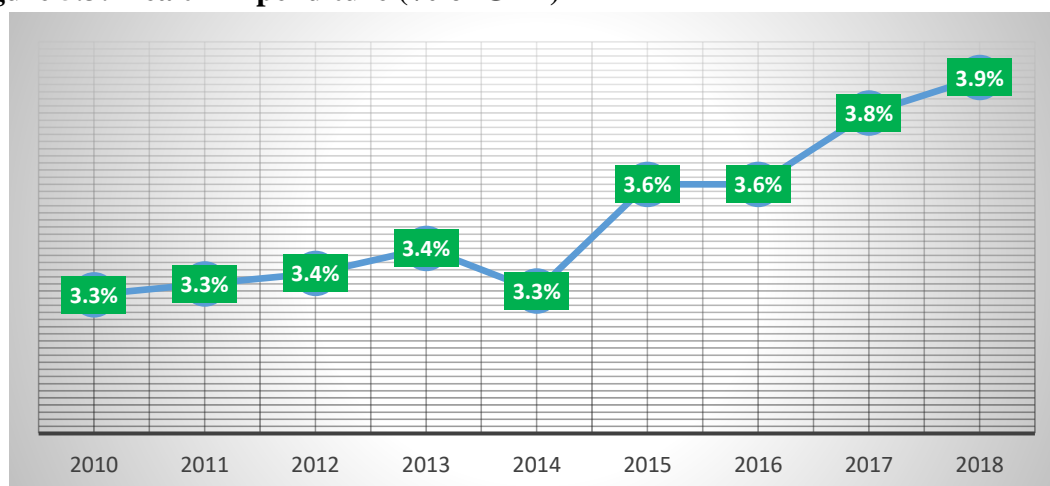


Source: World Bank, Sustainable Energy for All (SE4ALL)

Health

661. Nigeria had an estimated population of 206 million in July 2020, which is the most populous country in Africa, and seventh in the world. This is its main asset from the socio-economic development standpoint. The health expenditure has not increased despite an increasing population. The health sector has one of the lowest levels of investment in the world. Nigeria spends less than \$2 per capita on primary health care and prevention. The main challenge emanates from many years of underinvestment in health. The trend from 2010 to 2018 show that health expenditure as a percentage of GDP has increased marginally from 3.3% in 2010 to 3.9% in 2018 (figure 3).

Figure 5.3: Health Expenditure (% of GDP)



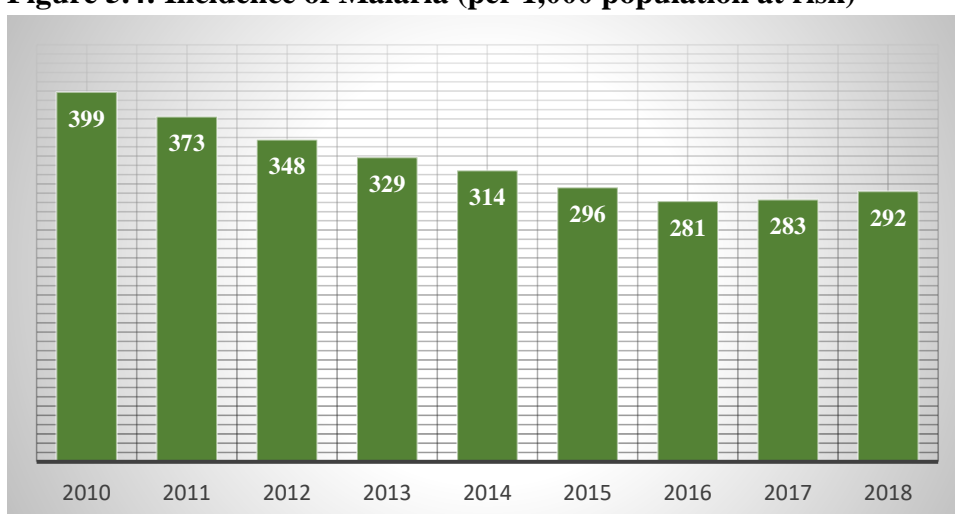
Source: World Health Organization Global Health Expenditure database

662. The other reason behind poor promotion of healthcare services for all is the weak coordination between the three levels of governance. The health facilities never receive adequate budgetary allocations and the little budgeted for health is some cases directed to recurrent expenditure at the states and local government levels. This has exacerbated the poor state of service delivery in the health sector.
663. The CRM learnt that in 2014, Nigeria made commitments to Universal Health Coverage (UHC) as enshrined in the National Health Act of 2014 as a response to the continued under-investment and poor performance of its health-care system. This commitment is not matched with resources. The country has an acute shortage of health professionals. Available data indicate that Nigeria's public health sector employs only 92 nurses or midwives and 13 doctors for every 100,000 people, which is insufficient to meet the country's health needs. The country's Physicians per 1,000 people was 0.38 as of 2018.
664. The combined effects of all the above factors have contributed to limited access to healthcare by Nigerians and more so the poor who cannot afford private healthcare. The low coverage of cost-effective interventions commonly used as tracer indicators of universal coverage is one of the main reasons why Nigeria's health outcomes are among the lowest in the world. Seventy-two percent of the disease burden is attributable to communicable, maternal, neonatal, and nutritional diseases. At 987 deaths per 100,000, Nigeria broke the world's dismal maternal mortality record of 2017.
665. The CRM noted that Immunisation is one of the most cost-effective ways of preventing many under-five deaths and therefore immunisation coverage is one of the indicators used to monitor progress toward the reduction of child morbidity and mortality. The Nigerian Expanded Programme on Immunization (EPI) was initiated in 1979. Significant progress was made in the 1980's with the Universal Child Immunization (UCI) when 80 percent coverage for all antigens was recorded. Since then, performance of EPI has stagnated with intervals of declines and improvements. Overall, 57.2 percent of children aged 12-23 months had received the third dose of DPT/Penta in 2018, an improvement from 48.8 percent reported in 2015. There is great

variability in immunization across the geopolitical zones, with South-East, South-West, and South-South having higher coverage (82.9, 78.5, and 74.2 percent respectively) compared to North-West (29%), North-East (48%) and North Central (50%) which have persistently recorded low coverage since 2014.

666. The CRM noted that although under-five mortality rate has declined by 13.87% over the last ten years (2008 - 2018), it stood at 76 deaths per 1,000 live births in 2018, the second highest rate not only in the ECOWAS region but also in Africa after Sierra Leone (79). Malaria remains the main killer disease in Nigeria, accounting for more than 25% of under-five mortality, 30% of infant mortality and 11% of maternal mortality. On a positive note, incidences of Malaria per 1,000 population at risk has declined from a high of 399 in 2010 to 283 in 2017, then slightly increased to 292 in 2018.

Figure 5.4: Incidence of Malaria (per 1,000 population at risk)



Source: World Health Organization, World Health Statistics & Federal MOH, Nigeria

667. The CRM noted that Malaria is the most significant public health problem in Nigeria. The economic cost of malaria, arising from cost of treatment, loss of productivity and earning due to days lost from illness, is estimated at 1.3% of economic growth per annum. The disease is a major cause of maternal mortality and poor child development. Malaria remains a major cause of morbidity and mortality in Nigeria²⁶. The World Malaria Report 2020²⁷ shows that Nigeria continues to account for 27% and 23% of the estimated global malaria cases and deaths respectively.
668. The CRM further noted that Nigeria has one of the highest levels of maternal mortality in the world, accounting for 10 percent of maternal deaths worldwide. Seventy five percent (75%) of all maternal deaths occur during delivery and the immediate post-partum period. The single most critical intervention for safe motherhood is to ensure a competent birth attendant with midwifery skills – namely a doctor, nurse or midwife – is present at every birth, and transport is available to a referral facility for obstetric care in case of emergency. In 2010, maternal

²⁶ World Health Organization-Nigeria, 2020. Annual Report

²⁷ World Health Organization, 2020. World malaria report

mortality rate in Nigeria was estimated to be approximately 576 deaths in 100,000 live births. Overall, only 46 percent of pregnant women received skilled care during childbirth. The percentage is highest in the South-East states (88 percent), where nearly nine deliveries in ten (90%) were assisted by a skilled birth attendant, and lowest in the North-West states (22 percent), where only one in five deliveries is assisted²⁸.

669. The CRM learnt that Antenatal Care (ANC) is one of the components of safe motherhood whose purpose is to assure that every pregnancy ends in the birth of a healthy baby with no impairment in the mother's health. The World Health Organization recommends a minimum of four antenatal care visits during pregnancy to ensure the well-being of mothers and newborns. Coverage of antenatal care by a skilled provider (by a doctor, nurse, midwife, or auxiliary midwife) is moderate in Nigeria with 74 percent of women receiving antenatal care at least once during the pregnancy. There is wide variability between states, with the lowest level of antenatal care found in North-West (61 percent) and the highest level reported in the South-East (96 percent)²⁹.
670. The Federal Republic of Nigeria has demonstrated a strong commitment to ensuring that the country achieves the highest possible standards of health and education, among other social amenities since the last country review in 2009. The Federal Government is committed to Universal Health Care. In line with this commitment, the government has marginally increased expenditure on health as a percentage of GDP from 3.3% in 2010 to 3.9% in 2018. This has not caused the much-needed paradigm shift in the health sector especially investment in infrastructure and manpower. The HIV/AIDS prevalence rate as a percentage of population for ages 15 to 49 has remained at 1.3% between 2008 and 2020 with an estimated 1.8 million people living with the disease, the 4th highest HIV burden in the world.
671. Nigeria still bears a high Out of Pocket Expenditure (OOPE) on health which has disproportionally affected the poor and vulnerable in the society who represent the majority. Significant milestone was reached with the passage of the National Health Insurance Authority Bill at the Senate in 2020 which once signed into law will make health insurance mandatory for all Nigerians. Additionally, the National Assembly passed the National Health Insurance Authority Act in 2020 which changed the National Health Insurance Scheme (NHIS) to be National Health Insurance Authority (NHIA) in charge of all health schemes. The NHIS faced budgetary challenges of thereby stalling implementation. The Federal Ministry of Health is also committed to improve health coverage by giving the Basic Health Care Provision Fund (BHCPF) effective implementation.

Education

672. The CRM notes that Education plays a critical role in the economic and social development of a nation. The Federal Government of Nigeria has undertaken reforms in the educational system in endeavour to promote access to education by the majority. The adoption of universal primary

²⁸ National Bureau of Statistics, 2018. National Nutrition and Health Survey

²⁹ National Bureau of Statistics, 2018. National Nutrition and Health Survey

education has continuously improved school enrolment. More work is still needed to improve the primary school completion rate (1 in 3 children in Nigeria do not complete primary school).

673. Primary education is officially free and compulsory in Nigeria. Overall, about 61% of 6–11-year-olds regularly attend primary school and 35.6% of children aged 36-59 months receive early childhood education. A significant number, about 10.5 million children aged 5-14 years are out of school driven by cultural, insecurity and poverty factors. In the north of the country the net attendance is extremely low at 53%. States in the north-east and north-west have female primary net attendance rates of 47.7 percent and 47.3 percent, respectively, meaning that more than half of the girls are not in school. The education deficiency in the northern states is driven by economic barriers and socio-cultural norms and practices that discourage attendance in formal education, especially for girls. The most affected areas are the conflict-affected States in the North-East, specifically Borno, Yobe and Adamawa. In these States, over 802 schools remain closed, and 497 classrooms are listed as destroyed, with another 1,392 damaged and in need of repair.

Agriculture

674. The CRM learnt that Nigeria's population grow at an uneven rate with the food production capacity, this implies a looming food crisis unless agricultural productivity is enhanced to match population growth. Since the last CRR (2009), the FGoN has addressed the urgent need to improve agriculture productivity in order to guarantee food security and promote socio-economic development for the population through a number of policies. These policies were intended to guide improved agricultural practices. They include the Agricultural Transformation Agenda (ATA) of 2011-2016, and the Agriculture Promotion Policy (APP) of 2016 to 2020. The Agricultural Transformation Agenda was determined to ensure that Agriculture becomes a profitable business with the capacity to add competitive foreign exchange to the GDP. However, the policy did not achieve its objectives. To remedy the shortcomings of ATA, Nigeria designed APP with a focus to end decades of failed policies in agriculture to improve access to international markets by enhancing access to market information through a National Agricultural Information System and create specialised export market support teams to enhance export capacity. The APP vision was to reform the agricultural sector to enable it address two key challenges- inability to meet domestic food requirement and to export high quantity of quality agricultural produce. The outcomes and impact of APP are yet to be evaluated.
675. Agriculture in Nigeria has four sub-sectors - crop production, fishing, livestock and forestry. Crop production remains the largest sub-sector representing about 87.6% of agriculture's total output followed by livestock, fishing and forestry at 8.1%, 3.2% and 1.1% respectively. Agriculture is the largest sector in Nigeria contributing an average of 24% of GDP over the past seven years (2013 – 2019). In addition, the sector is the largest employer of labour in Nigeria engaging more than 36% of the country's labour force. Despite agriculture's importance in promoting broad-based socio-economic development in Nigeria, the budgetary allocation to sector is dismal at about 1.8% of the total FGoN budget. This significantly falls short of the Maputo Declaration that commits governments in Africa to allocate at least 10%

of national budgetary resources to agriculture so as to achieve 6% growth of the agricultural economy.

676. The CRM further learnt that more than 80% of Nigeria's farmers are smallholder farmers (SHF) producing 90% of the agricultural output. The majority of the smallholder farmers are women who grow more than 70% of domestic food but due to socio-cultural practices are at a disadvantage in terms of land ownership especially inherited family lands. Nigeria's is a net importer of agricultural produce with a trade deficit estimated at N549.3 billion (USD 1.34 billion) and N689.7 billion (USD 1.68 billion) in 2018 and 2019 respectively. In four years between 2016 and 2019, Nigeria cumulatively imported agricultural produce valued at N3.35 trillion (USD 8.15 billion), four times higher than the agricultural export of N803 billion (USD 1.95 billion) within the same period.
677. Considering an estimated population of 216 million in 2022, Nigeria's agricultural productivity is insufficient to meet the domestic food demand and export. There are several progressive initiatives meant to address the gaps in the agriculture sector such as, the Federal Ministry of Agriculture & Rural Development (FMARD) Youth Farm Lab to train youths on livestock production and sustainable agriculture, the Presidential Fertilizer initiative (PFI) of 2016 a public-private partnership, the Presidential Economic Diversification initiative (PEDI) of 2017 that seeks to support revival of agro - processing and the 2018 food security council chaired by the President. The Government has also placed import and trade barriers on selected agricultural goods such as sugarcane, rice, tomatoes, poultry, pork and beef to protect local producers and stimulate growth of the industry.
678. During the CRM, it was noted that value-addition through processing and manufacturing is minimal with farmers focusing on primary production. Despite the several financing initiatives targeting small-scale farmers such as the Anchor Borrower's Programme (ABP) intended to create a linkage between anchor firms involved in processing and SHF of key agricultural commodities, the agricultural sector still lacks adequate access to finance to enhance production and engage in value-addition. This is exacerbated by inefficient transport systems to the market, shortage in supply of quality seeds and fertilisers, post-harvest losses, desertification and water depletion, and the frequent conflict between herdsmen and crop farmers in the northern part of the country.

Environment

679. Nigeria is rich in natural resources, including natural gas and petroleum, timber, and extensive arable land. The country has over the years dealt with multiple environmental challenges emanating from use of these resources. Prior to the discovery of oil in the 1950s, agriculture was the mainstay of the economy, with agricultural produce exported to the more industrialized regions of the world. The shift from agriculture to petroleum production started in 1971, such that between 1973 and 1981 the value of agricultural exports fell from more than USD 1.5 billion to about USD 0.3 billion. The total value of agricultural exports was USD 0.4 billion and 0.7 billion which accounted for 1.3% and 1.6% of total exports in 2017 and 2018, respectively. Although oil brought in the much-needed foreign exchange it also came along

with environmental and social challenges for instance, the environmental degradation and pollution from oil spill and oil-well fires in Ogoniland in Rivers State. Although oil industry operations were suspended in Ogoniland in 1993, widespread environmental contamination remains according to an environmental assessment commissioned by FGN and undertaken by the United Nations Environment Programme (UNEP) in 2011.

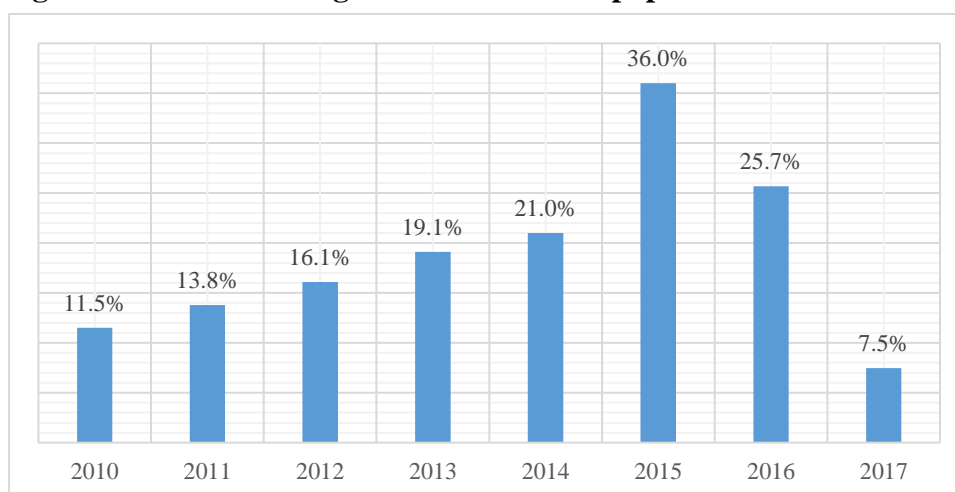
680. The environment as a capacity constraining resource must be nurtured for broad-based sustainable development. For example, Nigeria's forest area as a percentage of land area has been consistently declining in the last 10 years - from 25.9% in 2008 to 24.1% in 2018. This trend will need to be reversed in line with the country's ambition to abate Greenhouse gas emissions in the forestry and other land-use sectors in Nigeria.
681. Climate change and socioeconomic development are deeply intertwined. Social and economic activities are the main driver of climate change. In turn, climate change has serious impacts on these activities, for example, by rising sea levels and exposure to severe weather events. Climate change is a reality in Nigeria as elsewhere in the world. It is manifesting in various ways, including the increased severity and frequency of extreme events such as floods, droughts, and heat waves. Climate change is also exacerbating communal conflicts over resources as biodiversity resources, including freshwater and pasture, become scarce, especially in marginal areas of the country. Additionally, climate change poses significant threats to the Nigeria's food security. In monetary terms, it is estimated that climate change impacts could cost the country between 6% and 30% of its GDP by 2050, worth between USD 100 billion and USD 460 billion. The 2012 floods, for instance, cost the country 2.6 trillion Naira (USD 17.3 billion).
682. In response to threats posed by climate change, the CRM heard that Nigeria has put in place plans to ensure that the sustainability of economic and social development depend on proper and responsible management of the natural resource base and the environment. Specifically, Nigeria is a party to the United Nations Framework Convention on Climate Change (UNFCCC) and a signatory to both the Kyoto Protocol and the Paris Agreement among other international agreements. Nationally, the country has a number of policy instruments on climate change and other aspects of the environment such as National Climate Change Policy Response and Strategy (NCCPRS), the National Policy on the Environment, and the National Population Policy among others.
683. The CRM was also informed that Nigeria developed a National Adaptation Plan (NAP) Framework in June 2020, through consultations with relevant stakeholders from federal government ministries, departments, and agencies (MDAs), civil society organizations, academia, and the international community. The NAP framework aims to facilitate the management of Nigeria's medium- and long-term adaptation needs in a coherent manner and guide the government and lawmakers in developing, coordinating, and implementing the various policies, plans and strategies, and legislation that will enable Nigeria to address its adaptation needs. In 2021, Nigeria submitted an interim report of the updated Nationally Determined Contribution (NDC) to UNFCCC in adherence to the requirements of Article 4.2 of the Paris Agreement. In the interim report to the updated NDC, Nigeria is committed to raise

climate ambition and mainstream gender across all sectors of the economy, has developed National Action Plan on Gender and Climate Change, and is ready to carry out a significant enhancement programme in electricity and forestry sectors with an intention of providing green jobs in the country.

Information, Communication, Technology and Digital Economy

684. Information and Communication Technology (ICT) is an enabler of economic growth and development in a country. ICT has the potential to positively influence many aspects of economic and societal activities including poverty alleviation, education, healthcare, GDP growth, employment and productivity in all sectors of the economy. Nigeria ICT sector contributes about 14% of the GDP. Since the last CRR (2009), the persons using the internet as a percentage of population in Nigeria has been increasing from 11.5% in 2010 to 36% in 2015. Due to recession in 2016, the rate went down to 25.7% in 2016 and 7.5% in 2017 (Figure 5.5).

Figure 5.7: Persons using Internet as a % of population



Source: International Telecommunication Union (ITU) World Telecommunication/ICT Indicators Database

685. The CRM noted that, the Federal Government of Nigeria recognises ICT as an enabler for developing other sectors such as education, healthcare, agriculture, and manufacturing. The government has entered into a number of partnerships with local and international ICT firms and investors to promote an entrepreneurial ecosystem in the ICT sector as one of the overarching goals of broadening and diversifying the economic base from oil and gas. The government is trying to expand the ICT sector through partnerships with the private sector in creation of incubator hubs and technology parks such as the Abuja technology village, Science and Technology Park (STP) and Special Economic Zone (SEZ) for use as a research and incubation, and ICT, biotechnology, minerals technology and energy technology hub.
686. The CRM also learnt that in 2019 the expanded Federal Ministry of Communications and Digital Economy (FMCDE) launched the National Digital Economy Policy and Strategy

(2020-2030)³⁰ aimed at development of a digital economy that will create technological platforms and industries while enhancing the efficiency and productivity of the existing industries. The Strategy is based on eight pillars; developmental regulation, digital literacy & skills, solid infrastructure, service infrastructure, digital services development & promotion, soft infrastructure, digital society & emerging technologies, and indigenous content development & adoption all of which support the EGRP.

687. The CRM was informed that despite the above progress, ICT and digital economy sector in Nigeria is faced with a number of challenges which include long delays in processing of permits for investors, multiple taxation at the Federal, State and LGAs, vandalism of ICT infrastructure such as internet fibre cables, and multiple regulatory bodies. These challenges have contributed to the high cost of leasing transmission infrastructure. The government has tried to ease the cost of doing business in the sector through recommending appropriate charges to States especially on broadband cables Right of Way. Some States have already adopted the recommendations and are lowering the Right of Way charges as well as scrapping the cost of laying fibre cables.
688. In 2015, Nigeria enacted the Cybercrimes (Prohibition, Prevention, etc.) Act, to deal with cybercrime which was noted by the CRR of 2009 on socio-economic development as a social ill among the educated but unemployed youth in the country. The Act provides an effective, unified, and comprehensive legal, regulatory, and institutional framework for the prohibition, prevention, detection, prosecution, and punishment of cybercrimes in Nigeria. This Act also ensures the protection of critical national information infrastructure and promotes cybersecurity and the protection of computer systems and networks, electronic communications, data and computer programs, intellectual property, and privacy rights³¹. This will greatly enhance communication, access to information and promote the digital economy of Nigeria.

Recommendations

689. The APR Panel recommends to the FGoN;
- i. Put in place Institutional frameworks to support implementation, monitoring and evaluation of government policies and programmes. (FGoN, MDAs, State and Local Governments)
 - ii. Provide both human and financial resources to improve health infrastructure.(FGoN, Federal Ministry of Finance, Federal Ministry of Health, State and Local Government Ministries of Finance and Health)
 - iii. Allocate adequate resources to improve agricultural production . (FGoN, Federal Ministry of Agriculture & Rural Development, State and Local Government Ministries of Agriculture)

³⁰ FMCDE, 2019. NDEPS 2020-2030

³¹ Cybercrimes (Prohibition, Prevention, etc.) Act, 2015

- iv. Address barriers hindering access to adequate and quality education for all. (FGoN, Federal Ministry of Education; Respective State and Local government education ministries).

Objective 2: Encourage broad-based participation in development

Summary of CSAR

690. The CSAR confirms the CRR of 2009 that stakeholders' participation in setting of development agenda, budgetary and policy formulation processes happen at the elite level in Nigeria. The other stakeholders such as the civil society, academia, media, traditional rulers, youth, women, and the private sector inclusion these processes can only be described as low-level. This hinders sustainable socio-economic development planning and prevents ownership of government policies by the citizens.
691. Notwithstanding this observation the CSAR indicates that engagement of stakeholders in the development of policies has improved from the last review. Examples of such engagements include in the development of Nigeria National Health Act of 2014, in the creation of the Centre of Excellence in Sustainable Procurement, Environment and Social Standards Enhancement Project policy plan (SPESSCE) in 2019, Nigeria's Vision 20:2020 (2010), Transformation Agenda (2011), Economic Recovery and Growth Plan (2017-2020), National STI Policy (2012), Agricultural Transformation Agenda (2011-2016), the Agricultural Promotion Policy (2016 – 2020), among others.
692. The CSAR also noted that various stakeholders were consulted during the development of the NEEDS. The States and LGAs developed the equivalent - SEEDS and LEEDS- at their levels all intended to reduce poverty in Nigeria through a number of reforms. The CSAR further notes that, the Local Governments were created to bring Government closer to the people at the grassroots and for transformation of lives at the rural level through delivery of service in a satisfactory, timely, effective and adequate manner. However, despite the strategic importance of Local Government to the development process through effective service delivery, there has been minimal development in most Local Governments in Nigeria. The local governments are characterised by poor financial management, inefficiency, lack of capacity, lack of transparency and accountability in service delivery, corruption and nepotism. The local governments hardly consult the citizens during planning for development in their areas of jurisdiction. This has led to disenfranchised communities at local level. The ineffectiveness is also partly attributed to the operation of Joint Account System by States and Local Governments as provided for in the Constitution of Nigeria, thereby putting the State Governors in total control of State and Local Government resources.
693. The CSAR acknowledges that an important step in policy design and implementation is engagement of a wide range stakeholders and actors in the economy. The report notes that the FGN has put in place mechanisms for encouraging active stakeholders' participation in development and implementation of policies such as the National Economic Summit Group (NESG) a platform for public-private dialogue on the country's economy, creation of a

National Climate Change Commission, the National Councils for MDAs, among others. provides opportunity for robust discussion on projects and programmes of national interest.

694. The CSAR indicates that Broad-Based Socio-Economic Development principles requires stakeholders to be consulted within suitable organisational structures to ensure that the public and private stakeholders fully participate fully in government planning. The CSAR notes that this is achievable if the legal framework on public consultations is adhered to, for instance, consulting Academia, the Civil Society, Faith-Based Organisations, Community-Based Organisations, Trade Unions, Professional Bodies, Student Associations, Women, Youth, People With Disabilities, and Traditional Leaders during the initiation, agenda settings, generation and formulation of public policies and the determination of their content and directions.
695. The CSAR further notes that the Federal Government has put in place various institutional arrangements and mechanisms to encourage active participation of stakeholders and domesticate BSSSED principles. Despite these efforts, the report noted challenges emanating from the low capacity of Local Governments to plan, finance and manage delivery of services, insufficient capacity of the institutions and personnel charged with the implementation of Government intervention programmes, lack of trust in Government process thereby discouraging people from actively participating in Government activities, and overlapping of government policies and programmes which has negatively affected effectiveness of Government Agenda.

Findings of the CRM

696. The importance of including all stakeholders in national development processes from design of strategies, decision-making processes and the assessment of achievements cannot be gainsaid. Globally there is growing consensus that all actors count and make complementary contributions to development. Information gathered from Town hall meetings in the six geopolitical zones and from interviews indicate that there is minimal public participation in the budget making processes, development of plans and strategies at all levels of government in Nigeria. Although the CSO, the media, academia, and the public are invited for public participation forums, they do not feel like their contribution is considered.
697. The CRM noted that due to the technical nature of the plans and budgets, the public in some instances do not contribute articulate information that can be incorporated into the government plans giving the government technocrats latitude to decide what to include. The outcome of non-participation or token participation is that allocation of resources through the national budget is controlled by the ruling elites who have little incentive to make the budgeting process more open or participatory.
698. Good budgeting practices require that budgets are supported by, and in turn supports, the various pillars of modern public governance, i.e., integrity, openness, participation, accountability, and a strategic approach to planning and achieving national objectives. In view of this, budget reports should be published fully, promptly, and routinely, and in a way that is accessible to citizens. Accessibility requires that detailed budget information and documents

be made available on-line, and with budget data presented in open data formats to allow citizens, to download, analyse, and use the data. Other stakeholders such as the civil society organisations and academia should equally be able to access budget data.

699. The CRM noted that some States do not make the budgets public where citizens can easily access, analyse and give feedback. Publishing detailed budget information is a fundamental precondition for the public, civil society, media, academia, professional bodies, and other groups to carry out independent analyses which would be useful for monitoring performance and influencing government policy. Available data indicates that as at the end of Q1 of 2019, only 15 states had published their budgets online, indeed some States have not made their budget reports accessible (table 2).

Table 5.2: States Approved Budget Online 2017 to April 2019

State	2017	2018	2019	State	2017	2018	2019
Abia	✓	✓	✓	Kano	×	✓	✓
Adamawa	×	×	×	Katsina	×	✓	×
Akwa Ibom	✓	×	×	Kebbi	×	✓	✓
Anambra	×	×	×	Kogi	×	✓	✓
Bauchi	×	×	✓	Kwara	✓	✓	×
Bayelsa	×	×	×	Lagos	✓	✓	×
Benue	×	×	×	Nassarawa	✓	✓	×
Borno	×	✓	✓	Niger	×	×	✓
Cross River	✓	✓	×	Ogun	×	×	×
Delta	×	✓	×	Ondo	×	✓	✓
Ebonyi	×	✓	×	Osun	×	×	✓
Ekiti	✓	✓	✓	Oyo	×	✓	×
Edo	✓	✓	✓	Plateau	✓	✓	×
Enugu	×	×	×	Rivers	×	✓	×
Gombe	✓	×	×	Sokoto	×	×	×
Imo	×	×	×	Taraba	×	×	✓
Jigawa	✓	✓	✓	Yobe	✓	✓	✓
Kaduna	✓	✓	✓	Zamfara	×	×	×

Source: BudgiT, Open Alliance and OSIWA (✓ States with approved budget online; × States without approved budget online)

700. The CRT also noted that there is a general lack of follow up on the country commitment to ensure that citizens participate and make inputs into the budget process starting with the pre-budget statement to the executive budget. The CRT observes that budget documents for example are comprehensive documents with information that may be complex for the public with limited and technical knowledge and skills on public finance. Stakeholders consulted confirmed that the budgets are presented in a language that is not easily understood by the majority and there is no initiative to present such information in a clear manner that can be understood by citizens.

701. Nigeria still needs adequate policy, legal and administrative frameworks, and guidelines to support broad-based public participation in socio-economic development in the country. The country lacks adequate structures to encourage stakeholders' participation in the development process. The CRT noted that within the local government authorities where most of the public participation should take place, there is limited capacity to engage the citizens in meaningful discussions on development issues that concern them. The citizens who are the ultimate beneficiaries of government programmes displayed a state of lethargy when it comes to contributing to policy discussions, mainly because they felt their input is never considered and included in government plans.
702. *Resource Allocation:* At the heart of broad-based participation in development is how resources are allocated. Fair allocation of resources is essential in ensuring that development is wide-spread and that as many citizens as possible are lifted out of poverty. The CSAR noted that achieving policy coherence, through the alignment of national plans and budgets, remains one of the challenges faced by the Country. The other challenge is the inability of the various tiers of Government (Federal, State and Local Government) to pull together and collaborate towards improved budget implementation for better delivery of public services.
703. The CRT noted the increasing calls for intergovernmental fiscal relations to be reassessed in light of a widespread belief that although the States and LGAs are assigned primary responsibility for the delivery of basic public services, they are not equipped with adequate resources to fulfil their mandate because the bulk of government revenues is retained by the federal government. This discussion is centred around the revenue sharing formula that allocates resources from the exchequer amongst the three tiers of government. The current revenue sharing formula allocates 52.68 % to Federal Government, 26.72% to States and 20.60% to local governments with 13% derivation revenue going to the oil producing states. The Revenue Mobilisation Allocation and Fiscal Commission (RMAFC) is undertaking a review expected to be completed in 2021 targeted at equitable distribution of revenue among the three tiers of government.
704. The RMAFC asserts that the cost of governance in Nigeria over the years has been very high and alarming and therefore unsustainable. The recurrent expenditure continues to significantly exceed capital expenditure. The situation has continued to generate public concern as more revenue is consumed by operational expenditure to the detriment of industrial expansion and infrastructural development which would ensure growth in the real sectors of the economy. The RMAFC notes that, similar and overlapping functions and responsibilities amongst MDAs is a major contributor to the high cost of governance in Nigeria and calls for merging of agencies to remove duplication and reduce waste of resources

Recommendations

705. The APR Panel recommends to the FGoN
- i. Provide a framework for effective public participation through an Act of Parliament to give effect to the constitutional principles of democracy and social justice and promote and facilitate public participation in governance processes to enhance

transparency and accountability in decision making (FGoN, The National Assembly of Nigeria, The Federal Ministry of Justice).

- ii. Ensure that all stakeholders including women, youth and persons with disabilities are involved in the government planning processes such as budget making processes, development of economic and development plans and blueprints and that their feedback is integrated into those plans (FGoN, Federal Ministry of Finance, Political Parties, Respective ministries in The States and LGAs).
- iii. Ensure equitable distribution of revenue among the three tiers of government based on the functions of each level of government. This should be accompanied by mapping of functions and responsibilities for MDAs to eliminate duplication and reduce waste of scarce resources (FGoN, The National Assembly of Nigeria, Federal Ministry of Finance, Respective ministries in The States and LGAs).

Objective 3: Poverty, unemployment and inequality

Summary of CSAR

706. The CSAR notes that since the last review in 2008, the Government has formulated and implemented a number of policies to address poverty and inequality in the country. For instance, Nigeria established an office dedicated to implementation of SDGs in 2016 headed by a Special Assistant to the President. The report also mentions that the Government has introduced structural and institutional reforms aimed at improving access to quality education, stable and sustainable energy and healthcare, decent employment as well as financial inclusion. Despite this progress, the report notes that provision of basic services such as education, healthcare, water supply, sanitation and transportation are yet to reach a majority in the country's population and therefore millions of Nigerians remain poor and vulnerable.
707. The CSAR indicates that basic education has received significant attention in the country since the last country review. The government established the Almajiri School System in 2015, to cater for the basic education needs of Out-of-School Children in Northern Nigeria. The government also established the National Home-Grown School Feeding (HGSF) programme to provide one meal a day for primary school pupils. The feeding programme has led to increased school enrolment as well as provided jobs for smallholder farmers who supply the food items. The report notes that despite the government effort, infrastructure in many of the schools in the country is dilapidated and many children are still out of school. To drastically reduce the number of out-of-school children, the report notes there is need to invest more in upgrading school facilities, as well as institutionalizing the school feeding programme. In 2019, the government enacted Discrimination against Persons with Disabilities (Prohibition) Act to strengthen the participation of people with disability in socio economic activities and followed with the establishment of the National Commission for Persons with Disabilities to combat social inequalities at all levels of government.

708. In terms of health the CSAR notes that the Government has taken measures to improve health care delivery system in the country through prioritizing improvement, availability, accessibility, affordability, and quality of health services in ERGP. Other programmes aimed at making health care accessible to Nigerians include the National Health Insurance Scheme (NHIS), Tertiary Students Health Insurance Programmes, Public Primary Pupils Social Health Insurance Programme, and Mobile and Community Health Insurance Programme. Additionally, the government revised the National Health Promotion Policy in 2019 to cater for the health care needs of the citizens.
709. The CSAR notes that there many Nigerians do not have access to reliable power due to non-expansion of distribution network to the rural areas as well as poor maintenance of the national grid. This challenge report notes has adversely affected the poor in the rural and urban areas as well as hampered the efforts of Small and Medium Scale Enterprises in generating wealth. The government in trying to address the power distribution challenges enacted the National Renewable Energy and Energy Efficiency Policy (REEEP) of 2015 to increase establishment of mini grids. The country has also put in place the United Nations Sustainable Energy For All (SEforALL) country action plan and the National Energy Policy (NEP) to increase electricity access by Nigerians to at least 75% by 2020 and 90% by 2030.
710. Government is also making efforts at coordinating the agencies involved in the eradication of poverty in Nigeria in order to instil efficiency and effectiveness in the pursuit of their mandates. The State Governments are also addressing the issue of poverty as they consider peculiar or specific to their social environment. The CSAR indicated that the Government is committed to sustain Social Investment Schemes to reduce poverty by granting more access to funding to establish businesses. The report mentioned that the Government is committed to social investment and promotion of digital infrastructures that will enhance connectivity to the excluded rural areas citizen and that will contribute a significant fraction of the global digital economy to reduce poverty.
711. Moreover, in the report, Government promised to embark on policies that will provide upstream and downstream infrastructures necessary to reduce poverty by promoting employment and equalities in the country to assist in the economic recovery from the devastating impacts of COVID-19 pandemic. The report also highlighted the necessity for the Government to render the basic education legally compulsory and public schools attractive to children to school age children and their parents. The report also indicated the willingness of the Government to ensure the recent reforms in the teaching profession is sustained. .

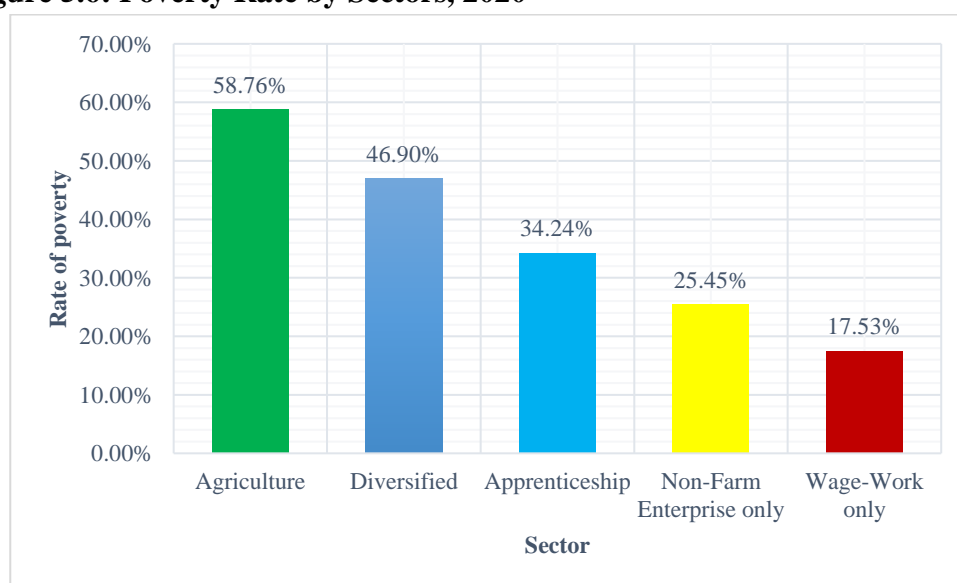
Findings of the CRM

712. *Poverty and inequality*: The global oil prices crash brought down Government revenue from 8% of GDP in 2019 to approximately 5% in 2020. The drastic fall in government revenue did not only affect the available fiscal resources that are seriously needed to stimulate the economy, it also adversely affected the government's ability to contain the spread of COVID-19. The COVID-19 pandemic decreased the diaspora remittances to Nigeria, which in 2019 accounted for 5.3% of GDP. These gloomy economic outlooks indicate hard times ahead for the macroeconomic environment in Nigeria. The combination of these economic challenges

together, plunged Nigeria into a deep recession in the third quarter (Q3) of 2020. The economic situation in the country provided some opportunities for Nigeria to diversify its economy. The Nigerian Government has put in place various policies and programmes to promote job creation through the development of MSMEs.

713. Earlier in 2014, the government had put in place a policy intervention – the National Enterprise Development Programme- that was launched with the aim of providing 1 million jobs annually and entrepreneurship trainings to Nigerians. In 2019, the Nigerian Government created the Federal Ministry of Humanitarian Affairs, Disaster Management and Social Development to coordinate all humanitarian affairs. As stated earlier, in 2019, Nigeria enacted the Discrimination against Persons with Disabilities law to strengthen the participation of people with disability in socio economic activities and followed it with creation of a National Commission for persons with special needs.
714. The CRM noted that poverty and inequality in Nigeria is largely caused by misuse, misallocation and misappropriation of resources. This is exacerbated by a culture of corruption, rent-seeking and poor implementation of policies and programmes. Compared to peers, Nigeria has one of the lowest revenue-to-GDP ratios.
715. The National Bureau of Statistics reported in 2019 that 40 percent of people in the country lived below poverty line. Poverty has remained a major obstacle to sustainable development and democracy in Nigeria. Almost one third of all income in Nigeria belongs to 10 percent at the upper end of the income distribution, while less than three percent goes to the 10 percent at the bottom. Poverty rates have declined more slowly than in other sub-Saharan African countries with similar GDP per capita growth. Latest publicly available data suggest that the poverty headcount may even be higher to the tune of 62.6 percent of the population living below the poverty line. This level of poverty has a severe impact on food, security, education, health shelter and employment. Figure6 show the poverty rates for different sectors in 2020.

Figure 5.6: Poverty Rate by Sectors, 2020



Source: National Bureau of Statistics

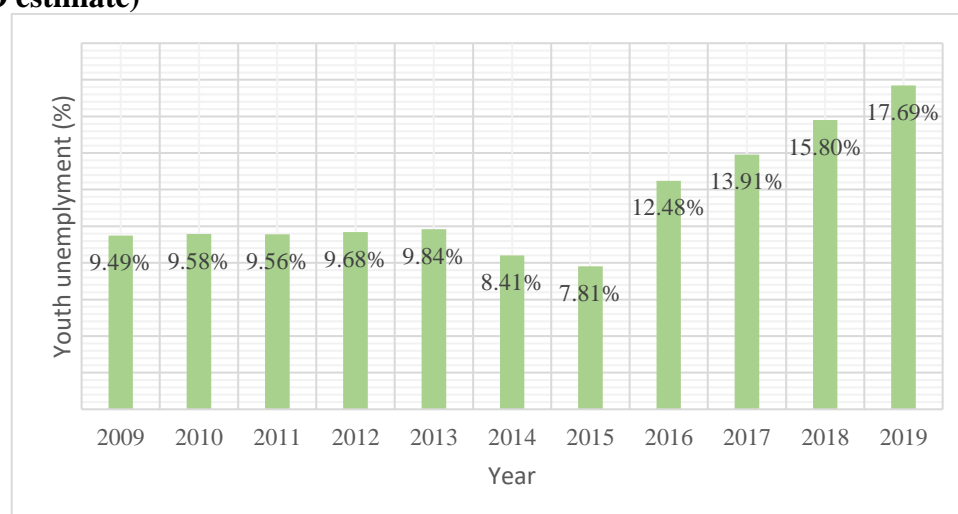
716. The above number indicate a grim picture in the country and as confirmed by stakeholders, basic needs for instance education, food, electricity, health care are still beyond the reach of many. These high levels of poverty apart from lowering the dignity of citizens has also made them develop apathy to government processes. As reported in the CSAR, poverty in Nigeria is largely concentrated in rural areas, which are home to more than 70% of the nation's poor. Problems of unemployment, infant and maternal mortality, illiteracy and malnutrition are widespread, while income, life expectancy, access to clean water, electricity supply and improved sanitary services are abysmally low.
717. Many children of primary-school going age are still out of school because of poverty, ignorance, and cultural reasons. During CRM visits participants made appeals for improved infrastructure to forestall school dropouts. The CRM was informed by stakeholders that that there are huge gaps in the educational targets set by the government such as provision of water and electricity, manpower, remuneration of teachers, and monitoring and supervision and the actual situation on the ground.
718. Many stakeholders including government officers felt there is need to refocus the education system towards promoting technical and vocational skills to prevent desperation of youths who are promised jobs on completing their education by preparing them for alternatives. This could be backed by proper monitoring and inspections, provision of bursaries and scholarships for students, and deployment of sanitary inspectors to improve on educational outcomes.
719. Nigeria has a severe housing shortage; the government estimates the housing deficit at between 12 and 17 million units. This translates to lack of decent housing for between 72 and 102 million people given the average household size of six persons. Water shortage is also rampant among many Nigerians. Majority of Nigerian citizens lack access to clean and safe water, electricity, and other basic necessities. The sanitation situation is exacerbated by inadequate waste management facilities, poor collection and disposal of waste and the absence of scientifically engineered sanitary landfill sites all of which pose environmental and health risks, such as water-related and waterborne diseases. The background paper on socio-economic development noted that urban areas in the country have inadequate sewerage systems exposing the urban poor to myriad of diseases.
720. Despite the political declarations and promises to provide citizens with reliable power, many known and unknown factors are still limiting citizen access to energy services. The country has a severely decayed power infrastructure, poor transmission capability and exceedingly weak management leading to severe power shortages. The crisis in the energy sector is thus a major drawback to economic development and the welfare of citizens. Corruption in the energy sector with billions of Naira allocated to the sector not having the desired effects. Dependence on oil as source of energy and lack of substantive efforts to maximise alternative sources of energy like solar energy, biogas among other renewable sources.
721. Inequality, in terms of income and opportunities, remains high and has adversely affected poverty reduction. There is a major problem of unemployment among the youth, many of whom are graduates. Disconnect between priorities of the government and those of the citizenry for instance citizens priorities is access to clean water, reliable power supply,

equipped health, and educational facilities while some states are focuses on large infrastructure projects such as security monitoring systems, airports. Significant sections of the Nigerian population, including graduates are unemployed, thereby forcing them to engage in cyber and other crimes. The lack of job opportunities is at the core of the high poverty levels, regional inequality, and social and political unrest.

Unemployment

722. As reported by the International Labour Organization in Nigeria, the official unemployment rate for the working age population is 7.5%. Due to inadequate information and lack of a central database on the number of people out of work, the actual unemployment rate maybe many times higher than the official statistics. The background paper on Socio-economic Development estimates that nearly 25% of the population in Nigeria is out of work while about 20% is underemployed. A situational analysis on unemployment in Nigeria conducted by Brookings in 2014 put the rate of unemployed youth in the rural areas at 53.25% and unemployed female youth at 55.42%³². The World Bank using modelled ILO estimate indicate that the youth total unemployment as percentage of total labour force (ages 15-24) has been increasing exponentially from 9.49% in 2010 to 17.69% in 2019 (figure 7).

Figure 5.8: Unemployment, youth total (% of total labour force ages 15-24) (modelled ILO estimate)



Source: World Bank, International Labour Organization, ILOSTAT database

723. Unemployment in Nigeria is largely attributed to the phenomena of jobless growth, increased number of school graduates with no matching job opportunities, a freeze in employment in many public and private sector institutions and continued job losses in the manufacturing and oil sectors³³. A high population growth rate which is not matched with economic growth is the other factor contributing to high prevalence of unemployment in Nigeria. The economy has limited vibrant industries that could absorb the high numbers of graduates from the schools.
724. The CRM noted that the Federal Government has put in place some measures to try address the unemployment challenge especially among the youth, for instance the Capacity Acquisition

³² Brookings, 2014. Youth Unemployment in Nigeria: A Situation Analysis

³³ International Labour Organization in Nigeria

Programme (CAP) that was set-up to train and provide funds to empower viable economic activities among the youth, the Skills Acquisition and Entrepreneurship Development Programme (SAED) introduced into the National Youth Service Corps (NYSC) in 2012 for graduates of Tertiary Institutions, and promoting Micro, Small and Medium Enterprises through the MSME Development Fund (MSMEDF). Notwithstanding the Federal Government efforts, the unemployment situation in the country has deteriorated over the years. The Covid-19 pandemic has made the situation worse due to stalling of economic activities and closure of businesses which have led to massive layoffs in almost all sectors of the economy.

725. The CRM gathered from stakeholders that the school curricula has contributed to unemployment of the youth in the country. The graduates churned out from various tiers of the education system lack the necessary skills to self-employ. In the whole the policies put in place have not achieved the intended outcomes on reducing unemployment in the country and can only be described as flawed and inconsistent. Comments from stakeholders indicate the need for refocusing the educational system to promote more technical and vocational training.

Recommendations

726. The APR Panel makes the following recommendations

- i. Promote technical and vocational skills in the education system to equip the youth for enterprise (FGoN, Federal Ministry of Education, Respective State and LGAs ministries).
- ii. The Federal Government of Nigeria conducts a capacity assessment through the National Bureau of Statistics to identify the skills gap and design appropriate policy interventions to ensure graduates from various levels of the education system find jobs and for employers to find appropriately trained workers (FGoN, State Governments, Federal Ministry of Education)
- iii. Design and implement deliberate economic interventions to broaden the country's productive capacity and revenue base to spur economic activities that will engage majority of citizens. Such interventions will ensure state of inequality in the country is reduced (FGoN, Federal Ministry of Finance, Federal Ministry of Labour and Employment, Respective State and LGAs ministries).

Objective 4: Progress towards gender equality, particularly equal access to education for girls at all levels

Summary of CSAR

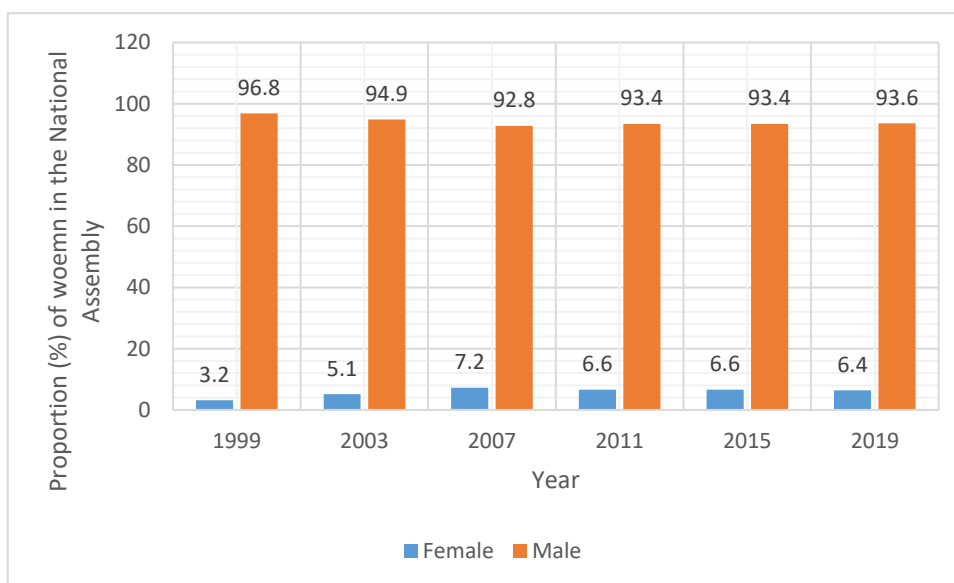
727. The CSAR describes Gender Equality as slowly progressing with some irregularities from one area to another. Certainly, the Government shall be commended for taking actions against gender equality challenges found in the 2009 CRR by committing legal provisions or the establishment of institutions and policies to promote and protect gender equality across all societies' components. Concerning the challenges causing these irregularities, a lot of emphasis is placed on the patriarchal system in Nigeria translating into women's

marginalisation in politics, unequal women's land rights and access to education or employment, and gender-based violence.

728. The CSAR states that Asides the 1999 Constitution of the Federal Republic of Nigeria, there are National and State enacted Laws to protect women's rights. They include signing and ratification of the Convention on the Elimination of all Forms of Discrimination against Women (CEDAW), the Protocol to the African Charter on Human and Peoples' Rights on the Women in Africa (Maputo Protocol), adoption of a National Gender Policy (2006), the enactment of the Child Rights Act 2003, the Marriage Act, the Violence against Women Prohibition Act, and Trafficking in Persons (Prohibition) Law Enforcement and Administration Act, 2003, Sexual Offences Bill 2013; Anti-Sexual Harassment Bill (2019), the Violence Against Persons Prohibition (VAPP) otherwise known as the Anti-Rape Law (2015) and appointment of female Justices to the Appeal and Supreme Court, among others. While some of the bills have been passed into law, some are awaiting Presidential assent.
729. *Political representation:* The CSAR provides details on political, legal and social measures in place to empower women and drive greater equality amongst women and men. Hence, the CSAR affirms that aside standards and codes that have been ratified or adopted, a series of measures have been taken into consideration for implementation. Amongst these measures, the National Gender Policy (NGP) reviewed in 2014 is a key guiding policy on gender equality for Nigeria. It has the purpose of mainstreaming gender issues in governance at institutional levels involving all Ministries, Departments and Agencies of Governments. In line with the NGP a National Gender Strategic Framework (NGSF) was developed, outlining implementation as well as monitoring and evaluation roadmaps for achieving targets and enhance accountability to gender equality and women empowerment. As a result of the NGP implementation, a survey estimated that 76.9% respondent agreed that women participation in politics and decision - making is expanding slowly.
730. Institutionally, the Government has formed different bodies for the advancement of Women and the Gender Equality agenda in Nigeria starting with the establishment of the Federal Ministry of Women Affairs and Social Development (FMWASD) in 1995. The mandate of the latter is supported by institutions such as the Centre for Women Development, National and States Stakeholder Committee on Gender Equality, Community-Based Committee on Gender Equality and Civil Society Organisations.
731. Some effort has been achieved in mainstreaming gender at different institutional levels. The CSAR mentions the example of the National Agency for the Prohibition of Trafficking in Persons (NAPTIP) established under the Ministry of Justice as a law enforcement agency to protect, rescue and rehabilitate Nigerians (which mostly consist of women) from human traffickers and human rights violators. The Agency managed to rescue 3000 victims since its inception. Gender and women empowerment as also been mainstreamed in programs and policies. For instance, this is the case with the Economic Recovery and Growth Plan (ERGP) (2017- 2020), Transformation Agenda (2010 – 2015).

732. The CSAR discusses the main challenges to gender equality and women and girls' empowerment starting with limitations in implementation mainly affecting women in governance and the public sector. Women representation turns out to be low at all levels of governance. Women only represents 6.4% (Figure 7) of seats in parliament. Women's participation is still far away from the 35% target stipulated in the Affirmative Action (AA) Plan. The CSAR further put into perspective the gap in female representation by explain that the highest Executive office held by a woman is that of Deputy Governor. The highest percentage ever recorded of female minister at federal level was 29.6 in 2011.

Figure 5.8 Distribution of Women in the National Assembly by Gender and Year



Source: Primary data from the NBS

733. One of the implications of the present level of poor representation of women in elective positions in Nigerian political landscape is marginalisation. The acceptance and trust accorded the female gender in the politics of Nigeria is abysmally low, defying all legal and constitutional measures available in the Country.

734. The other challenge that arises is the lack of education. The CSAR indicates that Geopolitical zones recording a lower rate of Women participation such as the North-West (1.1%) are subject to a low rate of education and high influence of cultural and religious restrictions on women. In an ascending manner, The North-west women participation's rate is followed by North Central (4.1%), South-South (7.3%), North-East (8.3%), South-West (11.3%) and South-East outperforming other regions with a rate of 14%.

735. *Education:* According to the Global Gender Gap Index 2020, which also measures gaps in education between girls and boys, Nigeria ranks 145 among 153 countries. Since the 2009 Country review report the issues of disparities in education between girls and boys still persist especially at secondary and tertiary level despites government efforts to promote education through initiatives such as Education For All (EFA). While 58% of girls join primary school, 47% attend secondary school and only 8.3% of girls actually proceed to university.

736. As described in the CSAR, reasons for poor enrolment rate can be issued from a pool of factors notably the economic stagnation, insecurity, poor representation in governance, pitiable infrastructures, low quality of teaching, place of residence, religious and cultural practices. Some of these factors, especially the place of residence, religious or cultural practice may also account for the high rate of school drop-out amongst girls. Girls drop out is a trend particularly observed in rural areas and in the Northern regions of Nigeria. The estimated rate of girls drop out versus boys is respectively 12% and 10%.
737. Educational reforms such as Imo State Health and Education Sustainability Implementation Model or The Islamiyya Schools Programme have had a positive impact on girls' education. For instance, it has been recorded by the CSAR that two third of pupils in Islamiyya schools are girls. The government has had a real interest in funding and promoting basic functional education of women and girls with emphasis on literacy, numeracy and life skills. Indeed, this political will was translated in the establishment and funding of Schools for nomads under the National Commission for Nomadic Education (NCNE). The expectation of putting in place these reforms or programmes is to decrease the incidences of early marriage and early childbearing, enhance women's livelihood, health and overall wellbeing.
738. *Employment:* The Country review report of 2009 points at inequities and inequalities in employment and the CSAR maintains that Women and People leaving with disabilities are still at a disadvantage compared to men regardless of policies like the Federal Character Policy also mandated to ensure that vacancies are filled by persons with disabilities and women, with enough consideration. Nonetheless, National Centre for Women Development (NCWD) and National Bureau of Statistics (NBS) publication shows that women are under-represented in State Civil Service and even more among high-ranking government administrators and decision makers despite a slight improvement (36.57% in 2010 against 44.88% in 2015).
739. Women represents 45.5% of the workforce in Nigeria and yet they are mainly represented in the Agricultural sector particularly in the non-mechanised farming system. Indeed, 73.15% of Nigerian women are involved in farm activities while 26.85% are engaged in non-farm business activities such as sales and manufacturing.
740. The CSAR emphasises that women's empowerment is measured against employment, earnings, control over their cash earnings, participation in decision-making, attitudes toward gender-based violence, ownership and use of bank accounts, mobile phone and reproductive health. The NDHS report of 2018 highlights that 72% of married women with cash earnings reported having control over the spending of their earnings but only 34% women claimed participating in key household decisions such as household purchases, healthcare and decision to visit extended family or relatives. legal dispositions concerning the rights of Nigerian women, freedoms and duties in terms of property ownership, access to resources and decision making may mainly be impacted by cultural and religious factors which serve as barriers to promoting the rights of women in such contexts and may be different from a state to another.

741. It also observed that as of 2018, only about 59% of females in Nigeria were financially included, while about 67% of men were financially included. Only 33% of females have bank accounts compared to about 46% of males.
742. There has been poor commitment to effective implementation of the policy due to lack of legislative backing, non-inclusive participation during policy formulation, poor budgetary allocation, and deep-seated cultural and religious barriers. These setbacks prevented full realisation of the policy objectives, which would have ensured full participation of women in nation building.
743. *Healthcare Access:* The health sector is characterised in Nigeria by weak infrastructures, inadequate funding and insufficient number of medical personnel to respond to health needs, particularly women's who represent 70% of health seekers. Nonetheless, the CSAR notes small wins notably in the fight against cancer. Indeed, the Ministry of Health established the Nigeria National Cancer Control Plan (2018-2022). The plan was operationalised in seven Federal Teaching hospitals with designated Oncology Centres of Excellence. These Centres were also equipped with State-Of-The-Art equipment to meet the requirements to treat cancer patient.
744. A major concern in women's access to healthcare is that men, mainly in the Northern region, still hold most power over family's resources and in most cases the sole decision makers in the family. Hence, women seeking healthcare for family planning products, vaccine uptake and cancer screening services often need the consent of their husband.
745. *Welfare and poverty:* The CSAR describes a few initiatives undertaken by the government in an attempt to empower women financially especially through the financing of Small and Medium Scale businesses through Micro and Medium grants. The target set by Nigeria's Revised Microfinance Policy (2011) and Regulatory and Supervisory Framework is to eliminate gender disparity by increasing women's access to financial services by 15% annually through microfinance banks.
746. Furthermore, CBN approved the establishment of MSMEDF enabling 60% of the funds to be allocated to women and promote their financial inclusion. In the same vein, the Nigeria's Bank of Industry (BOI) has a Gender Business Desk with the principal purpose of providing a structured financial support to female-run businesses.

Findings of the CRM

Legal framework

747. The CRM noted based on stakeholders' interactions that the gender-blind nature of the Constitution subtly encourages gender biases in society and particularly decision-making bodies. Furthermore, Section 29(4) (b) of the Nigerian Constitution of 1999 sets ground for gender discrimination, legally.

748. The CRM confirmed that the Constitution is the supreme law and by default rolls over customary laws and all other laws. However, the CRM was unable to confirm the presence of effective law reinforcement bodies to address discriminatory action against women and Gender-based violence which are realities for women across the country but is far more prominent in the Northern states of Nigeria.
749. One of the challenge the CRT faced are the inconsistencies in the implementation and domestication of legal provisions. For instance, concerning the numerous legal frameworks on the promotion and protection of the rights of women, it was observed that most of the bills never became laws and others are yet to be domesticated at some State level. This is the case with the Violence Against Persons Prohibition Act (VAPP) enacted in 2015. To date, only 18 States have domesticated this law. The VAPP was flagged a progressive act, defining Rape under both gender. However, the act has only been domesticated by Southern States.
750. It was brought to the attention of the CRT that Nigeria's Penal Code does not condemn husbands acts of violence against their wives. Such cases would be justified under native or customary laws. This further indicates that Nigeria's legal framework has loop holes in terms of promoting and protecting the rights of women.
751. Similarly, it was found that the Gender and Equal Opportunities Bills has still not been passed after being tabled twice, the latest being in 2018. The CRT deduced from the stakeholders' interaction and the CSAR that the Bill has not yet been passed due to conflicting gender provisions under statutory, customary and Islamic laws.

Women participation

752. Low participation of women in politics was observed by the CRT which is also supported by the analysis of the CSAR. There still exists stigmatisation of women in politics relegating women to their household responsibilities instead. Part of the socio-cultural barriers behind the marginalisation of women in politics and from decision-making are cultural and religious norms, lack of resources to run for political or executive positions given the high costs involved in campaigning, "unpaid" family responsibilities, unfriendly political environment explained by cases of sexual harassment and inflexible hours of political meetings. The lack of education was also flagged by the CRT as a barrier to political participation, in the course stakeholders' engagements.
753. To describe the extent of inequalities in participation, Stakeholder have informed the CRT that there might have been some slight improvement of women elected in decision making bodies over the years however this is mainly at federal level. Despite women represented at federal level, the picture at state and local level is different. According to the CSAR women are represented at deputy-governor level, however, out of 300 executive secretaries only three (3) are female while there is no female chairperson at local level.

754. The CRM also gathered that political parties have done the minimum to encourage greater women representation in politics outside of the Party Nomination Fee waiver for women which in itself has not land significant results. Stakeholder interactions have revealed that in the last 2018 general elections some women who won primaries in their parties were contested or found out that their names were substituted by a male counterpart.
755. Stakeholders have also shared claims of women being disregarded or undermined for beneficiating from the waiver and there seems to be deliberate efforts to discourage women from enjoying affirmative actions as such implying that politics is for the “Big Boys”. Hence women who cannot afford to pay fees are automatically marginalised by their parties.

Women and Girls education

756. The initial findings of the CRM are that there is minimal analysis of gender parity in schools though gender disparities are still a major challenge in Nigeria despite the constitutional right to education for all citizens. This in addition to the lack of capacity to monitor and mainstream gender issues into education programmes. Also little has been done regarding the sensitisation of boys and men on the importance of girls and women contribution to national development.

Box 5.1 Good Practice: Nigerian Women’s Trust Fund

The Nigerian Women’s Trust Fund (NWTF) was established in 2011 as an initiative supported by the Federal Ministry of Women Affairs and Social Development (MWASD), UN Women and other partners. The NWTF provides support to women into politics through funding, networking opportunities, mentoring, training for leadership, and advocacy.

Its primary objectives are i) to provide aspiring female politicians with financial and other resources to support their campaigns, through transparent processes irrespective of their political inclinations; ii) to enhance the leadership capacity of aspiring female politicians and women in appointed positions; iii) to sustainably raise funds, invest and manage resources for women’s political participation, in fulfilment of Nigeria’s affirmative action quota, designating at least 35 percent of seats in political bodies to women; iv) to facilitate networking opportunities for female politicians, with the support from relevant organisations; v) to promote and carry out research and advocacy that raises awareness about the current situation of women in politics, and that generates support for women who currently hold or are seeking high elective or appointed positions in government.

757. The CRM has taken notes of concerns over insecurity affecting girls schooling. Indeed, because of the distance to school children, girls in particular, easily become targets of armed groups, rape and abduction. The fear of insecurity especially in Northern States, hinder parents from encouraging their daughters to attend school.
758. Widespread poverty limits the choice of many families to afford the costs of schooling. The CRT noted from the CSAR that the government had put in place some measures to encourage students with school registration. This is the case with the scheme organised by the West African Examination Council (WAEC) consisting of the payment of registration fees for some

students in Senior Secondary School who are unable to pay for the Senior Secondary School Certificate Examination (SSSCE). However, stakeholders have deemed the scheme unsuccessful primarily due to limited budgetary allocation on education. The allocation must be increased to appropriately implement such measures for the benefit of both girls' and boys' education. Another weakness of implementation of measures observed by the CRT are issues of limited disbursement. In the case of WAEC the federal and State government are each responsible of paying 50% of the fee, however some States, the State may or may not be able to fulfil its responsibility towards the payment of the full due to poor planning.

759. *Women empowerment*: The Home-Grown School Feeding Programme (HGSF) had a positive effect on access to education. The CRM gathered that it contributed to improving school attendance, nutrition of children and wellbeing as well as increasing enrolment and performance. Furthermore, the scheme had a positive on women's employment. However, inconsistencies in implementation from one state to another was noted following according to stakeholder engagement conducted by the CRM. It was also observed that the monitoring and evaluation of the scheme was conducted at community level.
760. The CRM identified the need to ensure empowerment program such as the Government Enterprise and Empowerment Programme (GEEP) scheme, may fail to be reach its targets. The GEEP consist of a Federal grant of N140 billion (US\$388,888.88) invested with the goal of reaching over a million women. However, its implementation faces a few hurdles. Stakeholders reported that the process of accessing the grant can be highly politicised and therefore funds may need to be channeled independently from state actors. Women receiving phones or money through their enterprise may use these resources and tools for a different purpose. Often women may also fail to know how to use technology all together. Stakeholders also pointed out that the lack of close monitoring and evaluation of such program has permitted some abuse and mismanagement of resources from both implementors and beneficiaries. It was recommended that women receive training on managing funds before requesting and receiving funds.
761. It was noted by the CRM the governance framework for programmes supposed to uplift communities out of poverty may not exist. In the case of the HGSF, vendors selection was not institutionalised and were in the hand of the school teacher who had the power to select vendors under its own prerogative. Teachers would occasionally receive bribes from vendors. Female vendors and producers would find themselves exposed to vulnerability.
762. The CRM took note of the lack of gender disaggregated data to inform planning and budgeting at all levels of government. Therefore, since women challenges in some areas are not quantified, measures and policies implementation may not address women's needs. This may compromise implementation outcomes.
763. Gender inequality has been exacerbated by child marriage, early pregnancy, human trafficking, domestic work, religious beliefs, and cultural practices as well as armed conflict. Weak implementation structure of gender inclusive laws, as well as the non-inclusive participation of women at the formulation stage, continue to contribute to gender inequality. Nigerian women still experience discrimination and injustice in both private and public spheres such as

unending cases of domestic violence, incessant rape of minor girls and women and exclusion of women in decision-making.

764. The CRM recorded a data deficit gap on the issue of Sexual and Gender-Based Violence in all its forms from rape, sexual harassment, physical and emotional abuse, Female genital Mutilation (FGM). Cases of SGBV are poorly reported and poorly attended to because of stereotypes and stigmatisation of the victims (female or male), lack of equipped or trained police, lack of access to shelters or adequate medical care. According to consultations stakeholder, SGBV may have been normalised in Nigeria.
765. *Healthcare*: The gap in healthcare has been widen due to covid-19. This has a greatly affected both Persons Living with Disabilities (PLWD) and women's health and overall well-being. These categories of patients would go without being attended to for their treatment in health facilities whether these treatments are covid-19 related or other such as sexual and reproductive health, maternal health, vaccination etc. The Government implemented a covid-19 response however this response seemed to have affected other health care areas due to limited mobility of individuals. It was also reported to the CRM that during the lockdown no antenatal treatment was administrated in some areas.
766. *Welfare and poverty*: Given the ongoing Covid-19 crisis, the absence of data regarding the rate of women that have fallen into poverty as a result of the pandemic led the CRM to interrogate the government response mechanisms in place targeted at women. This in consideration of the ripple effect of covid beyond health challenges. The CRM also noted from stakeholder the cases of abandonment of women and children due to the loss of income in the household as a side effect of Covid-19.

767. The CRT recorded best practices initiated by the government to boost women productivity and combat poverty. A best practice worth noting is the G-Win project described below.

Box 5.2 Good Practice: Girls and Women Initiative in Nigeria (G-Win) a Budget Incentive-Based Approaches to Narrowing Gender Gap

In 2016, the Ministry of Finance designed a system to accelerate gender equality through budget incentive. Hence, for every Ministry achieving results for girls and women over and above their objectives, it received additional budget as an incentive. This initiative named “G-Win project” was monitored by the Ministry of Women's Affairs and piloted amongst five ministries: Agriculture, Health, Water, Communication and Technology, and Public Works. These ministries were to seek out innovative approaches to reach out to girls and women at the grassroots; building on existing opportunities and enhancing gains for women and girls.

Amongst the recorded successful outcomes of the G-Win project is the “e-wallet” system implemented by the Ministry of Agriculture to increase productivity to a higher level of subsistence. The “e-wallet” system was designed to get rid of the middleman from the distribution of fertilisers and pesticides amongst other agriculture inputs. In total, 2.5 million women, as the main actors in agriculture, received cell phones, enabling their use of an e-wallet system to facilitate mobile money purchases of agricultural Inputs.

Furthermore, the G-Win project also resulted in the Ministry of Public Works empowering women through training to increase their likelihood of winning procurement bids as subcontractors. Also, the Ministry of Health was able to increase the number of reparative surgeries on women living with fistula. Lastly, a program providing US\$10,000 to US\$90,000 grants to 1200 women and peer learning

Recommendations

The APR Panel makes the following recommendations to the FGoN;

- i. Ensure implementation and domestication of National Gender Policy and other gender inclusive bills or frameworks promoting and protecting women and girls’ rights, across all sectors and under all circumstances including shocks and disasters. (Federal Ministry of Women Affairs, Ministry of finance and planning)
- ii. Initiate an annual systematic data collection exercise on the status of women from all background (destitute, IDP etc) and gender equity in the country including the status of ratification and domestication of instruments. (Federal Ministry of Women Affairs, National Bureau of Statistics)
- iii. Encourage Broad-based women active participation at all levels of both public and private sector through the implementation of Affirmative action such as the Affirmative Action Plan of 35% and poverty alleviation programmes. (The Federal National Assembly, Federal Ministry of Women Affairs, Ministry of Trade, Ministry of Labour, Civil Societies)

- iv. Establish scholarship schemes at the basic and post-basic levels to expand education opportunities for female students in both formal and vocational studies. (Ministry of Education, Ministry of Finance)
- v. Condemn and eliminate cultural beliefs limiting women's utilisation of health care services as well as harmful cultural practices such as early child marriage incest and Female Genital Mutilation (FGM). (Federal Ministry of Women Affairs, Federal Ministry of Culture and Tourism, Ministry of Justice, Traditional leaders The National Orientation Agency).
- vi. Effect Constitutional and Legislative reforms to amend gender discriminatory provisions such as Section 29(4) (b) of the Nigerian Constitution of 1999 stating that "any woman who is married shall be deemed to be of full age". (Federal Ministry of Women Affairs, Civil Societies, Federal National Assembly)
- vii. Mainstream gender equality in all schools' curricula, including Islamic schools; especially at secondary and tertiary education level. (Ministry of Education, religious and traditional leaders)

CHAPTER SIX

6.1 CROSSCUTTING AND OVERARCHING ISSUES

768. The CRM identified the following issues that are considered critical due to their wider impact on various governance areas. They are challenges faced by most African countries, they require holistic, immediate, and urgent attention to be addressed. These salient issues are succinctly discussed below:

- a. Discrimination against Persons with Disabilities
- b. Border Closure
- c. COVID-19 Pandemic
- d. Insecurity, Violent Conflicts and Civil Unrests
- e. Corruption
- f. Misappropriation of Pension Fund to Pensioners
- g. Unemployment
- h. Gender inequality

Discrimination against Persons with Disabilities

769. People Living with Disabilities (PLWDs) in Nigeria face human rights abuses including stigmatisation, discrimination, violence and lack of access to healthcare, housing and education. People with disabilities in Nigeria are faced with numerous barriers and discrimination in the Labour Market, including negative attitudes among employers and co-workers, inaccessible work environments, lack of adequate vocational training opportunities and poor public support.

770. Nigeria ratified the United Nations Convention on the Rights of People with Disabilities (CRPD) in 2007 and its optional Protocol in 2010. The rights of persons with disabilities are enshrined in Section 17 (1) of the 1999 Constitution of the Federal Republic of Nigeria, which prescribes the ideals of Freedom, Equality and Justice as the foundation of the Nigeria's social order. Subsection 2 affirms that every citizen shall have equality of rights, obligations and opportunities before the Law, and the sanctity of the human person shall be recognised and human dignity shall be maintained and enhanced. Section 17 (a) further directs States to ensure that, "all citizens, without discrimination on any group whatsoever, have the opportunity for securing adequate means of livelihood as well as adequate opportunity to secure suitable employment"; as well as suitable and adequate shelter, suitable and adequate food, reasonable national minimum living wage, old age care and pensions, unemployment, sick benefits and welfare of the disabled are provided for all citizens.

771. A major milestone was achieved on 23 January 2020, when the Discrimination against Persons with Disabilities (Prohibition) Act, 2018, was signed into law following 9 years of relentless advocacy by disability rights groups and activists. The Act provides for the full integration of

persons with disabilities into the society and established the National Commission for Persons with Disabilities. The Commission is vested with the responsibilities for education, health care, social, economic and civil rights of People Living With Disabilities (PLWDs).

772. Increasing the labour market participation of persons with disabilities (PWDs) is a fundamental goal of Nigeria's Employment Policy. It aims at fostering an inclusive and respectful workforce culture that promotes the hiring, retention and professional development of people with disabilities by public and private employers of labour on business and non-discriminatory principles.

Border Closure

773. The Nigerian Government justified the border closure on the failure of neighbouring countries to respect the agreement and ECOWAS Protocols entered into between Nigeria and the rest of the countries on transit, maintaining that it would not reopen the borders until it received a firm commitment that they would adhere to the ECOWAS trade protocol.
774. Several benefits accrued to the country from the closure, among which was the increase in revenue collected in custom duties. During the closure, Nigeria's monthly import revenue increased by 15%, while local consumption of fuel decreased by 30%, apparently due to the reduced smuggling of the product to neighbouring countries. The closure also resulted in increased production and sale of Nigerian rice. Furthermore, the Government confirmed that there was a reduction in the smuggling of illicit weapons and firearms used by criminals in the country.
775. Manufacturers and small businesses recorded losses during border closure, which affected Corporate Governance. Firms, large number of informal sector players and individuals doing legitimate businesses across the border suffered from the negative impact, including job losses and increased food prices. Research showed that manufacturers in the food and beverage sector were mostly affected as they were unable to import already purchased raw materials while their finished goods meant for the ECOWAS sub-region and other markets were prevented from leaving the country. The borders have since been re-opened.

COVID-19 Pandemic

776. The Index Case of COVID-19 in Nigeria was recorded on 27 February 2020 Murtala Muhammed International Airport Lagos when a foreign passenger tested positive. On 9 March 2020, another case of a Nigerian citizen was recorded as the second COVID-19 case at Ewekoro, Ogun State. A Presidential Task Force (PTF) on COVID-19 was set up thereafter to coordinate and oversee Nigeria's multi-sectoral and Inter-Governmental efforts to contain the spread and mitigate the impact of the pandemic, in collaboration with the Federal Ministry of Health, the National Centre for Disease Control (NCDC) and other relevant stakeholders.
777. On 23 March 2020, the country recorded its first casualty of covid patient, who died in Lagos. The spread of the virus, coupled with the first recorded death led to major lockdown of the

country from 29 March to 5 May 2020. The COVID-19 lockdown affected every sector of the economy.

778. The lockdown led to the closure of many businesses and educational institutions. Nigeria initially had 4 testing facilities but due to the spread of COVID-19, testing centres were established in all the 36 States of the Federation. In line with the World Health Organisation (WHO) guidelines on COVID-19, the Government adopted testing strategies based on phases of the epidemic.
779. The Government also adopted other measures in handling pandemic. Some of those adopted were inclusiveness, professionalism in the handling of the pandemic and frontline health workers, carefulness in handling samples, support for continuity, awareness and healthcare, social interventions, establishment of laboratories and testing centres, guidelines for handling/management of COVID-19-related cases/issues, Incentives and insurance coverage for COVID-19 health workers, provision of Personal Protection Equipment (PPE), hazard allowances, rules and regulations.
780. The COVID-19 pandemic came with negative effects. They include serious disruption of the economy, forcing businesses and markets to close down, and unemployment. Other effects were the closure of places of worship, public places, schools and hospitality facilities. Furthermore, COVID-19 induced mal-nutrition scarcity of essential drugs and protective tools.
781. The pandemic also presented some positive effects such as bringing out creativity in Nigerians. There were various interventions, self-reliance, alternative therapies, increase in research, industrialisation, innovation, embracing of technology, local production of PPE, capacity building and improved awareness in occupational safety.
782. Research evidence indicated that the period of the lockdown witnessed a significant rise in cases of sexual abuse and domestic violence in households led government and NGOs to focus more attention on extant laws and strengthening appropriate legal and judicial measures.

Insecurity, Violent Conflicts and Civil Unrests

783. The primary function of Government is to guarantee the security of life and property of the citizens. Nigeria has in recent times witnessed an unprecedented level of insecurity, which have led to loss of lives and destruction of property. Nearly all the six geo-political zones have been affected by farmer-herders conflicts. Climate change related clashes occurred in some parts of the country.
784. Capacity building for security agencies was identified as a key measure for defeating terrorist groups and preserving national security. Nonetheless, the use of the military for internal security operations (ISOs) reduced the effectiveness of the Nigeria Police Force and exposed the military to ethno-religious dynamics of the conflict.
785. The Nigerian Government instituted several approaches to conflict prevention, management and control. These included entrenchment of principles of Federal Character, use of the National Boundary Commission, involvement of the Traditional Institutions, CSOs and Non-

Governmental Organisations, establishment of the Multi-National Joint Task Force (MNJTF) and North-East Development Commission (NEDC), and the practice of Alternative Dispute Resolution.

786. In further efforts to curb insurgency and insecurity, the military had its tactics operational modalities in all the geo-political zones such as North East- Operation Lafiya Dole (Compulsory Peace) and Ruwan Wuta (Rain of Fire), South East- Operation Egwu Eke (Python dance), South South and South West -Operation Crocodile Smile, North West- Operation Harbin Kunama (Scorpion sting) and North Central-Operation Ayem Akpatuma (Cat race).
787. Nigeria is going through serious security challenges as demonstrated in wide-spread criminality across the country, such as kidnapping, banditry, cattle rustling, farmers-herders clashes and vandalism of critical assets. These are impeding democratic governance and socio-economic activities in all sectors. The Federal Government, in concert with its security agencies, developed a comprehensive framework and multi-pronged strategy for dealing with the unprecedented level of insecurity in the country.

Corruption

788. Corruption remains one of the major challenges to the smooth practice of political and corporate governance in Nigeria. This is underscored by the widespread belief that you cannot get anything done, especially from Public, private and not-for-profit organisations, without offering a side payment. Corruption has continued to hinder efforts to achieving the corporate governance objectives in Nigeria. Whereas several laws and regulation have been passed, the implementation gap in Nigeria remains the wide.
789. Corruption is a major obstacle to the effective enforcement of the environment regulations and standards especially when major multinational oil companies are involved.
790. The lack of transparency and accountability in the public, private and not for profit sectors still remains a challenge. Whereas the GoN has put in place measures to increase transparency in the public sector, for example in procurement processes, extractives and mineral beneficiation, and the passage of the freedom of information act (FOIA), compliance is a challenge. In the private sector, with the exception of listed companies, transparency is not adequate.
791. Ethical behaviour within organisation in Nigeria needs to be reinforced. The level of disclosure of related parties, beneficial owners from the extractives and mineral beneficiation industry has been dismal. This affects the anti-corruption efforts, as disclosure of conflict of interest and ethical violations is critical.
792. There is an overall lack of equitable and fair treatment of stakeholders in Nigeria. Whistle-blower protections are inadequate since the act is not in place. In addition, CAMA 2020 does not provide any protections for whistle blowers in organisations. As a result, whistle blowing is widely perceived to be dangerous.

793. Coupled with Corruption, there is money laundering in Nigeria. Money laundering and financial crimes constitute a major drain on the Nigerian economy. This illegal outflow of money greatly undermines the Nigerian economy. Corrupt and fraudulent activities of some Nigerians and Multinational Corporations in Nigeria have impacted negatively on the Nigerian economy. As a result, the Money Laundering Prohibition Act 2011 engaged several competent authorities in Nigeria to curb money laundering and illicit financial flow. The Money Laundering Prohibition Act 2012 as Amended expands the scope of money laundering offences, customer diligence measures and makes comprehensive provisions to prohibit financing of terrorism. It also provides for measures against laundering of proceeds of crime, appropriate penalties, scope of supervisory and regulatory authorities. The Act equally provides for internal procedures, policies and control. It stipulates those financial institutions shall not enter into or continue correspondent banking relationships with shell banks.
794. Apart from Corruption fighting Institutions such as ICPC and EFCC, the Government has however put in place policies to fight Corruption. For instance, the President proclaimed Executive Order 10 in May 2020 for the implementation of financial autonomy of state Legislative and Judicial Arms of Government in order to effectively tackle corruption.
795. Another step taken by government to fight corruption and enhance corporate governance is the setting up of Presidential Advisory Committee on Anti- Corruption (PACAC) in 2015 to advise government on the prosecution on the war against corruption.
796. Another significant step to minimize corruption in the public service is the implementation of Treasury Single Account (TSA) to prevent leakages in government revenue.

Misappropriation of Pension Fund to Pensioners

797. During consultations, the CRM heard that there were delays in payment of pension and gratuities, which has brought untold hardship and death to many retirees, thereby making retirement something that is dreaded by workers. This problem is further compounded by lack of planning and management of post-retirement epoch and conditions.
798. This challenge cuts across some States, Government Agencies and Ministries. Persistence of the pension fraud in some Ministries, Departments, and Agencies (MDAs), has negatively affected the success of the Contributory Pension Scheme (CPS). The perpetrators of such pension frauds are partly the management, upon whom such funds have been entrusted. Their motivation for indulging in a pension scam may not be different from the same motivation identified with the other forms of frauds. The multiplicity of complaints about retirees' accrued and unpaid pensions in different states of the federation remains a major concern and the general public wonders continuously about what may probably have led to situations where after retirement the pensioners' entitlements remained unpaid over a number of years. This indeed impacts negatively on the pensioners and retirees who, in most case, no longer have any other source of income.

Gender inequality

799. Although the Constitution of Nigeria provides for the rights to freedom from discrimination, women's civil, political, economic, social and cultural rights are inadequately protected or promoted. As a result, most women neither enjoy rights on an equal basis to men, nor are they guaranteed the same opportunities as men. Nonetheless, institutional and policy frameworks at the federal and state levels have been developed as a response to the issue of women's rights and the marginalisation of women.
800. Participation in the political sphere: There has been retrogression in women's representation in the political sphere in a worrying trend, because the participation was not significantly high enough since the last APRM review. Women's upper and lower house representation fell from 7% in 2007 to 6% in the 2011 elections. Only 25 out of 360 members of the House of Representative members are women. There is not one single female governor. Women from the North and rural areas are particularly underrepresented. Before the dismissal of ministers and State ministers, women constituted 31% of the federal cabinet.
801. Low representation of women politics stems from the political parties' discriminatory practices. Internal party selection processes and outcomes elections in Nigeria suggest that in all political parties few women were elected to contest seats and only one in every 14 female candidates was elected, compared to one in every seven males. A few of the smaller political parties in Nigeria seem to have a better record than the larger parties with regard to gender equity, despite the fact that most constitutions of political parties commit them to gender affirmative action.
802. Due to religious and cultural norms, women are often denied enjoyment of their rights such as land ownership, user rights inheritance or access to capital unlike their male counterparts. Additionally, women in Nigeria continue to face high illiteracy rates in Nigeria, especially in certain states. The boy child is given preference over girl child in the northern regions of Nigeria which leads to missed economic, political, and social opportunities.
803. Violence is endemic in Nigerian society, and gender-based violence is no exception. Women continue to submit themselves or endure or be subjected to various forms of violence. This is due to unequal power relations between men and women. The involvement of all sectors of society at all levels is yet to be effectively engaged by government. This violence is underreported by security agencies.

Unemployment

804. African countries are experiencing the challenge of employment the youth. Nigeria is no exception where there exist a disconnect between market demands and education curricula. Significant sections of the Nigerian population, including graduates are unemployed, thereby forcing them to engage in cyber and other crimes. The lack of job opportunities is at the core of the high poverty levels, regional inequality, and social and political unrest.
805. Lack of employment denies citizenry access to basic services such as clean water, reliable power supply, equipped health, and educational facilities. This forms the source of discontent among the Nigerian population.

806. Given the negative effects of unemployment, Nigeria needs to double efforts to tackle this unemployment challenge. Otherwise, the country will continue facing its undesired consequences

6.2 GOOD PRACTICES

807. During the CRM, the Team identified some good practices in Nigeria. The Good Practices refer to practices that have been proven to work well and produce good results, and are therefore recommended as a model. Good Practices are superior to any other alternatives because they yield better results as compared to others. Nigeria has exhibited several good practices of Governance, which the APR Panel encourages the country to continue, and could as well be emulated by other African States. In particular, the following seven (7) Good Practices were identified by the CRM:

- Expanding the provision of legal aid
- Hosting of Refugees and Asylum Seekers
- Development of rail infrastructure
- Establishment of a Treasury Single Account (TSA)
- Successful implementation of the Oil Sector Reforms
- Low dependence on external debt
- Girls and Women Initiative in Nigeria (G-Win) a Budget Incentive-Based Approaches to Narrowing Gender Gap

Expanding the provision of legal aid

808. The Legal Aid Act, 2011 has widened the scope of the mandate of the Legal Aid Council to work with paralegals in legal aid service delivery at the grassroots level. In addition, Legal Aid Centers have been established in the Secretariat of the 768 local government areas in the country and the six area councils of the Federal Capital Territory. Furthermore, under the Court and Prison Duty Solicitor Scheme, the Legal Aid Council can immediately intervene on behalf of indigent Nigerians who are arraigned in court but do not have legal representation. All this has been done to accelerate court proceedings with a view to releasing accused persons on bail, decongest the prisons and provide access to justice for indigent citizens. However, the legal aid scheme is staffed by inexperienced lawyers and is not well known to female users.

Hosting of Refugees and Asylum Seekers

809. For decades, Nigeria has not only been hosting Refugees from neighbouring countries like Chad, Cameroun, Sudan, Côte d'Ivoire, Liberia, the Democratic Republic of Congo (DRC) and Niger but also from other countries such as Lebanon, Turkey, China, and Yemen. As of December 2012, there were 3154 refugees and 1042 asylum-seekers registered in Nigeria. In 2021, the Nigerian refugee crisis has been exacerbated by Boko Haram activities in the Lake Chad Regions. The spill over of Boko Haram attacks on Cameroun Chad and Niger, have

seen refugees and asylum seekers flow into Nigeria's north-eastern states of Adamawa, Taraba, Maiduguri, Yobe, etc.

810. Due to the influx of refugees in Nigeria, efforts have been made to provide them with asylum. The National Commission for Refugees has made substantial efforts to clear the asylum backlog of over 1000 asylum applications in 2012. A major step taken by the Government of Nigeria was the cessation clause on refugees which led came into effect in June 2012 and applied to about 60% of the refugee population, hence reducing the number of refugees in the country. There was also voluntary repatriation of Liberian refugees by UNHCR in 2012. In 2013, UNHCR received ECOWAS passports for 395 ex-Liberian refugees in Nigeria which allowed most of them to opt for local integration. Similar arrangements were entered into with Sierra Leonean refugees.

811. According to UNHCR, the Government has taken further several positive steps to safeguard the rights of refugees. UNHCR also reached an agreement with the National Commission for Refugees and the National Health Insurance Scheme for the enrolment of over 600 refugees on the Integrated Health Insurance Plan. Some refugee children are provided with educational scholarships and schools have been renovated to facilitate integration of refugee children.

Development of rail infrastructure

812. Through its National Integrated Infrastructure Master Plan (NIIMP), the Nigerian government embarked on extensive investment in rail network estimated at \$5 billion worth of projects per year in order to cut the spiralling cost of transporting goods around the country, boost property values and make travelling around the country safer. The development of rail infrastructure is critical to support the country's agricultural sector to efficiently transport goods that were being transported by road, hindering their capacity to tap into the export markets. The extensive rail network has become an important transportation passage for both the import and export of goods and serves as a significant guarantee of comprehensive operational efficiency to prospective investors. The bulk of export commodities no longer have to go by road facing congestion and delays, commodities get to the ports and are transported to destinations in record time.

Establishment of a Treasury Single Account (TSA)

813. Governments have been operating multiple accounts for revenue collection and spending in contrary to the provision of the Nigerian Constitution which requires that all government revenue generation must be remitted into a single account. The government opened a Consolidated Revenue Account where all government revenue, incomes and inflows are collected into one single account, which is maintained by the Central Bank of Nigeria and has addressed the challenges of reckless spending and mismanagement of public funds. The TSA had bolstered the government's efforts towards fighting corruption and fiscal consolidation. The CRM learnt that the establishment of the TSA in 2012 helped close loopholes for loss funds from MDAs who had multiple accounts which challenging to audit because of their multiplicity.

Successful implementation of the Oil Sector Reforms

814. Nigeria, Africa's largest oil producer, has successfully made significant progress in ensuring transparency and accountability in its extractive sector. The country has managed to implement

reforms in its oil sector, removing the costly fuel subsidies and moved to a market-based pricing regime for oil. President Muhammadu Buhari granted approval to the Petroleum Products Pricing Regulatory Agency to remove the price cap that was in place for gasoline in June 2020. The crash in global oil prices due to the outbreak of Covid-19 presented an opportunity for the FGoN to liberalize the sector and end its subsidy regime. The liberalization of the oil sector and the removal of subsidy eliminate the incentive to smuggle oil products across the country's borders by arbitragers who capitalized on cross-boarder price difference. On the other hand, the implementation reforms in the oil sector and the removal of subsidies created fiscal space for the Federal Government for allocation into other development projects.

Low dependence on external debt

815. Most developing Countries depend on foreign loans and debt to to sustain their economies, hence remaining in a cyclic poverty under the burden of foreign debt. The CRM notes that Nigeria's dependence on external debt is low (less than 10 per cent of the country's GDP). This suggests a high level of self-reliance and prudent fiscal management, which is laudable. However, with declining oil revenues, this position may not hold for long unless deliberate and urgent measures are taken to diversify the economy.

Girls and Women Initiative in Nigeria (G-Win) a Budget Incentive-Based Approaches to Narrowing Gender Gap

816. In 2016, the Ministry of Finance designed a system to accelerate gender equality through budget incentive. Hence, for every Ministry achieving results for girls and women over and above their objectives, it received additional budget as an incentive. This initiative named "G-Win project" was monitored by the Ministry of Women's Affairs and piloted amongst five ministries: Agriculture, Health, Water, Communication and Technology, and Public Works. These ministries were to seek out innovative approaches to reach out to girls and women at the grassroot; building on existing opportunities and enhancing gains for women and girls.
817. Amongst the recorded successful outcomes of the G-Win project is the "e-wallet" system implemented by the Ministry of Agriculture to increase productivity to a higher level of subsistence. The "e-wallet" system was designed to get rid of the middleman from the distribution of fertilisers and pesticides amongst other agriculture inputs. In total, 2.5 million women, as the main actors in agriculture, received cell phones, enabling their use of an e-wallet system to facilitate mobile money purchases of agricultural Inputs.
818. Furthermore, the G-Win project also resulted in the Ministry of Public Works empowering women through training to increase their likelihood of winning procurement bids as subcontractors. Also, the Ministry of Health was able to increase the number of reparative surgeries on women living with fistula. Lastly, a program providing US\$10,000 to US\$90,000 grants to 1200 women and peer learning for women entrepreneurs allowed the creation of 10,000 new direct jobs and thousands more indirect jobs through women beneficiary of the program.

6.3 CONCLUSION

819. Nigeria is the largest economy in Africa, one of the distinctive African countries, with a diverse population of more than 200 million spread over 36 states. As a founding member of the

APRM, Nigeria has continued to demonstrate a strong commitment to the APRM and its processes. The Federal Republic of Nigeria was peer-reviewed in 2009 and subsequently presented its first and second Progress Reports on the implementation of its NPoA at the 14th and 16th Summits of the APR Forum, respectively. These Progress Reports paved the way for the preparation of the second peer review mission, which happened in June/July 2021. With this review, Nigeria will now become the fourth APRM Member State after Kenya, Uganda and Mozambique, to undergo a second-generation review.

820. During the review, the CRM identified several commendable practices which, as advances of good governance in the country, can be shared with other APRM Member States. The Country Review Team also identified some challenges facing Nigeria, most of which are being addressed but require attention of the Federal Government and States for optimal results. Though, these challenges are not necessarily unique to Nigeria, the Federal Government and States together with all concerned stakeholders should join hands to address them so that all Nigerians enjoy the benefits of good governance and improve their socio-economic development.
821. The CRM noted that Government is already committed to addressing some of these challenges. In particular, the Government has prioritised nine areas including: building a thriving and sustainable economy, enhancing social inclusion and poverty reduction, enlarging agricultural output for food security, attaining energy sufficiency in power and petroleum products, expanding transport and other infrastructural development, business growth, entrepreneurship and industrialization, access to quality education, affordable healthcare and productivity, building a system to fight corruption and improve governance, social cohesion and security. Business community together with other stakeholders will give hand to ensuring that these priorities are implemented. The government has further put in place various mechanisms for addressing corruption, gender inequality, intra-state conflicts and violence, among others. It has also made policies aimed at creating favourable environment for investment as well as addressing the issues surrounding capacity challenges in several government departments and institutions.
822. The Government of Nigeria has also subjected its government's projects and programmes implementation to independent and critical self-review for Ministers, Permanent Secretaries, and top Government Official across Ministries, Department and Agencies (MDA). The Performance Appraisal across the MDAs is aimed at achieving the laudable objectives of the nine priority areas of government. The office of the Secretary General of the President has developed a Comprehensive Dashboard that monitors performance across key priority areas of the government across all the MDA. All these measures and mechanisms need full support from all stakeholders, which will indeed ensure further economic growth of Nigeria.