Extractive Industry Governance in Nigeria: A Critical Analysis of NEITI's Effectiveness in Promoting Transparency, Accountability and Citizen Participation

BY

HANNATU BABAJO

Submitted in accordance with the requirements for the degree of Doctor of Philosophy

The University of Leeds

School of Geography

February 2025

I confirm that the work submitted is my own and that appropriate credit has been given where reference has been made to the work of others.

This copy has been supplied on the understanding that it is copyright material and that no quotation from the thesis may be published without proper acknowledgement.

© 2025 The University of Leeds and Hannatu Babajo

ACKNOWLEDGEMENTS

I wish to express my deepest gratitude to all those who have contributed to the completion of this thesis.

First, I am sincerely grateful to my sponsors, Petroleum Trust Development Fund (PTDF), Nigeria for their unwavering financial support and commitment, which made this research possible. Your investment in my academic journey has been invaluable, and I am deeply thankful for the opportunity you provided me to pursue my goals.

I extend my heartfelt appreciation to my supervisors Dr Stuart Hodkinson and Dr Glenda Garelli, for your exceptional guidance, insightful feedback, and patience throughout this process. Your expertise and encouragement have been instrumental in shaping the direction and quality of this research. I am profoundly grateful for your belief in my potentials even during challenging times, you stood by me and thought me the importance of perseverance. Additionally, your support extends beyond my research to encompass my overall well-being. Your immense assistance, from the very first day I arrived, during and after the COVID-19 pandemic, in ensuring that I had a decent life here in Leeds, is truly remarkable. You went above and beyond to ensure that this journey was smooth and free of challenges for me. For all of these, I am deeply grateful. Your generosity, care and unwavering support have not only made this academic journey possible but also meaningful. Thank you for making a lasting impact on my life and the success of this endeavour.

A special thank you to everyone who has played a role in this journey, especially SSJC cluster members, staff, and students at the School of Geography for providing a good atmosphere in the school and being so friendly, the Nigerian Muslim community in Leeds for giving me a sense of belonging and an opportunity to serve as your female leader for two years, I am truly grateful. Your encouragement, companionship, and trust have been invaluable sources of strength and inspiration throughout this period. I will forever cherish the memories and relationships built along the way, and I am thankful for the profound impact you all have had on my personal and academic growth.

This research would not have been possible without the support of all my interviewees, who generously provided valuable information. I deeply appreciate the time and effort you dedicated to sharing your insights and experiences. I am especially grateful to Muhammad Buba from NEITI for his assistance in reaching out to so many resourceful individuals. Your contributions have been instrumental in shaping the direction and depth of this study

A special thanks to my Uncle Senator Kabiru Marafa, whose encouragement and guidance led me to secure this sponsorship. Your faith in my abilities and willingness to assist at every step in my life were pivotal in shaping the path of this research, and for that, I am eternally grateful.

Finally, I want to thank my family for their unconditional love, understanding, and encouragement. Your constant support and sacrifice have been my foundation and strength to face the challenges of this journey, and I could not have achieved this milestone without you.

ABSTRACT

This thesis offers a critical analysis of the implementation of the international Extractive Industries Transparency Initiative (EITI) in Nigeria with a specific focus on the role of institutional factors and stakeholder interests. Nigeria's vast natural resource wealth has paradoxically failed to translate into sustainable development, a phenomenon commonly referred to as the "Resource Curse." Issues surrounding the governance and management of natural resource revenues in Nigeria have long been characterised by opacity, mismanagement, and limited accountability. EITI was launched in 1992 by a coalition of mining companies and international governmental organisations (IGOs) as a response to growing concerns about the negative impacts of the extractive industries in the Global South. It was adopted in Nigeria in 2007 as the Nigerian Extractive Industries Transparency Initiative (NEITI). This thesis conducts a comprehensive analysis of NEITI from an institutional theory approach, identifying and appraising the various institutional factors impacting NEITI effectiveness and explains how a limited understanding of the accountability concept hinders the achievement of effective good governance in Nigeria. The thesis offers an original understanding of the political and economic context in which NEITI emerged in Nigeria and what it set out to achieve. It analyses the mechanisms through which NEITI formally promotes transparency and accountability in the governance of the extractive industry. It investigates the construction, communication and legitimacy of the information disclosed by NEITI. It critically assesses the compliance of NEITI to national legislation and the EITI guidelines on information disclosure. It offers ways in which NEITI can improve the governance of the Nigerian extractive sector. The study employs a qualitative research design, grounded in institutional theory, to explore the institutional limitations of NEITI and its impact on transparency and accountability in Nigeria's resource governance framework. The primary data collection method was in-depth semi-structured interviews with key stakeholders, including representatives from civil society organizations (CSOs), government agencies, the extractive industry, EITI and NEITI itself. The analysis focused on identifying key institutional challenges and limitations, as well as understanding the role of power dynamics, path dependence and compliance practices in shaping NEITI's effectiveness. In addition to the interviews, the study also drew on a comprehensive review of existing literature, NEITI's published reports, and relevant legal and policy documents. This combination of both primary and secondary data allowed for a holistic understanding of the challenges facing NEITI and provided empirical evidence that is both grounded in the lived experiences of stakeholders and supported by existing scholarly work. The findings reveal significant shortcomings in NEITI's ability to deliver on its mandate, including a lack of enforcement powers, overly complex and inaccessible disclosures, and governance structures that disproportionately favour government and extractive industry interests. These limitations have eroded stakeholders' confidence and hindered meaningful public engagement. The study also reveals that despite NEITI's alignment with the global transparency standards, NEITI's structural design and operational practices reflect Nigeria's broader systematic issues of "institutional inertia" and "path dependence" where entrenched practices and power dynamics limit NEITI's transformative potentials. The research concludes by arguing that NEITI has not been structured to effectively address the systematic issues underlying Nigeria's resource governance challenges. The study emphasizes the need for reforms that will enhances NEITI's autonomy, simplify its reporting mechanism and ensure more inclusive stakeholder representation to foster meaningful engagement. Also, this study highlights the urgency of aligning with global best practices to ensure NEITI's effectiveness as a transparency and accountability mechanisms.

TABLE OF CONTENTS

LIST OF TABLES

LIST OF FIGURES

LIST OF ABBREVIATIONS

AsDB	Asian Development Bank
CDD	Centre for Democracy and Development
CAMA	Companies Allied Matters Act
CBN	Central Bank of Nigeria
CSOs	Civil Society Organizations
CISLAC	Civil Society Legislation Advocacy Centre
EFCC	Economic and Financial Crime Commission
EPA	Environmental Protection Agency
ES	Executive Secretary
ESCAP	Economic and Social Commission for Asia and Pacific
FAAC	Federal Account Allocation Committee
FIRS	Federal Inland Revenue Services
FOI	Freedom of Information
FAWCO	Federation of American Women’s Club Overseas
GC	Global Compact
GRI	Global Reporting Initiative
GDP	Gross Domestic Product
IATT	Inter-Agency Task Team
IMF	International Monetary Fund
IDA	International Development Association
MNCs	Multi-National Corporations
MSG	Multi-Stakeholder Group
MSMD	Ministry of Solid Minerals Development
NAFDAC	National Agency for Food and Drug Administration and Control
NEITI	Nigeria Extractive Industries Transparency Initiative
NNPC	Nigeria National Petroleum Corporation
NNPCL	Nigeria National Petroleum Corporation Limited
NMDPRA	Nigeria Midstream and Downstream Petroleum Regulatory Authority
NURC	Nigeria Upstream Regulatory Commission
NEMS	NEITI Audit Management Systems
OPEC	Organisation of Petroleum Exporting Countries
PIA	Petroleum Industry Act
PIAC	Public Integrity and Anti-Corruption
PWPY	Publish What You Pay
RWI	Revenue Watch Institute
ROLAC	Rule of Law and Anti-Corruption
SERVICOM	Service Commission
TI	Transparency Initiative
TUGAR	Technical Unit on Governance and Anti-Corruption Reforms
TNOCs	Transnational Oil Companies
UNDP	United Nations Development Programme
UNESCAP	United Nations Economic and Social Commission for Asia and Pacific
UNODC	United Nations Office on Drugs and Crimes

UNICEF	United Nations International Children’s Emergency Fund
UKDFID	United Kingdom Department for International Development
USAID	United States Agency for International Development

NOTES

i. A few minor changes have been made to the English in the interview quotations to increase clarity, care has been made not to alter the meaning.

ii. Present conversion rate of Nigerian Naira is 2140 to a Pound Sterling.

Chapter One: Introduction: Nigeria's Extractive Industries Transparency Initiative (NEITI)

This chapter introduces the background and context of the study, highlighting key issues and objectives that frame the research. It provides an overview of the problem, its significance, and the rationale of the study.

1.1 Introduction

This thesis is a critical analysis of the implementation of the international Extractive Industries Transparency Initiative (EITI) in Nigeria with a specific focus on the role of institutional factors and stakeholder interests. EITI was launched in 1992 by a coalition of mining companies and international governmental organisations (IGOs) as a response to growing concerns about the negative impacts of the extractive industries in the Global South. Many emerging nations in the Global South, categorised as 'developing' or 'poor,' are naturally rich in mineral resources, especially oil and gas. However, they are also associated with high levels of corruption, low levels of democracy, high reliance on mineral revenues, increased military spending and internal conflicts, low growth, and prominent levels of deprivation, poverty, and child mortality (Ross, 2001). This paradox is known as the "resource curse" (Sachs and Warner, 2001; Murshed, 2018; Frankel, 2010).

Nigeria – the focus of this thesis – is arguably an example par excellence of the resource curse with its enormous wealth of mineral resources contrasting with significant levels of poverty, social instability, inequality, and political strife (McPherson, 2010). It is against this background that EITI was introduced to Nigeria in 2007 as the Nigerian Extractive Industries Initiative (NEITI) with the stated aim of improving the governance outcomes of the Nigerian extractive sector through greater transparency and accountability. However, both academic research and civil society disquiet suggest that the problems associated with the resource curse remain embedded, and that NEITI has failed thus far to address the underlying structural challenges and systematic issues in resource governance. Therefore, in this thesis, I will critically evaluate the extent to which NEITI is succeeding or failing in its mission and critically examine the factors that might be undermining NEITI to provide a clear understanding of the impediments to achieving comprehensive and socially relevant transparency and accountability in Nigeria.

The rest of this introductory chapter is divided into five sections. Section 1.2 discusses the context of the study, namely the studies of Nigerian extractive industries and its wider relationship with the Nigerian economy. Section 1.3 describes the study's goals and objectives. Section 1.4 introduces the main theoretical concepts that frame this research: (accountability, transparency, and participation) and the theoretical approach that guides the methodology of the study. Section 1.5 will outline the thesis structure.

1.2 Context: Nigeria’s Extractive Economy and the Resource Curse

The extractive industries, according to Nhabinde (2021: 2), are key economic activities that include the extraction, processing, and consumption of non-renewable resources such as oil, natural gas, coal, and uranium. As Africa’s largest crude oil producer and largest holder of natural gas reserves (eleventh and seventh in the world, respectively), Nigeria is an extractive industries powerhouse and its political economy is almost entirely based on extraction (Orogun, 2010; BP, 2013: 8; USEIA, 2010: 2). According to the Revenue Watch Institute (RWI, 2010), oil accounted for 99.7% of its exports and 89% of government income in 2009. While these ratios had significantly dropped to 87% of its exports and 29% of government income as of 2022 (US International Trade Administration, 2023), Nigeria remains the world's most oil-dependent country. The discovery and exploitation of significant crude oil deposits in the country's north, notably in the Bauchi and Gombe states, is projected to enhance the reserve base. While its oil and gas reserves are located in specific territorial zones, Nigeria is also endowed with solid mineral wealth that is distributed across all 36 states of the country such as gold, limestone, coal, granite, and iron ore, with the potential of contributing 85% to GDP (Ishola, 2008) compared to its current 0.63% (NEITI Report, 2021). Nigeria's endeavour to promote non-oil resource extraction is driven by a desire to generate additional revenues while mitigating the effects of the country's significant reliance on oil. 34 solid minerals found in Nigeria have been classified as large enough to yield profitable investment (MSMD, 2008a; NAN, 2008).

Extractive industries have been identified as essential drivers of economic growth and the development process (Bradshaw, 2005), as well as lead sectors capable of generating "spread effects" that underpin economic expansion, resulting in greater levels of social and economic well-being (Bridge, 2008: 391). However, Nigeria’s natural resource wealth of oil, gas and minerals, and its dominant role in the Nigerian economy, generates enormous controversy. While the revenues from extraction should have brought vibrant economic development to the nation, Nigeria's economic and social development indices have remained dismal. According to the UNDP Human Development Report (2022), Nigeria is the world’s 27th poorest country, hosting 12.9% of the world’s population in extreme poverty with 63% of Nigeria’s 150 million inhabitants living on less than US$1 per day (Adewale, Adeyinka and Damilola, 2023: 21). Between 1960 and 1971, Nigeria's poverty rate was estimated to have increased from 60% to 61% of the total population and then decreased to about 47% -34% of the population between 1985-1992 (World Bank, 2018a, 2019). However, the percentage of the population living in poverty rose again from 35.0% to 38.8% between 2011-2016 (Adewale, Adeyinka and Damilola, 2023: 21). Living standards have declined, making access to key social services such as healthcare, clean water, roads, and electricity even more difficult (Xavier and Subramanian, 2003). Electricity supply is irregular and subpar (Odularu and Okonkwo, 2009). The overall electric power generating capacity was 4,375.1 megawatts (MW) by 2022 (Vanguardng.com, 2022) with a per capita energy consumption of only 137.5 kWh per person, which is identified as nine times lower than the African average, and 22 times less than the global average (World Bank, 2014). This has placed the majority of the population below the 4,000 kWh levels necessary for a good quality of living (UNDP, 2010). Furthermore, communities, especially those subjected to oil extraction, have not seen any benefit but have instead faced severe repercussions (Karl, 2007).

The persistence of poverty, inequality, and poor governance has been met with social unrest and the emergence of violent militia groups that often resort to extreme tactics to achieve their goals (Hassan et al., 2002; Lujala, 2003; Onyeukwu, 2007; Orogun, 2010; Watts, 2004: 278; Zalik, 2004). Youths in the Niger Delta area, where oil drilling occurs, have taken up arms, attacking oil pipelines and other equipment every day while abduction and kidnapping for ransom has been on the increase, with major occurrences in the North-western part of the country including the federal capital (Odia, 2023). Due to the illicit extraction of oil and pipeline vandalisation, Nigeria lost its status as Africa's top oil producer to Angola in 2022 (OPEC, 2022). Nigeria now produces about 1 million barrels per day (OPEC, 2022), despite a production capability of 2.5 million barrels per day, a deficit which is attributed to the Niger Delta militancy problem (Tanko et. al, 2023: 177).

Many Nigerians are perplexed as to why their standard of living has not improved despite the country's daily export of thousands of barrels of oil and tons of minerals, which generate significant revenue (Bodo and Gimah, 2020: 167). According to the United Nations Declaration of permanent sovereignty over natural resources in 1962, citizens are the sole owners of natural resources, and it should benefit them (Dallas et al., 2020: 188). The resolution states that "the right of peoples and nations to permanent sovereignty over their natural wealth and resources must be exercised in the interest of their national development and of the well-being of the people of the state concerned" (Dam-de Jong, 2021: 22). Nigeria has a large untapped natural resource potential, but its development is stunted by corruption and poverty. For instance, according to the World Bank, most of Nigeria’s oil wealth is being stolen by just 1% of the population (Oyeranmi, 2020). Nigeria has a history of rampant corruption among government officials. It has been estimated that about 300-400 billion dollars has been siphoned by government officials (Abdullahi et al., 2015: 101). According to the Transparency International (TI) Corruption Perceptions Index (CPI) for 2022, Nigeria ranked 154 out of 180 countries (TI, 2022). In most cases, a select group of elites benefit from the country's natural resources at the public's expense.

Another key problem for Nigeria is that its extractive industries have major infrastructural deficiencies. Almost half of the natural gas connected with oil production is burnt into the atmosphere (12.5% of the global total) (Effiong, 2010), an inefficient process that has severe consequences for climate change and human health (Edino et al., 2010; Orogun, 2010). Nigeria’s solid mineral industry is neglected and unproductive as a result of defective regulations and laws that have impeded the sector from reaching its full potential (Osigwe, 2014; Uzoigwe, 2008). Illegal and corrupt operations have also plagued the sector, with operators frequently failing to pay back extraction revenues to the government, mining unlawfully, dodging tax, and smuggling mined materials out of the nation. Moreover, the zeal and developmental infrastructure needed to produce these minerals are lacking, which has reduced the number to seven. Gold, bitumen (oil sands), coal, iron ore, barite, lead/zinc and limestone) are the seven minerals receiving priority attention for privatisation and development by multinational corporation to reduce government cost and transfer liabilities hoping to clean the sector from its inadequacies and regulate artisanal mining (NEITI, 2018) with little returns to the community that own the resources while 50% to 75% of the shares are offered to private investors (Premium Times Nigeria, 2024). The lack of oversight can lead to rising economic inequality in the host communities contributing to social and financial instability.

The political and economic challenges of natural resource wealth faced by Nigeria and other Global South countries were the inspiration for the emergence of various initiatives aimed at increasing transparency and accountability of the extractive industries. The intellectual origins of this movement arguably trace back to an academic study conducted by resource curse experts such as Jeffrey Sachs and Andrew Warner in 1995 (Andrews, 2022) that found a negative correlation between natural resource abundance and economic growth, attributing this phenomenon to volatile commodity prices, governance challenges and the negative impact of oil boom on other sectors of the economy (Dutch Disease effect). This study was complemented by further studies (Stiglitz, 2007; Karl, 1997; Collier, 2008), which demonstrated how the benefits of oil, gas, and mining were underutilised, and resource-rich countries were linked to rising poverty, wars, and corruption (Andrews and Siakwa, 2020). The combined effort of the aforementioned studies led to various civil society organisations and journalists putting considerable pressure on governments to adopt the "PUBLISH WHAT YOU PAY" (PWYP) policy advocating for extractive industries to publicly publish payments they make to governments for the extraction of natural resources (Garuba and Ikubaje 2010a: 137). The phrase "A Crude Awakening," based on a Global Witness report (December 1999), highlighted Angola's oil mismanagement and the need for corporate leaders in Angola and other nations dealing with comparable difficulties to embrace a complete transparency strategy (Karl, 2007). Following the publication of that study, billionaire financier and philanthropist, George Soros, launched a "revenue watch" operation in 2003 as part of his Open Society movement to probe the flow of money from oil firms to governments in the Caspian area (Haufler, 2010). At the same time, Non-Governmental Organisations (NGOs) embarked on the mission to track aid donations made to developing countries (Waheduzzaman, 2010: 22).

The EITI was established with the intention of assisting resource-rich nations suffering from the "resource curse" to achieve sustainable development, with poverty eradication being one of its key objectives (Caspary, 2012). Its founding premise was that this is only achievable if governments in resource-rich nations recognise their sovereign obligations to manage and safeguard their country's natural resources for the benefit of all residents. It requires countries to disclose the payments made by extractive companies to governments and the amounts received by governments. It also provides a platform for citizens to engage in meaningful dialogue with their governments about how the benefits of the extractive industry are used.

EITI is a form of collaborative governance that unites public and private actors to discover innovative solutions that promote public value such as addressing the resource curse (Öge, 2016). Collaborative governance involves decision-making processes and structures in public policy that enable different policy actors to engage in development and implementation of an agreed problem-solving solutions (Wang and Ran, 2023; Koebele, 2020; Bryson et al., 2020). EITI was founded in 2002 by concerned groups in industries, governments, private organisations, and civil society groups as "a global standard to promote open and accountable management of oil, gas, and mineral resources" (Yalley, 2023: 230). The EITI goal is to foster transparency and accountability through participation, following the understanding that the majority of developing countries with abundant natural resources such as oil, gas, and mining have underperformed economically and they are more prone to conflict and have bad governance (Osawe and Uwa, 2023: 17; Alssadek and Benhin, 2023: 5; Yilanci et al., 2021: 2). Former UK Prime Minister, Tony Blair, posited that promoting increased transparency in resource-rich countries may mitigate potential negative consequences of the resource curse (Blair, 2002 as cited in Ostrowski, 2020: 5). Citizens will be informed about the revenue flows within the extractive industries to enhance public understanding of government revenues and distribution of income from the sector, thereby fostering public debate and increasing societal and economic benefits (EITI, 2019). Increased transparency, accountability, and participation will help citizens to hold actors in the extractive industries and governments accountable for the management of natural resources (EITI, 2017). Therefore, the key features of the EITI are transparency, accountability, and participation, which encourages public discussion and teaches rational decision-making about acceptable alternatives and strategies for sustainable development (NEITI Handbook, 2013: 15). Countries that want to apply EITI rules go through a validation process, and the global EITI board uses the result of the validation to establish a country's compliance status (NEITI Handbook, 2013: 11). At the national scale, the government, multinational companies (MNCs), local enterprises, and civil society organisations (CSOs) are represented in a multi-stakeholder committee, which employs independent auditors to balance money streams between firms and the government and publishes results to encourage public debate (EITI, 2017).

Under the leadership of Chief Olusegun Obasanjo, Nigeria signed up to the principles of EITI in June 2003, leading to the formation of the 2007 Nigeria Extractive Industries Transparency Initiative (NEITI), deemed compliant with EITI principles (EITI Archive, 2010). However, many researchers have written extensively on NEITI, from different perspectives, yielding mixed results about its accomplishments (Ejiogu et al., 2019; Corrigan, 2014; David-Barrett and Okamura, 2016; Kasekende et al., 2016; Malden, 2017; Öge, 2016; Papyrakis et al., 2017; Sovacool et al., 2016; Villar and Papyrakis, 2017; Asgill, 2012; Uziogwe, 2012; Okeke and Aniche, 2013; Williams, 2011). The literature contends that Nigerian governments have failed to develop efficient methods of ensuring good governance in the oil and gas sector with a lack of accountability and transparency practices regarding income collected from oil and gas businesses (Shaxson, 2009; Peel, 2005; Ahmed, 2016; Amujiri, 2013). Most Nigerians are completely unaware of how much money their government receives from oil and gas companies (Ahmed, 2016). Even some government officials have little, or no awareness of what corporations pay or are required to pay (Amujiri, 2013). Despite Nigeria's institutionalization of the NEITI framework, issues of corruption and mismanagement endure (Ejiogu et al., 2019). Poor information flows in Nigeria's extractive industry are cited as one of the key causes of the country's poor social infrastructure, poverty, and corruption (Amujiri, 2013). Similarly, weak governance and lack of transparency in the administration of the extractive industries have also led to violent conflicts sparked by the battle over control of the riches generated (Osawe and Uwa, 2023). This has contributed to a sense of instability throughout the nation. Consequently, evaluating the effectiveness and efficiency of the institutions responsible for policy implementation becomes imperative.

1.3 Thesis Aims and Approach

This thesis conducts a comprehensive analysis of NEITI's implementation in Nigeria from an institutional theory approach (see below). Specifically, the thesis identifies and appraises the various institutional factors impacting NEITI effectiveness and explains how a limited understanding of the accountability concept hinders the achievement of effective good governance in Nigeria. The research has adopted a qualitative methodology informed by institutional theory and critical policy analysis. This has involved an exhaustive literature review, a qualitative analysis of NEITI policy documents, and interviews with key stakeholders to assess the impact and propose avenues for improvement using the following research questions:

1. How effective is NEITI's institutional framework in ensuring transparency and accountability in the management of extractive resource revenues?
2. What mechanisms has NEITI put in place to promote transparency and accountability, and how effective are they?
3. To what extent does NEITI facilitates inclusive stakeholder participation in governance processes of extractive industries?
4. What role does NEITI play in fostering compliance with institutional reforms and governance standards in Nigeria's extractive industries?

1.4 Theoretical Concepts and Approach

This thesis will focus on four core concepts that are at the heart of EITI/NEITI: good governance, accountability, transparency, and participation. This section briefly discusses each in turn and then outlines the main theoretical approach adopted in this thesis: institutional theory.

1.4.1 Good Governance

The World Bank defined good governance in its 1992 report 'Governance and Development' as “the way in which power is exercised in the management of a country's economic and social resources for development" (World Bank, 1992: 1). According to the study, the World Bank's interest in governance stems from its concern for the long-term viability of the projects it finances. It stated that sustainable development can only occur if a responsible and transparent structure of governance is in place. In the World Bank's perspective, good governance is defined as having an accountable, open, and enlightened policy, as well as an administration with a professional culture and an executive branch of government that is accountable for its actions. All these aspects are seen to be present in a strong civil society that participates in public affairs and in which all members of the society operate in accordance with the rule of law (World Bank, 1992). The United Nations Development Program ("UNDP") defines good governance as "participatory, transparent, and accountable" (UNDP, 1997: 12). As a result, good governance tries to guarantee that political, social, and economic goals are founded on wide consensus in society and that the poorest and most vulnerable voices are heard in decision-making about allocating development resources (UNDP, 1997: 12). Good governance is built on three key concepts: Transparency is the availability of information to the public with clarity in the information provided since timely economic information can be critical to economic decision-making by the private sector and can also serve to inhibit corruption (International Development Association, 2007); Accountability refers to public officials being held accountable for their behaviour and acts and being responsive to the people they rule (Asian Development Bank, 2000); and participation means the inclusion of the governed in decision making and to ensure that government structures are flexible enough to offer beneficiaries and others affected the opportunity to improve the design and implementation of public programmes and projects through civil society participation (AsDB, 2000).

1.4.2 Transparency

Transparency is a multifaceted term and has been perceived differently by scholars (Heald, 2006; Hood, 2007). According to Meijer and Curtin (2006), transparency is viewed as a combination of clarity, visibility, and accessibility to information all of which contribute to the effectiveness of transparent practice. It involves disclosing relevant information to various stakeholders to foster accountability and trust in governance (Schillemans and Bovens, 2019). Transparency also entails openness in governance allowing stakeholders to access and comprehend information related to decision-making processes, financial transactions, and governance structures (Jones, 2010). Additionally, it involves proactive communication of intentions, motives, and the rationale behind actions to ensure a more comprehensive understanding (Peters, 2014). Transparency also encompasses empowering citizens and fostering participatory approaches to address challenges (Newig et al., 2016).

Scholars of different fields have classified transparency into different forms and types for example, “direct” transparency, which makes information directly available or observable to the public at large, and “indirect” transparency, which makes information available only to technical experts or other specific individuals (Hood, 2007). Another important distinction is between “general” transparency, which strives to make all information about a topic openly available, and “particularized” forms of transparency that focus only on specific sorts of information (Hood, 2007). Other authors distinguish “retrospective” transparency, which occurs after a period has elapsed, from “real-time” transparency, which makes information immediately available (Heald, 2006; Löfstedt and Way, 2016). In addition, “event” transparency focuses on inputs and outputs, whereas “process” transparency focuses on procedures and operations (Heald, 2006). In conclusion, “scientifically relevant transparency” is making data publicly available in a complex manner and “socially relevant transparency” provides simplified information in ways that are relevant to decision-makers and the public (Privitera et al., 2021).

1.4.3 Accountability

Accountability is a complex concept that encompasses answerability, responsibility, and enforceability. It emphasizes the provision of information and the mechanisms to ensure compliance with established norms (Johnston and Romzek, 1999: 387) and incorporate the obligations and responsibilities that individuals, organisations, or institutions must explain and justify their actions, decisions, and outcomes (Bovens, 2010: 947). Additionally, accountability involves the interaction between those "who hold power and those who demand justifications" (Mulgan, 2000: 557).

There are various forms of accountability, each with their own unique characteristics. For example, "a vertical accountability" this form of accountability involves being answerable to those who are hierarchically above or below such as government to citizens (Fox, 2007: 664). "A horizontal accountability" this type of accountability involves checks and balances across different branches and institutions (O'Donnell, 2003: 35). "Social accountability" is when the public, civil society organisations and communities hold governments and corporations accountable (Fox, 2015: 364). "Corporate accountability” pertains to the responsibility of businesses and corporations towards various stakeholders (Parker, 2014: 635). "Political accountability" involves the obligations of political leaders to their electorates (Moncrieffe, 1998: 392). "Administrative accountability” focuses on the responsibility of public administrators and officials to manage resources, execute policies and provide public services (Bovens et al., 2014: 5). "Ethical accountability" revolves around adherence to ethical and moral standards (Nance and Strohmaier, 1994: 115). "Legal accountability" involves adherence to formal rules, laws, and regulations (Loughrey, 2014: 735) and finally, "Fiscal accountability" involves the responsible management and reporting of financial resources (Roberts, 2015: 7).

1.4.4 Participation

Participation is perceived as a multidimensional concept, incorporating elements including local knowledge, empowerment and sustainability (Bass et al., 1995: 24). It is a process that enables individuals and citizens to develop the skills and confidence to articulate their needs, preferences, and aspirations, contributing to a more equitable and responsive development (Chambers, 1994, 2013; Cornwall, 2003). It involves stakeholders at every stage of the project cycle, from design to evaluation is critical to participation (World Bank, 2018b). In governance, participation involves engaging marginalised groups in shaping policies, programs, and projects to promote inclusivity and social justice (Cooke and Kothari, 2001).

Participation can take various forms, such as "informative participation" (Alexander, 2008), which provides stakeholders with relevant information about decision-making processes, policies, and projects to enable them to make informed choices by having access to clear and comprehensive data (Mansbridge, 1995). "Consultative participation" seeks individuals' opinions, feedback, or suggestions about issues (Arnstein, 1969). While "collaborative participation" involves joint engagement between stakeholders and decision-makers (Pretty, 1995), "empowering participation" enables the distribution of decision-making power among stakeholders to build their capacity and give them a sense of control (Cornwell, 2020). Lastly, "inclusive participation" involves engaging a diverse range of stakeholders, ensuring equal representation across diverse backgrounds to avoid marginalisation (Cornwall et al., 2003).

1.4.5 Institutional Theory

Institutional theory examines the influence of institutions on politics and public administration (Peters, 2019). It focuses on the formal and informal rules, regulations, and norms created by institutions, such as legislatures, executive branches, and judiciaries, and how they shape governance (Bruton et al., 2010).

While formal characteristics of institutions are traditionally emphasized, there is increasing recognition that informal and extra-legal aspects also affect public policy outcomes (Anyebe, 2018). The institutional design of a political system is believed to impact policymaking effectiveness and efficiency (Gualini, 2018). Public administration, driven by social visions and targets, should be considered an institution rather than a mere tool (Brunsson and Olsen, 1998). Institutional theory provides insights into how institutions empower and constrain policymakers, thus influencing policy outcomes (March and Olsen, 2008). The policy cycle consists of agenda setting, policy creation or adoption, policy implementation, and policy evaluation (Knill and Tosun, 2012). By focusing on institutional formal or structural characteristics, institutionalism contributes to policy analysis as institutions represent regularized patterns of behaviour that serve societal functions (Anyebe, 2018).

Institutions encompass cultural-cognitive, normative, and regulative components that provide stability and purpose to social life (Scott, 2001). They operate at various levels of power and undergo both gradual and abrupt transitions (Scott, 2001). Understanding policy processes requires considering the role of government institutions and the actors engaged with them (Mahmud, 2017). The combination of multiple institutional perspectives may be beneficial for policy formulation and implementation (Mahmud, 2017).

Historical institutionalism highlights the long-lasting effects of policy and structural decisions made during an institution's establishment (Steinmo, 2008: 123-128). Path dependence, the idea that past decisions or policies shape future outcomes, is central to this approach (Hall, 2010; Marriott, 2012). However, the concept of "punctuated equilibrium" allows for significant reorientation in historical institutionalism (Thoenig, 2012: 131). Policy decisions are influenced not only by present interests but also by past arrangements (Anyebe, 2018). For instance, countries may continue to favour less economically beneficial trade partners due to historically diplomatic relations, even when economic conditions suggest the need for new trade partners. This past arrangement creates a framework within which present interest must be negotiated (Cairney, 2012: 350). Institutional theory suggests that public policy is determined, implemented, and enforced by government institutions, giving policy legitimacy (Sanchawa, 2015). Legislative, executive, and judicial branches are examples of institutions that play a role in shaping public policies (Sanchawa, 2015).

Institutional theory is an ideal framework for studying transparency initiatives like NEITI because it captures the dynamics between the variables of transparency and accountability as well as the relationship between the government and citizens. It also takes into account the internal and external forces that affect the implementation of NEITI, such as the culture of the organization, the external environment, and the rules and regulations that are in place. It is worth recognizing that NEITI is based on the idea of institutionalizing transparency. Furthermore, the growing efforts to enhance institutional quality in implementing EITI emphasize the importance of institutional theory in understanding the impact of EITI initiative (see: Demissie, 2014; Rusted et al., 2017; Mikheal, 2016; Smeets, 2015; Ozohu-Suleiman, 2016). This is because institutional theory captures the dynamics between the variables of transparency and accountability, suggesting that the effectiveness of transparency initiatives like NEITI depends on the institutional environment in which it is implemented. This includes factors such as existing legal frameworks, governance structures and power dynamics. Therefore, if the institutional environment is weak, the effectiveness of the initiative may be limited. Institutional theory is also a good fit for this study because it recognises the importance of the relationship between the government and citizens. If NEITI is to be effective, there is a need for a strong contract between the government and the citizen where the citizen can hold the government accountable for its actions and demand transparency. Without active engagement of citizens, the initiative will lack necessary pressure to drive meaningful change. It also considers the internal and external forces that affect the implementation of NEITI, such as the culture of the organization, the external environment, and the rules and regulations that are in place. This will be discussed further in chapter four of this thesis. In the next section, I outline the structure of the thesis.

1.5 Structure of the Thesis

The rest of this thesis is organised into six chapters summarised below.

Chapter Two: This chapter combines a literature review with the conceptual framework of the thesis. It has three sections. The first section focuses on the literature review on the resource curse, which refers to the paradoxical situation where countries that are rich in natural resources have poor economic growth, weak governance systems, and social instability. This section reviews various approaches to addressing the effects of the resource curse, such as the Dutch disease, rent-seeking, and political instability. The second section discusses the concept of good governance, as a framework for mitigating the effect of the resource curse. This section presents different propositions of good governance, such as accountability, transparency, participation, and legitimacy. The third section presents critical arguments surrounding the good governance framework and the Extractive Industries Transparency Initiative (EITI). The section reviews critical literature and explores both the weaknesses and limitations of good governance framework and EITI in promoting transparency, accountability, and good governance in resource rich countries. This chapter aims to provide a comprehensive synthesis of existing research and understanding of relevant literatures on the study. The chapter also aims at examining and analysing key concepts, theories and empirical studies, identifying gaps for this study to address.

Chapter Three: This chapter provides a comprehensive overview of the methodological processes used to conduct the research. It begins by introducing the research approach, providing a detailed explanation for the adoption of a qualitative research method. The justification for this choice is elaborated upon, highlighting the suitability of qualitative methods for capturing the complexities of the research topic. The chapter then outlines the pre-fieldwork activities, including the selection of the research topic, the literature review, and the development of the research questions. The fieldwork is described in detail, including the identification and selection of participant organisations and the interview processes and participants. The techniques used to collect and analyse the data are also discussed, providing an in-depth understanding of the methods employed. Throughout the chapter, decisions made during the research process are thoroughly discussed, with particular attention given to the rationale behind each decision. The ethical considerations of the research are addressed, highlighting the measures taken to ensure the participants' privacy and confidentiality. The chapter concludes with a critical appraisal of the study's limitations and potential areas for future research. Overall, this chapter provides a clear and detailed account of the research methodology employed in this study, highlighting the rigour and reliability of the research process.

Chapter Four: This chapter presents and discusses the perspectives of different stakeholders on the Nigerian Extractive Industries Transparency Initiative (NEITI), derived from interviews, critical literatures on resource cures, the good governance framework, neoliberalism and institutionalism and other data sources such as policy documents, official reports, and regulatory frameworks as identified in the methodological chapter. The chapter starts with an exploration of the Nigerian extractive sector with the aim of providing a comprehensive understanding of its modes of operation, complexities and the problems associated with the sector. The chapter further introduces NEITI as the solution to the problems of the Nigeria extractive sector. The chapter discusses the adoption of EITI in Nigeria and how it is expected to function, detailing its implementation processes and anticipated benefits it brings. Additionally, the chapter examines the power structure of NEITI, aiming at providing more insight into the decision-making authority and control mechanisms of NEITI. Finally, the chapter concludes with a summary.

Chapter Five: The focus of this chapter is to provide an analysis of NEITI (Nigeria Extractive Industries Transparency Initiative) audit reports which is an independent evaluation report of the extractive industry revenue financial statements which evaluates the accuracy of payments, completeness and compliance of operational practices and the official website which serves as a digital platform for communication, information dissemination and interaction with the public. The primary objective of this chapter is to assess the level of transparency, accountability, clarity, compliance, and accessibility inherent in the disclosed information. The analysis draws upon a dual approach, integrating interview quotes, policy documents and literature in discussions. The chapter starts with a comprehensive exploration of NEITI's audit reports, scrutinizing the operational details of transparency. Through a systematic review, I evaluate the clarity of information provided, assessing the extent to which the report complies with the established standards and guidelines. Additionally, the analysis goes further into the accessibility of information presented, considering the ease with which stakeholders can retrieve and comprehend the disclosed data. Simultaneously, the chapter examines NEITI's official website as a critical platform for disseminating information. The evaluation extends beyond the data provided to the overall design, functionality, and user-friendliness of the NEITI's website and the documents presented. I explore how well the website and information disclosed align with the principles of transparency and accountability. Throughout the chapter, I critically engage with the available data, employing a lens that considers both quantitative metrics of transparency and the qualitative aspects of clarity, compliance, and reliability. The interview quotes, policy documents and literature not only enrich the discussion but also provide a holistic understanding of the transparency landscape within NEITI, offering valuable insights to policymakers and practitioners in the extractive industries.

Chapter Six: This chapter critically examines the reasons why the Nigeria Extractive Industries Transparency Initiative (NEITI) fails to achieve its intended outcomes. It investigates the key factors that contribute to this underperformance, including the institutional structure, operational challenges, implementation deficiencies, and broader systemic issues. The analysis is organized into eight sections, each addressing critical aspects of NEITI's operational governance. The first section of the chapter establishes the theoretical foundations of NEITI, drawing on institutional theory to explore how various structural elements, such as appointment of governing boards and funding of NEITI activities, shape NEITI's functionality. It further examines the norms guiding NEITI's operations including transparency in appointment, stakeholder participation and equal representation of diverse interest, independent board members and practices (legal and confidentiality practices). These foundational elements are critical for understanding how NEITI's governing practices influence its overall performance.

Subsequent sections provide a thematic analysis of NEITI’s governing structure, focusing on the processes of appointment, the independence of the board, representation, and the effectiveness of stakeholder participation. This analysis seeks to determine whether the governing body is fair, balanced, and capable of achieving NEITI’s stated goals. Furthermore, the chapter examines NEITI’s financial structure, discussing the implications of its financial dependency on its operational capacity and effectiveness. The chapter further evaluates the mechanism NEITI uses to enforce compliance, assessing the strength of its regulatory frameworks and its ability to influence behaviour within the extractive sector. Another section of this chapter critically examines the conflicting role of confidentiality clauses within the NEITI Act, analysing how these legal provisions undermine NEITI’s commitment to transparency and accountability. Lastly, this chapter provides an insight into the concept of path dependence, investigating how historical decisions and entrenched governmental practices continue to shape NEITI’s operational framework.

Chapter Seven This chapter transitions from critique to reform proposals, outlining strategies to enhance NEITI’s effectiveness in promoting transparency and accountability in Nigeria. The chapter begins by identifying the limitations and weaknesses within NEITI’s current framework, followed by targeted reform proposals aimed at addressing these challenges. Each section of the chapter addresses a specific limitation: Institutional, resources, participation, reporting and legal. Drawing from global success stories and best practices from similar initiatives, the chapter offers evidence-based recommendations to overcome these challenges. Institutional reforms are proposed to strengthen governance structures and enhance operational capacity. Recommendations to address resource limitations emphasize the need for sustainable funding mechanisms to ensure NEITI’s financial independence. Similarly, the chapter highlights the importance of improving stakeholder participation to foster more inclusive and transparent decision-making processes. Additionally, the chapter advocates for enhanced reporting practices to ensure more accurate, accessible, and impactful information. Furthermore, legal reforms are recommended to resolve conflicts between NEITI's transparency goals and existing legal frameworks. By incorporating successful global examples, this chapter provides a comprehensive set of actionable recommendations aimed at positioning NEITI as a more effective tool for governance in Nigeria's extractive sector.

Chapter Eight: This chapter synthesises the overall findings of the thesis, offering a comprehensive overview of the research outcomes and its broader contributions to the field. The chapter begins by presenting a concise summary of the critical analysis conducted on NEITI, evaluating its effectiveness in the promoting transparency and accountability in Nigeria's extractive industries. The findings highlight both the successes and limitations of NEITI, providing a nuanced understanding of its role in enhancing governance within the extractive sector. Further, the chapter outlines the contributions of the thesis to literature, theory, and methodology. It emphasizes how the research advances the understanding of transparency initiatives in resource-rich countries, particularly in the context of Nigeria's extractive industries. Moreover, the chapter discusses the practical implications of the findings, offering insights into how NEITI can be reformed to better achieve its objectives. Similarly, the chapter also highlights the methodological contributions of the thesis, including the use of qualitative fieldwork and thematic analysis. Finally, the chapter points to potential directions for future research, addressing areas that remain underexplored and proposing new avenues for inquiry into transparency and governance in the extractive sector.

Chapter Two: Breaking the Resource Curse through Good Governance? A Review of the Literature

This chapter extensively reviews the literatures on the resource curse and good governance.

2.1 Introduction

Specifically, this chapter addresses the first research objective, which is to critically understand the economic and political context in which the Extractive Industries Transparency Initiative (EITI) emerged as means of addressing the resource curse in countries of the global south. Consequently, the review of literature focuses on the origination of the resource curse concept within mainstream neoclassical development theories and the emergence of the idea of good governance. This focus is crucial for understanding the theoretical foundations that explain how resource wealth can lead to economic and political challenges. The literature review also explores critical discourses on good governance, which is essential for understanding how governance practices impact resource management and development. In the context of this study, "critical" means analysing and questioning the assumptions, limitations, and implications of the governance models in order to help uncover both the strengths and the shortcomings of good governance in addressing the resource curse.

The evaluation of the EITI framework will begin with the various discussions on the concept of the resource curse. It is widely accepted that resource rich countries of the global south are suffering from under development and widespread poverty including income inequalities, food insecurity, poor health and education, high rates of unemployment and insecurity, all resulting from corruption and mismanagement of resources. However, the extent to which a resource curse exists is also widely contested. Consequently, we shall examine the literature in the following structure.

Section 2.2 reviews the general features of the resource curse especially in the context of debates about good governance in the resource- rich countries. Section 2.3 discusses different approaches adopted as solutions to the resource curse. Section 2.4 discusses the good governance frameworks while section 2.5 discusses the Extractive Industries Transparency Initiative as a neoliberal framework for good governance. Section 2.6 provides an extensive empirical review of the literatures on EITI implementation in Nigeria while Section 2.7 identifies the emerging research gap which the study intends to address. Section 2.8 presents the conceptual framework for this study and finally, Section 2.9 summarises the chapter.

2.2 The Resource Curse: Symptoms and Diagnoses

The presence of abundant natural resources in a country should create opportunities and benefits for its political, economic, and social development (Kama, 2020; Poncian, 2019; Weszkalnys, 2016). Extractive windfalls, such as from mining, can generate income streams for governments and the private sector (Cameron and Stanley, 2017). This income can then be used to fund education and welfare programmes, build physical infrastructures, create employment, all providing economic and social benefits (Desai and Javis, 2012: 103). Extractive resources can also provide political advantages by enhancing the global influence of a nation and reducing the firmly established political dominance of specific factions such as political elites, economic oligarchies, regional or ethical groups and foreign powers (Robinson et al., 2006 in Collier, 2010: 1114).

However, the presence of natural resources can also have significant negative effects at both national and subnational levels (Le Billion, 2001). According to research in economics and political science, macro-structural factors can harm the economy through a "resource paradox" or "resource curse" (Ali et al., 2020; Gilberthorpe and Rajak, 2019; Ross, 2015; Ahmodov, 2011; Frankel, 2010; Robinson et al., 2006; Davis and Tilton, 2005). The resource curse describes the perplexing economic phenomenon where countries or regions abundant in natural resources encounter stagnant economic growth and a decline in social welfare (Moti, 2019).

At the same time, critics of the theory have found that it is not always true. Experts have undertaken a fresh analysis of the economic evidence and found that countries with abundant resources grow faster than those without (Frankel, 2010; Ross, 2004; Le Billion, 2001). Secondly, it has been argued that the correlation between resource wealth and successful economic performance is not definitive (Haseeb et al., 2021), as countries like Malaysia, Norway, Brazil, and Botswana have utilized their natural resources to achieve economic prosperity (Demissie, 2014: 1). Also, according to Alexeev and Conrad (2009), the literature on the natural resource curse is flawed due to misinterpretations of data. They argue that the time interval used to identify the curse in most of the countries, which typically starts from 1965 or 1970, is not accurate because many oil-producing countries started commercial exploitation of natural resources before 1950. This means that some studies on the curse may not be reliable due to the omission of over 15 years of data analysis. Also, studies have argued that reliance on oil and minerals does not always lead to authoritarianism, but can also foster democracy (Dunning, 2008; Haber and Menaldo, 2011). Finally, some critiques have pointed out that the literature on the resource curse has not put into consideration the unique local contexts and histories that shape the governance and the impact of natural resources on a country's economy development (Desai and Javis, 2012: 104).

However, these criticisms have not made any significant impact in developmental scholarship practice or policy making. The debate surrounding the causes of the resource curse has expanded over time, with interpretations varying widely. However, this discourse can be understood through the lens of two contrasting development theories: neoclassical modernisation approaches, and Marxian-infused structuralist approaches. I will briefly review each of these perspectives in turn.

2.2.1 Neoclassical Perspectives on the Resource Curse

Neoclassical theory is an economic understanding that emphasises investment, savings, free trade policies and GDP growth. The neoclassical ideology is based on capital accumulation (Schmidt, 2010: 93) whereby financial capital is invested to make profit and further re-invested into further production to make more profit (Minsky, 1992). According to the neoclassical theorists, countries that concentrate their capital and labour force into the development of few resources and fail to invest in other sectors are liable to face stagnation and underdevelopment (Davis, 2014). Therefore, neoclassical theorists suggest that for resource rich countries to develop, they must use their abundant resources to generate rents through exportation of raw materials which will provide cash inflow and profits that can be used for further invested into development of manufacturing and agriculture, savings and consequently growth and development (Kinnaman, 2023). Neoclassical theory also requires resource rich countries to open their market to the world, remove all market barriers that will prevent free trade and give room for competitive markets to flourish (Adejumo-Ayibiowu, 2018). The collective benefits of the exporting of natural resources should enable resource rich countries to have sustainable development catalysed by the cash inflows which should open the market for more purchases and subsequently diversify internal markets (Adelman, 2000).

From the neoclassical scholars' perspective, the resource curse is spread through macroeconomic channels like the Dutch Disease, (Auty, 2010). The Dutch Disease was first used in 1982 by economists to describe how the discovery of natural gas reduced manufacturing industries in the Netherlands (Andrade and Morales, 2007: 7). The Dutch Disease is described as a situation where abundant natural resources lead to economic distortions and adversely affect non resource sectors (Sachs and Warner, 2001). The Dutch

Disease argument was based on the idea that a major inflow of foreign currencies into the economies of resource-rich exporting countries brings about the depreciation of national currencies and appreciation of foreign exchange (Auty, 2014), which subsequently makes non-mineral sectors less competitive in foreign markets contributing to the decline in manufacturing and agriculture, resulting in unemployment, a lack of economic diversification and long-term instability (Collier, 2008) as well as harming investments in human capital development and public spending on healthcare (Wadho, 2014; Cockx and Francken, 2014; Gylfason, 2011).

Another economic indicator of the resource curse according to neoclassical scholars is price volatility, which occurs when resource rich countries cannot sustainably hold the unpredictable price fluctuations in export markets (Frankel, 2010). Commodity price volatility is an unpredictable sudden change in prices of resources which can have significant impact on the economy (Ahmadi et.al., 2016). Neoclassical scholars have argued that the sudden drop of resource export prices can lead to negative consequences such as poorly managed budgets and unreliable revenue forecasting (Sohang et al., 2024: 12). Evidence shows that price volatility has affected the budget management of resource dependent countries like Nigeria, Venezuela, Algeria, and Angola with decline in the price of petroleum resources (Benghida, 2017: 906). To overcome the effect of resource curse, neoclassical scholars have suggested that if resource-rich countries invest the massive foreign currency inflow wisely "the negative effect of exchange rate appreciation can be overtaken by the positive effect of investment and modernization" (Andrade and Morales, 2007: 8)

2.2.2 The Structuralist Perspective on the Resource Curse

Contrary to neoclassical theory, structuralist theory argues that relying on imports, open markets, and free trade will not bring development to resource rich countries in the global south (Reinert, 2019). Structuralists argue that the only way resource rich countries can develop is through state action to push industrialisation and reduce dependency on international trade with the global north and trade among themselves (Bresser-Pereira, 2012: 348). Structuralist theory is based on the idea that colonisation led to a massive extraction of wealth from resource rich countries to the global north through exploitation (Koponen, 2020: 9). This extractive relationship was continued after formal decolonisation through many factors, including the role played by neoclassical economic development policies in ensuring that former colonial masters would continue to dominate their former colonies by leaving them in a dependency relationship (Emeh, 2013). The structuralist approach argues further that the global north uses capitalist structures to forcefully hijack the natural resources in the global south by handing over primary production of raw materials to foreign corporations as investors who make profits through exploiting the natural resources and cheap labour of global south countries without making significant investments in those countries (Staveren, 2020: 10). While neoclassical theorists typically did not argue that natural resources are inherently the root cause of resource curse in resource rich countries of the global north (Sala-i-martin and Subramanian, 2013), they do argue that the resource curse arises when resource wealth leads to poor policy choice, rent-seeking, and weak institutions (Vicente, 2010; Sachs et al, 2007). Structuralists, especially those influenced by Marxist theory, argue that natural resources can indeed be a root cause of the resource curse, but they focus on structure and power dynamics of both the domestic and global economy (Williams, 2011; Bhattacharyya and Collier, 2014) and how this shapes governance (Arezki and Gylfason, 2013; Ploeg, 2011; Bhattacharyya and Hodler, 2010).

In contrast to the more neoclassical ideas of the Dutch Disease and price volatility, structuralist scholars such as Auty (2001), Stevens (2003) and Murshed and Serino (2011) have based their argument on political economy. They have argued that resource dependence hampers the economy of resource rich countries through activities like rent seeking, authoritarianism, and corruption. Rent seeking refers to an economic system where countries that own resources derive most of their income from rents collected from those that use the resources (Baklanova, Petrovia and Koval, 2020). Structuralists have also argued that capitalism has made resource abundant countries pursue economic gain through the manipulation of the political or regulatory environment (John, 2011), rather than through productive activities or innovation, which create incentives for individuals or groups to engage in rent-seeking behaviour (Wadho, 2014; Williams, 2011). Rent-seeking can take various forms, such as lobbying for favourable policies (Birch, 2020), seeking regulatory exemptions (Li, 2021), or using political connections to secure government contracts (Masterson, 2021). The negative effects of rent-seeking include reduced economic efficiency, increased inequality, and the erosion of public trust in government institutions (Stiglitz, 2020). Resource rents can also cause problems such as corruption, governments prioritizing immediate gains over long term investment and environmental degradation (Kolstad and Wiig, 2009). Additionally, resource rents can be used by governments to prevent democratisation through financial incentives, coercion, or violent suppression, limiting the influence of democratic movements and maintaining their grip on power (Ross, 2015); reducing domestic taxes and avoiding the productive redistribution of wealth (Stevens and Dietsche, 2008); establishing security measures and implementing internal security protocols to manage domestic opposition (Colgan, 2015; Stevens and Dietsche, 2008); or political vote buying (Onapajo et al., 2015). Furthermore, the detachment of governments of resource rich countries from social and economic concerns due to over reliance on resource rents results in “underdevelopment of diversified and self-sustaining economy, underdevelopment of institutional arrangements, corruption, patronage, and nepotism” (Besedua, 2005: 12). These affect the country’s institutions and promote unsound economic policies resulting in adverse impacts on the economy (Areki and Gylfason, 2013). Additionally, resource dependent countries face significant challenges with declining terms of trade when the prices of resources a country export decline in relative to the prices of commodities imported (Tilton 2013: 197).

2.3 Breaking the Curse: The Role of Good Governance

Over the past three decades, a variety of solutions have been put forward by academics and policy makers to transform the resource curse into a blessing. Several scholars, policymakers, and researchers have focused on effective economic policy changes such as Structural Adjustment Policies which are a set of economic policies that emphasise free market reforms and encourage actions like reducing government spending, opening free trade, currency devaluation, cutting government employment, privatization and so on (Collier and Hoeffler, 2005; Auty, 1995). An alternative to this is economic diversification, which involves the process of shifting the economy away from single income source towards multiple sources. For example, Nigeria could invest more in manufacturing, agriculture, and technology. This way if the price of oil falls, the country will still have other sources of income (Viet, et. al., 2011; Chindo, 2012; Solomon, 2000). The creation of economic stabilisation funds acts as a mechanism set by governments and the central bank to protect domestic economy from market price fluctuations of commodities such as oil. This is to allow governments to maintain a steady level of revenue (Santos, 2018; Skancke, 2003). Additionally, scholars have also proposed the use of social policy and social justice frameworks to come up with ways that will help towards achieving good governance in resource rich countries by improving the general wellbeing of the people through institutional developments (Van Gyampo, 2016; Mehlum et al., 2006; Papyrakis and Gerlagh 2006; Gyimah-Boadi and Prempeh, 2012) as well as investment in human resources through education (Gylfason, 2001: 850). Others have called for international intervention to reduce the curse proposing the institutionalisation of best practices such as the good governance framework to overcome the lack of transparency and corruption in the management of extractive resource revenue (Bannon and Collier, 2003: 10; Müller, 2010).

Comparing the relationship between resource abundance and social and economic development in Africa, one could argue that the adverse effects of the resource curse are present in several African countries blessed with abundant natural resources including Nigeria. Corruption, profit acquisition through political means, social and political disorder (Stevens and Dietsche, 2008), civil unrest fuelled by natural resources (Asgill, 2012) and the collapse of political institutions and rule of law (Robinson et.al, 2006) all surface in different regions of Africa. There are numerous studies and policy papers addressing the resource curse theory with many trying to identify root causes, explaining why it persists, and suggesting viable solutions. One approach is neoliberalism, which in recent decades has come to dominate these debates. Neoliberalism is an extension of neoclassical theory which results from the collaboration of economist and political science scholars studying the role of institutions in economic development (Demissie, 2014:1). Neoliberalism assumes that markets and information are perfect, goods are homogenous, and market actors have the rational choice to decide optimal prices and free entry and exit (Davies, 2020). Therefore, neoliberal theorists have argued that the resource curse may not be the sole cause of the economic challenges faced by many resource-rich countries and instead points to the over-involvement of the state in the economy (Davis, 2016). Consequently, neoliberal scholars have suggested the removal of state regulations and interventions such as privatisation, commercialisation, public enterprises, subsidy removals and reduction in public spending (Demissie, 2014).

However, critics of neoliberal theory argue that the removal of state regulations does not consider the impact of such ideas on resource rich countries of the global south (Brohman, 1995: 133). Scholars also have contested that the free market ideology of neoliberalism does not tally with the realities of market externalities and information asymmetries of global south countries (Stiglitz, 2018: 9-10) and economic rationality cannot be based on commodity price alone (Schiele, 2019) rather factors such as history, culture, tradition and beliefs also play major role in market choices (North, 1994). Notwithstanding, neoliberal theory maintained that institutions play a crucial role in determining economic growth (Duodu and Baidoo, 2020). It has argued that countries with poor growth suffer from a lack of good institutions, Mehlum et al. (2006: 16) emphasised that the problem of the resource curse in most resource-rich countries is partly caused by weaknesses in governance and institutions and lack of necessary skills and methods to manage their resources properly. Additionally, poor governance practices, such as lack of transparency, accountability, and oversight, can create an environment where corruption can thrive (Collier, 2007; Desai and Javis, 2012: 104; Demissie, 2014: 1) and ineffective legal and regulatory frameworks can make it easier for individuals to engage in corrupt activities without fear of consequences (Meza and Perez-Chiques, 2021). Therefore, addressing institutional issues is critical in the fight against resource curse (Arezki and Gylfason, 2013; Ploeg, 2010; Bhattacharyya and Hodler, 2010; Williams, 2011; Bhattacharyya and Collier, 2014), and one solution offered by neoliberal scholars to address the economic and political causes of resource curse is “good governance.” The next section will discuss good governance as a dominant approach in the international system.

2.4 The principle of Good Governance

Good governance has emerged as a significant concept in the field of development, particularly in relation to addressing challenges such as the resource curse. The term good governance became prominent in the early 1990s and “replaced the structural adjustment approach as the ideal concept for aid conditionality” (Santiso, 2001). Under the structural adjustment policy (SAP), the World Bank emphasised the need for African states to reformulate mining codes to facilitate state withdrawal from the sector to give private investors opportunities and increased incentives (UNCTAD, 2005). Thus, resource rich countries focused on attracting foreign investors while neglecting social and environmental objectives (Ghebremusse, 2020: 38). This neoliberal policy reform, supposedly aimed at stimulating economic growth, reducing poverty and unemployment, and addressing sustainable development concerns, only succeeded in sinking resources rich countries to the bottom of poverty line (Pegg, 2006). This is because resource rich countries must be in competition with each other to provide a favourable environment for foreign investors at the expense of local developmental goals (Ghebremusse, 2020: 39). The effect of neo-liberalisation and global capital accumulation of global North countries became more evident in the inability of resource rich countries to benefit from the resource boom of the 2000s (Frame, 2016: 95). Although the prices of resources were high in the global market, resource rich countries earn less revenue due to lower taxation (Frame, 2016).

Thus, the "good governance" framework came as a neoliberal response to the effects of SAPs, suggesting that their failure was due to the absence of effective institutions to drive the objectives of the policy especially in resource rich countries of global south. The World Bank, when assessing SAPs in 1988, reported that institutions and managerial weaknesses in low-income countries of global south contributed to its failure (World Bank, 1988: 3 as cited in Owusu, 2003). Thus, the good governance framework can be viewed as modernized version of SAP, the only difference is that the *good governance marks* a shift in development thinking-moving away from political influences and instead evaluating criteria of what is considered good or bad (Mekwunye, 2022).

The concept of good governance encompasses several key principles and characteristics (Ayuba, 2014). Firstly, it involves sound administration and management practices, including professionalism, accountability, transparency, and the delivery of excellent public services (Agere, 2000). Good governance also emphasises democratic principles, such as citizen participation, equal voting rights, and representation in decision-making processes (UNDP, 2023; Novita et al., 2022). Efficiency and effectiveness in resource management, adherence to the rule of law, and acceptance by the entire community are also important aspects of good governance (Agere, 2000; UNDP, 2023). Good governance implies a synergistic and constructive relationship between the state, the private sector, and the community (UNDP, 2023). It entails the effective management of public affairs through the establishment of legal regulations and policies that promote social values (Novita et al., 2020). Furthermore, good governance utilizes political authority and power to manage resources for socioeconomic development (Khan and Alam, 2020). Consequently, good governance is seen as fostering a government that actively listens to its citizen's demands, operates with transparency, and upholds its integrity by avoiding corrupt practices. Such governance would appear conducive in resource rich countries of global south, especially Nigeria which is plagued with corruption, lack of transparency and accountability, ineffective institutions and a disconnect between resource wealth and development.

Neoliberal governance is a political ideology that promotes the importance of free market capitalism and deregulations of industries (Mcsparren, 2019). It aims to promote stability and economic growth through a shift in economic policies that prioritize national economic interests via a regulatory framework to promote stability often through coercion (Laruffa, 2022: 133). Neoliberal governance teaches actors to view poverty as a personal shortcoming which can be overcome through successful reforms, hard work, and economic rationality (Hamman, 2009:45). However, neoliberalism does not assume all aspect of social, economic, and political life will be reduced to rational markets, rather it develops institutional frameworks and rewards for enacting these frameworks (Manteaw, 2008: 64). Neoliberalism argues that transparency will lead to high productivity, more efficient management of resources and revenue, and the empowerment of citizens (Mexhuani and Mexhuani, 2024: 5).

However, researchers from resource-rich countries of the global south have contextualised "neoliberal governance as a Western ideology imposed as a rationale to dismantle the protection of native producers" (Bakre et al., 2023: 3) They have argued that multinational corporations and external investors use neoliberal policies such as "privatization", "liberalization", and good governance to gain access to developing countries (Bakre et al., 2023: 3). This has led to accentuated power imbalances in favour of multinational corporations (Bakre et al., 2022; Lewis, 2007; Blunt, 2014) instead of creating investment-friendly environments that facilitate efficiency and promote economic growth and development in developing economies (Murphy, 2004). Senarciens (1998: 101) has argued that foreign policies like good governance are driving wheels of economic and strategic interest formulated and publicised by international organisations such as the "World Bank whose function is to promote capitalism by removing obstacles to the activities of transnational corporations and the flow of investment." This, therefore, raises concerns as to the effectiveness of this policy in promoting development and reducing poverty (Rustad et al., 2016; Sovacool, Walter et al., 2016; Aaronson, 2011; Kolstad and Wiig, 2009).

In the following sections, I will discuss the four principles that guide the EITI (accountability, transparency, participation, and legitimacy) and examine how the principles are positioned as neoliberal.

2.5 Governing the Extractive industries: introducing the Extractive Industries Transparency Initiative

Studies have identified the Extractive Industries Transparency Initiative (EITI) - the focus of this thesis - as an exemplar neoliberal tool for achieving good governance through transparency and accountability involving governments, extractive industries, and the public (Corrigan 2014; Egbon, 2015; Smith et al., 2012).

The EITI is a voluntary regulatory framework that established guidelines for open and accountable resource management developed by foreign government and civil societies to help resource rich countries in global south out of the resource curse menace. It targets fiscal mismanagement and corruption in the extractive sector through institutional transparency and stakeholder engagement. EITI prioritizes transparency, corporate self-regulation, and market-based solutions (Elmofty, 2020; Bloom, 2017; Gupta and Manson, 2015) by promoting voluntary disclosure and industry-led initiatives, and operates within a framework that stresses private-sector accountability and reduces the necessity for state intervention (Gilbert, 2022; Bakre et al., 2022; Nadesan, 2011). It is developed based on the assumption that market mechanisms alone can bring about economic development and that transparency and accountability in government and industry suggest a more favourable public investment (Gardner et al., 2019: 137). This approach can be exemplified by the following extract from the EITI Report (2011):

> "EITI framework will create a favourable climate for investment in host communities, strengthened accountability which will lead to greater economic and political stability, companies can demonstrate their contributions to host countries and reduce reputational risk, and civil societies can make use of public information about revenue management to empower citizen to hold government accountable." (EITI Report, 2011)

The EITI is based on four key guiding principles: participation, transparency, accountability, and legitimacy (Novita et al., 2020). By adhering to the principles, it is argued that governments can effectively manage resources, promote socio-economic development, and mitigate the challenges associated with the resource curse (World Bank, 1992; Wahyurudhanto, 2020). These four principles are discussed below.

2.5.1 Transparency in Good Governance

Transparency has emerged as a key concept in global good governance, gaining increasing attention from diverse stakeholders such as country delegations, international organizations, civil society groups, and commercial actors (Spence, 2021). Multiple forms of transparency have been implemented. These include initiatives towards enhanced accountability, performance evaluation, and sustainable development assessment (Sovacool and Andrews, 2015). Transparency is seen as a necessary foundation for establishing trust among individuals, nations, investors, and governments (Robinson, 2020). The idea of holding individuals accountable for their actions has long been part of the governance discourse. The roots of decision-making transparency, open agreements, and access to meetings can be traced back to the 19th century in European and American countries (Roberts, 2006). This shows that the concept of transparency is not new, what changes is the public's right to access government information. Western democracies have since made significant strides in establishing the rule of law, introducing legislative processes, and ensuring the right to openly discuss government affairs, empowering citizens to engage in the legislative process and hold governments accountable (Meijer, 2005).

The early adoption of access-to-information legislation by pioneering countries like Sweden in 1766, followed by Finland in 1951 and the United States in 1966, set the stage for a global movement toward transparency (Naib, 2011). Subsequently, numerous nations, including Austria, Australia, Canada, Denmark, Norway, the Netherlands, France, and Luxembourg, implemented information access laws in the 1970s (Stubbs, 2012). The fall of the Berlin Wall prompted 19 European countries to adopt the Freedom of Information (FOI) Act between 1992 and 2005 (Stubbs, 2012). Today, FOI is universally regarded as a cornerstone of democracy in the Western world and beyond, emphasizing the publication of government information, timely dissemination, accessibility, and the utilization of modern technology. Moreover, citizens are granted the right to assess and comment on disclosed information, fostering active public participation (Meijer, 2005; Shkabatur, 2012).

The International Monetary Fund (IMF) has defined transparency as being open, truthful, and accountable in both official and private activities (Nolan, 1995, as cited in Meijer, 2017). It is crucial for public authorities to conduct government affairs openly and subject to public scrutiny (Birkinshaw, 2006). In the context of the EITI, transparency is viewed as ensuring public access to information, empowering citizens to engage in the political process and hold their governments accountable (Nielsen and Madsen, 2009). This idea is built from the political and institutional theoretical understanding of the resource curse as a governance failure that can be curbed by sharing information with diverse stakeholders to foster democratic dialogue for accountability (Heemskerk et al., 2003), which in turn will eliminate corruption (Demissie, 2014; Kolstad and Wiig, 2009). Scholars have also linked the lack of revenue transparency to corruption, poor financial budget accountability, and poverty (Eigen, 2006, Faruque, 2006). Thus, the EITI emphasis on revenue transparency (Eigen, 2006). The idea is both extractive industries and governments should publish what they accrued from the exploration and sales of extractive resources, which will generate public discussion and empower the public to hold governments accountable for their actions (Eigen, 2006).

2.5.2 Accountability in Good Governance

Accountability originated from the Anglo-Norman language to mean book-keeping (Khotami, 2017:30). In contemporary political discourse, the meaning of accountability has broadened from financial accounting to implying the promise of 'justice and propriety' and public accountability (Khotomi, 2017: 30). What that means in practice depends on different specialisations, perceptions, and ethical perspectives (Sinclair, 1995; Robinson, 2003; Bovens, 2007; Demirag and Khadaroo, 2008; Akpanuko and Asogwa, 2013). Accountability involves responsibilities to people, controlling and monitoring, accounting for resource and revenue use;

assessing individual and institutional performance, and ethical considerations (Mulgan, 1997; O'Loughlin, 1990; White, 2005; Dubnick, 2005).

Accountability can be understood as being able to answer for fulfilling obligations, duties, expectations, and other charges to prescribed standards (Schlenker, 1997). In the context of good governance, accountability is seen as the obligation of persons or entities entrusted with public resources to account for their responsibilities and report back on processes, successes, and challenges (Iyoha and Oyerinde, 2010). The UK's Department of International Development (2006) has asserted that accountability pertains to the capacity of citizens, civil society, and the private sector to scrutinize public institutions and ensure that they are answerable for their actions. Scholars have defined accountability as an act of reporting, justifying actions, and taking responsibility while prioritizing transparency, openness, and fairness. It serves as a tool for assessing performance, preventing misuse of power, and encouraging the growth of a country (Romzek and Dubnick, 2018; Bovens, 2007; Iyoha and Oyerinde, 2010). The concept of accountability is closely tied to the EITI framework. It utilises collaborative accountability to provide fiscal accountability, involving an account for the appropriate use of money; process accountability, involving fairness in the choice of appropriate processes adopted; program accountability, which involves the efficiency of the institution to accomplish its goals; and priority accountability, which is aimed at effectively satisfying user needs (Erkkilä, 2007). This is formally designed to promote scrutiny and oversight of extractive resources by citizens, civil society, and the private sector (Van Kersbergen and Van Waarden, 2001: 22; Agere, 2000) and hold governments and corporations accountable for their actions.

2.5.3 Participation in Good Governance Framework

In democratic governance, people choose their representatives who hold leaders accountable for decisions affecting local communities. Although representative democracy is prevalent, there is a push by citizens in developed societies to have a voice in decisions affecting their future (Holzer and Kolby, 2005). Scholars have argued that direct participation is not against democratic rules considering how representative democracy has failed to meet peoples' aspirations (Gibson et al., 2005; Hicky and Mohan, 2004; Hope Sr, 2009; Mahmud, 2004; Tosun, 2000; Waheduzzaman, 2010). On the other hand, collaboration between elected leaders, public managers and citizens is seen to improve public trust in government (Wang, 2001) and is said to be crucial for good governance (Bovaird and Loffler, 2002; Gaventa, 2004) which advocates strong public participation in government decisions (Holzer and Kloby, 2005: 523).

In recent times, there has been a growing demand for people to be actively involved in the governing process. Academics, politicians, donor agencies and civil societies all believed that people have a right to participate in decisions that have impact on their lives. This is now at the heart of modern governance (Blair, 2000). Furthermore, the rise in public awareness regarding matters of public concern has compelled the government to share their authority with the people. This has led to a more people-centred governance approach, with all institutions accountable, transparent, and following local laws (Azmat, Alam and Coghill, 2009; Geddes, 2005). Good governance has been defined as an emphasis on economic development through effective people-oriented governance processes (Minogue, 1997). This approach emphasises the importance of governance that is not only 'pro-people or people-centric, but also owned by the people' (Waheduzzman, 2010: 36). Minogue (1997: 53) put good governance as a government that "serves the people, is accountable to them, operates transparently and upholds the rule of the people for the betterment of all." This definition aligned with the definition of democracy as 'government of the people, by the people, and for the people' (Landow and

Ebdon, 2012). Thus, democratic governments must prioritize citizen participation at all levels to provide the most beneficial services (Gaventa and Barrett, 2010).

A policy statement on development cooperation in the 1990's released by the Organisation of Economic Cooperation and Development (OECD) in 1989, highlighted that "participatory development was the most important issue on the development aid agenda for the decade to come" (OECD, 1989). Aid agencies also echoed the significance of participatory development stressing the need to stimulate the productive energies of people, encourage greater participation in productive processes and ensures a fair sharing of benefits (UNESCAP, 2008). A participatory governance fosters 'transparency, accountability and predictability' to its people (Waheduzzaman and Mphande, 2014: 40).

In the context of EITI, participation requires the involvement of multiple actors, including the state, corporate, private sector, and civil society (Sobol, 2017). Some researchers have argued that popular participation can only be possible if government provides a genuine commitment to the good governance framework (Hope Sr, 2009; Hye, 2000; Kaufmann et al., 2000; Shah and Shah, 2007). Others have asserted that it is important to encourage citizens to take charge of important decisions that may have impact on them through empowerment. (Brett, 2003; Tosun, 2000; Fung and Wright, 2001). Empowerment can encourage citizens to hold the government accountable and demand access to opportunities, even in cases where the government has not extended an invitation (Brinkerhoff & Wetterberg, 2016). Moreover, 'empowered citizens are more inclined to protest policies that do not serve the public interest and to participate actively in government activities' (Waheduzzaman and Mphande, 2014: 40).

2.5.4 Legitimacy in Good Governance Framework

Legitimacy is a concept that has captivated scholars from diverse fields, including sociology, political science, organizational theory, and philosophy. It refers to the belief or perception that an entity, whether it is a government, organization, or individual, has the right to exercise power and authority over others (Suddaby et al., 2017: 451). Legitimacy is crucial for establishing and maintaining social order, as it shapes the acceptance and compliance of individuals with the rules, norms, and decisions of the entity in question (Deegan, 2014). Max Weber's seminal work on legitimacy has emphasized the role of authority and the belief in the validity of rules and institutions (Weber, 1978 cited in Magalhàes, 2021: 21). According to Weber, legitimacy can be based on three ideal types: traditional, charismatic, and rational-legal. Traditional legitimacy derives from long-standing customs and traditions, charismatic legitimacy stems from the extraordinary qualities of a leader, and rational-legal legitimacy is based on the belief in the legality and rationality of rules and institutions (Weber, 1978 cited in Magalhàes, 2021: 21). Sociologists have focused on the social construction of legitimacy, examining how it is shaped by social interactions, cultural norms, and collective beliefs. Symbolic interactionism and social identity theory provide insights into how legitimacy is constructed through social processes, such as labelling, socialization, and conformity to group norms (Scott, 2016a; Ashforth and Humphrey, 1995).

Additionally, political scientists have explored three forms of legitimacy in the context of governance and political systems: democratic legitimacy, which emphasizes the role of popular consent and participation in conferring legitimacy on governments (Rhinard, 2002); procedural legitimacy highlighting the importance of fair decision-making processes; and performance legitimacy which is based on the perceived effectiveness and outcomes of governance (Beetham, 2012). Scholars have argued that legitimacy influences an organization's ability to attract resources, maintain relationships with stakeholders, and gain public trust (Pascual-

Nebreda et al., 2022). Organizations that adhere to professional codes of conduct or industry-specific ethical standards are more likely to be perceived as legitimate (Scott, 2008; Suchman, 1995).

Legitimacy involves cognitive evaluations, whereby individuals assess the normative and moral justifications of an entity's authority (Tost, 2011). As a result, scholars who study the legitimacy of the EITI framework to provide good governance in resource rich countries have argued that transparent and fair economic institutions, where competition is regulated, consumer rights are protected, and financial transactions are conducted ethically, enhance the legitimacy of economic activities (Yin and Zhang, 2012). Conversely, instances of corruption, market manipulation, or unfair practices, can undermine the legitimacy of economic institutions and actors (North, 1994).

2.6 Critical Literature Review and Empirical Research

This section looks at the critical arguments surrounding good governance frameworks and EITI. The section reviews critical literature and explores both the weaknesses and limitations of good governance frameworks and EITI in promoting transparency, accountability, and good governance in resource rich countries.

Good governance frameworks encompass principles such as transparency, accountability, participation, and the rule of law (Lockwood et al., 2010). In this broader framework, EITI was established to promote transparency and accountability in the extractive industries by ensuring that resource revenues are openly reported and accessible to the public, thereby enhancing public scrutiny and oversight (Van Alstine, 2017). The initiative aims at reducing corruption and improving resource governance.

However, critical scholars of the good governance framework such as Bettcher (2017) in his article ‘How good governance got a bad name - and why governance still matters’ have argued that countries can still grow and attain rapid development with effective socio-economic status without good governance parameters. He has argued that ‘corruption has not stopped Bangladesh from growing neither has the absence of property rights stopped China’ (Bettcher, 2017: Is governance Necessary? para 1). Moreover, the legitimacy of systems relies on the institutional framework that upholds the rule of law (Rosenfeld, 2000), and the existence of impartial and independent judiciary, legal codes, and fair enforcement of laws enhances the systems and brings development and growth (Tamanaha, 2012). Additionally, when legal systems are perceived as fair, just, and capable of resolving disputes, they gain public trust and compliance (Tyler, 2006). Bettcher (2017) has contended that the EITI framework does not allow for systematic and comprehensive approach to assessing all institutional elements and suggest well directed interventions for its improvement.

Similarly, most resource rich countries required to implement the good governance framework are suffering "system complications" due to replication of several reforms that were politically driven which shaped the governance structures of those countries (Bettcher, 2017) that have left them without the right institutional capabilities to ensure adherence to the EITI framework (Alam and Teicher, 2012; Haque, 2001). For example, many governments have replicated the idea of the anti-corruption commissions of Hong Kong and Singapore (Nigeria inclusive) but have rarely achieved any success in eradicating corruption (Andrews, 2012 in Bettcher, 2017). Additionally, scholars have argued that benchmark and context are important in policy implementation (Samaratunge and Alam, 2021; Bettcher, 2017; Öge, 2014). Bettcher (2017) has argued that standards that work for developed nations cannot work in developing nations because the developing nations lack the ‘resources, institutional capacity, political support, and social conditions’ to fully digest, understand and implement the standards effectively.

Furthermore, compliance was also argued upon by scholars, they posit that developing countries were pressured to implement by both the external and internal bodies and therefore countries tend to mock compliance as the implementation of the policy might intimidate particular domestic interests who are often more organised and politically influential (Walter, 2011; Romzek, 2000 as cited in Samaratunge and Alam, 2021). Furthering the argument, Grindle who was more concerned about the varied objectives of the EITI framework, argued that weak governments are asked to do too much (Grindle, 2012 as cited in Bettcher, 2017) and putting such demands on weak and poor economic and institutional environments endangered functional structures (Levy, 2014 cited in Bettcher, 2017). Reinforcing the argument Grindle posits that countries will fall in the dilemma of choosing between improving governance structure and domestic priorities as they fear losing power (Grindle, 2012 as cited in Bettcher, 2017). Likewise, good governance frameworks implemented in resource rich countries with weak civil society groups will only end up strengthening the powerful governments (Frey, 2008: 69).

Conversely, Sovacool and Andrews (2015) argued that EITI has improved governance in countries like Liberia and Azerbaijan. A Transparency International report (2012) has indicated that there is a progress of revenue transparency in some EITI member countries. This means that overtime EITI member countries may do better and would be able to reduce the corrupt practices and improve transparency in the oil and gas revenue management and generate debate and leads to better application of the resources' revenue if implemented correctly (Ganesan, 2010). Scanteam (2011) as cited in Van Alstine (2017: 769) reported that establishment of EITI Multi-Stakeholder Group has improved dialogue in countries Nigeria, Gabon, and Mongolia. Likewise improving civil society participation in Ghana, Kyrgyzstan, and Azerbaijan (Furstenberg, 2015: 466).

However, scholars have increasingly questioned the EITI, critiquing its ability to effectively address resource curse and deliver meaningful social and environmental outcomes, particularly in non-democratic countries (Van Alstine and Andrews, 2016: Rustadet al., 2016; Sovacool et al., 2016; Sovacool and Andrews, 2015; Aaronson, 2011; Kolstad and Wiig, 2009). Critics have argued that EITI's neoliberal approach, which emphasizes voluntary measures and market-driven transparency, falls short in addressing systematic issues of inequality, environmental degradation, and exploitation (Le Billon et al., 2021) Voluntary compliance contended, lacks the enforcement mechanisms necessary for ensuring genuine accountability and transformative change (Hilson, 2012).

Furthermore, the reliance on diverse stakeholder commitment withing implementing countries exposes the EITI to inconsistencies, as not all actors particularly in authoritarian or weak governance context engage in good faith. (Grant et al., 2022; Runci, 2015). This "one-size-fits-all" framework limits the EITI's ability to adapt to specific political, social, and environmental realities of implementing countries, reducing its overall impact (Rustad et al., 2017). Additionally, some scholars view the EITI as an extension of aid conditionality, suggesting that its implementation aligns more with donor priorities than the needs of resource-rich countries (Sovacool, Walter et al., 2016; David-Barrett and Okamura, 2016). In fact, critics have argued that linking EITI implementation to foreign aid inflows reinforces dependency on external funding without fundamentally altering governance structures (Neumann and Ssozi, 2016; Sovacool and Andrews, 2015; Corrigan, 2014).

Building on this critique, scholars such as Kolstad and Wiig (2009) have also challenged the reliance on information disclosure as a primary mechanism for achieving transparency and accountability. Harvey (2024) has argued that the EITI's heavy reliance on information disclosure closely aligns it with the neoliberal ideologies because "neoliberalism is dependent on information disclosure" (Adams, 2018: 5). Kolstad and Wiig (2009) argued that simply making information available does not automatically translate into accountability or improved governance, particularly in contexts where institutional frameworks are weak or where the public lacks the capacity to interpret and act on the disclosed information. Similarly, Rustad et al. (2017) highlighted that disclosed data is often overly technical or inaccessible to the general public, rendering it ineffective in fostering informed debate or mobilized action. Further, Haufler (2010) have contended that information disclosure alone cannot address the deeper structural inequalities and power imbalances that perpetuate corruption and poor governance in the extractive sector. Van Alstine (2014) further argued that Civil Society Organisations, tasked with the responsibility of interpreting and disseminating the information, often struggle to fulfil this role because they are underfunded and often face state intimidation.

Another critical perspective on the use of transparency within the EITI framework as a neoliberal idea focuses on how global institutions like the World Bank and IMF conceptualize transparency. The World Bank (2002: 18) emphasizes the role of transparency in political markets, arguing that it “exposes corrupt and unethical politicians, provides a platform for public debate, and facilitate the monitoring of behaviours and behavioural changes.” Similarly, the IMF describes transparency as the "golden rule” of the new era of international financial markets, portraying it as central to globalization (Camdessus, 1999 as cited in Monbiot, 2016: 15). According to the IMF, transparency is the essential condition for the functioning of free and competitive markets (Mehrpouya and Salles-Djelic, 2019: 14).

Hence critics have argued that this framing of transparency serves to a way of promoting “voluntary forms of regulation, formalised accountability” (Fung et al, 2007: 5). Which aligns with neoliberal ideas of limited state intervention and market driven governance. By prioritizing the “liberalisation of information” over structural reforms or enforcement mechanisms, transparency becomes a tool for sustaining global market practices rather than addressing the root causes of inequality and corruption in resource governance (Garsten and

Montayo, 2008: 3). Furthermore, critical scholars have argued that transparency does not always deliver on its transformative promise, and the relationships attributed to transparency with improved accountability, good governance, and effective decision-making processes remain unsubstantiated (Etzioni 2010; Fung et al., 2007; Graham 2002; Hood and Heald 2006; Lord 2006; Hale, 2008). This is because transparency alone cannot bring accountability (Fung et al., 2007), therefore for transparency mechanisms to push for accountability, there must be a certain degree of accountability within the system which will be further reinforced (Shaxson, 2009).

However, resource curse literatures have shown that resources rich countries lack these basic accountability mechanisms. Fox (2007: 666) argued that the power of transparency depends on external actors who might be willing to make use of disclosures to reinforce accountability, thus transparency cannot bring accountability even if the right information is disclosed - there must be the willingness of actors to process the information and use it to generate impact (Kolstad and Wiig, 2009: 524). Additionally, the emphasis on revenue transparency was also criticised as a neoliberal way of prioritizing certain knowledge over another even though it will be more beneficial to the public (Gallie, 2007). Scholars also argued that revenue disclosures are market valuations of countries, and such information are only beneficial to corporations (Hossain, 2008) and the idea that revenue disclosures will expose corruption is too shallow (Kolstad and Wiig, 2007). For transparency to effectively fight corruption and subsequently lead to accountability, it is wiser to scrutinize all stages of extraction, from the point of extraction to the utilization of resource revenue because corrupt practices start at the early stage of extraction (Kolstad and Wiig, 2007; Krause, 2012). Additionally, the focus on revenue transparency has neglected other important aspects of transparency that limits public access to information (Summers, 2009).

The utilization of accountability in the EITI framework has also been argued to be a neoliberal strategic way of reforming and reinventing capitalist ideas which prioritize market needs against local needs (Wickramasingher et al, 2021), which emanate from the capitalist ideology of protecting public interest through market based governance which corporations can be held accountable through regulations and be forced to act in a wider public interest (Alawattage and Wickramasingeher, 2022). Keohane (2006: 82) has further argued that the accountability mechanism of the EITI framework is the neoliberal way of imposing reputational cost on firms and corporations. The EITI framework considers accountability as a measure for effectiveness, efficiency, and value for money (McSparren, 2019). Furthermore, the use of disclosure and reporting as forms of accountability in the EITI framework has been criticized. Researchers have argued that this reporting and disclosure are often limited by state and local laws and regulations. Ebrahim (2003) has positioned that these forms of accountability only provide a certain level of satisfaction to interested parties, with the information provided often geared towards raising awareness or for research purposes, and there is often a lack of focus on the quality of information and a greater emphasis on financial reporting.

In addition, the EITI accountability framework is designed to rely on information disclosures of government institutions which civil society will adopt to hold governments accountable through dialogue (Social Auditing). This form of accountability mechanism of EITI has been criticised for neglecting the insufficient accountability provided by institutions (Mross, 2012). Ebrahim (2003) has further explained that 'social auditing is a complex process that integrates various accountability mechanisms, such as disclosure statements, evaluations, participation, and standards of behaviour', which can be costly, time consuming and often requires some level of expertise and resources that may not be available to all communities affected with resource curse (Bovens et al., 2008: 227). Moreover, social auditing can be easily manipulated or co-opted by companies rather than serving a truly independent mechanism for accountability

(Utting, 2002: 6). Dubnick (2005) further argued that social auditing does not lead to good governance as it does not provide a long-term solution. Conclusively, scholars argued that for accountability to be able to curb corruption, it must be able to possess two features, answerability, which is “the right of the public to receive information and for governments to release detailed information, and enforcement: “the idea that governments should not just be hold accountable but wrong behaviours be punished" (Schedler, 1999: 13-17). While the former is closely related to transparency but not restricted to the EITI voluntary disclosure of information, the latter is completely ignored in the EITI framework (Kolstad and Wiig, 2009; Lindstedt and Naurin, 2005). Contrary to the view that citizens can use disclosed data to hold governments accountable of which majority are authoritarians, Visser (2012) contends that this focus on transparency is not just absurd but ignores the actual problem. Thus, instead of holding private corporations accountable for their extractive actions in communities, blame is shifted towards government and corruption in a way that corporations' ill activities are buried under the new narratives (Adunbi, 2020).

Nevertheless, scholars of critical development theory have posited that the idea of collaborative participation in the good governance framework of EITI is an approach to push different actors with different interests into "discursive common ground” that might not align with their individual goals (Adunbi, 2020: 808). Critics have argued that partnership ideology is promoted by neoliberal organisations such as UN agencies, global developmental banks, and transnational corporations (Thomas, 2001), which stands on the rationale that private organisations are the enablers of market economy, and they can exercise control and negotiate terms (Wanna, 2018). Therefore, private institutions are the ones capable of providing the necessary research and tools to tackle economic global problems (Adunbi, 2020). However, Schatz and Rogers (2016: 42) have argued that private institutions only support research and provide tools that align with their interest of maximising profit. Furthermore, Adunbi

(2020:809) argues that the partnership model of EITI overlooks issues of crucial importance such as "power, legitimacy and social justice which are essential in creating equitable and sustainable solutions that will benefit members of the society." Therefore, there is no room for negotiation on these issues of social concerns other than revenue transparency which the partnership is built on.

Critical literature has posited that focusing on economic interest limits the extent of participation of Civil Society Organisations (CSO) and cajoles them into accepting participation based on a set of regulatory rules to externalize existing inequalities (Adunbi, 2020). Additionally, while proponents of EITI have asserted that civil society organisation (CSO)'s participation will bring about the needed transparency and accountability and subsequently good governance through empowerment (Okonjo Iweala and Osafo- Kwaako, 2013:9), critics have argued that CSO participation cannot bring good governance, indicating that in many resource rich countries, CSOs are extremely weak and mostly dependent on governments (Olcer, 2009: 27), therefore they are incapable of any challenge.

Dissenting opinions in the literature have challenged the prevailing assumption that the EITI will be beneficial to all actors participating in the framework through increased transparency. Critics have maintained that different actors have different interests and some of these do not align with each other (Visser, 2012: 13), and the interests of indigenous people are quite different from those of the oil companies (Visser, 2012: 13). Another notable critique raised by scholars is the tendency of the EITI voluntary participation of countries to bring in meaningful change to the resource curse challenges of resource rich countries of the global south. Scholars in support of the EITI have argued that the voluntary participation of EITI is not a weakness but designed to ensure resource rich countries fully accepted and committed to the initiative without the fear of being forced (Ferreira, 2020: 17). Critical voices have contested that it is a conditionality in disguise. Gillies and Heuty (2011:30) argued that Iraq and Afghanistan accepted the EITI as part of foreign intervention and many global south countries were cajoled to join based on their dependence on foreign financial institutions for aid and debts. This reinforces the accusation that the initiative was just one of the many neoliberals' top-down approach to impose governance models (Gillies and Heuty, 2011: 34).

Table 2.1 summarises the different arguments of the critical literature review into three broad headings: Rationale for implementation, Benchmark for compliance and the Limitations. This summary helps to set out the essential aspects of the conceptual framework of the thesis.

Table 2.1 Summary of Critical Literature on EITI

KEY POINT	NEOLIBERAL GOVERNANCE	CRITICAL ARGUMENTS
RATIONAL FOR COMPLIANCE	Compliance is Voluntary	Developing countries were compelled to comply due to external and internal pressures
BENCHMARK FOR IMPLEMENTATION	Transparency and accountability practices will improve good governance.	Developing countries lack the capabilities, resources, institutional capacity, political support, and social conditions for good governance framework to be effective
LIMITATIONS	EITI framework did not review in detail how to improve civil society strength to be able to challenge	Weak Civil Society Institutions

	powerful government actors to demand for good governance.	
		Broad objectives that are too numerous to handle at the same time
	Disclosure will empower citizens to hold government actors accountable without reviewing in detail the rights and duties of citizens and how they can use their rights to demand accountability	Low level of awareness on rights and duties of citizens
	The framework did not specify stringent measures to be taken on governments actors that fail to commit to the laws and rules of the policy.	Ineffective implementation of laws and rules

Source: Compiled by the Author (2023)

2.6.1 Thematic Analysis of Critical Literature

Thematic analysis revealed critical perspectives on the effectiveness of the Extractive Industries Transparency Initiative (EITI) in achieving its intended goals. This analysis groups scholarly perspectives and critiques into distinct themes, highlighting the limitations and challenges of EITI's implementation, particularly in resource-rich countries of the Global South.

EITI's Limited Problem-Solving Capacity

One recurring theme in the literature is the inability of EITI to move beyond identifying problems to solving them. Scholars have argued that while EITI can highlight issues in resource governance, it lacks the tools and authority to enact solutions. Studies from implementing countries of the Global South have emphasized that EITI serves as a complement to, but not a substitute for, national and international legislation (Ocheje, 2006). This raises questions about its efficiency in addressing systemic corruption. Olcer and Reisen (2009), Ocheje (2006), and Schumacher (2004) have indicated that, despite years of operation, EITI has not significantly improved corruption perceptions in member countries. For instance, data from the World Bank's Worldwide Governance Indicators reveal that corruption control in EITI-implementing countries remains comparable to, or worse than, that in non-EITI member states (Olcer and Reisen, 2009). Similarly, Revenue Watch Index (2011) data show persistently high levels of corruption in several EITI-implementing nations, raising doubts about the framework's overall effectiveness.

Structural and Stakeholder Challenges

Structural and stakeholder-related issues further limit EITI's impact. Aaronson (2011) has identified divergent visions among stakeholders as a key barrier to its effectiveness. He highlighted inadequate civil society access to information and limited public awareness of EITI's existence as factors undermining its goals. Furstenberg (2015), who has studied the EITI implementation in Kyrgyzstan, argued that civil society organizations (CSOs) face significant constraints in resource-rich developing countries due to imbalanced power dynamics. Corrigan (2014), in a panel study of approximately 200 countries, also has pointed to the unequal power relationships between governments, international corporations, and local industries, which undermine the contributions of CSOs and NGOs in voluntary initiatives like EITI.

Dominance of Government and Industry Interests

Another related theme is the dominance of government and industry interests over civil society within the EITI framework. Smith et al. (2012), who studied the EITI implementation in Madagascar, argued that government priorities often overshadow the responsibilities of civil society. Similar findings in Ghana revealed that industries and governments wield more power than civil society in influencing EITI processes (Andrews, 2016). Such power dynamics stifle the ability of CSOs to hold stakeholders accountable.

Strengthening Institutional Frameworks

Researchers have further argued that there is insufficient emphasis on strengthening institutional frameworks in EITI-implementing countries. For instance, Ejiogu et al. (2019, 2021) and Öge (2016) highlighted that EITI lacks the mechanisms to build robust institutional governance in resource-rich regions. Villar (2020) reported a disconnect between EITI's framework and its stated goal of fostering trust among stakeholders in Angola. Similarly, Murombo (2016) critiqued the framework's inability to promote good governance in Zimbabwe, attributing this failure to Africa's challenging political climate. Johnson et al. (2020) have argued further that EITI's focus on resource distribution overlooks deeper political issues related to resource access and control, which are central to conflicts in the Global South.

EITI as a Neo-Liberal Framework

Another recurring theme is the critique of EITI as a neoliberal framework that prioritizes market-based solutions over systemic governance reforms. Osuoka (2020) argued that EITI's emphasis on transparency aligns with neo-liberal principles, legitimizing resource extraction while facilitating civil society participation in market-oriented governance. Similarly, Asgill (2012) critiqued the reliance on transparency as a conflict-resolution tool, noting that powerful resource users often resist reforms that threaten their interests. Johnson et al. (2020) further argued that EITI's focus on resource distribution reflects a neoliberal preference for "easy" solutions, while ignoring the complex political issues underlying resource conflicts in the Global South. This critique underscores the limitations of transparency initiatives in addressing deeper structural and political challenges.

Global Implications

EITI's global implications further illustrate its limitations as a governance tool. Scholars have argued that it is one-size-fits-all approach is disproportionate to the diverse political and economic contexts of implementing countries. Corrigan (2014) further highlighted the challenges of applying a uniform framework to countries with varying governance structures and resource management capacities. This critique raises questions about the adaptability and relevance of EITI in addressing the unique challenges of resource-rich countries. Additionally, researchers have argued that EITI's reliance on voluntary compliance undermines its effectiveness in enforcing accountability. Shaxson (2009) has emphasized that transparency initiatives must go beyond information disclosure to include mechanisms for enforcement and public oversight.

Civil Society and Public Participation

The role of civil society and public participation is another critical theme in the literature. Studies indicated that civil society organizations often face significant constraints in EITI-implementing countries. Furstenberg (2015) noted that in Kyrgyzstan, the influence of CSOs is limited by power imbalances, while Smith et al. (2012) have highlighted similar challenges in Madagascar. In Nigeria, Osuoka (2020) found that NEITI has failed to mobilize public participation against corruption, reflecting broader limitations in civil society engagement within EITI. Scholars argue that for transparency initiatives to be effective, they must empower civil society and ensure meaningful public participation (McGee and Gaventa, 2011; Ahmad, 2008).

Transparency and Accountability in Nigeria

The challenges of transparency and accountability in Nigeria provide further evidence of EITI's limitations. Studies on Nigeria's oil and gas sector (Shaxson, 2009; Ahmed, 2011; Amujiri, 2013; Oludimu and Alola, 2022) have revealed that the lack of transparency and accountability practices negatively impacts the country's socio-economic and political activities. These studies emphasized how weak governance structures in the oil sector hinders revenue generation and perpetuate social and economic injustices. For example, Osuoka (2020) has contended that Nigeria's implementation of EITI has not sparked significant public responses against corruption. He critiqued NEITI as a neo-liberal tool designed to legitimize resource extraction while facilitating civil society participation in a free-market transition. Similarly, Asgill (2012) critiqued NEITI as a non-neutral tool for improving governance, arguing that it is constrained by the vested interests of powerful resource users. She noted that while NEITI has increased public access to information, it has not effectively addressed the underlying power dynamics that enable corruption. Uzoigwe (2012) has identified structural and governance challenges within NEITI, including its failure to function as a true multi-stakeholder initiative, which limit its impact on resource wealth management in Nigeria. Okeke and Aniche (2013) similarly have critiqued NEITI's inability to enforce accountability in the oil and gas sector. They called for stronger audit powers and the authority to sanction violators, arguing that such reforms are necessary for NEITI to fulfil its mandate effectively. Shaxson (2009) has highlighted NEITI's poor performance in empowering civil society, noting that accountability requires more than information disclosure. He stresses that meaningful transparency must be accompanied by mechanisms for enforcement and public participation (Shaxson, 2009).

Legal and Institutional Constraints

Legal and institutional challenges further complicate NEITI's operations. Asobie (2009) has identified conflicts between NEITI's mandate and those of other federal government agencies, including anti-corruption bodies like the Economic and Financial Crimes Commission (EFCC) and the Independent Corrupt Practices Commission (ICPC). These conflicts according to Asobie, undermine NEITI's ability to enforce its mandate (2009). Igwe (2011) critiqued the NEITI Act for assigning overly ambitious objectives, such as eliminating corruption within extractive companies. He argued that these responsibilities exceed NEITI's capacity and posited that it is a lean bureaucracy. Igwe also noted that confidentiality clauses within the NEITI Act encourage minimal disclosures, undermining transparency efforts.

This expanded analysis provides a comprehensive critique of EITI, drawing on thematic insights from scholarly literature. By organizing the discussion into distinct themes, the analysis highlighted the multifaceted challenges facing EITI and its implementation in resource-rich countries, emphasizing the need for more robust and context-specific governance reforms.

2.7 Research Limitations

The literature review shows that EITI has been measured based on its operational, institutional, and technical goals. However, attention is more focused on the EITI standard than its mode of cooperation (Furstenberg, 2015). Although there are few studies with a focus on structural and contextual factors of EITI (see: Onyishi, 2020; El Hamad, 2020; Shaxson, 2019; Ejiogu et al., 2019, 2021; Öge 2016; Asgill 2012; Smith et al., 2012; Igwe, 2011), their studies fail to reflect the broader, theoretical and political implication of EITI practices on governance in implementing countries. Others include the top-down universal approach of good governance framework, where uniform policy is applied in different context (Samaratunge and Alam, 2021; Bettcher, 2017; Öge, 2014). In addition, current compliance of good governance frameworks in resource rich countries has been criticized as mock compliance (Walter, 2011; Romzek, 2000 as cited in Samaratunge and Alam, 2021). Thus, the need to comprehensively evaluate policy performance in implementing countries using governance indicators such as effectiveness, equitability, responsiveness, and robustness (Bennette and Satterfield, 2018), so as to have a clear picture of the policy outcomes. Other critical areas that require attention are the power relationships that exist between policy and implementation and how different actors and interests can be managed towards achieving the objectives of the framework (Isiyaku, 2017).

Furthermore, within the context of resource governance, the pool of literature indicates that there is less attention placed on the institutional framework of implementing countries especially in resource rich countries of the global south despite the emphasis to improve institutions in good governance framework (Ejiogu et al., 2019, 2020; Öge, 2016; Lockwood et al., 2005). The absence of quality institutions, especially the rule of law, made compliance to the policy low and power relationships among stakeholders became a manipulative variable to achieve desired individualistic objectives (Ansell and Gash, 2008). Therefore, this thesis will approach the various issues raised from a Neo-institutional perspective as this will allow me to examine the complexities of extractive resource governance arrangements and the roles played by institutions, history, culture, and society in shaping behaviours of different actors involved and outcomes (Furstenberg, 2015; Rustad et al., 2016).

2.8 Conceptual Framework

This section presents the conceptual framework underpinning this research.

The conceptual framework on which the study is built is from empirical literature on good governance, transparency, accountability, and stakeholder participation in resource rich countries. The study is premised on advancing the view that effective institutional framework is vital in ensuring transparency and accountability in resource rich countries. The conceptual framework captures the relevance of effective institutions on the quality and outcomes of governance framework in promoting transparency and accountability in extractive industries. The conceptual framework also addresses the inherent complexities involved in the implementation of general governance frameworks, acknowledging diverse socio-political, economic, and institutional needs of Nigeria.

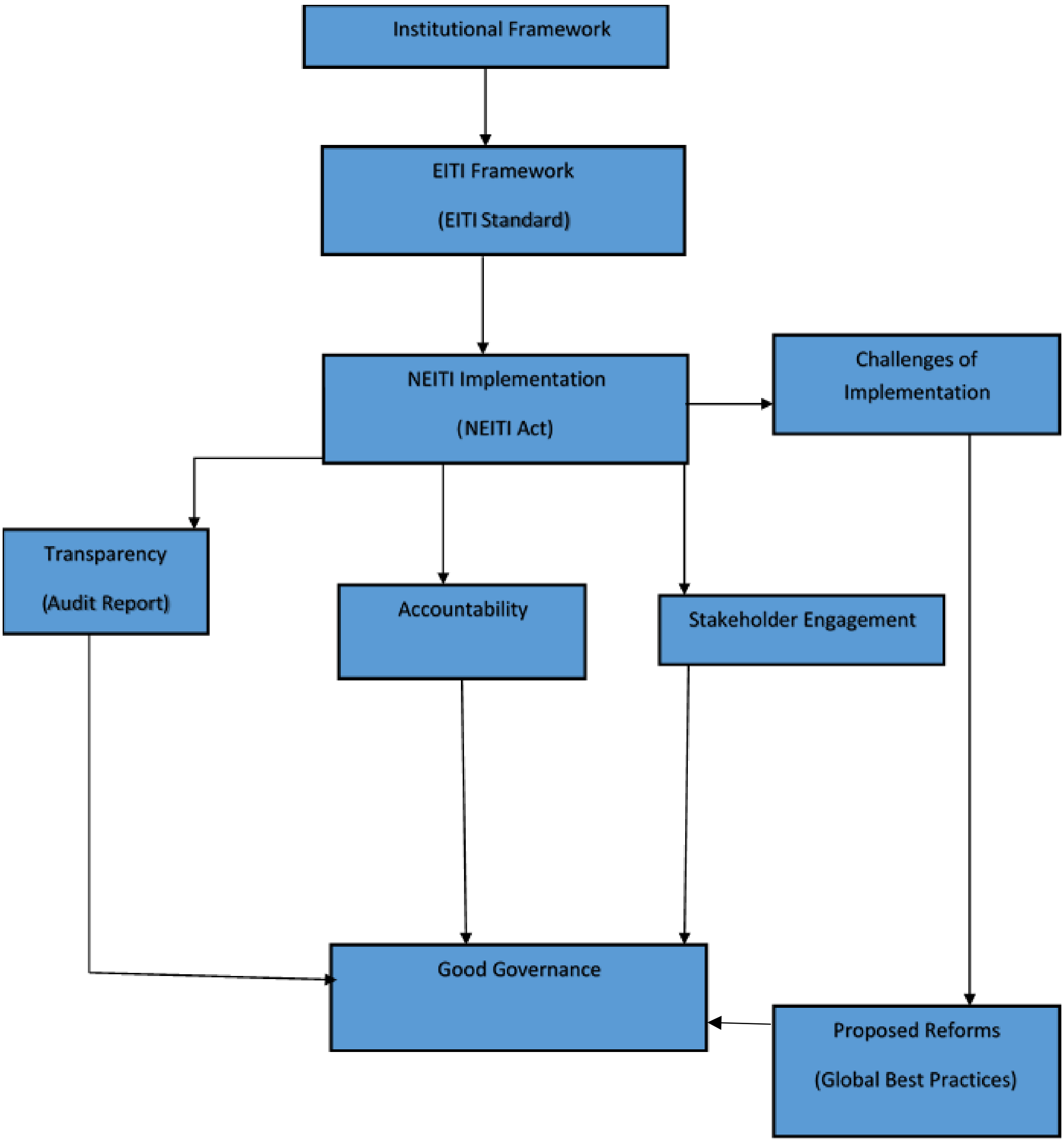
The framework is grounded on Institutional Theory, which emphasizes the role of institutional structures, norms, practices, and historical trajectories in shaping organizational behaviour and governance outcomes. Institutional theory provides the framework the basis for analysing NEITI's ability to promote transparency, accountability, and good governance in Nigeria's extractive industries by examining the interplay between institutional frameworks, stakeholder dynamics, and the broader political and economic context. By focusing on institutional mechanisms, the framework explores how NEITI can address systematic governance challenges, improve accountability, and foster sustainable outcomes in the extractive industries. The framework is informed by the concept of embedding transparency and accountability as core tools of institutional governance to enhance the quality of extractive resource management. NEITI's approach is analysed in line with the global shift toward integrating principles of transparency and accountability into governance frameworks, as these principles are central to eradicating corruption and achieving sustainable development (Asgill, 2012; Oke, 2021; Moses et al, 2023). This study adapts these principles to the Nigerian context, emphasizing the importance ensuring both the government, extractive industries and NEITI adopt institutional reforms to fulfil their obligations effectively.

The conceptual framework identifies four interrelated tools and mechanisms that drive governance reforms in resource rich countries. These tools include transparency mechanisms, accountability structures, stakeholder engagement processes, and the integration of global best practices. Each of these tools is crucial in understanding NEITI's role in fostering transparency and accountability, but they also reveal inherent limitations in the EITI and NEITI as discussed earlier in this chapter. Transparency mechanisms which focus on the disclosure of audit reports, revenue flows, and payments form extractive industries, are the foundational tools for enhancing public access to information, Shaxson (2009) and Olcer and Reisen (2009) have argued that transparency initiatives although necessary do not automatically result in good governance, particularly when institutional weaknesses persist. The challenge, therefore, lies in quality, accessibility, and usability of the disclosed information, which varies between countries. Accountability structures refer to the frameworks that ensure actors are held accountable for their actions. NEITI's accountability mechanisms rely on government enforcement and monitoring of extractive industries practices. However, the success of these mechanisms is often undermined by a lack of political will as argued by Murombo (2016) and Igwe (2011) who have emphasized that without robust enforcement, transparency alone is insufficient to bring about systematic change. Stakeholder engagement is another critical tool in the institutional framework of EITI to foster inclusive governance. Therefore, the effectiveness of NEITI largely depends on its ability to engage diverse stakeholders such as, government representatives, civil society organizations, extractive industries representatives and local communities, in a dialogue and decision-making processes. However, as noted in the literature review in this chapter, power imbalances often marginalise civil society's role, particularly in politically sensitive settings like Nigeria (Frustenberg, 2015; Asgill, 2012).

Finally, global best practices provide a framework for understanding how successful initiatives, such as EITI in other countries have been implemented. These practices provide benchmarks that inform the design and reform of transparency and accountability measures in Nigeria, as Johnson et al. (2020) have argued that the ‘one–size fits all' approach of EITI is inadequate, and global best practices must be adapted to address local challenges.

The tools within this framework are interrelated and function in a complementary manner, though they can also operate independently. Transparency mechanisms lay the foundation by providing the necessary information to the public and other stakeholders. Without transparency, it is difficult to establish accountability structures and engage stakeholders effectively. Accountability structures, in turn, rely on transparency of information to assess compliance and hold actors accountable. However, accountability measures alone are insufficient if stakeholders are not adequately engaged in the decision-making process. Therefore, stakeholder engagement is critical to building trust, ensuring participation, and legitimizing the transparency and accountability measures put in place. Conclusively, global best practices influence all the three tools, providing a comprehensive lens through which the design and implementation of each of these tools is informed but must be contextualised to the specific challenges faced by Nigeria.

Figure 2.1: Conceptual Framework



The conceptual framework highlights the centrality of institutional mechanisms in advancing NEITI's objectives. It suggests that the effectiveness of transparency and accountability initiatives is dependent on embedding these principles within institutional structures and ensuring their alignment with legal and normative frameworks. The frameworks further emphasize that the public must benefit directly from resource revenues through inclusive decision–making processes and sustainable good governance. Through this framework, the study analyses NEITI's implementation and its impact on transparency, accountability, and good governance. The framework provides a road map for identifying gap in NEITI's operations, assessing the quality of its reporting and stakeholder engagement, and proposing reforms that align with global best practices while addressing Nigeria's unique challenges. Chapter three further discusses the implementation of this framework in detail.

2.9 Summary

This chapter reviews various understandings of the resource curse, including Dutch disease, rent seeking behaviour, and price volatility. It discussed the complexities of these phenomena, emphasizing their impact on resource rich economies. Furthermore, the chapter discussed the concept of good governance, and its foundational principles, such as accountability, transparency, participation, and legitimacy, which are widely regarded as essential for sustainable development. Additionally, the chapter provided a critical evaluation of the good governance framework, offering a detailed review of its theoretical propositions and practical application. In doing so, particular attention was given to the Extractive Industries Transparency Initiative (EITI).

Further in this chapter, we have seen however, that there are strengths, weaknesses, and limitations to both the good governance framework and the EITI, particularly in their efforts to improve governance outcomes in resource-rich countries. Similarly, the discussion identified gaps in these frameworks, including challenges in implementation, issues of inclusivity and questions regarding their effectiveness in achieving long-term governance improvements. The section reviews critical literature and explores both the weaknesses and limitations of good governance frameworks and EITI in promoting transparency, accountability, and good governance in resource rich countries. Finally, the emerging research gaps that the study intends to address are identified.

Lastly, the chapter identified areas where current research remains limited, thereby outlining emerging gaps that this study seeks to address. These gaps relate to the complexities of governance frameworks in diverse political and economic contexts, the interplay between governance principles, and the structural factors that influence the success of initiatives like the EITI. To address these gaps the chapter underscored the need for a more comprehensive understanding of resource governance and the pathways to achieving sustainable outcomes.

Chapter Three: Research Methods and Fieldwork Experience

This chapter outlines the research design, methods, and procedures used to address the research objectives. It provides detailed explanation of data collection, analysis techniques, and the rational for the chosen approach to ensure reliability and validity.

3.1 Introduction

The literature review conducted in the previous chapter revealed divergent schools of thought as to the main causes of, and solutions for, the resource curse in the resource rich countries of the global South like Nigeria. Several reasons were postulated ranging from resource rents (Ross, 2015), the Dutch Disease (Auty, 2010), price volatility (Frankel, 2010), corruption (Stevens and Dietches, 2008) and poor governance structures (Robinsons, 2022). Taking the above debate into consideration, this study intends to critically analyse the discourse and practice around resource governance in Nigeria. In particular, the literature review highlighted the need for research to focus on the structural and contextual factors of EITI implementation in order to understand the broader implications. It emphasised the importance of evaluating policy performance and power relationships in implementing countries. Additionally, it pointed out the lack of attention to institutional frameworks of implementing countries. To position this study in the current debate, this research will conduct an analytical study of the institutional effectiveness of EITI implementation in Nigeria. To do that, this chapter presents and justifies the conceptual and methodological approaches used in this study.

The chapter explains the rationale behind the selected methods, participants, theoretical framework, and analytical techniques. Section 3.2 outlines the motivation behind the research, detailing the reasons for pursuing this study. My interest in examining the institutional effectiveness of EITI implementation in Nigeria stems from the desire to understand how extractive resources are governed and why resource governance policies are not effectively implemented, with a commitment to exploring the practical challenges of EITI implementation in Nigeria. The chapter continues by providing an overview of the research process in section 3.3, outlining the steps taken throughout the study. The chapter establishes the theoretical foundation for the study in section 3.4 by discussing the application of institutional theory as a framework, emphasizing its role in understanding the influence of institutional norms, structures, and historical pathways on policy outcomes. This section prepares for analysing how these institutional factors affect NEITI's effectiveness. Section 3.5 details the research design, including data collection methods (interviews), coding (thematic analysis), and analytical techniques (critical discourse analysis), aligning them with the study's objectives. Section 3.6 describes the fieldwork phases, discussing power dynamics and the researcher's positionality. The chapter describes the data analysis process in section 3.7, explaining the methods and techniques used to interpret the data. The chapter reflects on the interactions encountered and ethical considerations, addressed in section 3.8. While limitations and challenges during data collection are discussed in section 3.9, with section 3.10 summarizing the chapter.

3.2 Motivations for the Study

My motivation for conducting this research began whilst embarking on a self-sponsored post-graduate journey, earning a master's degree in rural development from Ahmadu Bello University Zaria in Nigeria. My experience working with farmers during my undergraduate research sparked a deep interest in understanding the agricultural economy, leading me to conduct research on governance and economic impacts of rural periodic markets in Kaduna state, Nigeria. As part of the research findings, I recognised the immense challenges that rural farmers face when transporting agricultural produce to the market. These challenges are due to the increasing prevalence of banditry, cattle rustling, and organized crime in rural areas. To gain a deeper understanding of the root causes of these criminal activities and how they impact food security and economy, I decided to sponsor my own Ph.D. at Ahmadu Bello University in Zaria, Nigeria. The focus of my research was to conduct a comprehensive study of banditry and organised crime in four hot zone areas located in the north-western region of Nigeria. As I studied the literature and further pre-field work activities, I stumbled upon a striking correlation between organised crime and extractive resources governance and control. Engaging in in-depth discussions with local researchers and rural leaders revealed that the mismanagement of resources, the quest for resource control and poor governance structures were the primary factors responsible for the breakdown of law and order in the region. This deepened my curiosity; I wanted to understand how resources are managed and how revenue from resources is utilized in Nigeria. My interest was further motivated by a personal drive to expand my research horizons after my PhD and contribute to the body of knowledge in this field.

However, as I progressed with my Ph.D. studies, both my researcher identity as a Northern Nigerian woman and my unusual interest in presumed male areas of research caught the attention of someone who presented me with an opportunity to pursue an overseas foreign study, sponsored by the Nigerian oil sector, the Petroleum Trust Development Fund (PTDF). This was an excellent chance for me to expand my knowledge, explore other parts of the world, and delve deeper into a new area of research. I decided to suspend my Ph.D. studies at Ahmadu Bello University, Nigeria, to take advantage of this opportunity, and quickly engaged in personal research to identify a research gap. During my investigation, I discovered that Nigeria had implemented the Extractive Industry Transparency Initiative (EITI). I became fascinated with this initiative and wanted to understand why the implementation of EITI had not apparently led to the achievement of good governance in Nigeria. My interest in the Nigeria Extractive Industries Transparency Initiative grew from there, and I delved deeper into the research surrounding it. During my investigation, it became apparent that very few members of the public were aware of the implementation of EITI and the existence of NEITI in Nigeria, which appeared as secretive with a lack of information detailing the activities of extractive industries in Nigeria. I became interested in the experiences and opinions of stakeholders in the Nigeria EITI framework and the meaning of their participation. As the scope of my research widened, my reading expanded, and I encountered research papers of different researchers and scholars in Nigeria and beyond such as Ejiogu, Ejiogu and Ambituuni (2019, 2021); Bature (2014); Asgill (2012) and Shaxson (2009) and observed that existing research on NEITI was either quantitative or qualitative in nature and focused primarily on implementation, effectiveness, and outcome of the initiative. I, therefore, recognised an opportunity to explore the implementation of EITI in Nigeria using a qualitative methodology with a focus on the institutional framework of NEITI. I thus adopted institutional theory as a basis to measure the institutional effectiveness of EITI implementation in Nigeria.

3.3 The Research Process

A research process is a systematic series of steps undertaken to investigate a specific issue or phenomenon (Mangal and Mangal, 2013). It is a structured approach that ensures the collection, analysis, and interpretation of data in a rigorous approach (Corbin and Strauss, 2015). Below are the different steps followed to investigate the implementation of EITI in Nigeria.

Step One: Identifying the Research Problem, Literature Search and Defining Research Objectives

The research started by identifying gaps in the existing literature on EITI implementation and its impact on transparency and resource governance. Creswell (2016:54) highlights that the first step in research process is the identification of a clear and researchable problem, which is derived from gaps in existing literature. Thus, the literature review examined publications from 2003 to 2023, after reviewing key works, it became clear that issues related to the practical challenges of EITI implementation in different institutional context is overlooked and needed more attention, leading me to focus on how EITI is implemented and perceived by various stakeholders in Nigeria. Key studies of Mehlum et al., (2006); Shaxson (2009); Kolstad and Wiig (2009); Ejiogu et al. (2019, 2021) made important contributions, but there are gaps in methodology and theoretical focus, showing the need for further research. This study addresses those gaps by focusing on stakeholders' experiences and perceptions of EITI implementation in Nigeria, using a qualitative generic inquiry approach. The main goals are to analyse the effectiveness of EITI in promoting transparency in Nigeria, explore the relationship between institutional structures and EITI compliance and offer practical recommendations for enhancing transparency and accountability in resource governance in Nigeria.

Step Two: Constructing the Research Design and Identifying Tools for Data Collection

Sunders et al. (2016) as cited in Funyane (2021: 31) explain that selecting an appropriate research design together with data collection and analysis techniques is key to addressing research questions. Therefore, this step involved constructing the research design and identifying the appropriate tools for data collection to address the identified gaps in literature and meet the study objectives. The study utilized a qualitative generic inquiry design, focusing on the experiences and perceptions of stakeholders involved in the implementation of EITI in Nigeria. This design enabled me to conduct a detailed exploration of how the EITI standards are applied in practice and how institutional factors influence their effectiveness. To have the required data to conduct this research, a semi structured interview and document analysis were identified as tools for data collection. A semi-structured interview allowed me to conduct in-depth exploration of individual perspectives and experiences of EITI implementation in Nigeria while document analysis allowed the formal explanation of how the EITI works. Participants for the study were identified through purposive sampling to ensure relevant stakeholders with diverse knowledge of EITI processes and implementation processes in Nigeria were selected.

Step Three: Data Collection

According to Yin (2018:89), this stage involves gathering the necessary data using selected tools. Therefore, this step discusses the process of gathering qualitative data into the implementation of EITI in Nigeria. Interviews were conducted with key stakeholders, such as government officials, industry representatives, EITI and NEITI representatives and civil society organisation members. A semi-structured questionnaire with open-ended questions was used during the interview to allow participants to freely express their experiences and perspectives of EITI implementation in Nigeria and its impact. Each interview lasted between one hour to two hours, providing enough time for participants to elaborate on the challenges, successes, and the influence of institutional factors on the implementation processes.

Step Four: Data Analysis

Miles et al. (2014: 10) emphasised that the process of data analysis involves organizing, coding and interpreting data to draw conclusions. Thus, the processes of data analysis started with thematic analysis of the interviews through a coding process. A combination of value coding and hybrid coding processes were employed to comprehensively interpret the interviews. The value coding approach was used to analyse the personal and organizational perspectives of stakeholders to reveal underlying motivations, priorities, and concerns about the processes of implementation. Value coding is used in this analysis because it focuses on capturing participants' values, attitudes, and belief regarding the implementation of EITI (Onwuegbuzie et al., 2016: 138). In addition, hybrid coding was applied using both inductive and deductive approaches to ensure agreement with established concepts of good governance and flexibility to incorporate context specific data (Swain, 2018: 7). The deductive approach was drawn on existing theoretical framework (Institutional theory); to guide the coding structure and the inductive approach allows new themes to emerge from the data, making sure all data are captured.

To further enhance the analysis, Critical Discourse Analysis (CDA) is used to examine language and discourse employed by participants and social practices (Fairclough, 2013) during the interview in order to understand how various actors frame issues related to EITI implementation in Nigeria, revealing tensions, contradictions, or consensus (Wodak, 2014) within and between different participants. Additionally, CDA was used to analyse documents including reports, policy documents and EITI implementation records to understand the formal aspect of EITI implementation and how it aligns with stakeholder's experiences and perceptions. Throughout the data collection process, informed consent, confidentiality and respect for participants' privacy and views were considered.

Step Five: Conclusion and Recommendations

Trochim et al. (2016: 172) note that after analysing data, researchers draw conclusions and offer recommendations based on the findings of the study, which involves relating the results with the literature to identify how the study contributes to the existing literature. Consequently, the last step in this study involves drawing conclusions based on the findings and offering recommendations to improve the effectiveness of NEITI in promoting transparency and accountability in Nigeria. To draw conclusions, I synthesised the key findings from the interviews and document analysis, providing a comprehensive assessment of how EITI is implemented in Nigeria and the impact it has on transparency and accountability in the extractive sector. Based on the findings, recommendations were developed to address the identified challenges. These include, strengthening institutional capacity, improving stakeholder engagement, addressing power imbalances, and enhancing public awareness.

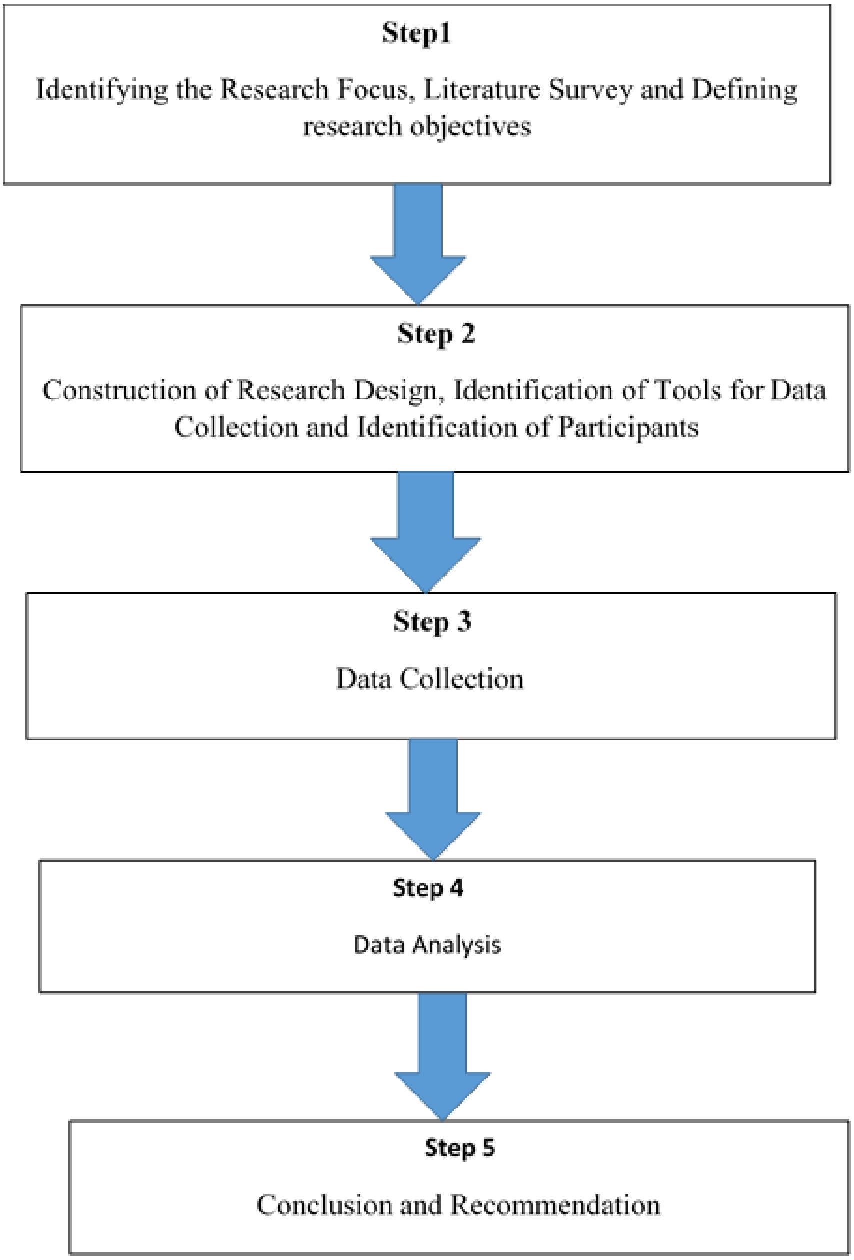


Figure 3.1: Research Process (Author's Compilation, 2022).

3.4 The overall research approach: institutional theory and critical policy analysis

This section discusses and justifies the theoretical framework of Institutional Theory and Critical Policy Analysis (CPA) employed for this study. It begins with a discussion of the debates around institutionalism and explains that neo-institutionalism provides the most appropriate framework to analyse the internal and external factors driving institutional behaviours in the Nigeria Extractive Industry Transparency Initiative (NEITI). It then links institutionalism to CPA and a focus on discourse. The section concludes with a discussion on how the theory is applied in the study.

3.4.1 Institutional theory

Institutional theory is a research tradition in organisational studies that explains how external environmental pressures can influence the adoption of certain practices and actions (DiMaggio and Powell, 1983). It is a framework used to understand how institutions comprising of formal structures, rules, norms, and practices shape the behaviour of organisations within society (Scott, 2011). It focuses on how these institutions influence decision making, organisational behaviour, adoption of policies, reforms, outcomes, as well as how they maintain stability or change overtime (DiMaggio and Powell, 1983). The choice of institutional theory as a theoretical framework for this study is grounded in the practical ability of the theory to explain why certain policies or initiatives succeed or fail, depending on how they are adopted, adapted, and enforced within specific institutional contexts and how institutional pressures shape the legitimacy of initiatives and policies.

The essence of institutions, according to Weber (1930) and Selznick (1949) cited in Scott, 2013, is to integrate values and norms into society to maintain law and order. This means that institutions serve to drive the behaviour of organizations and individuals in a way that is perceived as beneficial to society, or certain social interests. As institutions evolve and change, so too does the behaviour of organizations and individuals since they must abide by laws and regulations (Lawrence and Buchanan, 2017). Weber (1930) as cited in Scott (2013) argued that society influences how a firm behaves because the norms and values that shape the culture of an institution are transferred to the employees, and the code of conduct or policies become part of their everyday behaviour. As the culture of an institution changes, the behaviour of the organization and its employees also changes (De Villiers et al., 2014). Also, Selznick (1949; 1957) as cited in Scott (2013) explored how social institutions influence business conduct basing their arguments on Weber's (1930) theory of rationalization, which suggested that organizations can be understood as a reflection of the society in which they are embedded. Selznick (1957) further argued that although the organization is initially formed to serve a specific purpose, it will eventually come to reflect the social norms and values of the society in which it exists. As a result, classical institutional scholars by the mid-twentieth century, began to place the development of the institution alongside the development of organizations (North, 2016). This shift in focus broadened the scope of institutional theories to include how organizations adapt to changing external environments as they evolve and explain reasons behind the variations in institutionalisation and/or un-institutionalisation of certain organizations (Scott, 2004).

In the late 1970s and early 1980s, neo-institutional theorists argued that the firm is not a separate entity to society but is instead embedded in it and subject to the same norms and values. As such, the goals of the firm should be consistent with those of society, and not just with its own internal goals (Iqbal and Mirakhor, 2004). Therefore, researchers focused more on how values are established in organisations. North (2016) argues that institutions influence human behaviours and interactions, while Meyer and Rowan (1977) emphasize that institutional pressures lead organisations to adopt certain structures. The key argument of the neo-institutionalist approach is that institutions are not only regulatory frameworks but also includes shared beliefs, norms and cultural practices that shape organisations and society (Tolbert, 2008).

Another set of scholars positioned as ‘post-institutionalist’ (Mehta et al., 2001) or ‘critical institutionalist’ (Cleaver, 2012) challenges the rational choice assumptions about individuals’ decision-making. They argue that institutional outcomes are not solely the result of rational decision making but are entanglements of complex social, economic, and historical processes that take place across multiple scales within formal and informal institutional arrangements.
For instance, bureaucratic institutions’ implementation frequently often results into unpredictable consequences (Isiyaku, 2017; Young, 2002). Typically, these institutions are formal systems, structures and frameworks established and implemented by external entities in form of ‘policies, legislation, development plans and rules’ (Isiyaku, 2017). In contrast, socially embedded institutions are defined as those that are mostly informal and are founded on cultural norms and traditional practices that form routine everyday lives of communities such as kinship, gender, and power relations (Cleaver, 2017, Nunan, 2016). Furthermore, Cleaver (2017) argued that there are no clear-cut boundaries between rules and other social structures, which is why resource management outcomes are unpredictable because they are often shaped by issues such as power relations between actors and other deeply embedded social processes. This approach therefore rejects the notion of a linear relationship between crafted rules and governance outcomes by emphasising complexity of institutions. Thus, critical institutionalists consider three main variants of the ‘‘new’’ institutionalism: (1) economic rational choice versions, (2) historical institutionalism, and (3) cultural organizational (Hall and Taylor, 1996).

Economic and rational choice versions typically focus on the relationship between the ‘‘rules of the game’’ and the preferences of individual actors (North, 2016). On one hand, rules evolve out of the strategies of individual actors, particularly when they face problems that cannot be solved through individual action alone. Historical institutionalism recognizes the importance of incentives but also emphasizes ways in which existing structures become self-perpetuating and mutually reinforcing, such that practices that are not collectively optimal persist over time (Steinmo, 2008). The arguments about ‘‘path dependence’’ is one aspect of the historical institutionalism approach. Pierson (2000) argues that past decisions and historical legacies significantly influence institutional development suggesting that once a particular institutional path is taken, it becomes difficult to deviate from it, therefore influencing the persistence of certain practices over time (Sorensen, 2015). Cultural institutionalism argues that rules are not merely useful solutions (as in the rational choice version) or just the congealed remnants of long-past decisions (as in historical versions), but they are also symbolically important ‘‘scripts’’ and ‘‘models’’ of appropriate action (Powell and DiMaggio, 1983). Table 3.1 below provides a comprehensive summary of arguments around institutional theory.

Table 3.1: Summarised Arguments of Institutional Theory

School of Thought	Main arguments and concepts
Old Institutionalism	• Institutions are formal rules and structures that shape behaviour
	• Emphasis on legal and regulatory frameworks governing organisations
	• Focus on how institutions promote stability and order in society
New Institutionalism	• Expand the scope to include informal rules, norms and cultural elements
	• Focus on how institutions adapt to changing external environment

	• Examine the role of institutions in shaping organisational behaviour
Neo Institutionalism	• Focus on economic perspective of institutions, emphasising efficiency and rational choice • Institutions arise to address transactional cost and facilitate cooperation • Individuals are rational actors responding to incentives
Historical	Focus on how history influences present institutions and behaviour. Emphasizes on the importance of understanding institutions over time.
Cultural	Focus on the role of shared beliefs, values, and cultural practices and how they shape institutional behaviour. Emphasizes that institutions are carriers of cultural script that guide behaviour
Institutional Political Economy	Integrate economic and political perspectives on institutions by examining power dynamics, interest, and conflicts in shaping institutional outcomes. Emphasizes on how institution influence and are influenced by political processes
World Society Theory	Institutions are shaped by global norms and ideas. Emphasizes on the interconnectedness of institution on global scale by examining the diffusion and convergence of institutional practices worldwide

• ***Post institutionalism/Critical Institutionalism***	• Challenges rational choice assumptions, emphasizing complexity in decision making. • Focus on the entanglement of social, economic, and historical processes • Focus on the uncertainties and diverse outcomes in institutional arrangements

Source: Authors compilation (2023)

Neo-institutional theory was chosen as the overall theoretical approach for the methodology for four main reasons: Firstly, neo-institutional theory emphasizes the significance of history, social norms, and values in shaping organizational behaviour (Almandoz, 2023). Therefore, to be able to capture the different historical events and perspectives of resource governance in Nigeria and their influence on NEITI activities, I employed the use of qualitative methods (interviews, observations, and document analysis). These methods allowed me to delve deeply into the social processes and meanings attached to specific behaviours or practices, enabling a comprehensive understanding of how NEITI operate within the organizational system of Nigeria. Employing qualitative methods, also allowed me to uncover the complexities that interplay between NEITI and other institutions (Nigerian government, EITI, Donor organisations etc.), as well as identify the underlying mechanisms and dynamics at play.

Secondly, institutional theory suggests that institutions exhibit homogeneity within their boundaries due to shared norms and values (Glynn and D'Aunno, 2023). Therefore, researchers who adopt institutional theory may employ sampling techniques to select organizations or individuals that represent specific institutional contexts (Lee, 1999). Thus, my choice of the Purposive Sampling technique and Snowball sampling to select both organisations and respondents. With this, I ensured that the data collected adequately captures the discourses around the similarities of the NEITI with existing capitalist institutions as well as the discourses around the linkages of the EITI to the idea of neoliberalism as seen in the literature review and to capture the perceptions of different stakeholders about NEITI and EITI implementation.

Thirdly, institutional theory guides the data analysis process by providing insights into the nature of institutional context, discourses, and patterns (Scott, 2013). Thus, researchers using institutional theory often employ analytical techniques that require in-depth analysis and discussions (Amenta and Ramsey, 2010: 15-39). This, therefore, justifies my choice of critical discourse analysis to uncover these institutional elements in qualitative data. These approaches assisted me in identifying and interpreting the underlying historical perspectives, context, ideologies, and dynamics that shape resource governance practices in Nigeria.

Lastly, the overall influence of institutional theory on the choice of the research methods and data collection techniques used in this thesis lies in its core concepts that institutional theory emphasizes social norms, values, homogeneity within institutions, and the need to understand institutional logic and dynamics of NEITI. Thus, I employed the use of Critical Policy Analysis (CPA) and Critical Discourse Analysis (CDA) to support institutional theory by adding a critical lens to question how institutional norms and structures are shaped by broader social and political forces and how language reinforces or challenge these institutional practices. By aligning the research methods and sampling strategies adopted with these concepts, I aimed to effectively capture and analyse the institutional influences affecting NEITI, reveal biases and areas needing reforms while contributing to a deeper understanding of how institutions shape NEITI's effectiveness and efficiency.

3.4.2 Critical Policy Analysis (CPA) and Critical Discourse Analysis (CDA)

CPA refers to a form of policy study where the focus is on exposing inconsistencies between what policy says and what policy does, particularly in terms of power relationships in society (Diem et al., 2014). CPA has emerged as an effort to understand policy processes not only in terms of apparent inputs and outputs but more importantly in terms of the interests, values, knowledge, experiences, and normative assumptions that shape and inform these processes (Tessemma, 2012). The approach answers questions such as: "How is a policy designed? Whose interest does it serve? What are its objectives? How is it implemented? What are people's perceptions and knowledge about it? And what are its outcomes?" (Taylor, 1997). Such a mode of inquiry also challenges "taken-for-granted" definitions of transparency problems and allows a fresh perspective different from the traditional, rational, and engineering modes of policy analysis (Trowler, 2003).

The choice of CPA, alongside institutional theory, is based on their complementary strengths in understanding policy dynamics. While institutional theory explains how institutional structures and norms influence policy adoption and implementation explaining how the existing structures affects policy processes (Scott, 2005), CPA builds on this by analysing the practical effectiveness of the policy, considering how institutional structures affects real world outcomes and assessing the broader implications (Tylor, 1997). Together, they provide a comprehensive view of policy analysis by integrating an understanding of institutional constraints and critical evaluation of policy performance and impact. Additionally, CPA enables the researcher to go "beyond description to include views, perceptions, and life experiences" (Bacchi, 2009: 3) and is valuable in exposing how policy is framed in certain ways to reflect how economic, social, political, and cultural contexts that shape the language, content, and implementation of policy documents historically (Taylor, 1997: 26). Thus, in the study of NEITI and EITI implementation in Nigeria, using CPA enabled me to trace and analyse historical discourse, perspectives and ideologies that informed ongoing resource governance discourse, policies, and frameworks. Such a critical approach to policy analysis is also relevant since it will provide awareness about what the policy is all about in textual form, and in reality, what it seeks to achieve (Pereira, 2014). Furthermore, I aim to gain more understanding of the complexities of the framework, therefore, CPA enabled me challenge and scrutinize the underlying assumptions and ideologies that shapes NEITI’s implementation and examine the effectiveness of NEITI initiative on various social and economic areas, while reveal any potential biases or reinforcement of dominant ideologies embedded with the NEITI framework.

Likewise, a critical look at the laws and policy discourses is important because transparency has been accorded the ideological and political role as an agent of change and transformation and a tool to extricate the resource curse and a vehicle of achieving corrupt free extractive economy, social justice, and inclusion (Smith, 2017; Johnson, 2021). Therefore, critical analysis will give access to the ideas and epistemology behind the Extractive Industry Transparency Initiative (EITI) (Brown, 2019) and examine whose ideas the initiative and whose voices are missing. In other words, using CPA required me to interrogate and conceptualise how some ideas are beautifully decorated over other and to understand how international ideologies aligns with the values of EITI framework and NEITI Act. Thirdly and equally important, in a country where corruption allegations are prevalent, particularly within the extractive industry and which embarked upon a spate of policy reforms to overcome that, it becomes important to uncover the alignment and coherence of the policy's intentions and its implementation (Taylor, 2016; Wilson, 2019).

3.4.3 Critical Discourse Analysis

Based on the above justification, I also employed Critical Discourse Analysis (CDA) as a tool of analysis for CPA. The choice of CDA is grounded on how it complements both CPA and institutional theory by adding an additional layer of analysis focusing on the role of language use in policy discourse and how ideologies and assumptions are embedded in policy texts and statements, which influenced how policy are interpreted and implemented within institutional context. It identifies how certain discourses legitimize existing institutions practices or push for reforms.

Discourse is seen and applied differently by different scholars (Johnstone and Andrus, 2024). Discourse is defined as a “manner of speaking, thinking and writing that conveys specific relationship” (Van Dijk, 1997:2). Discourse Analysis is the study of how “sentences and utterances are put together to make texts and conversations and how those texts and conversations fit into social world” (Jones, 2024: 1). It involves how people use language to sell and shape ideas and values (Jones, 2024). However, CDA is not only about analysis of language but the study of “what happens when people draw on the knowledge they have about language to explore knowledge based on history of what was said, what they heard, seen or written, exchange of information, express of feelings, ideas and values” (Johnstone and Andrus, 2024: 2). The choice of CDA as an analytical tool is not only to examine the implementation of the EITI in Nigeria, but also to explore how the EITI framework and the NEITI Act contribute to ongoing discourse on resource governance. As seen in the literature review, the EITI framework has introduced new terminologies in the discourse of resource governance such as transparency, accountability, participation, and rule of law and has significantly influenced the interpretation of these terms, deviating from their social and cultural connotations. Using the CDA, I was able to analyse the language construct of these terms used in EITI policy documents to reveal power dynamics, ideologies and hidden meaning. It also allowed me to conduct a detailed textual analysis of NEITI documents and the interviews to be able to uncover hidden meanings embedded in the text and language use and how they shape the policy narrative. This is important because policy makers and interviewers may use language strategically to shape public opinion and/or advance ideologies which can reflect power dynamics, biases or interest that may not align with EITI framework objectives or public expectations (Epstein et al., 2014). Therefore, I critically analyse the use of language in NEITI legal documents, interview transcripts and public engagements and discourses and uncover underlying motives, values and ideologies that shape the implementation of NEITI in Nigeria which will be shown in the subsequent analysis chapters.

Additionally, the use of CDA in the study is not just to understand the everyday use of language in the discourse of resource governance but to understand the trends of the broader discourses (Gee, 2014). Therefore, I use CDA to understand how the EITI framework is influenced by historical perspectives and context. Thus, I employ CDA in this study to evaluate, challenge, analyse and assess the various discourses of resource governance in Nigeria, which involves my ability to perceive, recognise and accurately distinguish how different discourses shape and are shaped by the implementation of EITI in Nigeria, leading me to informed conclusion and effective recommendations. My approach to critical analysis is rooted in questioning, listening, observing and reporting contemporary discourse on resource governance, I therefore emphasize that all discourse arising from this study results from the discourse analysis not from my prior ideology as a citizen of Nigeria and as a researcher.

3.5 Research Design and Methods

Based on the above theoretical approaches, the study employed a qualitative generic inquiry design, which is a broad approach used in qualitative research to explore and understand complex phenomena through non-numeric data. The design involves flexible and adaptable characteristics allowing the use of different methods and techniques to gather in-depth insights into people's experiences, perceptions, and social context (Merriam, 1998: 11). Generic qualitative inquiry design seeks to describe and comprehend how individuals interpret a phenomenon or situation. The approach focuses on identifying the most effective methods for answering research questions being investigated. Merriam (2002) affirmed that like all qualitative research, generic studies seek to understand how people interpret, construct, or make meaning from their world and their experiences, which has shown how this approach is best suited for this study. The generic approach typically draws from concepts, models, and theories in different research areas of education, sociology, economy, and development, which will provide the frameworks for the studies (Caelli et al., 2003). By adopting a generic approach to studying NEITI, I can have the flexibility to select various tools and analytical techniques that are most appropriate for different data, and tailor unique methods to address specific research questions. The choice of this approach is based on its flexibility and suitability to collect rich and descriptive data to make in-depth examination of the experiences and perceptions of various key stakeholders, including government officials, industry actors and civil society to understand how transparency measures like EITI are understood, implemented, and perceived within specific contexts, such as Nigeria. Employing this approach allows me the use of interactive approach to flexibly explore stakeholders' experiences and perceptions, understand the broader implications of NEITI implementation, how power affects compliance and the ethical considerations surrounding resource governance. Conclusively, it enables the study to capture comprehensive, context-specific understanding of how NEITI operates in practice, and practical dynamics of institutional practices of NEITI and its impacts.

3.5.1 Research Design

This research followed a structured approach to achieve its objectives. It used an explanatory and generic research design that involved exploring and gathering qualitative information. Before fieldwork, I conducted pre-fieldwork activities such as studying existing data about

EITI implementation in Nigeria to understand research context and identify knowledge gaps. The goal was to ensure the study avoids repeating what has already been done but builds on prior research effectively, setting research goals, designing interview questions, selecting participants, and conducting the scoping study. During fieldwork, I interviewed key stakeholders in the Nigerian extractive sector to collect detailed qualitative data about NEITI. These interviews serve as primary means of gathering information, details of the conduct of the interview are discussed in section 3.4. The interviews play a crucial role in understanding stakeholders' perception of NEITI, identifying emerging themes (Resource Curse, Transparency, Accountability and Good Governance) and interpreting the meaning behind the themes and contextual use of the themes.

In addition to the interviews, secondary data analysis was conducted to supplement the primary data. This involves examining data sources, such as EITI standards, NEITI reports, the NEITI website and NEITI Act to further explore themes related to transparency, accountability, resource governance and the extractive policy. By combining the interviews with secondary data analysis, I gained a comprehensive understanding of the research topic allowing for deeper analysis and interpretation of the findings.

Throughout the research process, the insights gained from this research design enriched the discussions and conclusions drawn the research design played a vital role in ensuring a rigorous and systematic approach to uncover insights into NEITI's implementation, processes, and activities. Table 3.2 below provides additional information about the research design.

Research Approach	Theoretical Framework	Research Design	Sources of Data	Modes of Inquiry	Data Analysis
Qualitative approach	Institutional theory	Exploratory	Relevant law and policy texts	structured Interview	Thematic content analysis
		Generic Qualitative inquiry	Related literature	Semi-Structured Interview	Discourse analysis
			Interviews		

Source: Research Design (Author's Compilation)

3.5.2 The Study Location

The study location in this thesis was Abuja, the capital city of Nigeria also known as the Federal Capital Territory (FCT). The choice of Abuja as the study location was discerned from the fact that Abuja is the location of the NEITI office, the Nigeria National Petroleum Corporation

Limited (NNPC), other extractive revenue agencies, government offices and policymakers. The capital city of Abuja is a hub for political activities and governance. Therefore, all governmental affairs and decisions are taken in Abuja. The fieldwork activities involved interviewing people working in the formal sector (Staff of NEITI and other extractive revenue agencies, policymakers, and stakeholders in extractive industries).

Abuja is the eighth most populous city of Nigeria and was created in 1976, becoming the capital city in 1991 (Encyclopaedia Britannica, 2018). Abuja is located in the centre of Nigeria. The population is estimated at over 4.3 million (Rotimi, 2024) with Gwari, Koro, Ganagana, Gwandara, Afo, and Bassa ethnic groups and a minority of Hausa and Fulani. Abuja serves as a melting pot of cultures, ideas, and perspectives. This diversity means residents are well exposed to various cultures, languages and traditions which enriches their daily experiences and broadens their perspectives while fostering a more inclusive mind set. The city's strategic location and diverse population contributes to its appeal as a centre for research, as its diversity serves as a living laboratory for studying social dynamics and integration challenges. The city offers a unique opportunity for researchers to engage with wide range of social, economic, and environmental issues, from exploring the impacts of urbanisation to investigating the interplay between politics and governance. Abuja provides a rich tapestry of research and avenues for exploration.

Furthermore, Abuja's supportive government policies and investments in research and development initiative further strengthen its position as a hub for research, Abuja is the seat of many governmental, private organisations and agencies supporting research endeavours through funding, grants, and collaborations, part of which is my research funding agency Petroleum Trust Development Fund (PTDF).

3.5.3 Data Collection

Going into the field, I have a deep understanding of the complexities surrounding resource governance in Nigeria and this familiarity informs my approach to the field site, enabling me to recognize key stakeholders, potential challenges and local dynamics that may influence the outcome of the research. An eight-month (July 2021 to March 2022) fieldwork was conducted to collect empirical data from key stakeholders. Secondary data was sourced from the literature, online resources, published government documents, policy documents and the NEITI website (Chapters 2, 3, 4, 7 and 8) after the fieldwork to complement the primary data (interviews). Interviews were the main instrument used in collecting data. This involved developing open-ended questions as an interview guide (Appendix 1) to conduct unstructured interviews. The interview guide was administered verbally, and responses were recorded by the researcher.

Data were recorded in field notes and field diary, while the voice recorder recorded all interview responses with the participant's permission. Field notes were used to document fieldwork routines (such as interview appointment days, times and interviews conducted, record observations, and reflections during and after the interviews). The purpose of keeping field notes was to capture everyday events and to record first-hand information and facts about participants, as well as experiences of the fieldwork which will serve as a point of reference during analysis.

My first plan was to utilize a face-to-face method of data collection but due to the situation at the time of conducting the fieldwork in which the world was faced with a deadly pandemic (Covid-19) which resulted in several restrictions on association, social gatherings and travel restrictions including travel for research purposes along with limitations on research activities (See: English Quarantine Rules, 2021), a remote field work plan was made. This is to allow me to collect data without physical association with potential participants. Therefore, a face-to-face and virtual methods of data collection for this study was explored as follows:

Unstructured face-to-face interviews were conducted using an open-ended questionnaire related to the research objectives. The goal for using interview for this study was to gain in-depth information into stakeholders' experiences, perceptions, and interpretations of the EITI implementation in Nigeria. Interviews were chosen because they allow for open-ended, flexible discussions, enabling participants to elaborate on their views and share personal narratives, thereby enriching the understanding of the institutional and policy dynamics of NEITI. The interviews were mostly conducted in participant's offices and any public quiet location of their choice in some cases participants were generous to offer me the choice to pick a location. The flexibility allowed me to choose locations that were easily accessible and require less travel time, as well as those home, especially when the interview was scheduled for late afternoon.

Remote interviews were conducted using direct phone calls, online conferencing (Microsoft Teams and Zoom meeting) and WhatsApp voice call. The online tools to be used were selected based on the interviewee's choice and competence. Responses were recorded using audio recording devices with the participant's consent to enable me to have records of the content of the interview for analysis. Interview invites were sent one week before the appointment date to enable respondents to plan for the interview. Reminders were sent a day before the interview and one hour before the interview time, this is to make sure participants are fully made aware and are still holding on to the appointment. Also, I ensured that interview questions were made clear and precise, self-explained and discussions remained within the context of the research. This is to ensure all items of the interview guide are discussed within the time limit given by the participant.

3.5.4 Interview Design

An unstructured interview guide was used to conduct the face-to-face interview. The choice of the interview format is based on (1). Unstructured interviews are more flexible, as questions can be adapted and changed depending on the respondents' answers. (2). Unstructured interviews generate qualitative data using open-ended questions. This allows the respondent to talk in depth. This helps the researcher develop a real sense of a person's understanding of the topic (McLeod, 2014). The choice of an unstructured interview format was based on its interactive benefit, in which I can inquire more when the conversation deepens. Knowing that resource governance discourse in Nigeria is sensitive information, an unstructured interview will give me the opportunity to create a good rapport with participants since the process resembles a conversation-like manner. This is important because it will create trust between myself and the participants, which will make the participants open and discuss more sensitive and vital information.

Similarly, a semi-structured interview, which includes open-ended questions, was also used to conduct virtual interviews. The choice of the interview format was due to its benefit in conducting qualitative research, such as 1) the interactive nature in which they are conducted (Jennings, 2005). (2) The room they provide for inquiry when conversation deepens (Kakilla, 2021). In this regard, I can ask questions from respondents for clarification, as discourses around NEITI activities involve the use of complex terminologies that I might not be quite familiar with.

3.5.4.1 Sampling

Sampling is a crucial aspect of research methodology that involves selecting a subset of individuals from a larger population. This section presents the sampling techniques used in the selection of key participants for this study.

Purposive Sampling was used to select key respondents and relevant stakeholders that were involved with NEITI. These key interviewees and stakeholders were selected from the organisations identified previously in section (section 3.5.2) which includes: EITI and NEITI personnel; Government agencies such as Nigerian National Petroleum Corporation (NNPC), Federal Inland Revenue Services (FIRS) and Central Bank of Nigeria (CBN); Office of the Accountant General of the Federation and Civil Society Organisations (CSOs). Justification for the selection of the institutions is as follows:

The EITI was included as part of the research respondents because they provide the global framework needed to promote transparency and accountability in the extractive industries in which countries including Nigeria adopt and also provide oversight to ensure countries implement the countries effectively.

The NEITI as an organisation was included primarily because it is the agency that has the mandate to promote transparency in the extractive industry of Nigeria by instilling a culture of transparency and accountability and is the main focal point of study in this research.

The Civil Society Organisations (CSO) were included due to their active participation in debating and monitoring of extractive activities, and they form part of the key stakeholders in the Extractive Industries Transparency Initiative. The civil societies are represented in the National Stakeholders Working Group of NEITI. Therefore, with the help of NEITI, potential respondents are identified and form part of the sample.

The Federal Inland Revenue Services (FIRS) were included because it is responsible for assessing, collecting, and accounting for tax and other revenues accruing to the Federal Government. The federal agency was saddled with the responsibility of administering taxation of the extractive industry. The bulk of the taxes being collected by the FIRS comes from Oil. The FIRS is vested with the power to collect royalties, signature bonuses and payments for oil mining and oil prospecting leases. Because of their involvement directly with the collection and accounting of extractive revenues, officials from the FIRS were identified as part of the sample size for this research.

The Central Bank of Nigeria (CBN) was also included because it is the agency that maintains the external reserves of the country and acts as a banker of last resort and financial adviser to the federal government. All payments of revenues from extractive industries are remitted to the federation account in CBN. Because of the role of the CBN in the coalition of government revenues, monitoring and accounting of revenues paid to the federation account, officials from CBN were also made part of the sample size for this research.

The Office of Accountant General of the Federation were included in the research because it plays a crucial role in managing the financial affairs of the government at the federal level. The office is responsible for overseeing the collection, allocation, and disbursement of funds from various sources including revenues from extractive resources coming as rents, tax, royalties etc. on behalf of the government.

The Nigeria National Petroleum Corporation (NNPC) was included as part of the research sample because it is responsible for various activities related to the exploration and marketing of extractive resources. Therefore, including the NNPC as part of the organisations to draw respondents would provide insight into its role in resource governance.

This selection helped me to get rich information from knowledgeable people that have worked, engaged, or have vast information about NEITI and the NEITI policy. Their willingness to participate in the interviews allowed me the opportunity to ask more in-depth questions (Etikan et al., 2016). My experience in the formal sector in Nigeria as a civil servant and my prior knowledge of the oil and gas sector in Nigeria helped me in the selection process. Drawing from this first-hand understanding I was able to identify individuals who possessed specific insights and perspectives relevant to the study who can provide valuable contributions that will enhance the quality and relevance of the research. Therefore, after permission was granted to conduct the interview, I made the selection of the respondents. The major limitation of using the purposive sampling technique is that it is time-consuming (Campbell et al., 2020). Thus, I decided to use another sampling technique to speed up the process of data collection. This technique is discussed below.

I decided to explore the snowball sampling technique to speed up the process of data collection because stakeholders who were potential respondents were not responding to my emails or phone calls and all effort to reach them prove difficult. Snowball sampling or chain-referral sampling is defined as a non-probability sampling technique in which the samples have rare traits (Marshall and Rossman, 2014). This is a sampling technique, in which existing subjects provide referrals to recruit samples required for a research study (Lee and Landers, 2022). The Snowball sampling was achieved through the assistance of interview participants and my personal contacts in the extractive resource governance sector. This method helped me to overcome the initial difficulties in reaching key respondents and facilitate a quicker and smoother data collection process.

3.5.4.2 Scoping Process

Before field work, a scoping process was initiated via social networks to make contacts and familiarise myself with stakeholders in the governance of extractive industries especially staff of EITI and NEITI. The scoping process revealed insights into the relevant stakeholders and has helped the researcher into developing acquaintances with some of the stakeholders before and after field work, particularly in NEITI. I introduced the research study to various stakeholders through organisation emails, LinkedIn, Twitter, and Facebook.

On arrival in Abuja (June 2021) I visited NEITI to meet face to face with my first contact in NEITI to also familiarise with the organisation and officially introduce myself. The first encounter helped me to get access to other NEITI staff. As part of the scooping process, I made phone calls to various organisations' Public Relation Officer as well as emails to various CSO as a preliminary introduction and notification explaining the research project. After the identification of potential respondents, I sent personal e-mails to potential participants containing a cover letter and introductory statement with full details of the research objectives and purpose requesting participation and to seek for their audience. I used personal contact to consult relevant people within the stakeholder groups in organisations I am much familiar with. A period of two months was utilized for this phase. This is because of the Covid 19 Pandemic restrictions and most organisations are working from home.

3.6 Fieldwork Plan

The fieldwork was conducted in two phases. Phase one was conducted in the field while phase two was conducted after fieldwork. The first phase involved interviewing key stakeholders in Nigeria during the period allocated for fieldwork and phase two involved more virtual interviews with key stakeholders in the United Kingdom after fieldwork.

3.6.1 Phase One

In this phase, interviews were conducted with purposively selected key stakeholders including NEITI officials, civil society group members, and officials of CBN, FIRS and NNPC. Interviews were granted through appointments with their written consent and were all recorded. Interviewees were also informed about their rights to participate, withdraw and refuse to provide information. Each interview lasts for one to two hours depending on the availability of respondents. Table 3.3 presents the first phase of the interviews conducted.

Date	Organisation	Duration	Interviewees Ranks/Positions	Coded Names as Used in Thesis
6th August 2021	NEITI	2 hours	Assistant Director, Department of Policy Planning, and Strategy	NEITI I
16th August 2021	CSO	2 hours	Independent Civil Society Member	CSO I
25th August 2021	NEITI	2 hours	Technical Assistant to the Executive Secretary of NEITI	NEITI II
25th September 2021	NEITI	2 hours	Team Leader of oil and Gas unit/ Technical Department	NEITI III
31st October 2021	FIRS	1 hour	Manager Tax collection office	FIRS
26th November 2021	CBN	1 hour	Payment/fund Manager	CBN
1st December 2021	NNPC	1hour 30 minutes	Regulatory and Policy Compliance Officer	NNPC I

Table 3.3: Phase 1: Data Collection (Authors Compilation, 2022)

3.6.2 Phase Two

As can be inferred from Table 3.3, interviews were taking much longer than anticipated and progress was slow. This was because of the delay in response by potential interviewees coupled with Covid 19 restrictions on working from home. Consequently, I had to return to the United Kingdom to conduct virtual fieldwork.

In this phase of data collection, more interviewees were identified and contacted mostly via LinkedIn and referrals by previous interviewees and personal contacts. Interviews were also conducted with the selected interviewees' written consent via Microsoft Teams Meeting and WhatsApp Audio calls through appointments. Interviewees were equally informed of their rights to participate, withdraw and refuse to provide information. Interviews in his phase were shorter than in the second phase. All interviews lasted for approximately 1 hour each. Table 3.4 below presents the summary of data collected in phase two.

Date	**Organisation**	**Duration**	**Interviewees Ranks/Position**	**Coded Names as Used in Thesis**
5th February 2022	CSO	1 hour	Independent CSO Good Governance	CSO II
24th February 2022	NNPC	1 hour	Technical Assistant to the General Manager, Safety & Environment	NNPC II
23rd March 2022	NNPC	1 hour	Depot terminal manager of NNPC	NNPC III
7 February 2023	NEITI	1 hour	Staff NEITI	NEITI IV
8th February 2023	CSO	1 hour	Human Right Activist/ Lawyer	CSO III
15th February 2023	CSO	1 hour	CSO Transparency International Nigeria/ CISLAC	CSO IV

23rd February 2023	NEITI	1 hour	Former NEITI Secretary	NEITI V
8th March 2023	CSO	1 hour	Asst. Director, Nigerian Anti-corruption Strategic and monitoring evaluation committee	CSO V
13th March 2023	EITI	1 hour	Country manager Anglophone Africa, EITI: Nigeria, Uganda, and Liberia)	EITI

Table 3.4: Phase 2 Data Collection (Authors Compilation, 2022)

3.6.3 Power Dynamics and Researcher positionality

Positionality "refers to the researcher's chosen position in a given research study" (Savin-Baden and Major, 2013: 71). My role as both a stakeholder and a researcher, as well as civil servant and citizen of Nigeria, shapes my understanding of the issues surrounding resource governance in Nigeria. Being deeply embedded in the context I study, I have first-hand experience of how the country's governance system operates in a top-down approach, often excluding the voices of citizens and stakeholders from meaningful decision-making processes. This has contributed to a pervasive lack of accountability, particularly in the management of extractive resources, which further widens the gap between the government and the people.

Given my position, I approached this research with distrust towards the government, system, and governance processes and a degree of scepticism towards the government ability to implement transparency and accountability mechanisms effectively. This scepticism was shaped by my personal and professional observation, particularly regarding EITI (Extractive

Industries Transparency Initiative) implementation, which I believe has not realized its potential in promoting good governance in Nigeria. I therefore aimed to explore the reasons for the disconnect by comparing the successful implementation of EITI in Azerbaijan and that of Nigeria in order to identify where Nigeria's approach may have faltered, with the hope that my research will identify gaps and offer solutions that will potentially improve transparency and accountability in the Nigeria's extractive industries drawing from Azerbaijan's success.

However, as I engaged deeply with academic literature and research methodologies, my perspective began to evolve. Through this process, I reframed my initial focus from solely comparing the two countries implementation processes to a broader analysis of institutional dynamic, power relations and stakeholder engagement. I recognised that while the comparison to finding the differences in approach is valid, it is also important to understand the systematic complexities and challenge that shapes the implementation in Nigeria. This research, therefore, will not only contribute to understanding why EITI implementation in Nigeria has not fully succeeded but will also offer understanding into how institutional dynamics and power relations can influence governance outcomes.

With a commitment to social justice, I value efforts that promote good governance and equality, including equal access to resource benefits. Additionally, I support activities that promote equal livelihoods, and effective steps need to be taken to address social and political injustice with the governance system of Nigeria such as advocating for community-based resource management, implementing effective transparency and accountability initiatives and sustainable management practices that ensure fair distribution of benefits from extractive resources. This engagement speaks directly to my approach to this research, as it aligns with my focus on how governance systems like NEITI can be reformed to enhance effective transparency and accountability. My involvement in these activities also reflect my commitment to investigate ways that policy reforms can address systematic inequalities, ensuring that benefits of Nigeria's extractive industries reach all citizens, especially marginalised communities through effective governance system. Thus, instead of trying to avoid my subjective opinions from the research, I recognised my own biases to ensure trustworthiness in the research. This helped me conduct an honest and self-aware research.

Furthermore, I developed a keen interest in critically analysing NEITI (Nigerian Extractive Industries Transparency Initiative). I aim to determine whether the initiative was genuinely implemented to promote transparency and accountability in Nigeria. To achieve this goal, I conducted a thorough investigation of the NEITI's policies, procedures, and implementation strategies. I therefore considered historical, social, and political perspectives of the initiative development and implementation and who the EITI implementation benefits following historical trends of discourse around resource governance in Nigeria. I believe that this critical analysis will enable me to identify the strengths and weaknesses of the initiative and provide recommendations for improvement.

Participants in discourse constantly negotiate and construct power (Thornborrow, 2014). The concept of power is defined by Fairclough (2013) as the control and constraint of non-powerful participants in discourse by powerful and influential participants. The interview methodology emphasizes some features of power, such as controlling and constraining other people's views, as well as achieving one's objectives by enforcing one's will upon other people's opinions (Wang, 2006). In an interview with stakeholders, power can be developed and determined by socioeconomic status, educational or professional background, as well as gender or ethnic identity. Power shifts can be either covert or overt (Lukes, 2014). When one possesses power, one can coerce another person in a manner that is contrary to their interests, either covertly or overtly. Lukes (2021) identified three dimensions of power. A power shift in the first dimension is characterized by uneven confrontations between parties where power is openly displayed, and control is explicitly displayed. For example, a participant's attempt to discontinue the session or reluctantly respond to a question exemplifies the first dimension of power. The second dimension of power involves a situation where, for a particular category of questions, the respondent interrupts the researcher repeatedly, inhibiting the researcher's ability to ask further questions related to the category. Lukes (2021) referred to this as deterrence power. The third dimension is control and influence over the less powerful views and ideas and interests of a particular issue. Power is mostly exercised during data collection by participants where they decide what, how, when and who responds to questions, while the researcher's power is exercised afterwards during data analysis where they have the privilege of reporting their findings in diverse ways (Anyan, 2013).

Power dynamics occur in the process of data collection and during interviews, in this study it was mostly experienced with NEITI and respondents from same organisation, where NEITI exercise its power over earlier recruited respondents for this study and some respondents dictate the tune of the interview discussions through control, changing perspectives of discussion, and dominance (Lukes, 2021). The first scenario was when my first contact introduced me to NEITI as a researcher. I subsequently learned that he was asked by his manager to stay away from me and never to communicate with me in any capacity even after he has shown so much interest in my research. I asked him the reason for this action, but he responded that it is an order from NEITI management and informed me that a different person was assigned to communicate with me. Assigning someone different to communicate with me, the hierarchical power dynamic was experienced. The manager used his position of authority within NEITI to exercise hierarchical power over my first contact by instructing him to stay away and not communicate with me. The use of a hierarchical power dynamic here shows that NEITI can control and direct the actions of its staff which have the potential of subjecting me to the decisions and directions of people in power influencing my access and interactions within NEITI.

The second scenario was when I was interviewing one of the NEITI staff and discussing issues around corruption and mismanagement of extractive resources, he told me NEITI propose that the government should be making investments in other countries for the rainy days which the government then started with One Billion Naira (about £1,736,736) and I was asking about the progress of the investment and how much it has generated. But he kept interrupting by calling out my name and finally, said this question is not part of my research work. Gatekeeping or control power dynamic (Barzilai-Nahon, 2009: 1) is what is played in this scenario which is the second dimension of power (Lukes, 2021). By interrupting and dismissing the question as not relevant to my research, the staff is attempting to control the dimension of the interview and limit the scope of the discussion. This reflects the staff's authority within NEITI to dictate the parameters of the conversation and potentially withhold critical information.

The final scenario was still with NEITI staff when we are discussing transparency and I asked about the fairness of the National Stakeholders Working Group of NEITI to be able to help hold governments accountable knowing that they are selected by the same governments, but the respondents reluctantly said that is another debate and is not in her place to answer. I persuaded her that it is within my research, but she concluded with she does not have anything to say further. The power dynamic here is referred to as resistance (Mumby, 2005: 30). By refusing to answer the question the staff is asserting her position as a representative of NEITI and implying that certain topics or discussions are beyond what she is permitted. This reflects the limitations placed on employees within organisations when it comes to addressing sensitive and potentially controversial issues. This, therefore, influenced my ability to gather comprehensive information and explore other perspectives.

Additionally, researcher positionality plays a significant role in the research process, particularly during data collection and interaction between me and the participants. The bedrock of researching complex issues like resource governance is gaining trust and acceptability throughout the process, and my background being a civil servant played a key role as I am researching with a prior understanding of the governance system in Nigeria. My experience with the research respondents concerning positionality revolved around trust and informed consent.

At the beginning of my fieldwork, I assumed an assigned insider position, since I share the same local origin, religion, and language with some of the participants, thus they accepted me as part of them and as such, assumed I have knowledge of the governance system and how governmental institutions work. This has helped me gain the prior attention of some stakeholders and NEITI staff. As fieldwork continued, and more information is needed through an in-depth interview, my insider position was slowly becoming more like that of an outsider. Potential participants and NEITI felt that I was requesting sensitive information and tried so many ways to test my insider position which Holmes (2020) referred to as active and passive discontent.

Active discontent presents itself in the process of data collection, where the participants are likely to screen their actions and behaviours (Irgil, 2021: 1217). My first test by NEITI was when I was made to drop my first contact to communicate only with a new person. After initially meeting with my primary contact at the NEITI (Nigeria Extractive Industries Transparency Initiative) building, who had introduced me to potential participants, I was unexpectedly informed that I would no longer be communicating with him. When I attempted to schedule a follow-up meeting, he responded via a text message, explaining that he had been instructed not to communicate with me further and that the office had assigned another person to take over. Despite my plea to discuss the matter, he apologized, stating that speaking with me could jeopardize his job. Another major challenge was the assumption that researchers with affiliations with Western countries are used as spies who are being sponsored to bring confidential information, this perception created a barrier to trust, making participants perceive me as an outsider, hesitating to engage openly in discussions. To overcome these assumptions and expectations, the purpose of the interview, its expected output, and the anonymization of both the study and respondents were clearly stated before each of the interviews. My submission attitude and reiteration of interview intent slowly built my insider position. By demonstrating a willingness to listen, understand and respect the perspectives and decisions of both the organisations and participants, I established a sense of trust and acceptance. This submissive attitude along with clear communication about research goals, helped in bridging the gap between my outsider's status and their insider position. Over time, participants recognised my genuine interest in their insights and gradually opened up allowing for a deeper understanding of the research context from an insider perspective (Irgil, 2021:1222).

Passive discontent happens during and at the end of the interviews. I had to pay attention to body language, gestures, and mimics from participants (Irgil, 2021: 1223). Because some participants do not want to give direct answers to some of the questions, I was answered with gestures, sign language and nodding. In this case passive discontent manifest itself by either identifying the lack of interest in your question, accessing the level of your insider position or are self-monitoring by not assessing you or your aim but refrain from answering questions in verbal form (Irgil, 2021: 1224). In this case, I will immediately reframe the question or bring the same question back at the end of the interview in a relaxed mood to enable the participants to respond (Irgil, 2021: 1224).

It is important to note that the action of NEITI to block, divert and evade my research thesis which has accountability focus carry significant implications. NEITI’s primary objective is to promote openness, transparency, and accountability within the Nigerian extractive industry.

Therefore, by impeding research that examine its effectiveness in promoting this primary objective, NEITI could compromise the very principles it seeks to uphold, hindering progress and potentially perpetuating the challenges it aims to address. It is paramount for NEITI to understand that the importance of fostering an environment that encourages research, constructive criticism, and open dialogue especially in the pursuit of transparency and accountability.

3.7 Qualitative Data Analysis

To systematically transcribe the interview transcription, I employed the use of Otter.ai, an automated transcription tool. All the interviews were uploaded to the software, and it generated automated transcription of the audio recordings. To verify the accuracy of the transcriptions, a manual comparison process was implemented. I carefully listened to each interview while following along with the corresponding transcribed copy. During this review, I cross-checked the transcriptions for any errors, discrepancies, or omissions, and I made corrections where necessary to align the transcriptions with the original audio content.

This manual verification step allowed me to maintain the accuracy and reliability of the transcription ensuring that the data collected from the interview was faithfully represented in written format.

Thematic analysis is the most widely used qualitative analytic method in the social sciences across a range of disciplines, such as sociology, anthropology, and psychology. Braun and Clarke (2006) maintain that thematic analysis is the first qualitative method of analysis that researchers should learn as it provides a set of foundational, core techniques and skills that are used in many other forms of qualitative analysis, some of which have already been mentioned. Braun and Clarke also argue that thematic analysis provides a great deal of flexibility and can be applied across different epistemological and ontological positions. Fereday and Muir-

Cochrane (2006: 82) describe thematic analysis as being "a search for themes that emerge as being important to the description of the phenomenon." It is a method, or process, for identifying and encoding patterns of meaning in primary qualitative research (Braun and Clarke, 2006); it pinpoints and organizes the themes which the analyst deems to be important in the description of the phenomenon under study and are often associated with a specific research question (Daly et al., 1997 cited in Joffe, 2011). A hybrid approach was used which incorporated the two main contrasting philosophical methods of reasoning: a top-down, deductive approach and a bottom-up, inductive approach (Swain, 2018). This means that I started coding with prior themes (Crabtree and Miller, 1992) that came from the research aims, research objectives, and individual questions asked in the interviews, and then added new codes as coding progressed (Byrne, 2022). Codes like transparency, accountability and corruption were the major codes which were discussed fully in chapters 5 and 6. These codes are interconnected themes essential to understanding EITI implementation in Nigeria. Transparency fosters trust by ensuring clear disclosure of resource revenues, while accountability holds government responsible for their actions, both of which are vital for combating corruption and promoting effective governance in the extractive industries. Colours were assigned for each code and code colours were used to shade printed transcripts by selecting important words that represent different codes.

CDA was then used to textually analyse the codes of the collected data and used as discussed in the analysis chapters (Chapters 5 and 6). CDA was also used to analyse selected literature, the NEITI Audit report and NEITI Act. The choice of critical discourse analysis was to enable the researcher to reveal the assumptions that underlie the framing of the transparency initiative, the subject positions the policy is portraying, the various discursive orientations it follows, and its silences (Allan, 2015). Also, it allows me to highlight the understanding of how text is used and understood by different people and provide a framework for identifying the controversies around transparency and accountability provision in Nigeria through NEITI (Rugg and Petre, 2006).

Using the CDA, I analysed the NEITI Website, documents, audit reports, NEITI Act and discourses surrounding transparency provisions in Nigeria. The aim was to move beyond surface interpretations of the codes and delve into a deep understanding of how they are framed and used within resource governance discourse as well as how they shape policy narratives. During the analysis, I examined language, rhetoric and discursive strategies employed in these sources to uncover the underlying assumptions, power dynamics and ideological perspectives. This approach allowed for a critical exploration of how transparency provisions are conceptualised, articulated, and implemented within the context of resource governance in Nigeria.

The analysis of the NEITI website, documents such as annual financial audit reports, NEITI Act legal document and audio recordings of discussions surrounding the transparency provision I conducted provided valuable insights into how these codes are used to shape policy narratives and influence decision-making processes. The choice of the website, documents and audio recordings were made because they are the medium of communication between NEITI and the public. Therefore, analysing them (website, documents, and audio recordings) enabled me to have a deeper understanding of the discursive construction of transparency, the roles and responsibilities of different actors and the wider implications for resource governance in Nigeria.

3.8 Ethical Considerations

Conducting research on resource governance in Nigeria presents several ethical challenges that require careful attention. The dynamics surrounding extractive industries involve power imbalances and mistrust that can complicate the research process. In environment where governance issue is deeply intertwined with local and national politics, the ethical implications of data collection and engagement with participants become paramount. Therefore, obtaining access to governmental offices and organisations was important in ensuring that the fieldwork proceed smoothly and according to plan. Initial access to NEITI was given by my first contact who was an engagement officer and later by the executive secretary of NEITI.

Meetings with other organisation staff often resulted in disappointment with requests for meetings not answered and meetings cancelled. Therefore, access was also important here. For example, it was my first participant from NEITI who introduced me to other colleagues. And it was the same person who introduced me to CSOs representatives. My informant in the Nigeria extractive industry provided assistance by introducing me to staff in NNPCL (Nigeria National Petroleum Company Limited) and CBN (Central Bank of Nigeria). With an initial link created, the next appointment for an interview was obtained easily because generally, people feel respected when someone from their organisation appreciated their scope of knowledge and appeal to them to assist the researcher, and also they feel more confident to speak knowing someone from the same organisation have an affiliation with the researcher.

Therefore, ethical considerations are important in this research especially because participants will be discussing confidential information and therefore it is paramount not to compromise in any way and at the same time maintain academic rigour. Therefore, important parts of the ethical areas considered for this study are discussed below.

3.8.1 Informed Consent

Informed consent plays a significant role in research ethics (Moreau et al., 2022). It is the process of providing adequate information to participants about the reasons, methods, possible risks and benefits of the research (Mackenzie et al., 2007). In this study, before gaining participants' consent, participants were informed about the voluntary nature of their participation, their right to engage and disengage whenever they felt that they could not continue, during or after the data collection process and a specific amount of time (one month) to contact the researcher if they wish to withdraw their data and participants were also informed that they cannot withdraw their data after one month or once I have started data analysis.

Consent was written, signed, and documented before the interview date. At the beginning of the interview sessions, I informed each participant about the purpose of the research, how the information provided will be used, and the length of time the interview would take. The purpose of the research was explicitly explained, I let participants understand that it is for academic purposes and that no part of the interview will be given to media houses, posted on social media platforms or allowed to leak.

Research conducted with government offices and organisations often met with resistance from both participants and organisations because of mistrust and breach of confidentiality (Mackenzie et al, 2007). Therefore, there is a need to carefully explain the ethical and methodological aspects of the research.

3.8.2 Confidentiality

Confidentiality is another vital ethical area that researchers focus on because building confidence with participants not only allows the researcher access to data but will also provide an in-depth understanding of the critical issues in resource governance that are considered confidential but the researcher will have access to because of the level of trust that exists between the participants and the researcher. At the beginning of the interview, participants were told how their responses would be treated as confidential. To ensure interviews conducted with participants remain confidential, the phone used to record the interviews has a password only known to the researcher and the interviews recorded were stored in a file which also has a password that is only known to the researcher. Transcribed interviews were stored in

University M Drive. Additionally, the computer used during the data collection was also encrypted.

3.8.3 Anonymity

This is another key aspect of ethics that can be easily ignored but may adversely impact participants. Participants were informed that in the final report of this study; they will remain anonymous. In other to keep the promise made to participants and protect participants' identities all names and positions were hidden with pseudonyms (numbers or general titles for identification). This is important for this kind of research as participants can be picked upon, queried, or lose their jobs or positions because of certain information they release. I later generated a guide to enable me to identify who the pseudonyms represent, and this was stored in a secured folder.

3.8.4 Safety and Security

Since fieldwork was conducted during the Covid 19 pandemic, some safety measures to protect both myself and the participants were taken. On arrival to Nigeria, I exercised the compulsory seven days isolation period and two Covid 19 tests were conducted on day three and day seven before engaging with anyone to certify that the researcher is free from the virus. During the face-to-face interview, social distancing was observed, and face masks and hand sanitisers were used throughout any session of the interview. Where interviews were conducted in the participant's chosen location (offices), windows were left open to ensure the rooms are well ventilated.

Although fieldwork was not conducted in areas that pose danger. However, it involved a lot of travelling around Abuja using public transport systems (Uber & Taxi). To ensure my safety, I shared my location with family members, participants, and stakeholders to meet during travel and throughout the interview. By so doing, my family were able to track my movement and know my location when I was in the field. Also, participants that I had appointments with were able to track my movement and check on me when they noticed any changes to my trip. This enabled them to raise concerns to appropriate security channels such as the local police.

3.9 Difficulties Arising During the Study

The major difficulties faced during the study are stated here, with some insight for future research, however, additional suggestions for future research are individually stated in chapter Eight.

The initial plan was to undertake a comparative study of transparency provisions in Nigeria and Azerbaijan with the aim to find key differences in how both countries implemented the EITI and uncover the specific factors that contributed to the successful implementation outcomes in Azerbaijan and a challenged outcome in Nigeria. However, in the early stage, I found that my fund will not be enough to sponsor fieldwork in two different countries and my sponsorship did not include research funds to support the research. Therefore, the study was restricted to Nigeria. Nonetheless, it must be recognised that a comparative study will provide an in-depth insight into how the same initiative is implemented in two different countries with different wide-margin outcomes. Also, it will highlight what Azerbaijan did differently to achieve a spectacular result and what Nigeria is not doing right.

The application of the generic research approach has served various purposes in data collection. The critical analysis of transparency provision in Nigeria required that I applied qualitative approaches to build an understanding of the past and the present of resource governance in Nigeria. Qualitative methods, however, provide more in-depth information and this amount of information was challenging in trying to isolate and understand the different themes and relate them to the discussion of why transparency has not yielded adequate results in Nigeria.

Nonetheless, this approach has enabled me to have a clear understanding of the processes of resource governance in Nigeria and beyond, and the depth and quality of the information could not have been attainable using a simple box-ticking questionnaire.

The initial plan was to use both interviews and focus group discussions. However, due to difficulties in finding an adequate number of respondents to participate in the focus group discussion encountered in the field, this study was limited to interviews only. Despite this, it is important to note that the combination of both will provide a more comprehensive insight into the implementation of NEITI in Nigeria since one will make up for the shortfall in the other.

Also, this study utilized a small sample size of key stakeholders involved in the governance of Nigeria's extractive industries. Nonetheless, obtaining the general public's perception of NEITI implementation will reveal an unfamiliar perspective of the initiative.

The Covid-19 pandemic and the subsequent lockdown measures have had significant impact on my research in diverse ways causing changes in methodology and delay in the overall research process.

Firstly, the pandemic compelled me to make a transition to remote methods as I had to adapt my methodologies to remote approaches wherever possible. This involved drawing out methodology for virtual field work and conducting virtual data collection using online platforms, which may have introduced limitations in terms of data collection and participants recruitment such as limitations in depth of responses, impact on rapport building and the impact on the ability to observe non-verbal clues. Additionally, not all participants have equal access to technology and stable network connection in the study location which therefore restricted my choice of participants. Secondly, the lockdown restrictions had led to delay of fieldwork due to restrictions of movement, travel restrictions and compulsory 7-days isolation after travel. Also, due to the lockdown restrictions, I faced delays in accessing potential participants who have been working remotely from home mostly outside the study area. This resulted in delay in data collection and impacted on the overall timeliness of the research work.

Additionally, the pandemic and subsequent restrictions psychologically impacted me significantly causing stress, anxiety and panic affecting my overall productivity and motivation. The uncertainties and disruption brought on by the pandemic, coupled with personal challenges and responsibilities have impacted the pace of the research work. Overall, the remote methodologies availed me with the opportunity to carry on data collection amidst the pandemic, they also introduced challenges and limitations that I navigated throughout the period of data collection to ensure the integrity and reliability of the research findings.

3.10 Summary

This chapter presented and justified the theoretical and methodological approaches adopted in this study, explaining the rationale behind the selected methods, participants, theoretical framework, and analytical techniques. The chapter outlined the motivation for the research, focusing on the need to understand how institutional frameworks and policy implementation impact resource governance and addressing the challenges associated with EITI implementation in Nigeria. The chapter provided a theoretical foundation by employing institutional theory to investigate the influence of institutional structures and norms on policy implementation and outcomes. The framework integrated existing institutional theories, addressing gaps in understanding and applying concepts such as cultural norms, historical context (Nuanan et al., 2015), complexity and independence (Cleaver, 2012), and power dynamics and interests (Meyer and Roman, 1977), which are central to discussions on resource governance.

Additionally, the chapter described the research design, including data collection methods (Interviews), coding techniques (Deductive and Inductive), and analytical approaches (Thematic Analysis and Critical Discourse Analysis). It detailed the phases of fieldwork, addressing the dynamics of power, the researcher's positionality, and ethical considerations. Furthermore, it identified the limitations and challenges encountered during data collection. By providing this foundation, the chapter established the basis for analysing how institutional factors shape the effectiveness of governance frameworks such as EITI in Nigeria.

Chapter Four: Unveiling the Potential and Challenges of NEITI: A Critical Examination of Debates and Implementation

This chapter addresses Research Question one, which explores the effectiveness of NEITI's institutional framework in promoting transparency and accountability in Nigeria's extractive industries. The chapter examines the Nigeria's Extractive industry, focusing on the adoption of the Extractive Industries Transparency Initiative (EITI) and its operational framework. It analyses perspectives of stakeholders on the implementation of EITI in Nigeria, highlighting its impact on transparency, accountability, and governance.

4.1 Introduction

The previous chapter presented the research design, methodology and fieldwork experiences, providing the foundation for the data collection and analysis in this study. This chapter builds on that foundation by presenting and critically analysing the perspectives of key stakeholders regarding the Nigerian Extractive Industries Transparency Initiative (NEITI). Drawing on primary interviews conducted during fieldwork, supplemented by policy documents, official reports regulatory frameworks, this chapter offers an in-depth exploration of how NEITI operates in practice and the extent to which it addresses the persistent challenges in Nigeria's extractive sector as identified in the previous chapter. Dividing the chapter into five sections, the chapter in section 4.2 begins with an overview of the Nigerian extractive sector, providing a detailed examination of its operations, governance structures and complexities that have plagued the sector. This section establishes the context for understanding the governance challenges, including corruption, mismanagement and the opacity that has historically characterized Nigeria's resource management. By unpacking the dynamics of the sector, this chapter sets the stage for analysing how NEITI seeks to address these systematic issues.

Next in section 4.3, the chapter discusses the adoption of NEITI as a governance framework aimed at promoting transparency, accountability, and good governance in the management of Nigeria's extractive resource revenues. This section examines the theoretical underpinnings of the EITI and its localized implementation through NEITI, highlighting the mechanisms through which it is intended to function. This includes a review of NEITI's core mandates, its strategies for achieving transparency, and the regulatory tools it employs to promote accountability in the sector. Furthermore, central to this chapter are the perspectives of various stakeholders on NEITI's effectiveness. Drawing on interview data, section 4.4 presents a nuanced discussion of how NEITI's processes are perceived to work in practice, as well as its shortcomings. It contrasts the optimistic views of NEITI proponents, who highlight its achievements in the information disclosure and systematic reform, with the critiques of sceptics, who argue that NEITI has fallen short in curbing corruption, enforcing accountability, and addressing structural inequalities with the sector. These divergent viewpoints provide a balanced and critical lens for evaluating NEITI's impacts. Lastly, section 4.5 concludes with a summary of the findings, revealing how NEITI's operations fail to align with its intended goals. The section sets the stage for further analysis by identifying the gaps between NEITI's theoretical objectives and its real –world implementation, framing the discussion for subsequent chapters. All the quotations that appear in this chapter were collected during the author's fieldwork in 2021.

4.2 Nigeria's Extractive Industry

Nigeria possesses the largest crude oil reserve in Africa (Udeh et al., 2015:1) and its extractive industries contribute approximately 80% of the country's revenue, with a major portion coming from the oil and gas sector (Effiong, 2010). According to the Nigerian constitution, the Federal Government has the exclusive ownership of all mineral resources (Nigerian Constitution, 1999, section 44.3), and is tasked with managing these resources for the benefit and general wellbeing of the Nigerian population (Nigerian Constitution, 1999). To that effect, the Nigerian National Petroleum Corporation Limited (NNPCL), a federal government agency and its subsidiaries, oversees and regulates all operations related to the exploration, production, and marketing of extractive resources under the Ministries of Petroleum Resources and Solid Minerals Development (Dike et al., 2022).

The NNPCL was founded in 1977, following the consolidation of the Federal Ministry of Mines and Steel (NNPCL, 2022). As part of its legal mandate, the NNPCL oversees the collaborative ventures between the Federal Government of Nigeria and various international corporations involved in mining, refining and sales of extractive resources (NNPCL, 2022). However, it has been argued that the extractive sector of Nigeria, particularly under the management of NNPCL, has historically operated with a significant degree of secrecy (Adedayo, 2010). This lack of transparency has contributed to allegations of resource mismanagement and has fostered an environment where corruption, and illicit activities such as illegal refineries, pipeline vandalism and non-transparent awarding of contracts and licences, can thrive (Chukwuma-Offor, 2023: 22).

Corruption within the extractive sector of Nigeria is said to occur at every stage of the process from extraction to marketing to sale (Chukwuma-Offor, 2023: 22). The NNPCL has been accused of promoting opacity and questionable practices within the extractive sector (Usman, 2011). The operation of the NNPCL under the direct control of the Nigerian President is considered beyond accountable for its “activities which lack transparency and often contravene relevant constitutional and statutory laws” (Bakre et al., 2023: 8). This elite political control which began with the oil boom of 1970s and worsened over the years has played a significant role in further transforming the extractive sector into a centre for corruption (Olujobi, 2020). Today, the NNPCL is seen as one of the eight most corrupt national oil companies in the world (ThisDay Newspaper, 2011) due to its non-transparent activities, resulting in the concentration of public funds in the hands of a few, to the detriment of the entire population and national development (Thurber et al., 2010).

4.3 Nigeria Extractive Industries Transparency Initiative (NEITI): A solution to the Problem of Corruption and Mismanagement?

Contemporarily, corruption remains one of the most significant impediments to global development (Shera, 2011). It erodes public trust, distorts economic growth, and exacerbates inequality (Thanetsunthorn, 2022). Despite numerous international treaties, national legislation and organizational policies aimed at curbing this menace, corruption continues to thrive, particularly in resource rich nations (Venter, 2016). The sustainable management of natural resources is vital for driving economic growth and prosperity (Wu et al., 2023). In many global south countries blessed with abundant extractive natural resources, are covered with opaque financial dealings that have led to corruption and mismanagement of resource income (Moti, 2019). These problems have long hindered the socio-economic progress of countries like Nigeria, leading to widespread poverty and inequality despite vast natural resource wealth (Shera, 2011). Much research has pointed to the significant roles that transparency and accountability play in curbing corruption and mismanagement of resources (Kolstad and Wiig, 2009; Sachs and Warner, 2001; Sala-i-martin and Subramanian, 2013; Ejiogu, et al., 2020). In recent years, the Extractive Industries Transparency Initiative (EITI) emerged as an appropriate solution to the problem of corruption and mismanagement in the extractive sector of resource rich countries of Africa (Haufler, 2010).

As we discussed in chapter two, the EITI was introduced as a voluntary global standard aimed at promoting transparency and accountability in the extractive industries. It seeks to provide a framework for the transparent disclosure of revenues generated from extractive resources by requiring governments and companies to disclose financial transactions openly and comprehensively, while ensuring that these revenues benefit the citizens. The EITI focus on the disclosure of financial flows such as taxes, royalties and fees, licensing processes and contracts. By making this information public, EITI helps shine a light on how resource wealth is managed, empowering citizens and civil society organisations to hold governments and industries accountable. It fosters multi-stakeholders' engagement, where governments, private sector actors and civil society organisations collaborate to ensure the fair distribution of natural resources.

The key guiding principles of the EITI that fosters a system of checks and balances that will prevent corruption from taking place are: Transparency: governments and companies must disclose accurate and comprehensive information about resources revenues and payments; Accountability: stakeholders, including public and civil society must have the tools and access to hold both governments and industries accountable; Stakeholder Engagement: governments, industries and civil society organizations must work together in a collaborative process that builds trust and shared goals; Participation: EITI encourages the participation of all stakeholders especially those affected by the activities of extractive industries, and Regular Reporting: continuous reporting and updating data to ensure that transparency is not a one-time activity but an ongoing process. Building on these principles, the practical implementation of EITI standard revolves around a structured process aimed at ensuring transparency and accountability. In the next section, we will explore how EITI functions in practice, detailing the step-by-step processes that countries must follow to comply with the standards.

4.3.1 How EITI Works in Theory: A Mechanism for Accountability

EITI offers a structure that addresses these issues by establishing a global standard for open and responsible resource management (Oppong, 2020). The EITI sets established agreed principles and standards which were collectively endorsed by different stakeholders at the Lancaster House Conference, in the UK, in June 2003 (Yalley, 2023: 232). These principles form the basis of the EITI, highlighting the significance of sustainable management of resource wealth (McSparren, 2017), economic development (Lehmann, 2015), alleviation of poverty and elimination of corruption (Wilson and Van Alsten, 2017). These principles also cover transparency in extractive revenue and expenditure to initiate public debate to improve fiscal management and accountability (Meijia Acosta, 2013).

The EITI implementation starts with countries willingly agreeing to be transparent and accountable in their extractive sector (EITI, 2020). By joining the EITI, countries pledge to adhere to the EITI principles and standards signifying a commitment to improve the governance of the extractive industries (EITI, 2023). The implementation process involves three stages: Commitment, Candidature and Compliance (EITI, 2023). The commitment stage is effectively the process of setting up systems and structures to ensure accurate reporting and monitoring of extractive industries as a means of being successfully included in the EITI programme (EITI, 2020). Fundamental to the EITI commitment is the establishment of national EITI secretariat and a Multi-Stakeholders Group (MSG). The MSG is composed of government, industry, and civil society groups' representatives, overseeing the national EITI process (EITI, Requirement 1, 2023). In addition, the MSG ensures all stakeholders are involved in decision making, determining the scope of EITI reporting, and ensuring transparency (EITI, Requirement 1, 2023). Furthermore, the MSG is expected to set up a work plan stating the country's objectives and priorities of implementing the EITI (EITI, 2023). This indicates the readiness of a country to make policy changes to accommodate the EITI requirements. The county then submits a request to the EITI board to become an EITI candidate after meeting all commitment requirements.

Following the satisfactory confirmation of country's candidature status, the next stage is for the country to set up the disclosure requirements to promote transparency across the extractive value chain (from extraction to disbursement of revenue income). One key output of the EITI in promoting transparency is the annual financial report (EITI, Requirement 3, 2023). Thus, the country must publish its first annual report 18 months after achieving candidature status and submit a final copy of the report for approval by the International EITI board within 30 months (EITI, 2023). This report contains information about reconciling company payments with government revenues, verified by independent auditors, and is made publicly available to enhance transparency and provide insight into potential areas of revenue linkages, to stimulate public debate and encourage citizens to demand accountability where necessary (EITI, 2023). Therefore, Requirement 2 of the international EITI standard mandates countries to disclose in the annual report how extractive licenses and contracts are awarded, as well as public access to those agreements. This is crucial in preventing corruption, ensuring fair competition, and fostering accountability by making those agreements transparent (EITI, Requirement 2, 2023). Additionally, Requirement 3 mandates the publication of data on exploration activities and actual production of resources such as oil, gas and minerals. This data will provide stakeholders with insight into the countries resource wealth and how it is managed. Furthermore, Requirement 5 addresses the disclosure of how revenues from extractive industries are collected by the government and how they are allocated in a country’s financial budget or distributed. It requires countries to provide clear data on all government revenues derived from extractive sector and explain how these funds are distributed or used. This is to help the public understand how natural resource wealth is being utilized, whether it is being invested in public services, infrastructure, or other national priorities (EITI, Requirement 5, 2023). Likewise, Requirement 6 which focuses on social and economic contributions of the extractive industries, requires the disclosure of information on the direct and indirect benefits of extractive industries to the public such as employment opportunities, infrastructural projects, and social services financed by resource revenues as well as environmental impact of extractive activities. This requirement is crucial for ensuring that the broader social and economic benefits of extractive resource are transparent and contribute to sustainable development of the country (EITI, Requirement 6, 2023). Together, requirements 2, 3, 5 and 6 form a comprehensive transparency report covering not just how resources are extracted and governed, but also how the resulting revenues are managed and whether they benefit society.

The EITI has expressed the importance of disclosing beneficial owners of extractive companies. It requires all EITI member countries to report the beneficial owners of companies operating in their extractive industries and urges countries to develop a beneficial ownership register (section 2.5 EITI Standard) It also required all implementing countries to request information about beneficial ownership by 1st January 2020. This information should include the identity of the beneficial owner, the ownership level, and "how ownership or control is exerted" (EITI, 2019: Recommendation 2.5). The EITI standard further recommends that such information should include the name of the beneficial owner, his/her nationality, country of residence, national identity number, date of birth, residential or service address and means of contact, and the identity of any politically exposed persons (EITI, 2019: Recommendation 2.5).

The final stage in the EITI process is the review of a country's implementation through validation exercises to ensure compliance with the EITI standard. This involves an independent review of the country's implementation by assessing progress in three key areas - transparency, stakeholder engagement, and outcomes and impact - and to identify areas of shortfalls for improvement (Requirement 7, EITI, 2023). The validation exercise which is conducted by a selected team of members from the global EITI secretariat captures stakeholders' views about EITI implementation as well as the government's views on the effectiveness and sustainability of the EITI implementation (EITI, 2023). The exercise assesses the information provided by the members of the MSG based on established standards (EITI, 2023). After the validation exercise, the findings are discussed with the country's MSG to seek further information and clarifications. In cases where there are severe issues of stakeholder engagement, the validation team might visit the country to seek public opinions. Consequently, the EITI global board makes the final assessment and determines a country's compliance. Thereafter, countries are rated based on their adherence to the EITI requirements, fostering continuous improvement. The consequences of not meeting or partly meeting the three basic areas (transparency, stakeholder engagement and outcomes and impact) of the EITI requirements, missing submission deadlines, political instability or lack of progress might lead to suspension or being delisted from the EITI membership status. This happened in the cases of Cameroon (2024), suspended for lack of stakeholder engagement; Albania (2022) and Ethiopia (2019), suspended for missing the submission deadline; Mexico (2022), suspended for the combination of a lack of stakeholder engagement, missing deadlines and not achieving meaningful progress; Afghanistan (2024) and Yemen (2017) delisted for political instability; and Guatemala (2023) for lack of progress (EITI, 2024). However, if the country meets the requirements within a 24-month time limit, its status is changed from candidate country to compliant country (Luthango, 2019).

4.3.2 The Adoption of EITI in Nigeria

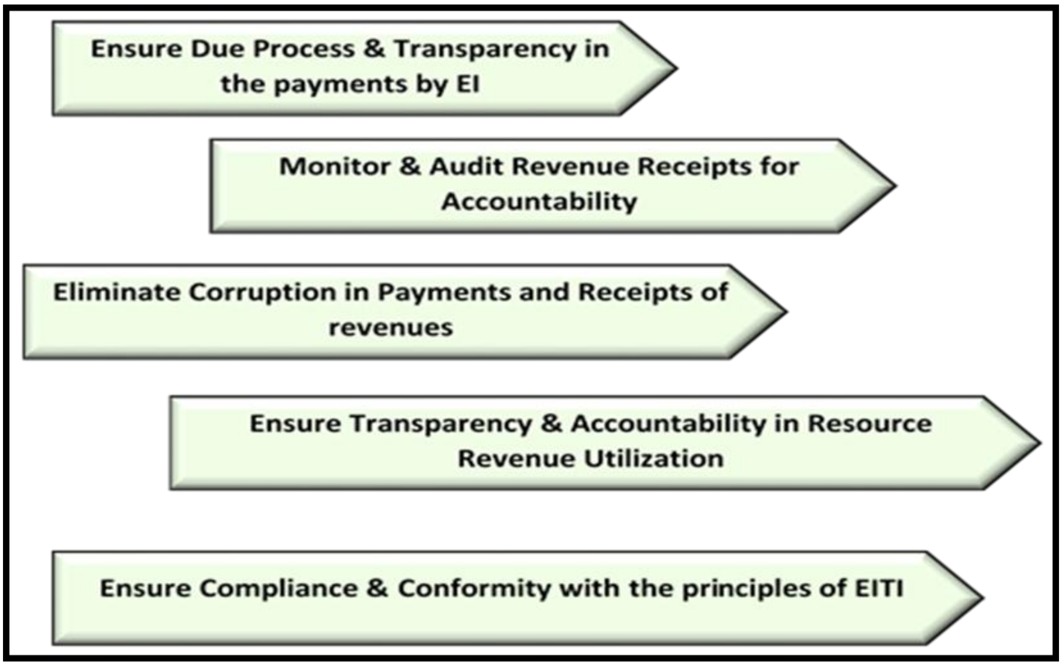
The EITI was adopted in Nigeria by the former President Olusegun Obasanjo on May 29, 2003 (NEITI, 2022), with the stated hope of restructuring a corruption-free extractive sector, promoting prudent management of resource revenues, reducing poverty, and ensuring sustainable development (Garuba and Ikubade, 2010). Notwithstanding that the EITI is a voluntary multi-stakeholder initiative involving government, extractive industries, and civil society organisations (EITI, 2012), Nigeria became the first country to give a legal face to the initiative by adopting the NEITI Act in 2007 (NEITI, 2022).

The official aim of the NEITI Act 2007 was to institutionalize the EITI principles and make NEITI an autonomous accounting body operating within the dictates of national law to promote due process and transparency in the extractive industry concerning revenues paid to and received by the government as well as ensuring transparency and accountability in the application (budgeting and spending) of extractive revenues (NEITI Act, 2007). As such, the NEITI Act moved the implementation of EITI principles in Nigeria from voluntary to obligatory. The NEITI Act contains 12 sections revolving around three core features: establishment, processes, and governance. Under the establishment section, the NEITI Act outlines the functions and powers of NEITI, including the preparation of NEITI reports on revenue generation and remittances in the extractive industries, the eradication of corruption in the extractive industries, and the provision of guidance and advice to the government on the formulation of polices and regulations of the extractive industry sector. The process section of the NEITI Act covers the conduct of audits, the submission of reports and the resolution of disputes in the extractive industries such as refusal to comply with the act, giving false information, and delays or refusal to give information. This section also contains the establishment of the NEITI board that will provide oversight to the initiative. Finally, the governance section of the NEITI Act covers the funding and monetary management of NEITI, the enforcement of penalties for non-compliance with the provisions of the NEITI Act, and the protection of whistle-blowers.

NEITI does not deviate from the primary objectives of the EITI, which are to promote transparency and accountability in the extractive sector (NEITI Act, 2007). The 2007 NEITI

Act identifies five significant objectives for NEITI that are deemed critical to ensuring effective governance in the management of extractive resources and are summarised in Figure 4.1 below.

Figure 4.1. The Objectives of NEITI



Source: Authors Compilation (2023).

Eradicating corruption is a key objective of NEITI as it aspires to free Nigeria from the shackles of resource curse (NEITI Act, 2007). To achieve these objectives therefore, the NEITI Act, like the EITI, promotes revenue transparency in the extractive sector, encouraging both extractive industries and government to independently publish payments made and received in terms of extractive revenue (NEITI Act, 2007; EITI, 2019). Consequently, the information is carefully checked by external auditors to ensure accuracy, and the information is then published in the form of annual report (NEITI Act, 2007; EITI, 2009). This report is then disseminated to the public through an open date format that is freely accessible, useable, and shareable by anyone at any time published on reporting entity pages and on cross-governmental platforms (websites) and public outreach (town hall meetings) (NEITI Act, 2007; EITI, 2019). Subsequently, this information is supposed to empower the population to hold government accountable for their actions and in actions regarding the extractive revenue generated (NEITI Act, 2007; EITI, 2009).

4.3.3 The Institutional Structures of NEITI

Policies and initiatives are characterised by diverse interests of multiple actors and the resulting negotiations that take place within stakeholder networks. Hence, policy and initiative networks constitute spaces in which state and non-state actors thrive to influence policy processes and outcomes for rational or self-seeking purposes (Brockhaus et al., 2014). Policy network analysis in crucial in the study of extractive resource governance to examine information shared, participation and collaborations, disagreements among key stakeholders, and exercise of power and agency. In NEITI, four accountability networks exist:

The International EITI Board/Secretariat

This is the main governing body that oversees the implementation of EITI standards across member countries. It sets policies, evaluates compliance, and ensures the initiative's credibility while the EITI secretariat provides technical assistance. NEITI has accountability obligations linked to the EITI Board (see Figure 3.3) that are formalised across documents like the NEITI Act (2007) and the EITI Standards (2019). These require compliance in several ways, including disclosure of required information and completing the EITI validation process (EITI, 2016, section 4 (4)). In addition, the EITI has power over many of the rules and procedures of member countries (EITI, 2016 Article 12 (1) (ix-x)) and can also terminate members for failure to comply with its articles of association or for acting contrary to its principles (EITI, 2016 Article 5 (5) (i-ii)).

Presidency

As an agency established under the Nigerian constitution, NEITI operates under direct oversight of the presidency. The presidency supervises, funds, and monitors the activities of NEITI (NEITI, 2007) (see Figure 3.3), and provides high level political backing for NEITI efforts and ensures NEITI's recommendations are considered in policy making processes and reforms. The President has authority over all the appointments to NEITI (Nigerian constitution 1999, 147 (2)), and this power is also clearly recognised by NEITI itself (NEITI Act 2007, 6 (1-2)).

NEITI National Stakeholders Working Group (NSWG)

The NSWG serves as the governing body of NEITI and provides oversight for its operations. It is a multi-stakeholder group comprising representatives from government, civil society, and the extractive industry. The NSWG formally oversees the implementation of NEITI principles in Nigeria, to ensure the publication of timely, accurate and comprehensive reports on the extractive industry revenues and promote transparency and accountability in the management of Nigeria's oil, gas, and solid mineral resources (NEITI Act, 2007)

Donors

While NEITI is funded internally by Nigerian government budgetary allocation, it also relies on external funding from several international organisations (NEITI, 2007, Section 13(1) (b)). Since its establishment, NEITI has received funding support from organisations such as the World Bank, IMF, and UK-DFID (NEITI Core EITI Report, 2011: 22). In addition, it has formed some indirect funding relationships with several donor organisations. For example, NEITI's relationship with the World Bank manifests through the Multi-Donor Trust Fund (MDTF). Administered by the World Bank, the MDTF provides grants and technical assistance to help countries implement the EITI Principles. In this way, the World Bank indirectly oversees NEITI by providing "technical support during implementation, monitoring the operational progress, and providing fiduciary oversight/clearances" (World Bank 2016 Project grant, section 24).

Citizens

As with many 'good' governance initiatives, NEITI claims to have a solid connection to the interests of citizens in Nigeria. In its defining principles (EITI, 2016), the EITI affirms that the management of a country's natural resource wealth must benefit its citizens in the interest of their national development (Principle 2) and that governments are accountable to citizens for the "stewardship of revenue streams and public expenditure" (Principle 8). Moreover, as a member of the EITI, NEITI explicitly aligns itself with the EITI regarding the interests of citizens (NEITI, 2007, 2(e)). This means Nigerian citizens are central to how NEITI frames its objective of ensuring natural resource revenues are used in the best interests of the citizens and it is their right to hold NEITI accountable for its mandate and the government for decisions that affects them, (NEITI Core EITI Report, 2011: 25). In the EITI framework, the citizens are collectively represented by Civil Society Organisations (CSOs) who play a critical role in monitoring and holding NEITI accountable for its mandate. The CSOs are to advocate for transparency and accountability in the Nigeria's extractive industries, participate in NEITI processes by providing input into reports, analysing data, and fostering public debate on the findings, and acting as a bridge between the public and the NSWG to ensure that the concerns of ordinary citizens are reflected in NEITI's work.

Figure 4.2 presents the various accountability relationships that intersect within NEITI. The nexus comprises four different relationships (EITI, the Presidency, Donors, and Citizens) and an indirect relationship between donors (like the World Bank) who help administer oversight of the EITI.

Figure 4.2 Accountability Relationships within NEITI

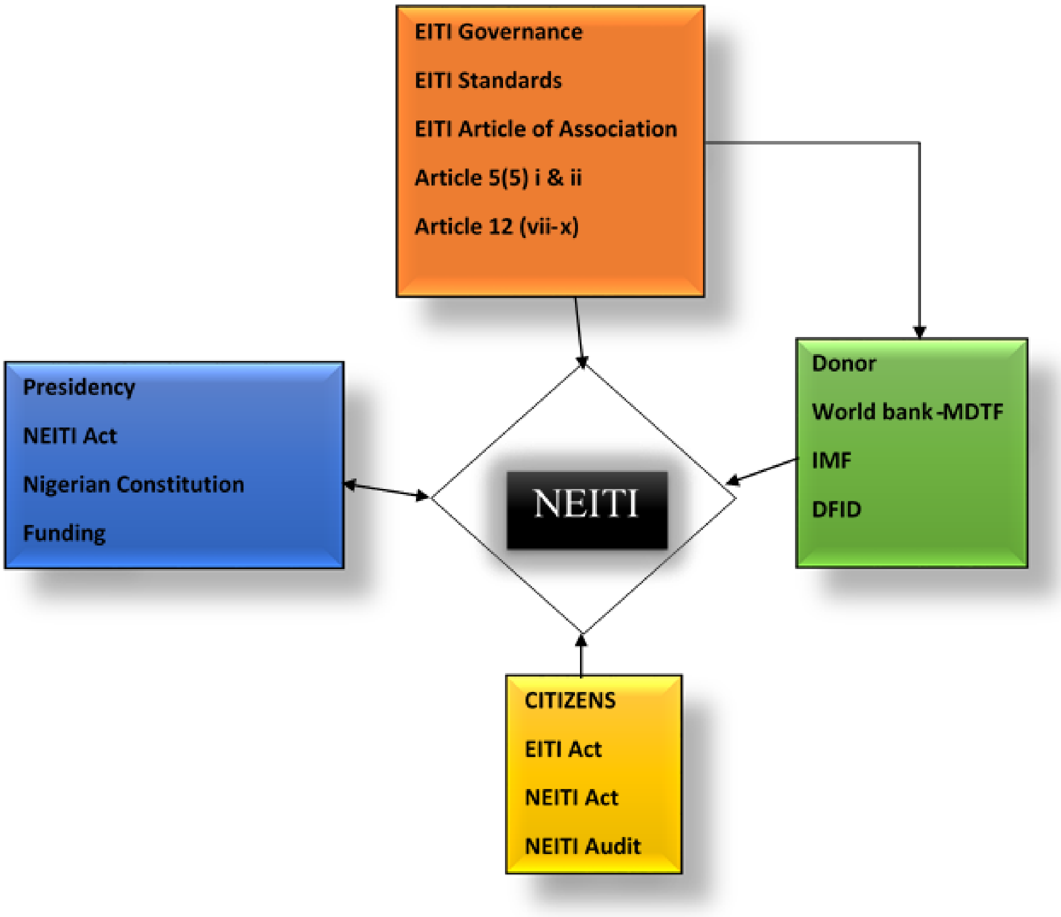


Figure 4.2: Adapted and modified from Moses, Ehalaiye, Sorola & Lassou (2023).

4.4 NEITI: Navigating the Divide between Triumph and Scepticism

The literature reveals sharply contrasting perspectives on the effectiveness of NEITI. While some studies highlighted its achievements in promoting transparency and accountability in Nigeria's extractive industries, others point to significant challenges, such as limited enforcement, capacity, insufficient impact on governance reforms, and ongoing issues with corruption and resource management. This section presents a thematic analysis of these contrasting perspectives through the lens of the interviewees, providing in-depth knowledge into the divide between those who view NEITI as a success story and those who remain sceptical of its impact.

4.4.1 Information Disclosure

The interviews mirrored scholars' perspective of NEITI as regards information disclosures, indicating a consensus among scholars on the effectiveness of NEITI’s efforts in promoting transparency through information disclosure. Scholars uniformly highlighted the significant strides made by NEITI in improving access to vital information about Nigeria’s extractive industries. Similarly, interviewees from NEITI and the extractive industries consistently referred to the successful role that NEITI disclosures play in shaping public knowledge and corruption dynamic of the extractive industry. For instance, a senior and long-serving NEITI officer claimed that NEITI has successfully made the extractive industries transparent by compelling them to publish information about their physical and financial operations:

> “NEITI have succeeded in opening the space for information disclosure. NEITI has forced NNPC to publish what they earn, the same thing with the department of petroleum resources, that do not tell people what they collect in terms of signatures (payments made by extractive industries).”
>
> (Interview NEITI I, 2021)

The same officer highlighted that the mandatory published audit report has brought significant change in the history of Nigeria’s extractive industries where the public will now have knowledge of what is happening.

> “We (NEITI) have succeeded in bringing reforms to the extractive industry governance, and reforms in the area of annual financial reporting and public involvement.”
>
> (Interview NEITI I, 2021)

In line with the above perspective, another senior officer at NEITI who offers technical assistance to the office of the NEITI secretary posited that NEITI has made excellent contributions by providing the public with lots of information and data about the Nigerian extractive sector that was not in the public domain before:

> “NEITI has done fantastically well in reporting. Our audit report is full of data. Lots of data."
>
> (Interview NEITI II, 2021)

A third senior NEITI official who leads its oil and gas section asserted that NEITI are fully aware of the public right to information and therefore all information in NEITI is absolutely open and transparent and given to the public without restrictions:

> “NEITI is a house without a roof meaning that every piece of information is open. There is a freedom of information policy in place where it is unlawful for citizens or anyone else to request any government agency's information and be denied, and it is here that the discussion should begin. NEITI fully understands this, so all information is available to the public. That is why if you go to our website, you see the number of our staff, you see our grade

> levels, you will see our emoluments, you will see our work plan, you will see what it will cost every work plan."
>
> (Interview NEITI III, 2021)

4.4.2.: Quality and Completeness of Information Disclosed

While NEITI may be open to releasing all information, other interviewees were more critical about the quality of information being disclosed, arguing that there was a lack of full disclosure and a divergence of information dissemination by NEITI. A member of a Civil Society Organisation asserted that NEITI's disclosures are "weak" in transparency, with lots of information still not known to the public (Interview, CSO I, 2021). He referred to the example of the beneficial ownership disclosure required by EITI for every country implementing the EITI initiative. This is a register that publishes details of persons who own or control shares that may not have previously been listed as shareholders in the extractive industries in order to reduce illicit flows of money through money laundering or corruption within the extractive industry (EITI, 2022):

> "There is still a lot of opacity despite the idea of transparency. The real owners of these oil companies are still unknown; we only know them as beneficial owners through their registration. Who are these individuals? Transparency means Nigerians should know them by their names."
>
> (Interview CSO I, 2021)

Despite Nigeria achieving 60% compliance rate with beneficial ownership implementation in the 2023 global EITI validation exercise to assess countries level of compliance with the EITI guidelines (Nigeria Validation Report, 2023), the validation report indicated a lack of information exchange among the three portals responsible for beneficial ownership disclosure (Nigeria Validation Report, 2023): the Corporate Affairs Commission (CAC) with the statutory responsibility of registering all companies operating in Nigeria; the Nigerian Upstream Petroleum Regulatory Commission (NUPRC), which has the responsibilities of ensuring compliance with extractive laws, regulations and guidelines and also to maintain records of all activities within the extractive operations, licenses, leases and permit; and NEITI. The lack of coordinated data collection efforts and varying degrees of ownership information provided by different companies have been highlighted in the report (Nigeria Validation Report, 2023).

The CSO member further expressed concerns about the adequacy of the information shared with civil society organisations and highlighted disparities in the depth of information provided to the government compared to what is accessible to the public:

> "Are they even providing civil society with all the information? The level of information available to the government is different from information available to the citizens."

(Interview CSO I, 2021)

4.4.3. NEITI as a Proxy Organisation

Differing from the perspective of transparency of information disclosed, NEITI is perceived as a close ally of the government. This is the perception of a legal practitioner and social advocate who argued that NEITI disclosures are full of information that will draw government praises towards the organisation so they can continue to gain special treatment and financial support:

> “NEITI only produced information that they want the government to know or the government to applaud because of the budgetary allocation and the rights and privileges of appointments, which means NEITI only sing the song they want the government to hear."
>
> (Interview CSO II, 2022)

In support of the above view, he stated that NEITI is not set up adequately to achieve its goals because it is a multi-layered organisation with complicated rules and procedures which can be detrimental to the achievement of its objectives:

> “NEITI is just a bureaucratic setup. It is not meant to achieve global practices of transparency and accountability.”
>
> (Interview CSO II, 2022)

4.3.4. Organizational Reforms

Nonetheless, participants from the Nigerian oil and gas industry NNPCL maintained that NEITI has made significant impacts in different areas of resource governance. A staff member of the Nigeria National Petroleum Cooperation (Now NNPCL), a governmental organisation that oversees all operations of extractive industry on behalf of the government of Nigeria appreciated the achievements of NEITI, especially in NNPC, and pointed out areas where NEITI has improved it such as transparency in contract awarding, setting clear terms of joint venture engagement and how crude oil are is exchanged in the world market. However, he acknowledged that NEITI has a lot to do such as engaging more stakeholders, public awareness, and effective reporting. In a similar perspective, another NNPC employee who has worked in both areas of exploration and refining for more than fifteen (15) years, expressed that NEITI has brought many improvements to the organization's procurement processes by implementing various measures such as, introducing efficient ways for agreeing on terms of buying and selling extractive resources, renegotiating contracts and also introducing online record systems which has decreased the likely hood of corruption and also open ways for the government to reducing cost:

> "NEITI has improved so many things in NNPC beyond reporting. This includes our contracting cycle, some of our joint venture agreements, crude oil swaps, and so much more. To me, they have achieved a lot, even though they have a lot to do... NEITI streamlined procurement through a physical framework, renegotiated contracts, and implemented an automated system called SFP. This has reduced the chance of corruption, and saved the Nigerian government billions of dollars, with over 3 million dollars returned to the Federation account." (Interview NNPC II, 2022)

4.3.5. NEITI as a Slapdash and Technically Driven Organisation

Diverging from the views of the NNPCL participants was a participant from the Central Bank of Nigeria (CBN), who held a managerial seat at the bank where all extractive revenues are managed at the time of the data collection. He had previously collaborated with NEITI during remediation exercises, where the different information retrieved from various stakeholders are compared to ensure accuracy and all differences are sorted out. He highlighted that NEITI has a concerning habit of hastily carrying out activities without fully involving stakeholders:

> "For activities that are supposed to last for a period of two weeks or more, sometimes they (NEITI) try to get them done within the time limit of one week.

> This is not really giving it enough time to involve every single person who matters."
>
> (Interview CBN, 2021)

Despite the different perception of stakeholders about NEITI and its activities, interestingly, NEITI staff also perceived their activities to be highly technical and not comprehensible by the general public. This is the response of a NEITI official who asserted that NEITI has not been effectively contested because the population lack an understanding of their operations and even if they do it is not comprehensive enough to hold them accountable.

> "We (NEITI) have never been successfully challenged because our activities are not something that one will understand easily, is very technical."
>
> (Interview NEITI III, 2021)

The use of the phrase "very technical" has been used by NEITI in other contexts. For example, ten (10) audio clips uploaded on the NEITI website containing interactive sessions aired through a radio station between Thursday from 16th September 2021 to 9th December 2021 focused on NEITI and its operations designed to engage listeners and foster dialogue about transparency in resource management with mostly speakers that have direct connection with NEITI. In one of those sessions, the speaker, Mr. Peter Egbule, a former NEITI board member and chairman of communications civil society steering committee, was discussing NEITI processes, and achievements. Speakers emphasised how complex the oil and gas sector is and how technical NEITI operations are. For instance, in an audio clip dated 28/10/21 at 7:58

minutes the speaker mentions that oil and gas industries are very technical when asked about civil society engagement.

> "CSO are sufficiently prepared for their engagement in NEITI processes. But being sufficient is a relative term because the extractive industry is evolving, and you are dealing with experts in a **very technical** sector."
>
> (NEITI Audio, 28/10/2021)

In the same clip at 8:40 minutes the presenter and the host emphasize the complexity of the sector setting the stage for the next question:

> Presenter: "You mentioned that the extractive sector is a **very very technical sector."**
>
> Host: "Absolutely."
>
> Presenter: "You need a degree of expertise to navigate the sector?"
>
> Host: Absolutely
>
> (NEITI Audio, 28/10/ 2021)

Likewise, in the audio dated 25/11/21 at 25.12 minutes the speaker Faith Nwadishi who is a former NEITI board member and former global EITI executive director centre of transparency and advocacy mentioned that the extractive sector is a technical sector that needs time to understand before someone can speak about it:

> "The extractive sector is a **very technical** one, so people need to understand the sector before you can even start educating anyone about it."
>
> (NEITI Audio, 25/11/ 2021)

The extractive industries are often portrayed as a highly technical and complex sector, requiring specialised knowledge and expertise to understand. This narrative has been frequently echoed in both literature and public discourse, reinforcing the idea that only experts or insiders possess the capacity to navigate its complexities. However, Watts (2005) has argued that the opacity of the sector is not only due to its technical nature but also a deliberate strategy to obscure critical information from the public, limiting their ability to engage meaningfully with issues of governance and accountability. Similarly, Gillies (2010) emphasized that the framing of the extractive industry as overly technical can serve as a barrier to public participation, fostering a sense of exclusion and disempowerment. Moreover, Sovacool et al. (2016) highlighted how the emphasis on the extractive industries technical complexity often alienates stakeholders outside the sector. This creates a dependency on so-called experts, who are perceived as gatekeepers of information. As a result, the public, despite their personal stake in resource governance and the activities of the extractive industries, may feel discouraged from attempting to understand or question the activities within the extractive sector. This aligns with Karl's (1997) assertion that such narratives reinforce the status quo by maintaining control over knowledge and decision-making processes, ensuring that critical voices are minimized.

In this context, the constant emphasis on the technicality of the sector can be seen as a subtle but effective way of deterring the public from making efforts to understand it. By positioning the extractive sector as too complex for ordinary citizens, stakeholders perpetuate a system where transparency and accountability are undermined. This dynamic not only widens the gap between the industries and the public but also raises ethical questions about whose interest are truly being served.

4.3.6. Collaborative Oversight

Contrary to the principle of collaborative oversight of EITI, where civil society representatives on the governing board are expected to serve as independent monitors and critics of the framework implementation, the representatives of civil society groups in the NEITI governing board instead perceived themselves as team members who work together to push the EITI agenda, therefore they do not criticize NEITI or its activities. This is the assertion of a former NEITI board member and chairman of communications civil society steering committee, who spoke during an interactive session aired on 28/10/21.

> "Advocacy involves confrontation. But we are partners, we see ourselves as partners in progress, so we do not confront. We sensitize, educate and we do round table discussions to solve issues."
>
> (Mr. Peter Egbule on open extractive program aired on 28/10/21 accessed from NEITI Website, 2022)

This shift in perspective undermines the critical oversight role of civil society, blurring the lines between accountability and advocacy, and potentially limiting the board's ability to identify and address gaps and weaknesses in the implementation of the framework. This further raises questions about the effectiveness of NEITI and the broader issue of transparency in Nigeria's extractive industries governance of those who are supposed to protect the public interest in NEITI are forming alliance with the implementers (Government).

Overall, the interviews suggest divergent opinions of participants about NEITI's claims of transparency, with some emphasizing the achievements while others focusing on the shortfalls. This reflects academic research, which also indicates that the NEITI has made a some contributions to transparency and accountability in the extractive industry whilst also arguing that political corruption in Nigeria has tainted NEITI, resulting in a tool used by political elites to induce favouritism, nepotism, and corruption in the extractive industry (Transparency International, 2012; Idemudia, 2009, 2013; Ejiogu et al., 2019, Ako and Ekhator, 2016; Andrews and Okpanachi, 2020; and Oke, 2021). Ejiogu et al. (2019) refer to NEITI's transparency as a "Corrupted Transparency".

Taking the different perspectives into account, it is apparent that NEITI's claim of transparency requires further analysis. Therefore, the next chapter will analyse in more depth the NEITI audit report to shine a clearer light on this debate.

4.5 Summary

This chapter has explored the Nigerian oil and gas industry, highlighting how it has been often positioned as a tool for corruption and mismanagement of resources by elite politicians which underscored the importance of implementing the EITI as a potential solution to this systematic issue emphasizing that transparency and accountability in the extractive sector are critical to ensuring that Nigeria's vast oil and gas wealth benefits its citizens rather than a selected few. The chapter further discussed the operational mechanics of EITI, explaining how it functions in practice to promote transparency in the extractive sectors. It outlined the specific requirements of EITI, such as the disclosure of revenue flows and establishment of multi-stakeholder groups to oversee implementation. This chapter provided a detailed analysis of how these measures aim to reduce corruption by allowing for independent scrutiny of financial transactions and encouraging citizen participation in governance processes. The chapter underscores the significant strides made in promoting transparency through NEITI's efforts, it also raises concerns about the effectiveness of NEITI in addressing the deeply entrenched political corruption in the extractive sector. Some stakeholders, particularly the civil society groups, who express scepticism regarding the sustainability of NEITI's impact, giving the continued influence of government and powerful elites and the challenges of ensuring full compliance. Despite these identified hurdles, understanding the underlying causes of these problems such as political patronage, lack of institutional capacity, poor compliance and selective disclosure is essential to overcoming the barriers of NEITI effectiveness. Therefore, the next chapter will investigate these underlying causes, offering a detailed exploration of the structural factors that continue to hinder the effectiveness of EITI in Nigeria by examining issues such as political interference, institutional fragility, and socio-economic disparities. The chapter seeks to provide a comprehensive understanding of these barriers and their impact on NEITI effectiveness.

Chapter Five: Smoke and Mirrors: Exploring NEITI's Transparency in Action

This chapter focuses on Research Questions two and four, providing a detailed analysis of data corresponding to each. The chapter analyses the quality and impact of information disclosed in NEITI's audit report and website, examining the extent to which it meets transparency and accountability objectives. It also examines the divergent perspectives of stakeholders on NEITI implementation and effectiveness.

5.1 Introduction

As identified previously in chapter four, the Nigerian extractive sector, dominated by petroleum mining, remain central to the nation's economy, contributing 65% of government revenue and 85% of exports (EITI, 2024). Despite its immense potential, Nigeria is ranked the 27th poorest country globally (Adewale et al., 2023), reflecting the paradox of resource wealth failing to translate into prosperity. This phenomenon as argued in chapter two is often attributed to corruption, mismanagement, and a lack of transparency, which has stymied the development of Nigeria's extractive sector and its ability to drive broader economic growth (Abdullahi et al., 2015). In response to these challenges, Nigeria adopted the EITI in 2007, aiming to foster accountability and transparency in the management of extractive resources. While Nigeria's compliance with EITI has earned it a moderate validation score ranging from 70% - 84% (EITI, 2024), governance outcomes have deteriorated. Indicators such as a worsening corruption perception index (CPI, 2022), declining GDP growth (NBS, 2023), and skyrocketing inflation (NBS, 2024) suggest a disconnect between EITI's objectives and Nigeria's governance reality. This chapter situates these issues within the broader theoretical framework of "resource curse" which posits that resource rich countries often experience stagnation or regression due to poor governance and over reliance on extractive industries. While some literature critiques the deterministic view of the resource curse, emphasizing the importance of governance and institutional capacity as I argued in chapter two of this thesis, the Nigerian case underscores the complexity of translating resource wealth into sustainable development.

Against this backdrop, this chapter critically examines the implementation of EITI in Nigeria through NEITI. While NEITI's effort to disclose payments and revenues have garnered praise for improving transparency as I argued in the previous chapter. However, questions remain about the comprehensiveness, reliability, and usability of the disclosed information. Diverging stakeholders' perspectives reveal this tension as shown in the previous chapter. To address these gaps, this chapter undertakes a systematic review of NEITI's financial audit reports from 2011-2020. In section 5.2.1, the analysis evaluates the quality of disclosed information against EITI's standards, focusing on its clarity, compliance, and reliability. By interrogating the alignment between NEITI's reports and EITI's goals, the chapter aims to elucidate the challenges and opportunities for fostering transparency, accountability, and good governance in Nigeria's extractive sector. In section 5.2.2, the chapter examines the impact of disclosed information to promoting transparency, accountability and addressing corruption. It evaluates how the dissemination of information contributes to achieving these goals, while also identifying potential gaps and challenges in its effectiveness. All the quotations that appear in this chapter were collected during the author's fieldwork in 2021.

5.2 The NEITI Financial Audit Reports

As we saw in chapter 4, the NEITI Financial Audit reports are expected to be carried out every two years (24 months) as part of the EITI requirements for implementing countries to make comprehensive disclosures of all taxes and revenues relating to all payments made by extractive companies and all payments received by governments as stated in section 4.1(a) of the EITI requirements.

> "The EITI requires disclosure of all material payments by oil, gas, and mining companies to governments ("payments") and all material revenues received by governments from oil, gas and mining companies ("revenues") to a wide audience in a publicly accessible, comprehensive, and comprehensible manner. The expectation is that implementing countries will disclose the requisite information through routine government and corporate reporting (websites, annual reports, etc.), with EITI Reports used to collate this information and address any concerns about gaps and data quality."
>
> (EITI requirement 4.1(a) see https://eiti.org/eiti-requirements)

In line with the above requirement of the EITI, the NEITI Act has also mandated NEITI as part of its core objectives to ensure transparency and accountability from the payments made by extractive industries to government to the application of the revenues received from extractive companies by government through a financial, physical and process audit. The report is known as a Financial Audit Report because it deals directly with accounting data such as taxes, royalties, and revenues from oil and gas sales. The financial audit, as defined by NEITI (2011: 17), reconciles financial flows derived from the sector over some time following the chain of transaction, to determine what was paid, what was received, and which specific agencies are responsible for discrepancies. The physical audit, on the other hand, examines the flow of oil and gas and refined products within the sector. NEITI checks if the extracted volumes reported by each company accurately reconcile with those physical volumes and if the amounts paid as tax, levy and royalty reported by each extractive company tally with what the government received (NEITI, 2011: 18). The physical audit involves taking measurements of the amount of oil and gas produced, exported, and sold. As part of the process audit, key agencies are also examined in terms of their management. It examines the process by which the regulator assigns oil blocks for auction and sells them (NEITI, 2011: 18). To perform the above duties, section 4(1) of the NEITI Act has also mandated NEITI to engage independent auditors to carry out the audit process as stated below.

> "The NEITI shall in each financial year appoint independent auditors for the purpose of appointment auditing the total revenue which accrued to the federal government for that year from extractive industry companies in order to determine the accuracy of payments."
>
> (NEITI Act, 2007)

The duties of the auditors as stated in the NEITI Act [section 4(2)] are to perform physical, process and financial audits. After completion, this audit shall be submitted to the President and National Assembly and is then expected to be published within three months of this submission for public consumption.

Analysis of NEITI's website shows that as of 2020, NEITI has so far conducted and published 13 oil and gas audit reports since 2008 (including retrospective reports for the period from 1999) and 10 solid minerals audit reports from 2011. All the audits and reports were carried out and prepared by independent auditors as mandated in section 4(1) of the NEITI Act as stated earlier in this section. Below is the summary of NEITI Audit reports.

Table 5.1. Summary of NEITI Audit Reports

REPORTS TITLE	PERIOD COVERED	PUBLICATION YEAR	SIZE IN PAGES	AUDITING FIRM
2004 Report	1999-2004	August 2006	77	Hart Nurse Ltd & SS Afemikhe & co
2005 Report	2005	October 2008	88	Hart group& SS Afemikhe consulting ltd
2008 Report	2006-2008	July 2011	47	Hart group & SS Afemikhe chartered Accountants
2011 Report	2009-2011	December 2012	116	Sada, Idris & co
2012 Report	2012	March 2015	347	Taju Audu & co
2013 Report	2013	September 2015	396	Taju Audu & co
2014 Report	2014	December 2016	322	SIAO Associates
2015 Report	2015	December 2017	206	Haruna Yahaya & co
2016 Report	2016	January 2019	150	Haruna Yahaya & co
2017 Report	2017	November 2019	88	SIAO Associates
2018 Report	2018	March 2020	110	Adeshile Adedeji & co
2019 Report	2019	July 2021	158	Adeshile Adedeji & co
2020 Report	2020	February 2022	177	Taju Audu & co

Source (Authors Compilation, 2022)

5.2.1 Quality and Nature of the Data Disclosed

The subsequent sections focus on analysing the quality of information disclosed in NEITI reports and its impact on the effectiveness of the EITI initiative in Nigeria. By examining the accuracy, clarity, completeness, accessibility, and reliability of the information provided, this analysis will assess how data quality influences transparency, accountability, and trust among stakeholders. Furthermore, it will examine the broader implications of information limitations on the initiative's ability to drive meaningful reforms in the extractive sector, and how it affects stakeholders' perception and governance outcomes.

5.2.1.1 Clarity and Accessibility

This section examines how clear the data is presented and whether it is accessible to the public and other stakeholders for easy understanding.

> "NEITI has produced lots of information for the public, their audit report contains a lot of information too." (Interview NNPC I, 2022)

All interviewees from NEITI participants (I and II), the CSO (I) and the extractive industry agreed that NEITI has produced a lot of information. However, NEITI reports range from a minimum of 47 to a maximum of 396 pages and are stocked full of abbreviations, accounting terminologies and statistical data. Thus, representatives from CSOs and NEITI also concurred that the information disclosed is too complex and can be overwhelming, difficult to comprehend and find useful.

> "Producing lots of information is one thing, making meaning out of it is another." (Interview CSO, I, 2021)

> “Do not look at our audit report because our audit report is very complex.” (Interview NEITI I, 2021)

> “If you read our reports, it is not something that you are fully engaged with or you are fully aware of the issues, it is not something that you will just read and understand."
>
> (Interview NEITI III, 2021)

These three statements, particularly the two from NEITI representatives, raise concerns about accessibility to NEITI’s reports. The report's content, presented in extensive visual data such as graphs, charts, and tables, was criticized by the extractive industries representative, stating that specialized knowledge and skills are necessary to understand it. “The report is just full of figures, graphs, and charts. You will need somebody with statistical background to interpret and get something out of it.” (Interviewee, NNPC II, 2022). This statement suggests that the report contains highly technical and specialized information that requires deep understanding and will be difficult for the public highlights who do not have relevant expertise to comprehend. Ejiogu et al. (2019) reported that NEITI’s former executive secretary agreed that NEITI reports are complex when speaking during the International Monetary Fund (IMF) mission in 2012, referring to their complex "accounting jargon" that is incomprehensible to most of the audience. If the report is produced in the same way continuously knowing that the public will not comprehend, it is therefore unrealistic to expect the report to make meaningful impact. The report is clearly not meant for public consumption; it is intended for professionals and experts in the specific field of accounting).

Although an effort has been made in the past to simplify the audit reports, so they are more accessible to the public, the simplified version still contains technical data that requires specialized knowledge to understand. Scholars have argued that omitting certain information from the report could significantly influence validity of the report (Kolstad and Wiig, 2009). Butcher (2006) pointed out that users can have difficulties finding relevant information due to the huge volume of data. Also, according to Stanley, (2021: 2), a lot of information disclosed can overwhelm the recipient, leading to an "information overload". Benselin and Ragsdell (2016: 284) define information overload as the condition of having an excessive amount of information and a limited capacity to digest it.

5.2.1.2 Accuracy and Reliability of Information

The quality of information disclosed in the NEITI audit report was criticized by CSOs. Participants argued that the data used to produce the audit report lacks reliability. The lack of accuracy of the information disclosed was highlighted as a major concern by the participants. While Section 3(d) and 3(e) of the NEITI Act has mandated NEITI to request accurate data from extractive industries/companies and any other relevant government agencies for the purpose of the financial audit (NEITI Act, 2007) and section 3(f) and 3(g) of the NEITI Act has also mandated NEITI to monitor and ensure the payments of all revenues accrued to government are duly paid and identify shortcomings in the capacity of government agencies that are mandated to monitor revenue payments and collections.

> "Monitor and ensure that all payments due to the Federal Government from all extractive industries companies, including taxes, royalties, dividends, bonuses, penalties, levies and such like are duly made."
>
> (Section 3(f) NEITI Act, 2007)

> "Identify lapses and undertake measures that shall enhance the capacity of any relevant organ of the federal, state and local government having statutory

> responsibility to monitor revenue payments by all extractive industries companies to the federal government."
>
> (Section 3(g) NEITI Act, 2007)

NEITI has been complying with the mandates by requesting all information from the relevant industries and governmental agencies, with the earliest assumptions that all data received from cover entities were genuine and accurate. However, NEITI's only way to monitor and confirm the accuracy of the information and to ensure payments are duly made is by direct comparison of financial statements of the covered entities and that of the Federal Government. Many of these financial statements were not publicly available, for that reason, NEITI depends on companies to provide such data. And to ensure data accuracy as well as comply with the international best practices of financial reporting, NEITI makes use of documents such as "Bank statements," "Industry audit financial statements," "Production reports," "Invoices" and "Receipts" as supporting documents from companies (NEITI, 2015 Audit Report :15-16). Many scholars have questioned the reliability of such data (Idemudia, 2013, 2019; Ejiogu et al., 2019; Okeiyi, 2016; Oke, 2021). Also, a civil society representative interviewed for this study expressed his doubt regarding the accuracy of the data, implying that the data used in the report are inaccurate and could be biased data or outdated information and described the approach of asking cover entities to provide information as:

> "Garbage in, Garbage out approach." (Interview CSO I, 2021)

The interviewee refers to the information collected from cover entities in preparation for the audit as "Garbage in" and the outcome of the audit report as "Garbage out." This means that any errors or omissions in the data collected from government agencies or extractive companies in the preparation of audit reports will be absorbed by the audit reports. Additionally, scholars such as Oke (2021: 67) and El Hamad (2020: 246) argued that the inaccuracies of the information appearing in the audit reports and the data used in their preparation severely undermine the credibility of those reports. Ms Zainab Ahmed, former executive secretary of NEITI, opined that Nigeria's continued reliance on oil company data is unacceptable (Andrews and Okpanachi, 2020: 228-251).

My review of the NEITI Audit Reports shows that auditors have identified inconsistencies and discrepancies in the data provided by different agencies. For example, in page 45 of 2017 Audit report in section 4.1, the last sentence with the double asterisks (**) underneath the table titled aggregate financial flow as shown in figure 5.1 below, the auditors reported discrepancies in the payment identified as bonuses by the Department of Petroleum Resources (DPR). They explained that the payment classified as signature bonuses in the data received were payment for licence renewal. The misrepresentation of the data provides a false sense of integrity and effectiveness, thereby misleading stakeholders and undermining transparency, obscuring accountability and eroding stakeholder’s trust in the reporting entity (Fowler, 2023: 16).

Figure 5.1 Aggregate Financial Flow NEITI 2017 Report.

NEITI 2017 OIL & GAS

Total Other Specific Financial Flows to Federation (iii)		**7,612,997,140.64**
Other Flows to Federation		
Company Income Tax (CIT)	5-5	268,776,202.75
Value Added Tax (VAT)	5-5	548,931,774.63
NLNG Dividend, Interest and Loan Repayments	5-5	833,734,746.00
PAYE	5-5	4,940,592.80
Capital Gains Tax	5-5	519,499.50
WHT	5-5	573,930,150.62
Education Tax	5-5	286,575,032.85
Total Other Flows to Federation (iv)		**2,517,407,999.15**
Total Flows to Federation (B)=(iii)+(iv)		**10,130,405,139.79**
Flows to other Entities		
Contributions to NDDC	5-5	545,328,071.31
NCDMB 1% Levy	5-5	99,609,247.33
NESS	5-5	24,111,597.29
Total Flows to other Entities (C)		**669,048,915.93**
Grand Total (A)+(B)+(C)		**20,988,435,513.99**

**These are Non-Financial Flows relating to in-kind transactions and the settlement of PPT and Royalty by means of Crude Oil and Gas allocations rather than direct financial payments and they are already captured along with the figures reported for Petroleum Related Taxes, Levies and Fees and are thus reported for memorandum purposes only.*

***Payments classified as signature bonus were payments for renewal of license that were captured/classified as signature bonus by DPR*

(Source: 2017 NEITI Report, p.45)

Another pattern of discrepancies shows variation in the unit of crude oil lifted for export as 21,090 million barrels, as against what was in the invoices which shows 182.09 million barrels (2017 Audit, 56). Similarly, page 62 of the 2014 report (shows discrepancies on the unit of lifted crude oil price for export which was reported by two entities as 86.057 Naira and 86.557 Naira). Additionally, page 58-60 of the 2013 report (showing discrepancies in the total volumes of crude oil lifted for export reported in the audit template compared to the volumes found in the company's invoices. Additionally, it shows $8 million and $33 million remittance for crude oil export that was not included in the audit template and not paid to the government account but traced to another entity's account within the extractive industry). This finding not only highlights the prevalence of discrepancies in reporting but also prompts questions regarding the reliability and integrity of the information provided. It cannot always be assumed that extractive companies are providing accurate information even if we trust them. Relying solely on what companies say is not enough to determine compliance with the law. The NEITI 2019 report revealed that companies did not comply with the law that requires them to submit audited financial statement to Corporate Affairs Commission (CAC) and the Auditor General of the federation as shown in figure 5.2 below:

Figure 5.2.: Limitations to the Reconciliation NEITI 2019 Report

1.7.4. Limitation to the Reconciliation

The IA observed that the requirement for all companies, including government-owned enterprise in Nigeria to submit Audited Financial Statement (AFS) to the Coporate Affairs Commission (CAC) and Auditor General for The Federation in six months after the preceding year is not strictly adhered to by all covered entities. This has the potential of creating an assurance uniformity gap for the data used in the exercise.

Despite this limitation, the additional step taken by the IA using the management accounts and other elements of the CEs accounts covered the gap caused by the limitation. The IA recommends increased enforcement and compliance with the AFS submission requirement to the CAC because of the significant impact it has on the timeliness, relevance and assurance components of the audit data and assurance procedure for the oil and gas sector specially and all sectors in general.

(Source: 2019 NEITI Report, p.49)

This behaviour has the potential of hurting the reliability of the information provided in audit reports.

5.2.1.3. Completeness of Data

> "The multi-stakeholder group is required to agree a procedure to address data quality and assurance based on a standard procedure endorsed by the EITI Board. The multi-stakeholder group is required to apply the standard procedure without any material deviations."

(EITI requirement 4.9 (b) see https://eiti.org/eiti-requirements)

It is crucial to understand that NEITI cannot validate all the data provided by extractive companies. This is because the lack of measuring facilities and transparency in the reporting and accounting standards of Nigerian government agencies involved in extraction activities makes it difficult for even the oil companies to provide accurate figures (Watts and Zalik, 2020; Odunayo and Festus, 2020; Ejiogu et al., 2019). Similarly, as reported by Ibrahim et al (2017: 36), a NEITI former executive secretary stated that:

> “Nigeria still does not know how much crude oil it produces: NNPC does not know how much crude oil it produces; it is only aware of how much oil it sells based on its knowledge of the volume exported, because oil companies oppose the use of digital meters for crude oil pipelines in the Niger Delta areas.”
>
> (Interview NEITI IV, 2023)

Thus, relying on companies to provide inaccurate data and using such data for the audit report undermines the reliability and transparency of the audit report. Companies may prioritize certain information while omitting or misrepresenting other data as identified earlier, thereby leading to biased presentation of information in audit reports. The lack of data and information reliability was the key factor that broke the trust between stakeholders and extractive industries. Thus, utilizing this unreliable data from industries will only worsen the distrust in the initiative.

While NEITI appears to have a formidable reputation for transparency, some interviewees accused it of selectively revealing information:

> "Is it all the information that they are even making available to civil society? The amount of information revealed to those in power is different from the information NEITI disclosed to civil societies and the public".

(Interview CSO I, 2021)

Fasterling, (2012: 77) advised that when "applying laws, interpretation of the laws and evaluation of the company's practices and credibility are often required". Therefore, it is necessary to verify the information the companies provide. NEITI follows a validation process after collecting data to ensure its accuracy through a reconciliation process as mandated by section 4.9(b) of the EITI requirements. This section requires stakeholders to develop ways of ensuring data quality.

5.2.1.4. Beneficial Ownership Disclosure

Beneficial ownership disclosure involves disclosing information about the identity of any person who owns shares or control actions and decisions of extractive companies. The EITI has expressed the importance of disclosing beneficial owners of extractive companies and requires all EITI member countries to report the beneficial owners of companies operating in their extractive industries and urges countries to develop a beneficial ownership register as stated in section 2.5 of the EITI requirements and also required all implementing countries to request information about beneficial ownership by 1st January 2020. Information to be disclosed in the beneficial ownership register as recommended by the EITI standard should include the identity of the beneficial owner, the ownership level, and "how ownership or control is exerted" (EITI, 2019: Recommendation 2.5). EITI standard further recommends that such information should include the name of the beneficial owner, his/her nationality, country of residence, national identity number, date of birth, residential or service address and means of contact, and the identity of any politically exposed persons (EITI, 2019: Recommendation 2.5). Following the above mandate NEITI has developed a road map and has sometime in 2019 unveiled the Beneficial Ownership Register.

Interviewees identified this as a key area of non-compliance by NEITI. In section 2.5.3 of the 2020 audit report (pp. 59-60) the beneficial ownership disclosure was captured, identifying that while 32 companies provided full information of beneficial owners, 11 did not provide any information and 26 did not provide full information. While the report has published the list of names of the 11 companies who declined to provide the information as well as the 26 companies that provided partial information, the report did not publish the names of 32 companies that provided full information, nor does it reveal the identities of the beneficial owners of either the fully compliant or partially complaint companies as required by the EITI standard. Civil society members interviewed expressed concern over NEITI's non-disclosure of beneficial owners of companies by their full identity.

> "We still don’t know the real owners of these oil companies yet; we just know them as beneficial owners as they are registered. Who are they? Transparency means Nigerians should know them by their names".
>
> (Interview CSO I, 2021).

In a follow-up interview for this study, with two senior staff members of NEITI revealed reasons why NEITI does not disclose the full identities of beneficial owners. They explained that the major oil company in Nigeria (NNPC), which is supposed to disclose such information, is engaged in partial disclosure compared to NEITI's full disclosure practice, and that the individuals who own such companies are highly powerful individuals whose identities cannot be disclosed without permission.

> "NEITI is engaged in full disclosure, but the Nigeria National Petroleum Corporation is engaged in partial disclosure, so they don't give us such details."

(Interview NEITI II, 2021)

"Those who own the companies are politically inclined people; we can't disclose their names unless with permission."

(Interview NEITI I, 2021)

However, beneficial ownership is not the only information not disclosed by NEITI. Analysis shows that NEITI has not been disclosing information about contracts, licenses and minutes from committees and National Stakeholders Working Group (NSWG) meetings. For example, Section 2.4.1 of the 2020 NEITI audit report shows that Nigeria has not been complying with contract disclosure (see: Figure 5.3 below).

Figure 5.3 NEITI 2020 Report Showing Non-Compliance to Contract Disclosure

Page 58

NEITI 2020 OIL AND GAS INDUSTRY REPORT

2.3. Register of Licenses

DPR has custody of information on all licenses and leases granted in the Oil and Gas Industry. It includes information such as:

- The licence number
- The licence type
- The Field name
- The area covered by the licence
- The type of commercial arrangement
- The date the licence was granted
- The Name(s) of the licence holder(s)
- Details of equity holding, etc.

From the information provided by DPR in the data collection template, there were 61 Oil Prospecting Licences and 109 Oil Mining Leases in 2020, details of the licences/leases can be found in Appendix 4.

2.4. Disclosure of Contracts & Licenses

2.4.1. Government Policy & Legal Framework

Before the enactment of the PIA 2021, there was no law mandating the disclosure of contracts in Nigeria. However, section 5.2.3 of the National Petroleum Policy provides for the disclosure of contracts in the sector. Although, in practice, there were no contracts publicly disclosed by companies or government as at 2020. The IA collected data templates that included information on contract terms attached to the exploitation of oil and gas, from the companies. The contract data templates collected information like the; type of commercial arrangements, shareholding structure between companies in the arrangement, OPL/OML number and royalty rate applied etc. See appendix 8 for more details.

Source: (NEITI 2020 Report P. 58)

Section 2.4 as appeared in the figure above notes that prior to the adoption of Petroleum Industry Act (PIA) in 2021, there was no law mandating the disclosure of contracts in Nigeria. It further stated that although Section 5.2.3 of the National Petroleum policy provided for the disclosure of contracts in the extractive industry sector as well as section 2(1)f of the NEITI Act 2007, in practice, neither companies nor the government had publicly disclosed any contracts as of 2020. This revealed a failure to comply with contract disclosure requirements since the adoption of EITI in Nigeria. While the PIA legally mandates the disclosure of contracts, a pattern of non-compliance persists. The latest NEITI report for 2022/2023 continues to emphasize the need for transparency in contracts and license disclosures (Section 9.3:129(7)), highlighting that the issue remains unresolved. Additionally, Nigeria's most recent EITI validation led to a series of corrective measures that were mainly related to contract, licenses, and beneficial ownership transparency. The validation committee stated that:

> "Nigeria must implement transparency corrective measures before the next validation (January 2026). These corrective measures include ensuring that information regarding transfer of oil and gas licenses including identities of those involved, the process, as well as the technical and financial criteria, are publicly disclosed. Furthermore, contracts should be made accessible to public licenced companies, and all licenses and contracts granted should be disclosed, as well as beneficial owners of all companies holding or applying for licences. It is also emphasized that Nigeria should ensure that the identity of any politically exposed person who is a beneficial owner of extractive industries is disclosed, regardless of level of ownership" (EITI, 2023).

However, in the NEITI Act, it is illegal to provide any information that is detrimental to proprietary interest (NEITI, 2007). This is a major hindrance to improving transparency of extractive industries and appears as a contradiction in Nigeria's membership of the EITI. The lack of information on licences, licences transfer, and beneficial ownership creates a significant gap in accountability. This information is crucial for identifying and dealing with “tax avoidance and evasion” (Daniel et al. 2017 as cited in East, 2024). Without this information, it becomes difficult to determine if companies are practicing tax avoidance and other corrupt practices and government officials supporting such behaviour. Furthermore, the lack of information in the NEITI audit report reduces the report’s credibility by denying stakeholders access to information required to combat corrupt activities and uphold accountability.

5.2.1.5. Timeliness of Reporting

Furthermore, interviewees identified untimely disclosure of the reports as another factor limiting the accountability impact of the NEITI audit report.

> “We are in 2021, and you are telling us what happens in 2019. But the law allows us to operate within the time limit of 24 months we cannot change it."
>
> (Interview NEITI I, 2021)

The EITI standard requires implementing countries to disclose information on an annual basis to ensure data is provided early as stated below:

> “Implementing countries are expected to publish regular and timely information in accordance with the EITI Standard and the agreed work plan on an annual basis.”
>
> (EITI requirement4.8 (a) see https://eiti.org/eiti-requirements)https://eiti.org/eiti-requirements).

While the overall publication of information on an annual basis is required as part of the EITI's broader transparency framework, the audit reports, which are a crucial part of the transparency process, was specifically required to be published bi-annually as indicated in requirement 4.8(b) of the EITI standard requires implementing countries to publish reports no longer than bi-annually e.g. "information pertaining to the fiscal year 2018 must be published at the latest by 31 December 2020". (EITI requirement4.8 (a) see https://eiti.org/eiti-requirements).

Although, the NEITI Act did not specify when information should be published, it mandated the NEITI to submit a two-year report of its activities to the President and the National Assembly as stated in section 4(4) (NEITI Act, 2007). My analysis of NEITI's publication dates since the 2007 Act set out in Table 5.2 below shows that its annual Audits are routinely published two years after the fiscal year in question and has reached 3 and even 5 years.

TABLE 5.2: NEITI AUDIT REPORT PUBLICATION GAP

REPORTS	**PERIOD COVERED**	**PUBLICATION YEAR**	**TIME GAP**
2020	2020	2022	2
2019	2019	2021	2
2018	2018	2020	2
2017	2017	2019	2
2016	2016	2019	3
2015	2015	2017	2
2014	2014	2016	2

2013	2013	2015	2
2012	2012	2015	3
2011	2009-2011	2012	3
2008	2006-2008	2011	5

Source: Authors Compilation (2022)

A five-year gap in reporting is significant, especially when it marks the first report of NEITI. While future reports may aim to close this gap, the considerable delay in the subsequent reports raises concerns about the timeliness and consistency of information. Regular and up to date reporting is crucial for fostering transparency and accountability (Fung, 2014), especially in sectors that are fast evolving like the extractive industries. The extended delay in reporting may have undermined the relevance of the information, limiting its usefulness for stakeholders who depend on timely information. Ejiogu et al. (2019: 11) have pointed out, older information is less useful, so information must be readily available to users when they need it to influence their decisions, and timely information would enable decision-makers to act upon it. Likewise, Oke (2021: 68) has argued that the information released will not correspond with the current activities of the sector at the time of dissemination. Similarly, Bature (2014) has also argued that transparency involves providing accurate and timely disclosure of information, ensuring easy access to that information, and making it readily available to stakeholders. This reflects interviewees concerns and suggests that the disclosure of untimely information will reduces the relevance of the information and its impact on holding government and industry officials accountable in issues of corruption and embezzlement.

5.2.2 Impact of Data Disclosed

This section looks at the impact of NEITI audit disclosure on transparency, accountability corruption which are the basic expected outcomes of the EITI leading to good governance.

5.2.2.1. Impact of Disclose Data on Transparency

There was a clear consensus among interviewees that NEITI disclosure has improved transparency. Interviewees from Extractive Industry, CSOs, NEITI and EITI agreed that increased availability of information has significantly reduced the opaqueness of extractive industries in Nigeria. For example, EITI representative of Anglophone countries stated that:

> "Before joining the EITI, the Nigerian extractive sector is operating in complete darkness, with only a selected few powerful people holding insights into its activities. Even the president is not fully informed about some aspects of the sector. However, NEITI has illuminate the sector with its informative report."
>
> (Interview EITI, 2022)

Similarly, interviewees from extractive industry praised NEITI for providing so much information that has helped revive the industries and streamline their activities "NEITI has improved so many things in NNPC beyond reporting. This includes our contracting cycle, some of our joint venture agreements, crude oil swaps, and so much more (NNPC II, 2022)." Further, the information disclosure has provided the extractive industries with a physical framework that streamlines procurement processes, renegotiated contracts, "enabling the Nigerian Government to save money and make profits" (NNPC I, 2022). Additionally, the current EITI validation report stated that, since Nigeria joined the EITI, compliance in terms of disclosure is between 70%-85% (EITI Validation Report, 2023) indicating that information disclosure on the Nigerian extractive industry has significantly increased. But is increased disclosure enough to bring accountability? This will be discussed in the next section.

5.2.2.2 Impact of Disclosed Data on Accountability

The view that NEITI's increased data disclosure has brought about limited impact on accountability and corruption was supported by all interviewees. All interviewees demonstrated that the public who are to hold governments accountable are unable to understand NEITI reports and lack the capacity to analyse the data:

> "NEITI has been publishing its audit report, but how many Nigerians understands those terms being published? To what extent, is the transparency they claim leading to accountability?"
>
> (Interview CSO I, 2021)

Kolstad and Wiig (2009:529) contend that the effectiveness of resource transparency depends on the education levels of the recipients of the information. With Nigeria's literacy rate of 62% in 2018 (FAWCO, 2022), it is clear that a significant minority of Nigeria's population is incapable of understanding what NEITI has disclosed in written form. Moreover, of the 62% of Nigerian citizens who are literate, many will lack the specific skills and knowledge required to analyse the data and use it to demand accountability as required. As explained previously in this chapter, NEITI has made some efforts to simplify the data so that they are easily understood by the public. However, this did not make any significant impact. NEITI interviewee III also recognised that simplifying and translating the report to the understanding of the public will improve the impact of the report.

> "It's true that there's more we can do, especially in reaching out to the real public, which is more difficult. I know that most of the discussions were focused on translating some of the

messages into different languages which are necessary if we want to see the impact of the report."

(Interview NEITI III, 2021)

Considering that it is lack of knowledge and understanding of the activities of the extractive industries exacerbated public distrust in mining activities, interviewees were concerned that the inability of the public to understand the report and make use of it to demand accountability has led to public distrust in NEITI. Thus, reducing the impact capacity of the report as an accountability measure.

> "The people do not trust us (NEITI), they always ask us how we know if what you're saying is true."
>
> (Interview NEITI I, 2021)

The lack of public trust in NEITI stems largely from concerns over the quality, transparency, and consistency of information it provides. Stakeholders often question the reliability of NEITI's disclosed information, leading to scepticism about the initiative's ability to foster genuine accountability in the extractive sector. This erosion of trust highlights the critical need for more inclusive and meaningful participation in the transparency process. The next section will investigate the impact of NEITI disclosure on stakeholder engagement.

5.2.2.3. Impact of Disclosed Data on CSOs Accountability Role

> "How many civil society groups can participate in NEITI activities, just few from the capital city. Many are not involved especially from the oil producing areas."
>
> (Interview CSO 1, 2021).

One of the basic requirements of the EITI is to promote the active engagement of civil society organisations (CSO) in the process. Thus, the engagement will lead to "transparency, greater accountability and improved good governance" (EITI, 2023: Requirement 1.3). The EITI standard emphasises that CSOs must be "fully, actively and effectively engaged" in all the EITI processes (EITI, 2023) to enable them to monitor the transparency of the process. At the same time, the CSOs are responsible for advocacy in the EITI process, therefore they are expected to adopt NEITI disclosures and disseminate it to the public in a manner that will be digestible to them and foster public debate. However, there is consensus among CSOs interviewed for this study that CSOs lack the capacity to improve governance in Nigeria due to their inability to fully understand the different processes of the extractive industries including laws and regulations likewise the technicality of the NEITI report:

> "How many Civil Society members have the full knowledge of the extractive industries; the terminologies they use are very technical for us to understand."
>
> (Interview CSO II, 2022)

Other respondents also agreed that CSOs do not have the knowledge and understanding of the EITI processes because NEITI do not take the time to train them on the basic skills CSOs need:

> "CSOs lacks sufficient training because NEITI tends to rush things, condensing multi-day training and workshops into a single day."
>
> (Interview CBN, 2021)

NEITI interviewee (I) argued that CSOs have not effectively used the audit report to spark public debate and empower public to demand accountability. While CSOs acknowledged this, they contended that the EITI idea of leaving dissemination to CSOs is flawed due to lack of stable funding, as most CSOs rely on government and other donor agencies for support which most of the time are program specific (CSO II). Although, during the pilot stages of NEITI, CSOs received funding from DFID (Department for International Development) and other donor agencies to organise outreach programs on NEITI activities, but much of this funding has stopped and DFID's support for outreach programs has reduced from 1000 to 250, requiring rigorous application process (CSO, II).

Furthermore, CSOs also highlighted their limited engagement in key processes such as monitoring the remediation process, where they are often excluded (CSO I). Despite these concerns, NEITI has not addressed their grievances. When CSOs voice out their concerns, they are often labelled enemies of the government, leading to intimidation and crackdowns by authorities (CSO II). This has diminished CSO's enthusiasm and capacity to fully engage in the accountability process (CSO III). Therefore, these limiting factors indicates that CSOs are unable to effectively bring increased accountability, reduced corruption, and increased good governance. As a result, CSO's advocacy programs are ineffective in addressing critical governance issues in Nigeria. This finding challenges the claim of Okonjo-Iweala and Osafo-Kwaako (2013: 9) who observed that CSO's participation will lead to much needed transparency, accountability, and good governance through empowerment. Instead, it supports the argument of Olcer (2009:27), who has argued that CSOs are extremely vulnerable and highly dependent on governments in most resource rich countries, rendering them unable to bring meaningful change. Likewise, Adunbi (2020) had highlighted that the focus of EITI on economic interest will restrict the level of CSOs participation and pressure them to accepting established protocols. The next section will look at impact of NEITI disclosures on corruption.

5.2.2.4 Impact of Disclosed Data on Corruption Control

One of the core legal mandates of NEITI is to eliminate all forms of corrupt practices in the determination, payments, receipts, and postings of revenue accruing to the federal government from extractive industry companies" (Section 3(e) NEITI Act, 2007). However, consensus among interview respondents is that NEITI has not reduced corruption in the Nigerian extractive industry. In fact, the Transparency International Corruption Perceptions Index table indicates that Nigeria has experienced a tremendous increase in corruption with a rank of 154 out of 180 countries and a score of 24/100 compared to 2016 with a score of 28/100 (Transparency International, 2022). The score of 24/100 put Nigeria among countries within the highly corrupt scale. This means that Nigeria over the years has not managed to have any considerable progress against corruption. The arrest and dismissal of the Accountant General of Nigeria and chairman of NEITI's Inter-Ministerial Task Team for diversion and laundering allegations worth 109.4 billion Naira in May 2022 (Reuters, 2022) was one of the most prominent corruption cases in recent years.

Interviewees highlighted the absence of prosecution powers and accountability mechanisms within NEITI as contributing factor to the organization's inability to effectively address corruption in the extractive industry. In contrast to the EITI, which has no penalties for industries failing to comply with disclosure requirements, the NEITI Act provides for a maximum penalty of 30 million Naira (£15,000) fine for non-compliance (Section 16 (1a and 2), NEITI Act, 2007). Furthermore, industries that refuse to pay the fine or continue to violate the NEITI Act, Section 16 (3) and 16(4) of the NEITI Act provide that on the recommendation of the National Stakeholders Working Group (NSWG) industries licences can be suspended by the president or a conviction of not less than 2 years or fine of five million Naira (£2,500) incurred to the industries directors. NEITI Official II argued that it is not stringent enough to serve as a punishment for multinational industries who intentionally violate the provisions of the act for their economic gains because they have resources to easily afford the fine without feeling its impact.

> "The law is not creative enough to deter them from committing crimes, industries intentionally refused to comply and pay fine for instance, Shell can provide false information and pay a fine of 30 million Naira."
>
> (Interview NEITI II, 2021)

Furthermore, NEITI Official II argued that these penalties stated in the act are in practice not effective, as companies frequently avoid them by bribing government officials, who in turn provide protection to these industries. This creates a cycle where industries evade accountability, and the penalties become meaningless, undermining the goal of transparency and accountability set by NEITI.

> "NEITI is only allowed to provide reports to the auditor general for presentation to the National Assembly but once NEITI submits this report, industries will go and bribe their way out between the Auditor general's office and the national assembly."
>
> (Interview NEITI II, 2021)

Moreover, it appears that NEITI does not do enough to expose the corrupt practices in the extractive industries. CSO interviewee II argued that NEITI conceals the dark side of the extractive industries by not reporting the corrupt activities happening in the extractive industry:

> "There is a lot of money that is not even going into federation account, but NEITI does not always publish such stories."
>
> (Interview CSO II, 2022)

A report submitted to the House of Representatives Committee on Public Accounts in 2020, by the Revenue Mobilisation Allocation and Fiscal Commission (RMAFC) - an agency of the Federal Republic of Nigeria that oversees the revenues accruing to the Federal Government and disbursement of such funds from the Federal Account - accused the NNPC of failing to remit over $21 billion (more than £17 billion) revenue to the Federation Account without authorisation. The agency said the money was paid into the Nigeria Liquefied Natural Gas (NLNG) dividend account which the NNPC spent without remitting it to the government coffers (The Nation Newspaper, 2020). However, the NEITI 2020 audit report did not capture the above accusations and instead stated that the NNPC had paid more than it was supposed to pay to the federal coffers (NEITI Audit Report, 2020: 86-87). The existence of two conflicting versions indicates that there are still major accountability issues within the extractive industries which will further affect the transparency of NEITI reports making the public distrust of NEITI more apparent.

5.3 Summary

This chapter has provided an in-depth analysis of NEITI annual audit financial reports and which I called 'smoke and mirrors' to underline the illusion of transparency auditing creates and that audit reports are hovering in the empty space, to continue with the metaphor, of the parlance of accountability, more than its grounding reality. The findings indicate that the NEITI financial audit report does not meet the necessary standard to achieve desired levels of accountability. The report lacks reliable data and fails to fulfil full disclosure requirements of the EITI standard. Furthermore, the NEITI audit report was found to lack clarity and failed to provide comprehensive and relevant information necessary to stimulate public debate and demand for accountability. These findings align with the argument of Ebrahim (2003) that using information disclosure as a mechanism for accountability is a flaw to the EITI initiative because information will only be produced at certain level of those interested, with no regards for the information quality or clarity. Thus, the information becomes inaccessible to the population who requires it to hold leaders accountable.

Additionally, the findings have justified the argument of critical scholars that social auditing does not lead to good governance (Dubnick, 2005), this is because relying on industries to provide data can easily lead to manipulation or co-optation by the industries (Utting, 2008:966). Conclusively, scholars argued that for an accountability mechanism to promote good governance, it must be “answerable to the "right of the public to receive comprehensive and clear information and for governments to release detailed information” (Schedler, 1999: 13-17). Findings from the analysis also reveal that NEITI disclosures have had limited impact on accountability and participation and has not curbed corruption. These findings align with the research by Chenge and Gadzama (2022) and Moses et al. (2024), who also found that NEITI disclosure has not reduced/eradicate corruption in Nigeria’s extractive industries due to NEITI’s failure to provide effective accountability and instigate meaningful reform. Thus, the findings support the argument that revenue transparency alone cannot ensure accountability (Fung et al., 2007). In conclusion, these findings speak directly to the transparency and accountability pillars of the conceptual framework. The complexity and lack of clarity in NEITI’s audit reports, coupled with issues around data reliability and timeliness of report, hinder the ability of the audit report to effectively promote transparency and accountability. The conceptual framework emphasises that quality and comprehensive reporting is essential for public access to accurate and timely information to demand accountability. However, NEITI audit reports are difficult to understand, unreliable and delayed, which undermines the public ability to demand accountability. As a result, the transparency and accountability mechanism, which should allow stakeholders to scrutinize and assess the management of resource revenues, becomes ineffective. The next chapter will discuss reasons why compliance with EITI has failed to achieve desired governance outcomes in Nigeria.

Chapter Six: Beyond the Veil: An Institutional Approach to Understanding the NEITI Experience

This chapter addresses Research Questions three by presenting and analysing the findings relevant to each. The chapter critically examines reasons why NEITI has fallen short of its objectives using institutional analysis. Building on previous chapters, I investigate the structural factors, implementation, and systematic issues that have hindered NEITI's ability to foster transparency and accountability in the Extractive sector.

6.1 Introduction

In the previous chapter, I detailed the adoption of EITI in Nigeria, highlighting its theoretical foundation, technical design, and governance mechanisms. Drawing on a range of stakeholder perspectives, I presented a balanced evaluation of NEITI's successes and failures. In chapter five, I conducted a thematic analysis of the NEITI audit report revealing three key findings: firstly, the NEITI audit report have had little or no impact in improving accountability; secondly, NEITI audit reports have failed curb corruption in the Nigerian extractive industry due to the absence of actionable enforcement mechanisms; and thirdly, NEITI audit reports have not fully complied with key provisions of the EITI standard, as evidenced by the 2023 Nigeria validation report.

This chapter builds on those findings, focusing on the institutional framework and governance structures that underpin NEITI's performance. It argues that weaknesses in these areas, including the lack of independence, inadequate stakeholder representation, and financial dependency, have significantly undermined NEITI's effectiveness. The chapter is organized into eight sections. Section 6.1 introduces the chapter, while section 6.2 covers the principles, structures, and frameworks that govern NEITI, focusing on how institutional structures, norms, and practices influence its functioning. Section 6.3 analyses NEITI's governing structure, emphasizing appointment and independence, representation, and stakeholder participation, assessing the fairness and effectiveness of the governing council. Section 6.4 discusses NEITI's funding structure and the implications of financial dependency. Section 6.5 evaluates NEITI's compliance enforcement and strategies for ensuring adherence to guidelines. Section 6.6 addresses the impact of confidentiality clauses in the NEITI Act on transparency and effectiveness. Section 6.7 explores how historical decisions have shaped NEITI's effectiveness, and section 6.8 concludes the chapter by summarizing its key findings. All quotations in this chapter are drawn from the author's fieldwork conducted in 2021.

6.2 An Institutional Analysis

As discussed in more detail in chapter three, in general terms, an institution is defined as the formal and informal rules and norms that guide human and organizational behaviour and provide a degree of stability and predictability in social interactions (Scott, 2001). This means that institutions serve to drive the behaviour of organizations and individuals in society (North, 1990). These institutions can be legal rules, organisational regulations, policies, and initiatives (Scott, 2001).

Developmental scholars have emphasized the importance of institutions to national development (Evans, 2004). This was further reemphasized by both Joseph Stiglitz and Douglas North whose critiques of neoliberalism and emphasis on the importance of institutions and government interventions highlight the need for a balanced approach that recognises the complexities of market structures and critical role of institutions in achieving economic growth. North (1990) in his paper "Institutions Matter" argued that institutions are crucial for shaping economic performance and influencing the behaviour of individuals and organizations within the economy. He emphasized that well defined property rights, legal frameworks, and governance structures create the necessary environment for economic transactions to occur efficiently and sustainably. Stiglitz and Hoff posited that the differences in economic development across countries can be attributed to the quality and effectiveness of their institutions, and that development is not a process of "capital accumulation but a process of organisational change" (Stiglitz and Hoff, 2000: 389). This then became the new developmental discourse explaining the reasons for the failure of numerous neoliberal policies and encouraging countries to establish institutional reforms. Meyer (1977) argued that the failure of such frameworks was not caused by a lack of good institutions but the clashes between these regulations imbued with social norms and power structures. They argued that both social norms and values change slowly, and power holders prefer inefficient institutions than to give up their privileges for change (Roland, 2004). This forms the basis of the new or neo-institutionalism (Nee and Ingram, 2001), which argued that it is not only institutions that matter but social constraints too. They argued that formal and informal rules can constrain and enable institutions (Powell and Dimaggio, 2012) by exerting pressures that will compel institutions to act in certain ways so they can survive (Nell et al., 2015). Institutional theory recognised that the rules, bureaucracies, and other institutional complexities intervene in the smooth running of an organisation (Powell and DiMaggio, 2012). Institutional theory is used by many scholars to investigate the influence of institutions' complexities on organisational behaviours (Scott, 2001). It also helped explain how and why certain organizations become institutionalized, while others do not.

The choice of institutional theory for this analysis is justified by the need to compare governance models and explain how these models and structures became guidelines for social behaviour (Tolbert and Zucker, 1999). The use of institutional theory in this thesis helps to examine how these models are created, adopted, and implemented over time and space and how they fall into disuse or decline (Kingston and Caballero, 2009). Specifically, to assess the level of institutionalisation of NEITI, I adopted a set of institutionalisation criteria put forward by Samuel Huntington (2006) who has argued that many developing countries suffer from weak institutions, which can lead to political instability, social unrest and even violence (Huntington, 2006: 15). His assertion that political development is inherently tied to the development of effective institutions (Huntington, 2006: 12) contrasts with the earlier theories that prioritize modernization as primary drivers of political stability, thus enriching the discourse on the role of institutions in governance and development. He emphasized the importance of strong institutions for maintaining political stability and social order amidst rapid social change. Huntington have developed four different criteria through which institutions' level of institutionalisation can be judged: autonomy, adaptability, complexity, and coherence.

i. **Autonomy** refers to the ability of institutions to make and implement their own decisions (Huntington, 2006: 20). Meaning an institution may be considered institutionalised when independent of another organisation or institution. This concept can be operationalised through budgets and independent sources of funds.
ii. **Adaptability** refers to the ability of an institution to adjust to environmental changes or, more significantly, the ability to mould the environment by its needs (Huntington, 2006: 13). This means that the institution should be capable of continuing to import resources necessary to sustain its operations regardless of the changes in the environment in which it operates.
iii. **Complexity** demonstrates the institution's capacity to construct internal structures to achieve its goals and meet its environment's demands (Huntington, 2006: 17). A similar concept can be found in structural-functional and systems theories (see Almond and Powell, 1969), which discussed the importance of structural differentiation.

iv. **Coherence** means an institution can manage its workload and develop procedures that enable tasks to be completed promptly and reasonably (Huntington, 2006: 22). In addition to this, it represents the institution's ability to make decisions concerning its core missions and beliefs, as well as its ability to exclude deviations from these objectives.

These four attributes may help measure institutionalisation and institutions themselves because institutionalisation can also be conceptualised as the standardisation of processes and the regularisation of organisational practices. Brunsson (1999) states that standardising procedures is essential for creating and maintaining institutions in contrast to substantial internal variation. Therefore, two additional factors following Goetz and Peters (1999) appear relevant to defining institutionalisation in contemporary public sector structures.

v. **Congruence** concerns how relationships within political institutions match the social relations they should regularise and maintain. If political institutions are not in agreement with the objectives of the regulatory firm, they are not expected to survive and be effectual simultaneously. Also, this poses a concern about differences between political elites and the masses' values.

vi. **Exclusivity** relates to the intensity of functional competition among institutions. The institutions can expect long-term survival when there is little or no competition. However, when multiple institutions try to perform similar tasks, the competition must be resolved by often terminating one or more institutions (Hawkins et al., 2006).

These six criteria were considered in the analysis of the institutional framework of NEITI to better understand the essential features that contributes to robust institutional frameworks, such as clarity of roles, independence, autonomy, and adaptability to changing circumstances. This chapter will explore how well NEITI adheres to these institutional principles, focusing on its ability to facilitate meaningful transparency and accountability processes. Furthermore, the analysis will consider the institutional challenges such as political interference, lack of resources and inadequate stakeholder engagement, path dependence, which can hinder NEITI's operational effectiveness. I will investigate how these challenges affect the implementation of EITI principles and the overall impact on corruption control within the extractive sector. This analysis aims to illuminate the intricate relationships between NEITI's institutional design, the political environment, and the actual outcomes in terms of transparency and accountability. Through this analysis, practical recommendations into the necessary reforms and adjustments needed within the NEITI to enhance its effectiveness and foster greater transparency and accountability, thereby improving governance in Nigeria's extractive industries will be drawn.

6.3 Governing Structure

This section conducts an institutional analysis of the governing structure of NEITI to examine how the structure of the governing body, including appointment processes, stakeholders' representation, and participation, influences NEITI's ability to fulfil its mandate of promoting transparency and accountability in Nigeria's extractive industries. By applying institutional theory, I will examine the historical practices and power dynamics that shape NEITI's governance, highlighting ways in which these factors create systemic barriers to effective oversight and reform.

As we discussed in chapter four, the governance of each country's EITI processes is primarily the responsibility of a national entity known as the Multi-Stakeholder Working Group (MSG). The EITI operates on country-by-country basis and each implementing country establishes its own MSG composed of representatives from the government, extractive industry companies and civil society organisations. The MSG is set up as a collective decision-making group handling different responsibilities as regard to the implementation processes of EITI. The MSG is also referred to as the National Stakeholder Working Group (NSWG) in various countries implementing the EITI. The role of the NSWG is to set key "objectives for the implementation of the EITI standard," "monitor EITI data disclosures and Audit reports," and "ensure the findings of EITI audit reports contribute to public debate" (EITI, 2018).

EITI has set the standard for the development of the MSG in requirement (1) of the EITI standard of 2016. The EITI requires national governments of countries participating in the EITI to establish the MSG with representatives from the government, extractive companies and independent civil society groups who collectively will undertake the activities, duties, and responsibilities of the MSG (EITI, 2016). However, the EITI has emphasised that in the development of the MSG, there should be 'equal representation,' 'full independence' and 'collective responsibility' (EITI, 2023: 12; EITI, 2019: 12; EITI, 2017: 15). The analysis will examine the appointment processes, representation, and participation of key stakeholders to assess the balance of representation among key stakeholders based on the above mentioned three EITI criteria (Independence, Representativeness and Equality). Independence is essential to ensuring that NEITI operates without undue influence, safeguarding its objectivity and credibility. Representation is key to involving all stakeholders, ensuring that all their voices are heard in the decision-making process. And equality ensures that diverse interest is fairly balanced, which fosters inclusivity and trust, both of which are vital for the long-term legitimacy and success of NEITI's mission. The choice to focus the analysis on these three factors (Independence, Representation, and Equality) is driven by their critical importance to the effectiveness of NEITI as a transparency initiative (EITI, 2023). Additionally, the challenges surrounding funding, enforcement powers, and the strategic use of confidentiality as well as path dependence will be examined to illustrate how these governance flaws hinder the effectiveness of NEITI's oversight and transparency efforts.

6.3.1 Appointment and Independence

The EITI requires that members of the NSWG should be appointed through an open and transparent invitation (Requirement 1.4 (ai), EITI, 2023: 12), and further emphasises that these members should be acceptable, pluralistic, and diverse as well as having a gender balanced representation (EITI, 2023: 12). This means that the process of appointing the MSG should be open and inclusive by publicly inviting a wide range of candidates and making selection based on candidates' application or on nominations by the public in case of documented record of accomplishment of effective public services (Anderson and Greena, 2020: 370). Additionally, members must be selected by each group of stakeholders and acceptable as representatives and should be drawn from different states, religion, and culture as stated in section 1.4 (aii) of the EITI standard.

> "The multi-stakeholder group must comprise appropriate stakeholders, including but not necessarily limited to the private sector; civil society, including independent civil society groups and other civil society such as the media and unions; and relevant government entities, which can also include parliamentarians. Each stakeholder group must have the right to appoint its own representatives"
>
> (EITI Standard, 2023: 12. https://eiti.org/eiti-requirements)

Unlike the EITI standard, Section 6 of the NEITI Act provides that the NSWG members should be appointed by the Nigerian President without being restricted by any specific criteria of appointment as:

> “The NSWG shall be constituted by the President and shall consist of a presiding officer and not more than 14 other members, one of whom shall be an Executive Secretary; In making appointments to the NSWG, the President shall include the following: Representative of the extractive industry companies; Representative of Civil Society; Representative of Labour Unions in the extractive industry; Experts in the extractive industry, and One member from each of the six geo-political zones”.
>
> (Section 6, NEITI Act, 2007).

Furthermore, the NEITI Act also grants the President the sole responsibility to appoint the Executive Secretary that will head NEITI as an organisation upon recommendation of the NSWG, “provided the appointee is a graduate with relevant qualifications and at least 10 years of cognate experience in the civil service” (Section 12(2) NEITI Act, 2007). This means that the President has complete discretion to appoint the NSWG members without specific requirements or constraints governing the appointment process. This was confirmed by a NEITI official who stated how difficult it is for NEITI to navigate the powers’ structure (central political control) because the President appoints every member of the board including the representatives of the civil society group.

> “We (NEITI) cannot do much. NEITI can only advise and work under the Act because the government nominates everyone on the NSWG board. The government nominates even the representatives of civil societies, and they make all decisions."
>
> (Follow-up Interview: NEITI II, 2022).

This form of appointment process contradicts the requirements of the EITI standard and can negatively impact transparency and accountability. The lack of clear criteria might lead to appointments being made without clear objectives, making it difficult for public to assess the basis for the decision. It could also raise concerns about favouritism and conflicts of interest as there are no safeguards to ensure appointments are made based on qualifications or merits as required by EITI. This point was made by a civil society representative interviewed for this study who narrated that political influence affects every aspect of NEITI's activities and decisions.

> "NEITI in Nigeria falls short of the global standard. Because you find political interference in governance, in administrative decisions and in its activities. I will give you one example of what I know very well. The management of NEITI is a political decision. The person appointed to run the affairs of the organization is at the mercy of the president of the federal republic of Nigeria. By implication, that person must be within the same political party or connected to the political party in government ".
>
> (Interview CSO II, 2022)

Although there is no clear evidence of the claim made by the CSO above, the prevalence of political appointments being influenced by party loyalty in Nigeria is well documented in literature. Okojie and Ebonine (2024: 200) observed that the patronage system in Nigeria often necessitates that key political appointees align with the President's party to ensure loyalty and support for the administration's policies and initiatives. This system of patronage is not just a practice of convenience - it is a deliberate strategy to consolidate power. As Baba (2018) highlighted, the dominance of the government in Nigeria often results in the appointment of individuals who align politically with the President's political party, reinforcing the party's control over state apparatus (see also Rotimi and Abdul-Azeez, 2013). This alignment between office holders and the President's political affiliation might look like a cohesive governance structure but it has the potential of undermining the appointment structure put forward by the EITI standard where individuals should be appointed based on their abilities, talents and achievements, which will further reduce accountability and undermine public trust in the fairness and integrity of NEITI.

Additionally, the persistent executive overreach will give the government some undue influence over the Secretary and the members of the NSWG, and by implication, the NEITI organisation. This was evidenced by the civil society member who has been involved with NEITI since it was created, and a one-time member of the NSWG. He disclosed NSWG members are under close scrutiny and have limited options, and any deviation from what the government wants is closely monitored.

> "Many members have been clamped down; you cannot do otherwise, and you are being watched."
>
> (Interview CSO II, 2022)

This scrutiny and monitoring by the incumbent government will significantly undermine transparency by discouraging open accountable practices that will address underlying issues of accountability and corruption in the extractive industry (Standing, 2007). This reduces the EITI frameworks to mere "window dressing" (Ihugba, 2016: 217). Additionally, having representatives that are close government allies to hold the extractive industry accountable undermines the validity and transparency of the process because individuals selected based on patronage and favouritism are likely to owe their allegiance to the President rather than the efficient implementation of their duties (Oke, 2021) and will agree to conform to certain rules placed on them to remain legitimate (Chene, 2017).

The concentration of power in the hands of the President via the NEITI Act reflects broader systematic issues where institutional checks and balances are weak and political power is concentrated (Lubogo, 2021). This undermines the principles of transparency and accountability (Watts, 2015) as it allows for the bypassing of formal appointment processes designed to promote fairness and inclusivity (Okojie and Ebonine, 2024). Furthermore, it is important to note that the NEITI Act was formulated by the executive arm of government, therefore, the overpowering of the President by the NEITI Act justifies the critical arguments of scholars who argued that most governments in resource rich countries are authoritarian (Ebrahim, 2002), and such governments tend to resist changes that could threaten their power (Scott, 2016) and could do anything possible to suppress that change in order maintain status quo (Adubi, 2020). However, EITI did not provide any measure to subdue the interference of powerful governments in the initiative (Bettcher, 2017).

The application of institutional theory helps to understand how appointment processes and the independence of NEITI are shaped by power dynamics, limiting its effectiveness. The analysis reveals how appointments are shaped by powerful actors (President), which ensures their interests are maintained. The pattern of appointment in NEITI creates path dependence, where institutional behaviour remains aligned to past decisions, making it difficult for NEITI to act independently. This lack of independence is reinforced by the fact that institutional frameworks tend to resist change, maintaining structures that favour established interest over public accountability (Streeck and Thelen, 2009).

6.3.2 Representation

This section will analyse representation within NEITI, focusing on how effectively the initiative includes diverse stakeholders' voices in its decision-making processes. By examining the level of participation from civil society, industry, and government, we can assess how well NEITI addresses the needs and concerns of all relevant stakeholders. This analysis will shed more light on the impact of representation on NEITI’s legitimacy, accountability and, its effectiveness in promoting transparency in the Nigeria’s extractive sector.

Section 6 of the NEITI Act states the number and the constituencies that will form the NSWG. It indicates that the NSWG should consist of ONE (1) chairman and FOURTEEN (14) other members representing extractive industries, civil society groups, executive government and six political constituencies of the country to make up the NSWG membership as below:

> “The NSWG shall be constituted by the President and shall consist of a presiding officer and not more than 14 other members, one of whom shall be an Executive Secretary. In making appointments to the NSWG, the President shall include the following: Representative of the extractive industry companies; Representative of Civil Society; Representative of Labour Unions in the extractive industry; Experts in the extractive industry, and One member from each of the six geo-political zones” which is a political division of Nigeria.”
>
> (Section 6, NEITI Act, 2007)

Interestingly, the EITI standard does not specify the total number of NSWG members, nor does it require that stakeholders in the NSWG should be equally represented numerically. EITI simply requires that stakeholders should be “adequately represented” (Requirement 1.4(ai) EITI, 2023: 12). By only stating that the stakeholders should be “adequately represented,” the

EITI has created a vague standard that permits arbitrary interpretation and allows for a concentration of power among certain groups. The lack of stringent guidelines from EITI effectively hands over the decision-making authority regarding representation to the President, which can lead to favouritism and an imbalance that skews towards government interest. This approach not only undermines the EITI's stated commitment to transparency and inclusivity but also raises concerns about the legitimacy of stakeholder engagement, as marginalized voices may be systematically silenced in favour of more powerful players. Consequently, the EITI's lack of concrete requirements for representation calls into question its dedication to fostering a truly equitable and accountable framework for managing the extractive sector.

Section 6 of the NEITI Act recommends fifteen (15) representatives for the NSWG, but when analysing the constituencies, only twelve (12) distinct groups are identified. If each of the twelve (12) mentioned constituencies have one representative, including the committee chairman and the government representative who doubles up as the secretary of NEITI, there would still be three (3) open spots within the recommended 15-member structure. This allows for inclusion of additional unrepresented stakeholders such as media and other unions such as educational unions, youth unions and women unions who might equally be affected by the secrecy and discrepancies of the extractive industries.

However, the current NSWG of NEITI is designed in a way that favours the government and extractive industries, resulting in significant imbalance in stakeholder representation. With the extractive industries holding five (5) representatives which includes one representative from the extractive industries, two from the extractive industries unions and two representing extractive industries experts and the coalition of civil societies are represented by one representative, the interests of powerful economic players are prioritized over those of the public.

The unequal representation of stakeholders within NEITI has significant implications, as institutional theory suggests that such imbalances entrench the power of the dominant actors, limiting the influence of marginalized groups (DiMaggio and Powell, 1983). The underrepresentation of civil society weakens its ability to hold powerful stakeholders accountable and influence decisions. This creates a system where decision making is skewed in favour of the government and extractive industries, reinforcing their interests and maintaining status quo (Pierson, 2000). As a result, efforts to introduce reforms are often obstructed or diluted, reflecting the institutional inertia that benefits those already in power (Mahoney and Thelen, 2010). These findings support the argument that NEITI's current structure hinders its ability to achieve its goals of transparency and accountability, a lack of equal representation prevents more meaningful engagement ad reform (Oke, 2021).

Furthermore, the representatives from the six geopolitical zones of Nigeria who are representing the public are primarily government appointees, many of whom have direct ties to either extractive sector or aligned with government interest. For instance, the representative of the North-West zone, Dr. Bature Gafai, is an oil and gas accountant who has previously worked as a consultant in the extractive industry; while Prof. Damilola Olawuyi, the representative of the South-West, is a member of the African Union Working Group on Extractive Industries, further consolidating the influence of the extractive industries. This demographic trend implies that out of 15 representatives, seven (7) seats are influenced by the extractive industries which could constitute a majority based on simple majority method of agreement as stipulated in the NEITI Act. This influence extends beyond their direct representation, as they may still exert influence within other sectors, such as government representatives, strengthening their dominance in the decisions of the NSWG.

Although those representatives mentioned above, are not officially designated to represent the extractive sector, their professional ties and economic reliance on the industry raises critical concern about where their allegiance lie. Given that they perform vital services for the extractive companies and earn their livelihood from the sector, it is reasonable to suspect that their loyalty leans towards protecting the interests of these industries rather than serving the public or at least that could be a reasonable impression to draw (Oke, 2021). This creates a potential conflict of interest, as representatives who are financially dependent on the extractive sector may prioritize the needs of the industry over transparency, accountability, consequently undermining the integrity of the NSWG's role in the oversight of Nigeria extractive sector. This undermines the intended purpose of the NSWG, which is to promote transparency and accountability by ensuring fair stakeholder engagement. Rather than genuinely representing public interest, the current arrangement of the NSWG perpetuates a system that favours the dominance of extractive industries and government allies, limiting the potential of meaningful engagement. This will constrain the NSWG's capacity to ensure transparency and accountability, as those that are to be held accountable are responsible for setting the standard for accountability (Ihugba, 2014: 216).

The presence of pro-government appointees within the NSWG of NEITI reinforces the institutional alignment with state interests, limiting its ability to function as an independent oversight body. According to institutional theory, such appointments strengthen existing power structures, making it difficult to challenge or reform embedded practices (Peters, 2000). By filling key positions with individuals who are likely to prioritize government and industry interests, the institution becomes less responsive to the demands of transparency and accountability (Adeleke, 2017). The alignment creates path dependence, where NEITI's actions are shaped by historical pattern of governance, reducing likely hood of meaningful change (Pierson, 2000). The challenge of embedding historical organisational cultures in NEITI's design is that it tends to produce the same outcomes (Peters, 2020:138), which can limit innovation and responsiveness to demands of transparency and accountability, NEITI will struggle to generate innovative ideas and enforce them, consequently resulting in stagnation (Peters, 2020).

The symbiotic relationship between members of NSWG and the extractive industries raises significant concerns about the potential influence this sector may exert on the NSWG. Transparency and accountability suffer when oversight committee have close relationship with the organisations they are supposed to monitor (Nwapi, 2014: 26), as it will create a “loyalty bind”, where the oversight body may feel compelled to protect the organisations (Lerner and Tetlock, 1999: 255), thus compromising their role in ensuring accountability through bias and lack of through investigation (Bovens, 2007: 455). Therefore, for NEITI to be effective, an independent oversight structure is essential to prevent conflicts of interest and ensure thorough investigations (Bovens et al., 2008). However, achieving this can be problematic within a collaborative governance model as critical literatures argue that overly collaborative arrangement of the EITI can blur lines of accountability and compromising independence of oversight bodies, which may result in operational inefficiencies and ethical lapses (Mulgan, 2003).

From an Institutional theory perspective, Scott (2001) similarly contended that while institutions require both formal structures and informal practices to ensure accountability, “when collaboration becomes too intimate, informal practices can undermine formal mechanisms such as favouritism or leniency which can lead to reduced transparency and less effective accountability” (Scott, 2001:56). Additionally, DiMaggio and Powell, (1983: 149), have argued that collaborative governance can lead to “institutional isomorphism” where institutions are forced to become too aligned with the practices and interests of other institutions. This is because institutions are shaped by the need for legitimacy and the pressure of conformity, thus, the close relationship of oversight members of NEITI with the extractive industries and government could make NEITI adopt values and norms of the government and erode NEITI's ability to critically set effective foundations that will be used to hold government and the extractive industries accountable by compromising its mandates leading to "ceremonial conformity" (Mayer and Rowan, 1977: 348) where it appears transparent to remain legitimate while not necessarily adhering to the requirements of the EITI standard.

6.3.3 Participation

The EITI standard requires governments to make an enabling environment for stakeholders to be "fully, actively and effectively" involved in EITI process (Requirement 1, EITI, 2023). It is worth highlighting that the NEITI Act did not set any formal requirements to ensure stakeholders can effectively participate in the NEITI process. However, the NEITI Act has provided that members of the NSWG should meet quarterly and not less than four times in a year to deliberate issues of the EITI implementation processes. It has also provided that consensus during the meeting should be achieved via voting and determined using a simple majority of eight (8) quorum members as highlighted in previous section, while absence or vacancy of any member of the NSWG shall not affect the consensus achieved during the meeting. This is stated in section 9 (3) and section 10 of the NEITI Act.

> "Questions proposed at a meeting of NSWG shall be determined by a simple majority of members present and voting and in the event of an equality of votes, the person presiding shall have a casting vote"
>
> (Section 9(3), NEITI Act, 2007)

> "The quorum of the NSWG at any meeting shall be 8 members."
>
> (Section 10, NEITI Act, 2007)

When looking back at the analysis in section 6.3.2 above where findings reveal low representation of CSOs in the NSWG of NEITI, the implication is that it gives the government and the extractive industry the ability to form a majority of a quorum at every meeting, and thus effectively control NEITI processes and decisions without meaningful input of CSOs (see Ihugba, 2016: 217). Furthermore, CSO I argued that with only one representation on the board and every decision put to vote, CSOs are compelled to accept every decision made, significantly undermining their influence:

> "Simple majority will force you to remain silent."
>
> (Interview CSO I, 2021)

In the same vein, CSO II interviewed for this thesis argued that CSOs have no representation in the remediation processes of the audit because of lack a of voice in decisions taken by the NSWG. Remediation processes take place in a forum where payments made and received by extractive industries to government are being collated and negotiated before the publication of Audit reports.

> "CSO has been seeking representation on the remediation board of NEITI, we are still unable to participate due to lack of voice."
>
> (Interview CSO II, 2022)

The absence of CSOs in the remediation board of NEITI signifies an obvious lack of inclusion which is against the EITI standard. CSOs often play a vital role in scrutinizing processes and advocating for public interest (Williams, 2021), without their presence on the board, there may be a narrow focus on issues which might lead to potentially ignoring important aspects that protect the public interest such as social and environmental concerns (Demattee, 2020). This exclusion of CSOs from the remediation board can reduce CSOs trust as well as the public's confidence in the NEITI process, undermining transparency and accountability and has weakening the overall effectiveness and legitimacy of NEITI (Torfing, 2020).

The analysis highlights constraints on the representation and engagement of CSOs in NEITI activities. Critical scholars have debated the endorsement of CSOs' participation in implementing EITI in developing countries. Öge (2016: 819) argued that acceptance of CSOs in EITI processes by many governments of developing countries is driven by numerous international benefits they stand to gain, such as "attracting foreign aid, enhancing investment climate and securing diplomatic support". Similarly, CSO engagement in the EITI process in Nigeria was criticised as a strategic means for the government to gain legitimacy from the international community and attract foreign aid (Ekhator, 2014). Consequently, governments exploit CSO participation in initiatives such as NEITI, particularly local CSOs that rely on government support (Öge, 2016). Due to their strong commitment to promoting justice and fairness, which align with their core values, CSOs therefore tend to adhere with government limitations and demonstrate "affective legitimacy" (Tyler & Blader, 2003) which is influencing their willingness to continue to support and collaborate with the government even when they are dissatisfied with the outcome of the initiative. However, substantial financial support can significantly impact CSOs' ability to reduce their reliance on the government to fulfil their mandates of ensuring transparency and accountability in the Nigeria extractive industries and achieve sustainable impacts (Öge, 2016).

The lack of participation of CSO in the remediation processes and other activities of NEITI can be attributed to the deep-rooted historical practices and power dynamics that marginalise the voices of the public. North (1990) argued that institutions often reflect the interests of dominant stakeholders, leading to the exclusion of groups that could challenge status quo. Additionally, institutional inertia can make it challenging for CSO to engage meaningfully, as established practices may not accommodate or prioritize their involvement (Bourdieu, 1990). This exclusion not only limits accountability but also perpetuates a system where transparency efforts are undermined by absence of diverse voices (Ejiogu et al., 2019). Ultimately hinders NEITI's ability to promote transparency and accountability.

6.4 Funding

Having analysed the governance structure of NEITI, this section will evaluate NEITI's funding mechanism and the implications for its operations. It will analyse how NEITI's reliance on government funding and donor support impacts its ability to maintain effective oversight and investigate the potential conflicts of interests that arise when funding sources are closely tied to sectors that NEITI is tasked to regulate.

The funding of EITI implementation at the country level is expected to come from the governments and other funding agencies who are supporters of EITI implementation. Section 13(a & b) of the NEITI Act provides that NEITI be funded by a combination of allocations from the Nigerian government and gifts/grants from other donor institutions:

> "Sum as may be provided by the Federal Government and appropriated by the National Assembly based on the budget submitted by the NSWG and which shall be released as and when due."
>
> (Section12(a), NEITI Act, 2007)

> "Sum as may be paid to the NEITI by way of grants, donations, and gifts. Provided the sources of such grants, donations and gifts are properly disclosed and are not in conflicts with the provisions of the act."
>
> (Section 13(b), NEITI Act, 2007)

Despite this clear legal framework, the findings from the interviews highlighted a significant gap between the stipulated provisions and the reality of how NEITI is funded. Interviewees consistently reported that the anticipated source of funding has not materialised to the extent necessary, leading to clear constraints on their operational capacity. This was the position of NEITI interviewee (II) who is a technical assistant to the NEITI secretary interviewed for this study:

> "We have the challenge of implementing our full mandate of liability due to limited funds. We have the “facade of gaps” for activities we plan to accomplish that we were unable to do due to funding constraints.”
>
> (Interview NEITI II, 2021)

This shortfall in funding has not only limited the scope of their activities but also impeded their ability to effectively fulfil their mandates as established by the NEITI Act. NEITI senior manager argued that NEITI is struggling to perform its basic functions due to insufficient funds and therefore could not accommodate extra activities that would foster more transparency in Nigeria:

> "It's true that there's more we can do, especially in reaching out to the real public. However, this requires a high level of resources, and if we are struggling with resources just to perform basic functions that is on our mandate, imagine what the extra demands would entail. Nevertheless, we recognize they are necessary."
>
> (Interview NEITI III, 2021)

The implications of this resourcing inadequacy are profound, impacting on NEITI's ability to create strategic ways to address transparency and accountability issues in the extractive industries, innovate new ways of reaching the public and achieve short and long-term goals and implement comprehensive plans. NEITI has received funding from the World Bank, IMF, UK-DFID and has achieved funding relationships with host of other funders (EITI Report, 2011: 22). However, funding organisations often come with certain requirements, obligations, and bureaucratic processes (Edwards, 1999) that have the potential for diverting resources and attention away from core accountability functions of NEITI as submitted by NEITI interviewee (II) which could pose certain threats to effective provision of transparency and accountability:

> "When donor agencies provide funding, they often specify how it should be used. Sometimes, they select activities to support, even if they do not align with our own ideas, we must accept it if it aligns with our mandate. So that we can be functional."
>
> (Interview NEITI II, 2021)

This compliance with funders' interests instead of prioritizing effective ways that will boost transparency, and accountability has brought into question NEITI's ability to perform the function of providing transparency and accountability (Alawattage and Azure, 2021; Lassou et al., 2021). The implications of these forms of funding are that it makes NEITI submissive to the interests of funding organisations like the IMF and the World Bank (Moses et al, 2023: 27) who have historically maintained relationships with extractive industries as both partners and donors. This relationship has the potential of embedding NEITI within the extractive sector, as donors might be protecting the interests of extractive companies by exercising some level of control on the activities of NEITI (Moses and Hopper, 2022; Hopper et al., 2017). Mendel et al. (2008) argued that reliance on government funds can lead to subtle but pervasive influence over the organization's operations, potentially compromising its objectivity. This influence becomes more problematic given that NEITI as an accountability organisation is expected to critically assess government actions in respect of the extractive revenues, however, the acceptance of funds from government can create a conflict of interest, where the need to secure continued funding might discourage NEITI from thoroughly investigating or criticizing the very entity that finances them (Fridman, 1999). Moreover, the risk of co-optation is also very significant in multi-funding agreements where government and other donor agencies can lead NEITI to co-opt and effectively align with their activities and narratives with government and donor agencies priorities (Stacher, 2007). This can be seen through the unwavering commitment of NEITI to open the Nigerian extractive sector to global markets and investors while prioritising transparency for the welfare of citizens. This is also replicated in former Minister of Finance, Ngozi Okonjo-Iweala's, "credibility boost" on how NEITI will enhance Nigeria's financial institutions and investors' relations (Shaxson, 2009: 10). This alignment can dilute their critical oversight functions and undermine their role as independent accounting organisation. This alignment is not only a theoretical concern but it manifests in practical settings of NEITI where they avoid controversial issues like the disclosure of beneficial owners as highlighted in chapter five of this thesis to safeguard their funding, the perceived alignment with the government interest has, over time, contributed to an erosion of public trust, as stated by NEITI interviewee I:

> "The public do not trust us (NEITI). When we talk to them, they ask, 'How do we know you're not part of yet another government corruption strategy.'"
>
> (Interview NEITI I, 2021)

This loss of trust has diminished NEITI's ability to mobilise public support to effectively advocate for transparency and accountability as narrated by NEITI interviewee II:

> "If we are releasing reports for 2019 in 2021, every member of the public will lack interest and even be fatigued."
>
> (Interview NEITI II, 2021)

The significant delay in publication although still within EITI requirements reflects a broader issue that contributes to the lack of public trust in NEITI. As earlier identified in the previous chapter, timely information is essential for maintaining public interest and accountability, but the significant delay has undermined NEITI's credibility and the perceived relevance of its work. This delay compound by the limited funding NEITI receives to fully engage or educate the public, leads to a situation where people are not adequately informed or involved in the process. Moreover, Civil Society Organisations, who play a crucial role in this outreach, also struggle with financial constraints and insufficient resources, leaving significant gaps in public education about the extractive industries governance. These limitations in both funding and engagement contribute to a growing disillusionment with NEITI, as the public as stakeholders are not given the tools to hold government accountable.

Building on the above, the funding constraints faced by NEITI not only hinder its ability to educate and engage the public but can be understood also as a mechanism for maintaining extractive industries opaqueness. As DiMaggio and Powell (1983) have argued that powerful actors (Government and Industries) can shape resource allocations to preserve their interest, which in turn could limit the capacity to challenge entrenched practices. Therefore, preventing the public to demand accountability. Further leading extractive industries to be opaquer, creating a cycle that limits capacity of institutional change and reform.

6.5 Enforcement

The enforcement powers vested in organisations are crucial for maintaining order and ensuring compliance with rules and ethical standards (Lawrence and Suddaby, 2006; Koppell, 2008; Lake, 2010). NEITI has been mandated by law to implement the EITI transparency and accountability standard in Nigeria. Therefore, NEITI's ability to investigate, penalize and deter non-compliance (Bin Hagshah, 2022) is crucial to fostering transparency, accountability, and safeguarding of their mandates. This section will analyse how the absence of enforcement power influences the functioning and stability of NEITI in promoting transparency and accountability in Nigeria.

The EITI is a voluntary initiative that relies on the willingness of participating countries and companies to comply with its standard. As it operates on a voluntary basis, the EITI does not provide any legal enforcement mechanisms to compel adherence, relying only on moral and reputational incentives. However, NEITI, having been given legal status in 2007, is empowered to promote transparency and accountability through the implementation of five (5) key objectives which are: promoting transparency in payment and receipts processes between the extractive industry and the government; monitor and ensure the accountability of the government when it comes to revenue receipts from the extractive industries and ensure transparent resource application; elimination of all forms of corrupt practices in the determination, payment, and receipt of revenue from extractive industries; and ensuring full compliance with EITI standards. This legal backing is expected to enable NEITI to enforce compliance and impose sanctions, thereby strengthening the overall effectiveness of transparency and accountability efforts within the extractive industries in Nigeria.

Nonetheless, analysis of the NEITI Act shows that it did not give NEITI the power to enforce compliance of extractive industry transparency regulations or to directly sanction extractive industry companies that violate the NEITI Act, relying, instead on government public officials and politicians to ensure that extractive companies and entities adhere to its guidelines and requirements. This major limitation is highlighted by interviewee I from the Nigerian National Petroleum Corporation Limited (NNPCL), observing that NEITI's inability to compel adherence to its standards weakens its impact and diminishes its potential to drive meaningful accountability:

> "In terms of prosecution, NEITI does not have the authority to prosecute, but they just report their findings and make recommendations. How can NEITI then push for accountability?"
>
> (Interview NNPCL I, 2022)

Additionally, respondents from NEITI also expressed concerns about their inability to impose compliance and sanctions, which undermines the agency's ability to drive substantial changes and achieve its transparency goals.

> "EITI law is limited in terms of functions of enforcement, so there is a limit to what NEITI can really do."
>
> (Interview NEITI II, 2021)

> "NEITI is only an advocate. It can bark but it does not bite, so we need to partner with enforcement agencies to ensure that the law is enforced."
>
> (Interview NEITI I, 2021)

Respondents viewed NEITI as a "toothless" institution that can only make empty noise but cannot solve the problem of extractive sector in Nigeria, this perception not only weakens public confidence but also discourages active engagement from civil society and other stakeholders. As mentioned previously in this chapter, that many civil society groups have lost the enthusiasm they once had, seeing the little significant outcome of NEITI activities (CSO II, 2022)

The waning enthusiasm among civil society groups towards NEITI's efforts can be attributed to the lack of enforcement mechanism in its framework, as highlighted by researchers such as Nwapi (2015), Ihugba (2014), and Oke (2021). Despite NEITI's mandate for transparency and accountability in the extractive sector, these researchers have criticised the initiative for its inability to force compliance and hold violators accountable. Nwapi (2015: 93) notes that without enforcement, NEITI's role is limited to reporting, with little consequences for non-compliance. Ihugba (2014: 237) argues that creating a system where transparency is not accompanied by accountability undermines NEITI's impact. Oke (2021) argued further that knowledge of offences without the power to prosecute them is counterproductive, as it creates a situation where violations are identified but not addressed. This sends a negative message to potential violators, who may see it as "business as usual", and to the public who may perceive it as mere government bureaucracy with no real commitment to enforce accountability, further exacerbating mistrust and undermining credibility of NEITI and the initiative. Notwithstanding, section 16 of the NEITI Act has provided sanctions on offenders as follows:

> “Section 16 (1a&b) and 16(3) of the NEITI Act provides for a 30 million Naira financial sanction (£55,199 in 2022 prices) to any extractive industry company that has refused to comply with the provisions of the NEITI Act by failing to disclose information, give false information or delay the provision of information.”
>
> (NEITI Act, 2007)

Yet, scholars have argued that the fine is not adequate because it is too small to stop multi-million-dollar companies from committing offences. Igwe (2011) argued that demanding a meagre 30 million Naira (£17,544 as of January 2024) from large and wealthy MNCs extracting billions from the extractive sector is just a "slap on the wrist". A senior officer in NEITI has blamed the act for being too loose:

> “The law is not creative enough to deter them from committing offences.”
>
> (Interview NEITI I, 2021)

He pointed out that the NEITI Act is not stringent enough to stop the extractive companies from violating the provisions of the act. Analysis of the NEITI Audit Report in the previous chapter identified many breaches of the Act, including payment discrepancies between companies and government agencies, non-disclosure of information by extractive companies and non-compliance to audit requirements. Additionally, I showed that in all the thirteen (13) audit reports published on the NEITI website, auditors observed non-compliance as the significant limitation of the audits. Literatures also recorded violations such as underpayment of tax, royalties and other payments, non-collaboration and corruption by government agencies and government officials (Okeke and Aniche, 2013). Despite the recognition of non-compliance in all NEITI reports, however, no sanctions or penalties have been applied to any of the non-compliant parties. This is because NEITI has no legal right to implement section 16(3) of the Act as stated by NEITI interviewee I in a follow up interview:

> "We have not taken legal actions against any company since the inception of NEITI, because we have no enforcement power."
>
> (Follow- up Interview: NEITI I, 2023)

Although NEITI has been given the right to seek legal actions against those who violate the Act, NEITI representative submit that the legal procedures are bureaucratic, and only the Auditor General of the Federation and the National Assembly members (Legislators) have the power to initiate such action:

> "NEITI does not have the power, the Auditor general and the Law makers have such powers, but they don't exercise it and NEITI cannot do otherwise."
>
> (Interview NEITI II, 2021)

Furthermore, NEITI Technical Assistant expressed that those who have the authority to take legal actions do not exercise this authority because they negotiate with the industries to collect bribes and not take any further action:

> "The extractive industries often resort to bribery when NEITI submits reports of violation to the authorities, who typically will respond by stating that an investigation is underway without taking further action."
>
> (Interview NEITI II, 2021)

Civil Society representative argued that assigning NEITI with the mandate to fight corruption and assigning the legal authority to prosecute offenders to those who are the major perpetrators of corruption (CSO III, 2023) creates a conflict of interest, making it even more difficult for NEITI to achieve its goals. This is because corruption in Nigeria is a systemic problem and runs across all tiers of government (Rothstein, 2018). Thus, it is difficult for corrupt officials to prosecute other corrupt officials within the extractive sector since they benefit from the offence committed (Rose-Ackerman, 2017). This will undermine the integrity and accountability process of NEITI as identified in an interview with a CSO IV who doubled also as a member of the National Anti-corruption strategy, monitoring and evaluation committee in Nigeria who stated that the National Assembly Members responsible for enforcing the EITI in Nigeria has been "constricting NEITI activities, likely due to inherent conflict of interest in prosecuting fellow allies. And these self-imposed limitations hamper the effectiveness of accountability efforts of NEITI, allowing violations to go unchecked and reinforcing a culture of impunity:

> "Look at how National Assembly have been challenging the initiative, those National Assembly members are not patriotic, and they have used their unpatriotic actions to connive with other unpatriotic people within the system to limit the transparency of NEITI."

(Interview CSO IV, 2023)

Critical literatures have linked the lack of enforcement power of NEITI to the voluntary nature of EITI. They have argued that the voluntary nature of EITI implementation makes it unlikely for corrupt government officials to support or implement reforms that would significantly reduce their take (Kolstad and Soreide, 2009: 218) They contend that EITI will not succeed if "corrupt and greedy political elites are allowed to hold enforcement powers and continue to benefit from maintaining the status quo of secret and opaque transactions" to the detriment of transparency and accountability provision (Öge, 2016). This can only lead to weakening of institutional credibility and an increase in mistrust, undermining efforts of promoting transparency and accountability.

Institutional theory posits that organisations and their frameworks are shaped by historically entrenched norms and power relations that resist change (Scott, 2001). NEITI's lack of enforcement power can be understood through the lens of path dependence, where institutions evolve in ways that prioritize the interests of the powerful actors, such as the governments and the extractive industries (Pierson, 2002). These actors, who benefit from opaque practices, have little incentive to empower NEITI with enforcement mechanisms that will introduce accountability that could disrupt the existing power structures. Limiting NEITI's enforcement capacity also aligns with institutional isomorphism, where organizations adopt superficial reforms to maintain legitimacy without fundamentally altering power dynamics (DiMaggio and Powell, 1983). Consequently, NEITI's role remains constrained, reinforcing established practices that hinder transparency and accountability.

6.6 Confidentiality Clause

This section looks at confidentiality clauses within NEITI Act and their impact on NEITI and organisation's transparency and accountability efforts. The analysis focuses on how these clauses affect NEITI's ability to disclose critical information about the operations and finances of the extractive companies and contribute to a culture of opacity within NEITI.

An integral part of the EITI initiative is information disclosure, which is essential for promoting transparency and accountability. Literatures in support of EITI argued that by making relevant information publicly accessible, the initiative aims to empower stakeholders, including the public, to hold government accountable for their actions (McGee and Gaventa, 2011). To understand the importance of information disclosure in the EITI framework, it is essential to highlights the obligations it places on member countries and the commitments these countries make upon joining the EITI. These commitments are designed to promote transparency across the entire extractive value chain, ensuring accountability at every stage. As outlined in the EITI standard:

> "By becoming a member of the Extractive Industries Transparency Initiative (EITI), countries commit to disclose information along the extractive industry value chain – from how extraction rights are awarded, to how revenues make their way through government and how they benefit the public."
>
> (EITI, 2023: https://eiti.org/our-mission)

These foundational principles underscore the importance of openness in the management of natural resources, a responsibility that NEITI is tasked with upholding in Nigeria. Thus, the requirements 2-6 of the EITI standard presents the disclosure areas expected in every compliant country report. The disclosure areas include licences and licenses arrangement, exploration and production, exportation, revenue generation, revenue management and expenditure, social and economic expenditure, environmental expenditure (See: https://eiti.org/eiti-requirements). This indicates that the EITI requires a comprehensive disclosure of all activities, processes, and practices within the extractive industries.

However, critics have argued that without mandatory enforcement, the effectiveness of information disclosure is compromised, as organisations and governments could selectively disclose information or avoid full compliance, thereby undermining the overall goals of the initiative. This concern was observed in the analysis of NEITI reports in chapter five of this thesis, where patterns of selective disclosure and partial compliance were identified, highlighting some extractive companies declining to release information or only releasing partial information. Although official reasons for this behaviour were not specified in the reports, findings for this thesis suggest that the lack compliance was because of a law which grants the extractive industries permission to decline the release of certain information if it is deemed to be detrimental to proprietary interest:

> "Not specific about NNPC. But all joint venture operations, have what they called 'the Confidentiality Clause.' That gives them government backing not to disclose their earnings and spending and other sensitive information."
>
> (Interview NNPC I, 2022)

Although respondents from extractive industries expressed that the law existed before the advent of NEITI, a key respondent from NEITI explained that the confidentiality clause no longer exists (Interview NEITI II). However, analysis of the NEITI Act reveals that the confidentiality clause is still captured in section 3(d) and (e) of the NEITI Act, which mandates NEITI to request information from extractive industries or relevant government agencies as long as the release of the information will not harm the proprietary interest of the extractive industries, indicating that the restriction to release full information remains in place despite claims of the contrary by NEITI representative.

> "Obtain as may be deemed necessary from any extractive industry company an accurate record of the cost of production and volume of sale of oil, gas or other minerals extracted by the company at any period, provided that such information shall not be used in any manner prejudicial to the contractual obligations or proprietary interest of the extractive industry company."
>
> (Section 3(d) NEITI Act, 2007)

> "Request from any company in the extractive industry or from any relevant organ of the federal, state or local government an accurate account of money paid by and received from the company at any period, as revenue accruing to the federal government from such company for that period provided that such information shall not be used in a manner prejudicial to the contractual obligation or proprietary interest of the extractive industry company or sovereign obligations of the government."
>
> (Section 3(e) NEITI Act, 2007)

Additionally, NEITI interviewee I who is a senior officer admitted in a follow up interview that the confidentiality clause is still in existence and actively practiced:

> "NEITI is engaged in full disclosure, but the Nigeria National Petroleum Corporation is engaged in partial disclosure."
>
> (Follow-up Interview: NEITI I, 2022)

This confirmation underscores the challenge of information disclosure in the extractive industries. The continued existence and implementation of this law significantly undermines the goals of NEITI as it creates a legal barrier to full disclosure allowing extractive industries to withhold information under the guise of protecting proprietary interests. This does not only hamper transparency and accountability but also perpetuates lack of trust among stakeholders as it becomes apparent that not all relevant information is being disclosed. This consequently compromises NEITI’s ability to drive meaningful change and ensure public confidence.

However, the use of the confidentiality clause was not only limited to the extractive industry companies. It has been established in chapter 5 of this research work that NEITI itself refuses to publish information on beneficial ownership based on the argument of confidentiality, claiming that the beneficial owners of extractive industry companies are powerful people who occupy political positions, so it is impossible to disclose their names without consent. This practice further complicates the transparency efforts of NEITI, as it reveals that NEITI itself, which is supposed to promote openness, is withholding information.

Although, the NEITI Act did not require the disclosure of beneficial owners of extractive companies operating in Nigeria. The reason is because at the time the Act was enacted in 2007, revenue transparency was the only form of transparency emphasized while other forms of extractive transparency, such as beneficial ownership transparency are new. However, the EITI 2019 Standard requires all implementing countries to enforce beneficial ownership disclosure from 1 January 2020 and maintain a publicly available register of beneficial owners of extractive companies (EITI, 2019: clause 2.5) and the Companies and Allied Matters Act, 2020 (CAMA, 2020) which is enacted in Nigeria in August 2020 has mandated extractive industries companies to disclose beneficial owner information. As at the time of this analysis, NEITI still does not disclose identities of beneficial owners who NEITI Technical Assistant refers to as “very powerful” and politically influential as mentioned in previous chapter.

> "Those who own the companies are politically inclined people; we can't disclose their names unless with permission."
>
> (Interview NEITI I, 2021)

Upon further inquiry as to whether NEITI is intentionally withholding information due to the influence and power of beneficial owners, NEITI’s Technical Assistant, in an interview for this study stated that the extractive industries do not provide NEITI with details of beneficial owners:

> “The extractive industries do not provide us with beneficial ownership details; they will tell you is against proprietary interest.”
>
> (Interview, NEITI I, 2021)

However, the 2020 NEITI Audit report proves otherwise, indicating that 32 companies submitted full information on their beneficial owners, which NEITI did not publish, as shown in chapter 5.

While the existence of confidentiality clauses in the NEITI Act cannot be regarded as outright deception because such clauses can be essential for protecting national security and also protecting the integrity of diplomatic negotiations and strategic decision making (Fontaine and De Ly, 2010), the accommodation of confidentiality clauses poses some threats especially to transparency and accountability provision. This is because it has the potential of undermining the core principles of transparency as it presents a loophole that allows companies to use their own interpretation and to justify noncompliance with the principles of EITI to avoid penalties (Okeke and Aniche, 2013) thereby shielding corrupt practices and unethical activities from public scrutiny.

The accommodation of confidentiality clauses within the NEITI Act shows the interplay of formal rules shaping institutional behaviour. The positive impact of maintaining confidentiality clauses lies in the recognition that institutions are not monolithic (Lasmar et al., 2015: 489), they encompass both formal rules and informal practices, and therefore the confidentiality clause can be regarded as formal rules designed to navigate the complexities of national security and communications within government agencies, aligning with the appropriateness of institutional framework (Harrison, 2002: 587). Nonetheless, it presents a potential contradiction between formal rules of promoting transparency and accountability and informal norms that may prioritise secrecy to protect certain interests, while further presenting the challenges institutions face in balancing demands of formal and informal rules (O'Donnell, 2004).

The concept of Institutional isomorphism further explains this dynamic, where institutions increasingly resemble each other due to similar pressures, often leading to reliance on similar practices such as the use of confidentiality clauses (DiMaggio and Powell, 1983: 150). As NEITI conform to these shared norms, they unintentionally undermine their own goals of promoting transparency, as the formal rules intended to protect sensitive information begin to overshadow the informal rules that encourage openness and accountability (Mayer and Rowan, 1977: 349). Such behaviour is what Suchman (1995: 596) referred to as "manipulating the environment" where institutions positioned their practices within the existing institutional rules to indicate conforming. Alternatively, they are conforming through manipulation, developing an unusual way of doing things contrary to the institutional rules and standard as in the case of NEITI. This practice of manipulation can further erode public trust as stakeholders may perceive NEITI as being more focused on maintaining legitimacy rather than genuinely fulfilling their transparency and accountability obligations (DiMaggio and Powell, 1983: 155). Additionally, the accommodation of confidentiality clause exposes institutions within extractive industries to external (coercive and normative) pressures that may compromise their adherence to the core principles of transparency through actions driven by rational choice instead of expected outcomes (Mayer and Rowan, 1977). Therefore, I contend that there is the need to strike a balance between the protection of sensitive information for national security and upholding the principles of transparency ensuring that the inclusion of confidentiality clause enhances rather than hinders transparency.

6.7 Path Dependence

Despite the ongoing calls for reform of the extractive industries to enable the achievement of good governance in Nigeria, the country remains trapped in a pattern of path dependence. Path dependence refers to the idea that decisions made in the past shape the future trajectory of an institution, often leading to resistance to change of existing practices and structures even when they appear not to be effective or efficient (Pierson, 2000: 252). The current structure and performance of NEITI can be attributed to its historical evolution, where entrenched practices, processes and norms continue to shape its operations and limiting its ability to provide good governance.

One of the key factors reinforcing NEITI's path dependence is institutional rigidity. Since its inception NEITI has been built on rigid bureaucratic structures, which has made the system less adaptable to evolving demand for greater transparency and accountability (Gillies, 2007). This rigidity manifests in NEITI's adherence to outdated procedural frameworks such as reliance of data from extractive industries, reliance on paper based submission, conduct of close door manual audit (Reconciliation process), and reluctance to modernize the mechanisms used to monitor extractive industries through emphasis on the use of pump meters to measure quantity of oil and gas extraction and conduct of field audit, use of technology to gather information, thus perpetuating inefficiencies within the system. Further compounding NEITI's path dependence is government control and influence exerted over its operations. From its early years, NEITI was created under the office of the President, which made it subject to considerable political pressure (Asgill, 2012), prioritizing government interest of gaining international legitimacy over its original mandate of fostering transparency and accountability (Gillies, 2007). NEITI's close alignment with the office of the president means that its autonomy is limited, making it difficult for NEITI to deviate from established paths that serve the government political agendas rather than public interest. NEITI was created under the NEITI Act 2007, which was intended to establish a framework for transparency and accountability in the extractive industries. However, the Act itself reflects a path dependence design. It builds upon and reinforces existing institutional structures and practices, where early decisions and legislative compromises shaped the effectiveness of NEITI as identifies in this chapter. For instance, the provisions that grant significant oversight and influence on government and extractive industries, the appointment of NEITI board members, the accommodation of confidentiality clauses and funding sources and restrictions on enforcement. Consequently, embedding government control within NEITI's operational structure. This set up has led a system where government interest overshadowed NEITI's transparency goals (Abutudu and Garuba, 2011).

Additionally, the overemphasis on confidentiality by both NEITI and extractive industries as well as accommodation of confidentiality clauses in the NEITI Act also illustrates path dependence. While the confidentiality clause as mentioned early are necessary to protect sensitive information, they have been overly utilized as shown in the analysis. This reliance on secrecy dates to the early practices of the Nigerian governments where controlling information was is used as a way of safeguarding the interest of powerful elites (Julius Otunsaya, 2012). The persistence of this practice in NEITI operations has entrenched a culture of opacity, limiting NEITI's capacity to foster genuine transparency. The lack of enforcement mechanism further solidifies NEITI's entrenched path. Since its inception, NEITI has struggled with weak enforcement frameworks, which has allowed extractive industries and government entities to operate without significant consequences for non- compliance. Over time, this lack of enforcement has become institutionalised, with NEITI relying on voluntary compliance rather than imposing stringent accountability measures. This further created a system where effectiveness of NEITI is undermined by its inability to enforce its own standard and guidelines (Ihugba, 2007).

These historical Nigeria's institutional practices have created a "lock-in effect", where these entrenched practices become ingrained overtime, making it difficult to change or reverse (Schmidt, 2008). This lock-in effect means that even with implementation of the EITI, which aims to enhance transparency and accountability, and proposed more efficient alternatives, the sector continues to be dominated by established interests that prioritize existing institutional frameworks and norms, resist transformation. As a result, the potential for meaningful reform is severely limited, as historical patterns of governance and practice overshadow efforts to introduce innovative solutions and improvements in the management of Nigeria's natural resources. Pierson (2000: 253) argues, once a path is set, the cost of deviating from it increases, creating "institutional inertia". This means that once certain practices are adopted and institutionalised (Like those in the Nigeria extractive sector discussed in chapter four), they gain momentum and are reinforced by the interest of key stakeholders. These stakeholders such as government bodies and industry players benefit from the existing arrangements and thus resist changes that could disrupt their position. In the case of NEITI, the act and its implementation exist within a system that has long been shaped by power relations and opaque governance. The inability to enforce reforms effectively or fully challenge existing dominance of power relations reflects how the NEITI institutional framework is locked into past patterns, preventing significant deviations from the established path. This created a system where the state goals of transparency and accountability are continuously undermined by inability to break free from past institutional patterns.

Consequently, addressing these path dependent issues will require significant institutional reform, innovation, and the willingness to break away from entrenched practices that no longer serve its goals and mission. Without addressing these core problems, NEITI will continue to remain compromised, preventing it from delivering the significant improvements in transparency and accountability that it was designed to achieve.

6.8 Summary

In this chapter, institutional theory is applied to analyse the data collected, allowing me to uncover the deep–seated institutional barriers that limit NEITI's ability to promote transparency and accountability. The analysis focused on how NEITI is constituted, through its appointment processes, representation of stakeholders, funding structures and enforcement powers, the analysis revealed how these elements are shaped by entrenched power dynamics, creating path dependence. One key finding identified is the centralised system of the governing structure of NEITI where decision making, control and power is concentrated within the presidency and the extractive industry. This has made it difficult for civil society members to make meaningful impact in decisions concerning NEITI. Additionally, the lack of robust enforcement mechanism means that even when violations or inefficiencies are identified, there is little or no accountability, allowing corrupt and unethical practices to persist unchecked.

Furthermore, this chapter has also uncovered how the accommodation of confidentiality clauses within the NEITI Act, while identified as sometimes necessary, has been overused by the extractive industries and NEITI itself in ways that undermine transparency. This excessive use of the confidentiality clause coupled with significant government control over NEITI, and its activities has further eroded its effectiveness, as decisions are influenced by political consideration rather than objective criteria. In addition, corruption emerges as another critical factor, infiltrating the enforcement levels of NEITI and compromising its effectiveness. The presence of corruption not only damages NEITI's credibility but also hinders its ability to function as a tool for improving accountability and good governance. These findings collectively point to the path dependence created by historical practices that favour certain stakeholders, locking NEITI into a system resistant to meaningful reform.

The chapter title "Beyond the Veil" is revisited here to underscore how NEITI's governance structure obscures its true capacity for reform. While NEITI outwardly promotes transparency and accountability, the "veil" conceals the institutional weaknesses and conflicts of interest that undermine its effectiveness. The application of institutional theory allows for a deeper understanding of how these systematic issues have persisted, highlighting that they are not merely formal structures that are shaped by historical practices and the interest of stakeholders which explains why NEITI, despite its stated goals, struggles to enforce real change in Nigeria's extractive sector. The veil, in this sense, represents the gap between NEITI's formal mandate and its practical limitations, showing that it has not been structured to deliver the level of accountability it promises. These limitations are not just technical but deeply rooted in the very structure and governance of NEITI. The institutional framework which supposed to ensure transparency and accountability, is compromised by weak skewed representation, weak enforcement mechanisms, insufficient funding, and maintenance of confidentiality. This relates to the broader conceptual framework of this study, indicating significant weaknesses in transparency, accountability, and participation in NEITI's institutional setup, which hinders NEITI's ability to effectively promote transparency, hold stakeholders accountable, and foster inclusive engagement, and improve good governance in the Nigerian extractive industries. Consequently, NEITI's effectiveness in delivering its core mandates of transparency and accountability is limited, affecting its overall impact on governance in the extractive sector. The next chapter, therefore, will present potential strategies and recommendations aimed at overcoming the challenges identified in this chapter. It will explore actionable steps to restructure NEITI, strengthen its enforcement mechanisms, enhance transparency and accountability, and reduce influence of government control and corruption.

Chapter Seven: Addressing NEITI's Limitations: Insights and Inspirations from Global Success Stories

This chapter addresses NEITI's limitations by proposing reforms informed by global best practices, focusing on enhancing transparency, accountability, and stakeholder engagement.

7.1 Introduction

This thesis has investigated the reasons behind NEITI's inability to transform Nigeria's resource curse into blessings. In this thesis, I have explored the question that has confounded researchers: why has NEITI been unable to effectively bring transparency, accountability and good governance to Nigeria. To this end, chapter one introduced the central problem of the Nigeria Extractive Industry's opaque nature, emphasising how key processes and decision-making procedures are shrouded in secrecy, making it difficult for stakeholders to access crucial information they can use to monitor actions and hold individuals and entities accountable. This has contributed to the public enduring poverty, mismanagement of resources, corruption, and denial of an equitable share of the benefits from extractive resources. The thesis has presented new evidence that identifies major shortcomings with both EITI and NEITI that help to better understand why these initiatives have failed to resolve the resource curse in Nigeria. In summary, this thesis has shown that NEITI's structure, governance practices and limited enforcement powers significantly undermine its effectiveness in addressing the resource curse in Nigeria. NEITI's institutional structure constraints it from fully addressing the systematic issues in the extractive sector of Nigeria. This chapter shifts from critique to reform proposals for NEITI to enhance its effectiveness in promoting transparency and accountability in Nigeria. Specifically, Section 7.2 outlines NEITI's limitations, and the following sections propose reforms for specific areas: Section 7.3 addresses institutional weaknesses, 7.4 discusses resource constraints, 7.5 covers participation issues, 7.6 focuses on reporting deficiencies, and 7.7 highlights legal limitations. Section 7.8 concludes the chapter.

7.2 Summarising NEITI’s Limitations and Weaknesses

This section summarises the findings of this thesis on Nigerian Extractive Industries Transparency Initiative (NEITI) and its role in promoting transparency and accountability in the country’s extractive sector. The analysis revealed several limitations and weaknesses that hinders NEITI’s effectiveness in achieving its stated objectives. This section will thematically identify these weaknesses with the aim of laying a foundation for proposed actionable recommendations for reforms aimed at enhancing NEITI’s effectiveness, ensuring that it can fulfil its mandate to promote transparency, accountability, and good governance in Nigeria.

7.2.1 Institutional Limitations

The findings of this thesis in the previous chapter indicated that NEITI’s institutional structure shows considerable dependence on governmental influence, as key appointments within NEITI oversight body are centralised under the power of the President and often favour individuals aligned with government or industry interest. This alignment with powerful stakeholders has led to restrictions of NEITI’s operational independence and limits its ability to effectively promote transparency and accountability in the extractive sector. These institutional limitations arise because of the political nature of resource governance in Nigeria, where the government has total control of the resources and often prioritize their interest over accountability objectives. The lack of independence hampers NEITI’s accountability role by creating conflicts of interest that diminishes NEITI's ability to advocate for reforms that challenge entrenched practices and effectively promote transparency and accountability in the extractive sector.

7.2.2 Participation Limitations

The study identified that NEITI's governance model exhibits a lack of adequate representation from civil society and community stakeholders in the governing board of NEITI and in major activities specifically the remediation exercise where data collected from industries and government entities are audited, leading to a limited oversight and diversity of perspectives within decision-making as decisions are taken based on simple majority. Results confirmed that currently participation structures favour the extractive industry and government, leaving limited opportunities for the CSOs and other stakeholders to influence NEITI's activities and priorities. Findings indicated that the number of representations of government and industries allied members in the governing body of NEITI outnumbered the representations from CSO. This participation limitations stems from entrenched power dynamics in Nigeria's extractive sector, where industry and government interest often overshadow the voices of civil society and local communities. The findings indicate a reduction in NEITI's public accountability and responsiveness to grassroots concerns due to limited participation. Additionally, by not incorporating diverse stakeholders, NEITI risks perpetuating policies that favour powerful stakeholders over public interests, thereby hampering its effectiveness in promoting transparency and accountability.

7.2.3 Reporting Limitations

The analysis highlights inconsistencies in NEITI's data collection and limited reporting processes, particularly in the disclosure of contracts and beneficial ownership information. Additionally, results demonstrate a clear pattern of complex disclosures that require specialised expertise to interpret, creating barriers for stakeholders without the necessary skills. It was found that NEITI reports often lack detailed information and falling short of EITI standards for transparency. These reports limitations exist due to inadequate data management systems and lack of standardize reporting practices, which contributed to the inconsistency and complex disclosures. These limitations weaken NEITI's transparency objectives by undermining the reliability and accessibility of information it provides. The complexity of disclosures can alienate stakeholders lacking the capacity to navigate them, diminishing public participation and undermining accountability.

7.2.4 Legal Limitations

Findings indicated that NEITI operates under a legal framework that restricts its enforcement power, limiting its ability to enforce compliance for extractive industry. The results highlighted that the use of confidentiality clauses and absence of robust legal authority hinders NEITI's capacity to ensure full disclosure from industry actors to impose sanctions on non-compliant entities. The findings also highlighted how sanctions assigned by the NEITI Act is too insignificant to hold multinational companies accountable for non-compliance and how the decision to place sanction or penalties was directly placed on government officials rather than NEITI. These legal limitations exist due to a lack of legislative backing and political will to strengthen NEITI's authority. The analysis pointed that the legal limitations impede NEITI's ability to hold companies accountable, reducing its overall effectiveness in promoting transparency and accountability.

7.2.5 Resource Limitations

The analysis reveals that NEITI's operations are constrained by limited resources, which impacts its ability to conduct comprehensive audit, timely reporting, and information dissemination. Results confirm that NEITI heavily relies on funding from government and international donors, which prioritize certain reporting areas, limiting NEITI's autonomy in addressing critical issues. These resource limitations exist due to insufficient governmental investment in NEITI and a lack of stable funding sources, leading to inconsistent operational capabilities. The implication of resource constrained on NEITI's effectiveness is that inadequate funding restricts NEITI's capacity to monitor industry practices and reported data in real time and produce thorough, timely reports as well as disseminate these reports to the public through other means of communication other than the website.

7.2.6 Path Dependence as a Limitation

The analysis in chapter six revealed that historical practices in NEITI operations and governance have created a "lock-in effect" (Brauers, 2022: 3) where existing practices of governance have been coopted into NEITI framework. Path dependence exists due to NEITI's focus on aligning with global standards, which has prioritized compliance with international norms over addressing the unique political and institutional complexities. Similarly, its implementation with co-optation of internally existing governance practices that has failed to address transparency and governance challenges over the years. This led to an overreliance on external frameworks that may not adequately address the intricacies of local resource governance of Nigeria. This reliance limits NEITI's ability to innovate or adapt to Nigeria's distinct needs, perpetuating governance approaches that may be less effective in addressing the challenges. While aligning with global standards like EITI has brought some credibility, the lack of tailored reforms undermines NEITI's capacity to tackle entrenched local issues such as long chain of corruption and "cabalism" which involves dominance of elite group within the extractive sector including those in power working together to manipulate the governance system of extractive sector for their gainful interest at the expense of transparency (Ambali et al., 2024: 116). To break free from this cycle, NEITI must prioritize innovative, context-specific approaches that balance international best practices with Nigeria's distinct governance realities. Thus, the next section builds on these findings by presenting recommendations for reforms, drawing inspirations from global success stories in resource governance and beyond. These proposals aim to reshape NEITI into more effective institution capable of promoting transparency, accountability, and sustainable development in Nigeria's extractive sector.

7.3 Pathways to Progress: Recommendations Inspired by global success stories

In the pursuit of enhancing NEITI's effectiveness in promoting transparency and accountability in the Nigeria's extractive sector, it is crucial to draw lessons from successful global initiatives and approaches. This section offers practical recommendations that address NEITI limitations while highlighting best practices from other countries that have effectively navigated similar challenges. By examining these global success stories, we can identify innovative strategies and approaches that can be adapted to the Nigerian context, fostering a more robust governance framework for NEITI. These recommendations aim not only to revitalize NEITI's operations but also ensures its alignment with international best practices of transparency and accountability.

7.3.1 Reforming Institutional Structure

This section explores the need to restructures NEITI's governance framework to enhance its operational independence.

The analysis in both chapter five (5) and six (6) revealed significant structural and operational weaknesses that limit the ability of NEITI to serve as a tool for transparency and accountability provision. The core issues include unreliable and incomplete information disclosure, institutional bureaucracy, lack of compliance, excessive government control, overuse of confidentiality clauses, and lack of enforcement mechanism. These problems have not only reduced the effectiveness of NEITI as an organisation but also reduced the impact of the initiative on core issues like corruption, mismanagement of resources from extractive revenues and continuous secrecy within the extractive sector. The findings, therefore, suggest the need for a new policy approach that addresses the root causes of the problems, fostering an environment that promote efficiency, transparency, and accountability.

The new policy design proposed in this section moves away from the traditional institutionalism that has long shaped NEITI. Instead, it embraces a more adaptive governance model and with an effective tool for improving transparency and accountability in the Nigeria extractive sector, driving systematic change of how extractive revenues are managed and utilized to achieve effective good governance through meaningful information disclosure.

Both the literature reviewed on EITI and the results of the interviews indicated that the EITI initiative should be restructured to tailor the specific needs of resource rich countries. Specifically, Edquist (2001:19) argued that mimicking policies is a common mechanism in many countries without consideration of the peculiarities and national characteristics of different countries. Also, Bettcher (2017) argued that standards that work for developed nations cannot work in developing nations because the developing nations lack the 'resources, institutional capacity, political support, and social conditions' to fully digest, understand and implement the standards effectively. From the point of view of some critical scholars, this is a flaw of the EITI framework (Rustad et al., 2017). This concern should be equally important for policy makers in Nigeria in their attempts to promote transparency and accountability in the extractive industries and overall good governance in the country. Similarly, Moses et al. (2023) argued that if NEITI is to work effectively, it must focus on the specifics of the extractive industries in Nigeria.

Furthermore, the literature review on the resource curse identified that Nigeria is experiencing multiple institutional and economic challenges which include weak institutions, lack of physical security, limited infrastructure, inefficiency in decision making, alongside vulnerability factors of dependency and globalisation (Okorie et al., 2023). Therefore, there is the need for Nigeria to adopt preventive and progressive measures to target and conquer these challenges to maintain global transparency best practices. While implementing the EITI framework in Nigeria is essential, it is important to recognize that true governance reform goes beyond simply adopting new standards and policies. A sustainable governance system requires that all stakeholders adhere to these principles as a new, universally accepted rule. Achieving this will necessitate not only policy changes but also a shift in mindsets driven by strong leadership commitment, organizational cultural transformation and systematic reforms including capacity building, policy adjustments and development of supportive structures across all sectors in Nigeria. Leadership must not only endorse the framework but also actively drive its implementation by fostering an unobstructed vision of transparency and integrity. The organisational culture needs to evolve to embrace new values, promoting openness, accountability, and ethical behaviours at all levels. Systematic reforms involve training, education and creating system that support the effective implementation of the framework are necessary to embed the framework deeply into the institution's practices and processes.

Additionally, the current rigid, top-down structural approach of NEITI needs to be replaced with an adaptive governance model with an effective collaborative and decentralised strategy that allows NEITI to be more flexible in its operations. This involves shifting from purely hierarchical decision making to an approach where empowerment at all levels becomes central, allowing for more autonomy at various operational levels. Encouraging bottom–up innovation allowing individuals and teams within NEITI to take ownership of the framework's principles and fostering a sense of shared responsibility between NEITI and the multi-stakeholders working group. Establishing an independent oversight board with representatives from diverse sectors including academia, professional bodies, independent organisations, and community organisations, creating networks of engagement that support continuous learning and adaptation through cross functional collaboration. Outlining transparent appointment procedures, ensuring key personnel are appointed through independent processes, allowing the public to choose members to represent them from their communities through community leaders. The board should have the sole authority to review and approve audit documents before disclosure, ensuring that decisions are taken impartially and in line with transparency goals. This will empower NEITI to actively shape transparent and ethical practices, rather than passive recipient of directives.

The governing body of NEITI plays a crucial role in overseeing its operations, ensuring compliance, and making strategic decisions. Therefore, there is the need for the body to operate independently to ensure unbiased reporting and prevent conflict of interest. However, analysis reveals that all members of the governing council are being nominated and appointed by the president which is against the EITI open and transparent invitation approach. This challenges the independence of the governing council to work without the influence of the government. Furthermore, analysis also reveals an imbalanced representation in the governing council, where government nominated officials and representative of extractive industries dominate the body. This also compromises the role of CSOs members in NSWG as the "watchdog" of the NEITI process (CSO I). The analysis also revealed compromising issues in the NEITI report demonstrated in the many examples of concealment of some vital information, misstatements and non/partial disclosure of vital issues of the extractive industries, such as the issue of beneficial ownership, contract disclosure, subsidy disclosure, etc, of which respondents from CSO believed is as a result of the government and extractive industries domination of the governing council (CSO II), and therefore suggested that for NEITI to function effectively, the decision to choose members of the NSWG should be in the hands of the general public through a contestable position.

> “It would have been better if the entry qualification for NEITI leadership was less dependent on where someone came from, their political affiliation or connection to the government. It should be an open-based contestable system approach.”
>
> (Interview, CSO II, 2022).

While a contestable system approach of selecting members by the public offers a transparent and democratic process that aligns with principles of transparency and accountability, it is important to consider that selecting members through a contestable public system might face practical challenges that can undermine its effectiveness. For example, powerful political interest groups may manipulate the selection process, resulting in candidates who prioritize political and financial interest over transparency and accountability. Also, the public may lack the expertise needed to evaluate candidates for their roles, potentially leading to less qualified individuals being selected. Additionally, the process could be resource intensive and time consuming, therefore, diverting attention and resources from core values of NEITI. Moreover, vote buying and other forms of electoral manipulation could further skew the process, leading to biased outcomes that may compromised the integrity of the selection.

Hence, I advocate that the government should embrace strictly the EITI open invitation system by opening the positions to a diverse pool of candidates from various backgrounds and expertise. This system may attract innovative minds and problem solvers, fostering a more inclusive and representative governing structure. In addition, an effective system of integrity checks for interested members of governing council should be implemented. This integrity check will help ensure oversight members selected implement, manage, and enforce the EITI standard are free from conflict of interest, political influence, or other compromising factors. And it will be a part of the strategy to build a culture of ethical governance and transparent leadership. Thus, one of the most important steps is to introduce a “Pre-Appointment Integrity Screening” (PAIS). The PAIS should involve screening of candidates through a vetting process that includes financial background checks, a review of professional conduct, and scrutiny of any potential involvement in unethical behaviour, such as abuse of office, corruption allegations and conflict of interest. Potential candidates should be made to disclose information about their political affiliations, business interests or relationships that may affect their judgements. This process should be conducted by independent vetting committees that are neutral and non-partisan, drawn from civil society organisations, academia, and international transparency organisation. The results of these integrity checks should be publicly disclosed, allowing for stakeholders and public input, further ensuring that the process is transparent and only individuals with proven integrity who show exemplary actions of independence are appointed.

Furthermore, to maintain the integrity of the members and officials involved in the activities of NEITI, all selected members should be required to sign an ethics pledge and adhere to strict codes of conduct. This commitment will ensure that members are held to clear ethical standards, reducing risk of sabotage. By formally pledging to uphold ethical principles, members would be more mindful of their oversight roles towards promoting NEITI mission and goals. Gilman (2005: 8) argued that ethical codes are effective when individuals explicitly commit to them, as this fosters a sense of moral obligation and personal accountability. Similarly, Treviño et al. (2006: 970) argued that ethical codes are instrumental in shaping organizational behaviour by creating clear norms that discourage misconduct and supports the institution’s goals. Additionally, a binding code of conduct provides a basis for disciplinary action in cases of misconduct, creating a deterrent against unethical behaviour. This code of conduct should include clear guidelines on conflicts of interest, the prohibition of accepting and giving gifts and favours, and rules on transparency in decision making. Any violations of the rules should trigger disciplinary action such as query, dismissal and penalties depending on the gravity of the violation. Additionally, officials should be subjected to periodic integrity check throughout their tenure. This check will assess whether officials have complied with the code of conduct, impartiality in their activities and continue to uphold the principles of transparency and independence in their work. These audits should also be conducted by reputable independent, external organisations that are internationally recognised. The results of the audit should be disclosed publicly and if there are any issues identified, measures should be taken promptly, and officials found wanting should face corrective measures as stated above. Also, improving the competence and incentives of staff can also protect against self–serving political interest. For example, the Malaysian Code on Corporate Governance formalised best practices and principles of good governance, including mandatory training programs for directors of Malaysian enterprises to enhance their skills and accountability (Heller et al., 2014: 17). Similarly, Saudi Aramco has prioritized the development of a highly skilled workforce by investing significantly in training and professional development from the onset of employment. This commitment has ensured that the company is managed by world-class experts, positioning it as a leading institution in the global energy sector (Heller et al., 2014: 17). The prestige associated with being an “Aramcan” underscores the success of this strategy, as Saudi Aramco has cultivated some of the region’s best oil managers (Heller et al., 2014: 17). Drawing from these examples, Nigeria should invest heavily in similar initiatives to strengthen NEITI’s oversight capabilities. Such efforts would improve institutional quality, ensure accountability, and foster the expertise necessary for effective governance in the extractive sector.

On a related note, to achieve effective good governance in Nigeria, distinguishing transparency and accountability from information disclosure remains paramount especially to NEITI as an organisation who hold the responsibilities to ensure stakeholders have effective understanding of the context of EITI. While information disclosure implies the act of making information available (Verrenchia, 2001; Greiling & Spraul, 2010; Goldstein and Yang, 2019), transparency involves a deeper commitment to providing comprehensive insights into decision making processes, governance structures, and underlying motives behind actions and inactions (Bovens, 2007; Hood, 2007; Jones, 2010). It is not just about revealing information because disclosure alone does not guarantee that disclosed information will lead to actionable consequences (Gupta and Mason, 2014), nor does it ensure that information is used effectively to hold leaders accountable (Pozen, 2020). Rather accountability entails ensuring that information is accessible, easily understandable and contributes to a genuine public debate to empower stakeholders to demand accountability (Cooper and Owen, 2007; Dingwerth and Eichinge, 2010; Fung, 2013; Diakopoulos, 2020). Although NEITI had produced and published much information on the extractive sector, especially on revenues, one of the core shortcomings of the NEITI framework as analysis reveals is the overemphasis on information disclosure as a measure of transparency and accountability. Results shows that there were several indications of increasing frustration among civil society organisations who felt they had done everything they needed but NEITI has not been able to make that critical transition from disclosures to accountability.

Therefore, this study proposes moving from reactive to proactive accountability. In the current NEITI, accountability is reactive, meaning that entities in both extractive industries and government only respond to scrutiny after negative information becomes known. Thus, in the new policy reform, I proposed that entities should be encouraged to shift towards proactive accountability where they take responsibility of their actions before problems arise. This should involve fostering a culture where entities not only disclose information but also actively monitor and address potential issues. This can be achieved through the following steps:

Firstly, Performance Audit and Evaluation should be conducted where entities will not only be required to disclose information but also provide detailed report on how the disclosed information aligns with their performance metrics and operational goals resonate with provision of transparency, accountability, and good governance in Nigeria. Independent bodies should conduct periodic performance audits to evaluate whether entities are meeting transparency and accountability objectives based on their behaviour, activities. The audit should assess quality of submission, such as clarity, transparency and completeness, transparency in employments, payments, contracts award and the extent to which the entities avert corrupt practices and misconduct within their organisations, as well as actions taken because of misconduct. Secondly, accountability is most effective when there is a clear link between disclosure and the outcomes it is supposed to influence (Fox, 2015) However, my findings indicate that NEITI disclosures do not lead to accountability in Nigeria. Therefore, to ensure that NEITI information disclosure is not just released in bulk but is tied to specific, measurable outcomes that can be tracked over time, I proposed that as part of the validation exercise, countries should be required to show evidence of how NEITI disclosures connect to their performance indicators. For example, countries should provide evidence of how their disclosures lead to responses through policy development, legislative reforms, legal actions for misconduct such as clear evidence of corruption convictions, as well as impact on human, economic and social development. Countries that are found to have low performance should not be validated, even when they meet up with transparency requirements. This will make it easier to assess whether countries are taking necessary steps towards achieving good governance. Moving forward, having identified earlier in this section that it is genuinely impossible to achieve transparency, and accountability through information disclosure without adequate empowerment to demand for accountability in practice (Dingwerth and Eichinger, 2010: 92), which analysis in chapter six reveals is often absent. The next section will propose empowerment reforms to be adopted in the NEITI framework.

7.3.2 Enhancing Stakeholder Participation

This section highlights the importance of inclusive governance and active stakeholder participation in NEITI's decision-making processes. All proposed reforms in this section will emphasize strategies to broaden participation of civil society groups, local communities, and other relevant stakeholders.

The results of the analysis indicate that NEITI has made progress in promoting constructive discussions between various stakeholders, including government officials, civil society representatives, and companies, which is crucial for ensuring accountability in the extractive sector. NEITI has undoubtedly served as a valuable learning tool for all stakeholders, facilitating dialogue and building trust among the participants, despite persistent scepticism of the transparency of the implementation process. And interviewees both from civil society organisations and industries affirmed that its multi-stakeholder approach has allowed for the identification of critical issues in the extractive sector and promote some level of collaboration to address these challenges. However, the findings reveal significant gaps in the implementation and enforcement of the framework, suggesting that its contributions, while important, fall short of ensuring comprehensive accountability and transparency in the sector. Moreover, some interviewees representing civil society groups expressed that the multi-stakeholder collaborative approach had become less effective over time, leading to a more formalized and bureaucratic dialogue. Specifically, interviewees noted that the lack of trust between stakeholders and the shift from consensus to majority decision-making had contributed to the reduction in dialogue. The concerns expressed by the interviewees indicated that the collaborative and inclusive nature of the multi-stakeholder approach have been compromised, leading to less fruitful engagement and cooperation among various stakeholders involved in the resource governance. The increased formalisation and bureaucracy in dialogue have also introduced hurdles, slowing down the efficiency of NEITI and hindering the achievement of NEITI's objectives. This finding highlights the importance of re-evaluating and revitalizing the multi-stakeholder approach to restore its effectiveness.

Therefore, it is crucial to refocus on ways that will foster more open and constructive dialogue between stakeholders, streamlining bureaucratic procedures and reinforcing the principles of transparency, accountability, and active participation within NEITI's framework. NEITI should capitalize on its multi-stakeholder approach and engage more civil society groups, particularly those within the extractive communities, to strengthen the accountability process and foster trust between all stakeholders. NEITI should encourage regular multi-stakeholder dialogues through meetings, workshops including government officials, extractive industries, civil society groups, industry experts and policy experts. This will allow for exchange of ideas, feedback on policy implementation and joint problem-solving efforts. The platform will also provide space where stakeholders voice their concerns and propose solutions to emerging issues. This is seen in Mongolia where the Multi-Stakeholders Group (MSG) meeting is chaired and coordinated rotationally among stakeholders and members of MSG are treated equally and decisions are made collectively (Ibadoghulu and Ahmadov, 2013). This rotating multi-stakeholder governance model facilitated inclusive decision making by ensuring diverse representation of stakeholders in the management of extractive resources, enhancing transparency, and fostering trust among stakeholders (Ibadoghulu and Ahmadov, 2013). NEITI can further strengthen coordination between NEITI and other stakeholders, such as civil society organizations, and paying greater attention to local feedback and concerns related to the extractive industry. Through this engagement, NEITI has the potential to establish a more robust oversight framework for the extractive sector and promote sustainable resource management and benefit distribution. This has been seen in the Norway's Oil for Development Programme (OfD) which is strong in its focus on technical assistance and institutional capacity building, emphasising transparency, accountability, and resource management. It effectively leverages Norway's commitment and experience in oil governance and its emphasis on environmental and economic sustainability (Mikhael, 2016). This made the program become the world model for managing petroleum resources effectively through effective collaboration between government, civil society, and private sectors in resource management (See: Benghida, 2017). In contrast, Nigeria's approach faces challenges with weaker enforcement of transparency standards and inconsistent implementation of regulations (Asgill, 2012). Additionally, Nigeria's institutional frameworks are less robust compared to Norway's. The successful implementation of the same model in Brazil (See: Thurber et al., 2011) is also evidence that this model if strictly adhered to without compromises will effectively change the narratives in Nigeria. Over the years Norway has successfully helped more than thirty countries seeking help from its experiences of oil management. By drawing from the above global success stories such as Mongolia's Multi-Stakeholder's rotational meeting coordination, Norway's commitment to capacity building and the successful implementation of the EITI model in Brazil and Azerbaijan through commitment, NEITI can implement proven reforms to improve its effectiveness.

Furthermore, key respondents from civil society organizations (CSOs) and NEITI itself have expressed significant concerns about the lack of public interest in issues related to extractive sector revenues. According to their observations, the public is disengaged from taking part in public discourse regarding extractive resource management, despite the availability of information. Most of the key respondents also believe that the public are not interested in the activities of NEITI or extractive resource governance in Nigeria.

> "Nigerians are not really interested in hold the government accountable because people don't speak, people don't voice their opinions when it matters most."

(Interview CBN, 2021)

This lack of public voice and engagement does not only limit the effectiveness of NEITI but has far-reaching implications for the economic systems in Nigeria. Extractive industries contribute to Nigeria's economy and play a crucial role in the country's sustainable development. Therefore, effective governance of these resources requires active participation and accountability by all stakeholders, including the public. However, analysis shows that the lack of interest from the public stemmed from several reasons, including the complexity of the issues involved, lack of awareness, understanding and a general distrust of government and industry.

Although lack of interest of the EITI initiative is not only associated to Nigeria, countries with good record of successful achievements like Azerbaijan, Norway and Mongolia also recorded lack of public interest in the activities of EITI (Ibadoghlu and Ahmadov, 2013). Despite the concerns expressed by NEITI respondents regarding the lack of public interest in extractive sector governance, few CSO representatives expressed optimism that there is an increasing level of public awareness and public interest in the area of resource governance. However, it is worth noting that the group that expressed this view did not necessarily see public interest as a significant factor limiting public debate or the success of the EITI in Nigeria, rather these respondents expressed that the primary challenge lies in the inadequate dissemination of information by the NEITI and the low capacity among the public to analyse and utilize the information that is available. In other words, even though information is out there, it is not presented in a way that is beneficial to the public, and there is a lack of understanding of how to use this information for effective decision-making.

> “People still want to know how the resources are being traded and how the revenue is used. But they are not involved, no body say a word to

> the public. The information disclosed by NEITI are too complex for them to digest."
>
> (Interview, CSO I, 2021)

This shows that although NEITI has been producing these reports, people are not meaningfully engaging with the information provided to be able to engineer meaningful change because they cannot comprehend its content due to its complexities. This view further supports the notion that the extractive industries are complex and multifaceted, and as such, understanding the sector's intricacies requires a certain level of expertise and knowledge in which the majority of the public lack this expertise and knowledge, which explains why they are not engaging in public debates around extractive sector management.

Therefore, it is imperative to address the underlying issues related to the inadequate dissemination of information and low capacity among the public to utilize that information effectively. To achieve this, efforts should be made to increase public awareness and education on extractive sector management issues. Additionally, the NEITI should work towards disseminating information in a more accessible and understandable way, making it easier for the public to engage in informed debates around extractive sector management.

Although, interview participants from the extractive industries see NEITI as being successful in bringing greater transparency to the extractive sector and making information publicly available and are optimistic of the public increasingly interest in extractive resource governance. Representatives of civil society organisations contested that, the information disclosed by NEITI only reach few people who have access to technology and the capacity to access online documents. This lack of wider coverage in dissemination of information disclosed by NEITI presents significant challenge to public interest and public debate. Therefore, representative of civil society organisation suggested that NEITI should develop a targeted communication strategy that identifies key stakeholder groups and develops tailored communication strategies that will effectively reach the public.

> "I think NEITI should go more public in terms of sensitization, workshop, and awareness. They need to devise means of reaching out to the public."
>
> (Interview NNPC I, 2022)

Thus, one of the first steps to take is for NEITI to create more public awareness among the public towards the values of transparency and accountability which should entail changing the mindset of the public towards extractive industries and the government and making the people realise the importance of their involvement in holding government accountable. In doing that, NEITI should carefully consider the current mentality of the public around resource governance and device human resources and technical knowhow to create awareness on the right to information, the knowledge of who can be held accountable, for what, how the public could exercise their right towards accountability from the government and the extractive industries, as well as the right to knowledge of policies and initiatives. Creating a more inclusive policy where the public are aware of what the policy is expected of them. Hence NEITI should collaborate with CSO, educational institutions and other community organisations to execute this task.

In addition, NEITI should utilise different communication strategies to inform and educate the public. This communication strategies can include a mix of traditional and modern communication channels, such as radio, TV, social media, and community meetings. These communication strategies should be regularly evaluated and adapted to ensure it remains effective. These forms of communication strategies have worked for another sister organisation in Nigeria known as the National Agency for Food and Drug Administration and Control

(NAFDAC). During the late Prof. Dora Nkem Akunyili tenure as Director General of NAFDAC, she launched the war against counterfeit products in Nigeria and went all out to make use of both modern and traditional communication channels to provide awareness on the negative impact of counterfeit products and the need for the public to report culprits in the production and sell of counterfeit products. Although it was not an easy thing to accomplish as she survived two assassination attacks, but she recorded magnificent success which earned her seventeen awards of excellence (Imemesit and Udidiong, 2019) from different religious, academic, governance and civil society bodies, one of which is the Transparency International Award of Integrity. This approach worked because of Akunyili's strong leadership and commitment to foster transparency, greater public trust, and compliance.

Further, the uptake of mobile technology in the banking sector in Nigeria has proven how the use of technology can be an effective means of reaching to wider public audience. According to a 2020 study by the World Bank, mobile phone usage in Nigeria is pervasive across generations, with mobile banking and e-registration systems increasing the participation of both young and older generations in transparent financial systems (World Bank, 2020). This can also be seen in the use of technology by UNICEF and other partner organisations in 2020 to develop what they called the "U-Report" in Ecuador (UNICEF, 2021). The aim was to engage adolescents in Ecuador on the Covid-19 crises and to also strengthen their participation in the decisions that affects them. In addition, UNICEF partners with other organisations such as the Organisation for Migration, United Nations High Commission for Refugees etc., to further launch "U-Report UNIENDO VOCES" and added a WhatsApp channel to the platform (UNICEF, 2021) to provide information about the right and services available for young migrants and refugees across the country. By 2021, UNICEF, has reached over 5.3 million young people through U-Report in Ecuador from what was over 1.5 million in June 2019 (UNICEF, 2021: 59).

Therefore, NEITI can also utilize these media platforms to disseminate information, reach out to new audiences, and engage with citizens on a more personalized level. NEITI can also explore the use of mobile technology, given the high rate of mobile phone users in Nigeria. This can include the development of mobile applications that provide real-time access to information and allow citizens to report on issues related to the extractive sector in their communities. The use of mobile technology has also been proven to be significantly effective in dissemination of information and capturing wider audience. For instance, UNICEF in 2019 the quest to reduce the impact of Covid 19 and provide awareness about the pandemic partnered with several governments from both Africa and Asia to develop a digital messaging technology called "Covid 19 Information Chatbot" to disseminate information about Covid 19. In the first four months of development of the chatbot, UNICEF recorded 53 countries' engagement and reached more than 6 million users (UNICEF Report, 2021: 18). By 2020 the UNICEF Europe, WHO Europe, and Central Asia Regional Office co-launched an Artificial Intelligence Chatbot that answers public questions about Covid 19 and by October 2020, the chatbot was also made available as a mobile technology application called "Health Buddy+". By April 2021, UNICEF reported that more than 300 thousand users have accessed the chatbot on both web and mobile application, more than 2000 rumours have been reported, and more than 800 thousand interactions have been recorded (UNICEF Report, 2021: 20).

Following the achievements of UNICEFs' use of technology to disseminate information and provide awareness across several African countries such as Cote d'Ivoire; Senegal; Malawi; Uganda; and Zimbabwe, whom might be facing similar problems as Nigeria in terms of information disclosure and public engagement and giving the account that Nigeria is the pacesetter of transparency in Africa (Eghe-Ikhurhe et al., 2023). NEITI can leverage these digital platforms and tools to overcome challenges related to outreach and dissemination of information. By implementing these strategic solutions, NEITI can engage a wider audience, provide accessible and user-friendly information, and encourage greater participation and engagement of citizens in the discourses related extractive sector management. NEITI can also achieve greater transparency and accountability in Nigeria's extractive sector that will benefit all citizens, particularly those in resource-rich communities, and contribute to the long-term growth and development of Nigeria. Lastly, public accountability forums should be introduced where extractive industries and government cover entities will be required to present and discuss their disclosures with key stakeholders, including civil society, regulatory agencies, community representatives, youth leaders and other interested groups from the public. These forums should be held annually and should provide a platform where extractive industries and government cover entities will explain their data submissions, respond to questions, and receive feedback on their performances. The forums should be structured to ensure all voices are heard, with opportunities for direct engagement between cover entities and stakeholders, and proceedings should be made publicly available. This forum will help in generating public discourse and in ensuring that extractive industries and government are held accountable. Countries such as Norway and the United Kingdom have successfully implemented similar models of transparent reporting frameworks particularly in sectors such as energy and finance (Frynas, 2010), ensuring accurate and timely disclosures to the public.

7.3.3 Improving Reporting Practices

The focus of this section is on reforming NEITI's reporting practices to ensure greater transparency and accessibility of information. Recommendations on this section will address the need for standardized data collection methods and simplified reporting formats that are easier for stakeholders to understand.

The analysis in chapter 5 revealed that a significant amount of information was made available by NEITI, which interviewees from the extractive industries acknowledged had helped in shaping the discourse on resource governance in the Nigerian extractive and sector and bringing about effective reforms. However, the analysis also showed that the information published by NEITI is unreliable due to self-reporting from participating entities in both the extractive industries and government agencies. Therefore, to strengthen the credibility of the information NEITI discloses, reforms are needed to implement robust disclosure protocols that are centred around credible disclosures that provide all stakeholders with accurate, complete, and current information, thus improving transparency, accountability, and trust in the extractive sector.

One of the most important reforms needed to ensure credible disclosures is the introduction of mandatory periodic reporting requirements. NEITI currently lacks mandatory reporting requirements for companies in Nigeria's extractive industries, meaning companies are not legally bound to submit regular, standardized transparency reports. Instead, reporting often relies on voluntary compliance, and when reports are submitted, there is no fixed timeline, resulting in delays and inconsistencies which makes it difficult for NEITI and the public to monitor and detect issues such as underreporting revenues, and unaccounted expenditures. Under the policy reform, all participating entities should be required to publish information on quarterly basis rather than the current annual or biannual basis. This will provide more frequent data updates, enabling quicker identification of trends, issues, or non-compliance, which allows for timely interventions. This data should cover key metrics relevant to their operations such as quantity of raw crude oil extracted and exported to international market. This is because tracking extraction volumes is essential to understanding the overall production capacity, providing insight on how much crude oil is taken from reserves, which directly will help NEITI confirm that Nigeria is receiving the right compensation for its resources and will prevent underreporting or misreporting by oil companies. In an interview for this study, CSO interviewee II mentioned that "NEITI's ability to track and report accurate quantity of crude oil exported, ensure the public track the accurate financial earnings from crude oil, as well as ensure that each part of the country receives its accurate fair share of revenues from the crude oil exports" (CSO II). Likewise, Ross (2012) argued that failure to disclose accurate extraction data can obscure true resource wealth, enabling corruption and opacity. Additionally, the data should include quantity of refined products imported which includes gasoline, diesel, jet fuel that the country imports from other countries. Having the knowledge of the quantity of refined products imported is crucial for transparency as it will highlights Nigeria's reliance on foreign markets for essential fuels which will point out to the inefficiencies in domestic refining sector which can affects the nation's energy security and create opportunities for corruption. Also, monitoring and reporting of refined products import data will help NEITI ensure accountability in how fuel is sourced and whether there are irregularities in the pricing and supply of these products. Stiglitz (2007) also emphasised that transparency in import data helps countries identify inefficiencies and opportunities for improving domestic industries. Furthermore, disclosing contracts is crucial for ensuring transparency in how Nigeria negotiates and executes deals with both foreign and local oil companies. Without this data being disclosed, it is impossible to verify if the government is securing fair terms and if financial benefits of resource extraction are shared equitably. Open contract disclosure enables public scrutiny, allowing stakeholders to identify unfavourable terms, corruption, or mismanagement. Marchessault (2013:4) argued that transparency in contracting helps to reduce corruption and ensures fair deals for resource rich countries. Likewise, a civil society representative interviewed for this study argued further that withholding contract data breeds suspicion and allows companies to operate without adequate public oversight (CSO I) including financial performance such as revenue generated from export and domestically, expenditure, revenue utilization. Likewise, including data on environmental impact which is reporting data on the environmental consequences of extraction activities, including data on emission, pollution, and ecosystem damage and resource depletion. This is important because the analysis result in chapter six reveals that some companies are intentionally engaging in gas flaring because setting up infrastructure to capture and process gas in costly as compared to the fine for flaring. Gas flaring is burning off excess natural gas associated with oil extraction rather than capturing and processing it. Gas flaring is a method commonly used to dispose of gas when there are no facilities or pipeline available for safe disposal. While this may be cheaper and convenient for companies, it releases large amounts of carbon dioxide and methane into the atmosphere, significantly contributing to greenhouse emissions. This practice also releases other toxic pollutants, such as sulphur dioxide and nitrogen oxides, which are harmful to both environment and public health. Therefore, reporting environmental impact of the extractive companies is a key for holding companies accountable for their ecological footprint, ensuring that oil companies are complying with environmental regulations and that their activities are not causing irreversible damage to the environment. Hilson (2002) argued that transparency in environmental impacts is crucial for promoting responsible resource extraction.

Another important metric to disclose in the report is social impact data which includes data on the social impact of extractive industry such as job creation, community development programs, health and safety records, and the displacement of communities due to mining activities. This is because extractive industries pose significant effects to the environment such as destruction of habitats, pollution of natural environment, pollution of both air and water resources (Onditi, 2022). This affects the local economies as community's basic sources of livelihood depends on the natural environment (Mukherjee 2015; Oluduro and Durojaye 2013; Omeire et al., 2014). Thus, this data is essential for ensuring that the benefits of extractive industries reach local communities and that the adverse effect of their activities are minimized.

Social impact data will highlight the role of industries in social development of host communities and areas where industries may need to improve their community engagement and development programs. Also, disclosing social impact data will enable NEITI and the public hold industries accountable for their social contributions and ensure they fulfil their corporate social responsibilities. In addition, an interviewee (IV) representing civil society organisations interviewed for this study argued that without clear social impact data, it is difficult to track whether local communities are receiving the promised benefits from extractive operations, leading to frustrations and public unrest in host communities. Similarly, Frynas (2005) asserted that transparency in social impacts can reduce tension between extractive industries and host communities.

Currently, entities reporting to NEITI submit data related to their operations, revenue, and other compliance aspects as part of NEITI mandate to promote transparency in the extractive industries using various reporting templates (more than 250) provided by NEITI. However, the templates currently in use are overly numerous and often include repeated information, which complicates the reporting process for entities. This redundancy increases the administrative burden, making it more likely for reporting entities to overlook or inconsistently complete sections. For instance, companies may be required to provide the same ownership or financial details across multiple templates, leading to inefficiencies and potential discrepancies in the data. The excessive number of templates also make the process less user friendly, discouraging compliance and undermining the goal of producing streamlined, transparent, and accurate reports. Therefore, to ensure consistency and comparability in reporting, simplifying, and consolidating the templates would significantly enhances the clarity and efficiency of the reporting process. These templates should be designed to align with EITI reporting requirements and international best practices and should include clear guidelines on the information that need to be disclosed. This will make it easier to verify information across the different entities, reducing the selective reporting or manipulation as identified with NEITI information disclosure. In addition, the new NEITI policy should encourage adoption of real time information monitoring and updates. Reporting entities should be required to implement monitoring systems that track key operational data in real time, where data is continuously updated to provide up to date information. This is because real time data will allow stakeholders to access the most current information, enabling timely and accurate assessment of ongoing situations, especially in fast changing sectors like the extractive sector where fluctuations in prices, production levels or external market conditions can have immediate impact on revenue generation. Additionally, adopting real time information monitoring allows for policy makers to make more informed decisions, as they rely on up-to-date information that better reflects the actual status of critical metrics.

Currently, entity disclosures do not undergo any form of certification to attest the standard and quality of the information they are providing to NEITI. This gives entities the freedom to misreport or omit critical information leading to inaccurate and misleading reports as seen in chapter 5 of this thesis. Therefore, third party certification of disclosures should be introduced to check against biased and incomplete reporting. This would involve data from reporting entities undergoing a certification process conducted by an external body with no direct link to the entities or NEITI. These independent certifiers will review the data disclosed based on internationally recognised data reporting standards to assess the quality of the disclosures. Organisations that meet these standards should be given verified status and the results of the assessment should be made publicly available. This process will help instil greater confidence in the accuracy of the information. Moreover, to enhance public access to the information, the new policy should mandate all reporting entities to establish open data portals. These portals will serve as segregated individual public access platforms where all entities publish data related to all operational and financial activities for the public, researchers, and other stakeholders to freely access. Also, organisations should be required to upload their data submissions to the portal immediately after certification and ensure that most up-to-date information is always available. Additionally, the open data portals should be designed with user-friendliness in mind, allowing stakeholders to easily search, access and analyse data. The portals should also feature interactive tools for data visualisation, making complex information easier to understand. This will foster a culture of openness and facilitate informed public dialogue, scrutiny, and accountability. Similarly, the success of Azerbaijan's and Ghana's achievements to EITI implementation was linked to the creation of consistent and complete data collection and monitoring systems (Yalley, 2023; Oppong and Andrews, 2020). These systems help in gathering accurate and reliable information which is crucial for generating credible and comprehensive reports. In addition, Estonia has pioneered open data portals and real time government transparency systems, which has significantly enhanced accountability in governance (Kassen, 2020)

7.3.4 Strengthening Legal Framework and Enforcement Power

This section discusses the necessity of reforming NEITI's legal framework to make it more effective by proposing amendments to existing legislation in areas of enforcement, transparency, and clarity. This section aims to enhance NEITI's authority to compel compliance and impose punishment for non-compliance.

Results identified that NEITI lacks the power to impose punishment independently on non-compliant entities, which limits its effectiveness in ensuring compliance. Therefore, implementing robust enforcement mechanisms is essential for ensuring that transparency and ethical standards are consistently upheld. This involves empowering NEITI to impose sanctions directly and independently on non-compliant companies, without relying on other government bodies, would create an immediate consequence for failure to disclose information or provide accurate data. Therefore, the independent NEITI should be allowed to apply different ranges of sanctions such as revocation of contracts, licences and blacklisting, public disclosure, restrictions of foreign exchange access and government incentives, asset seizures, other than monetary fines alone.

Specifically, analysis of this study identified that monetary fines assigned as sanction by the NEITI Act is too insignificant compared to companies' revenue. Therefore, NEITI could impose escalating tiered fines for varying levels of non-compliance based on history of non-compliance and level of harm caused, as against the normal economic standard practice in Nigeria which suggest no escalation of penalties based on history or harm (Dana, 2001: 737). For example, smaller fines for minor and first-time violations to encourage immediate correction, large fines for repeated offences, creating a deterrent against habitual non-compliance and penalties based on companies' revenues or economic and environmental impact of the violation, ensuring that fines are a meaningful deterrent for companies of all sizes. This is like that of the U.S Environmental Protection Agency (EPA) who imposes fines for environmental non-compliance, with escalating amounts of repeat violations, effectively deterring companies from breaking environmental laws repeatedly. Moreover, these forms of escalating penalties are cheaper and more effective for NEITI because it is expensive to enforce compliance based on fear of punishment as it involves significant investments in law enforcement agencies (Dana, 2001: 733). However, escalating penalties can influence public perception of moral wrongdoing, allowing resources to be allocated to other areas than law enforcement. Additionally, the perception of moral wrongdoing associated with escalating penalties matter in the framework of EITI/NEITI, because it is believed that governments of resource rich countries make voluntary decisions to join the framework based on moral considerations of wanting to eradicating corruption.

Furthermore, to improve compliance, NEITI should consider temporarily revocation and suspending operational licences for non-compliant companies, which will send a strong message that it will not be business as usual. This will make companies effectively adjust compliance as it will halt their ability to operate and directly impacts profits. For example, NEITI could suspend or revoke licences of companies that fail to provide information as in the case of Beneficial Ownership (BO) information depending on how the information failed to be provided impacts on the transparency and accountability mandates of NEITI, the right of citizens and the economy of the country, establishing clear data reporting policy and redefining expectations and consequences for non-compliance. The licences will be reinstated only after strict remedial measures and audits are completed to ensure future compliance such as bond signing and oath taking. This is as practiced by the Australian National Offshore Petroleum Safety and Environmental Management Authority (NOPSEMA) an independent regulator of health and safety, structural (well) integrity and environmental management for offshore petroleum and greenhouse gas storage activities in common wealth waters and in coastal waters where regulatory powers and functions have been conferred and also the regulator of renewables (see https://www.nopsema.gov.au/). NOPSEMA has independent powers to issues sanctions such as suspension orders and in extreme cases revocation of operational permits for companies that violates safety and environmental regulations without requiring ministerial approval. The suspension or revocation of licence will be effective for NEITI to overcome non-compliance because the threat of operational disruptions directly impacts companies' profitability and reputations (Hendricks and Singhal, 2005), motivating them to prioritize compliance to avoid costly sanctions. This measure will not only emphasize the importance of NEITI's oversight but will also solve the economic consequences of non-compliance with payment of tax and revenues. Additionally, NEITI can partner with the Central Bank of Nigeria to restrict access to foreign exchange resources and other government incentives for companies found non- compliant with reporting and transparency requirements. This is because companies in extractive industries rely on these resources, so restricting access would have a significant impact on their operations, and it will encourage adherence to NEITI regulations to ensure continued financial support and operation viability. This has been practiced by the Central Bank of Nigeria to restrict access to foreign exchange to certain financial sectors as a compliance measure with a record of positive impact on regulatory compliance (Osaka et al., 2004). In conclusion, NEITI should conduct regular audit and reviews of cover entities to monitor adherence, identifying and addressing any deviations promptly. As well as publicly disclosing non-compliant companies in reports by publishing their names in their website since public shaming can significantly affect companies' reputation and stakeholder relationships, motivating firms to comply with transparency requirements to avoid negative publicity drawing inspiration from the experience of the Public Integrity and Anti-Corruption (PIAC) of Ghana and South Africa. This will foster public accountability as consumers and investors are more likely to support compliant companies.

Complementing the above measures, the act can incorporate legal safeguards to protect NEITI officials from unwarranted legal actions or pressure due to their work. This could include legal provisions shielding them from external influences as in the case of Alberta Energy Regulation’s approach in Canada who enforce regulations that establish clear conflict of interest policies and require officials to disclose any potential external influences that could affect their decisions regarding resource management (Row, 2020). This includes provisions of the separation of regulatory functions from political and industry pressures, ensuring the decisions are made based solely on regulatory criteria and public welfare (Row, 2020). All these together can help NEITI establish autonomy, impartiality and effectiveness in resource governance as modelled by Norway, Canada, and the UAE.

Furthermore, to reduce unnecessary secrecy and promote a more transparent and accountable environment, which is crucial for promoting a culture of transparency and trust within institutions, policy makers should begin by evaluating existing information –sharing policy to identify areas where secrecy is maintained within the NEITI Act without a valid reason. The new policy should define clear guidelines that will differentiate between legitimate confidentiality focusing on genuine proprietary or security concerns and unnecessary opacity. Confidentiality should be limited to specific categories of data that require protection, with a strong emphasis on the principle of transparency for all other information. Guidelines should be developed to ensure that data classification are transparent and that decisions to withhold information are publicly justified.

7.3.5 Strengthening Resource Dependence and Allocation

In this section, the discussion centres on enhancing NEITI's financial resources to improve its operational capabilities. Recommendations will focus on securing stable funding sources and increasing budget allocations, which will empower NEITI to conduct more comprehensive audits and investigations.

The current NEITI structure operates within a constrained budget allocated by the government, which limits its capacity to conduct regular and in-depth audits and implement data collection and dissemination systems as found in the analysis in chapter five of this study. A more rigorous NEITI featuring all recommended reforms in previous sections including increased reporting frequency, standardized reporting templets, expanding enforcement mechanisms and institutional capacity, alongside stakeholder engagement would require additional financial resources. However, the fiscal environment of Nigeria is characterised by heavy dependence on oil and gas revenue, fluctuating global commodity prices and high level of debt (Olusegun, 2023: 5). These constraints alongside competing priorities in sectors such as security, health, infrastructure, and education limit government ability to allocate substantial funds for regulatory or oversight institutions like NEITI. At the same time, effective resource governance is crucial to addressing these very fiscal challenges, as improved transparency and accountability in the extractive sector can help combat revenue leakages and increase resource efficiency. Thus, achieving a more robust NEITI will require creative and contextual solutions as follows.

Firstly, given Nigeria fiscal constraints, the model for NEITI must be designed with contextual flexibility for example, NEITI should consider gradual implementation rather than the current method of adopting all reforms simultaneously. NEITI could adopt a phased approach, allowing changes to align with available resources and organizational capacity. This method ensures that reforms are introduces systematically, minimizing disruption and allowing stakeholders to adapt to novel changes effectively. This phased approach has been successfully used in countries implementing EITI such as Indonesia (Heller et al., 2014), where the EITI implementation was introduced incrementally. Initial efforts were focused on introducing basic transparency standards, followed by gradual improvements in reporting and governance structures as capacity increased. Such an approach enables learning and adjustment at each stage, ensuring that reforms are sustainable and contextually appropriate. For NEITI, a gradual implementation plan would allow the organization to prioritize reforms based on urgency and impact, this will further ensure that NEITI maintain operational stability while pursuing long term goals, enhancing effectiveness and credibility in promoting transparency and accountability.

Secondly, while government funding remains a primary source of funding, the government could consider allocating a fixed percentage of revenues generated from extractive sector to NEITI’s operations as practiced in Norway. Norway’s Government Pension Board Global (GPBG) is funded by revenues from oil and gas operations, where a fixed percentage of the revenue is earmarked for governance and transparency initiatives, including the Norwegian Petroleum Directorate (Bjerkholt, 2002), which ensures accountability in the sector. These funds are used for rigorous audits, stakeholder engagement, and capacity building programs (Bjerkholt, 2002). Therefore, Nigeria could adopt a similar model of earmarking a percentage of revenues from oil and gas operations specifically for NEITI. This would tie NEITI budget directly to oversee its resources, aligning incentives and ensuring more consistent funding without overburdening the national budget. This will work for Nigeria because this Norwegian approach of earmarking a certain percentage of revenue to fund governance initiatives has been documented as a successful mechanism for ensuring accountability in the extractive sector (Bjerkholt, 2002). Additionally, allocating a small percentage of revenue from oil and gas to fund NEITI's operation is not just feasible but strategic, given Nigeria's vast oil and gas industry. By earmarking as small as 0.5-1% of oil and gas revenue, Nigeria could create a stable dedicated financial stream for NEITI, enhancing its monitoring, enforcement, and transparency activities. At the same time, this would demonstrate the county's commitment to transparency while ensuring NEITI's independence from political interference or inconsistent budget allocations. Moreover, this mechanism would provide NEITI with resources to adopt modern technologies, conduct regular audit and engage stakeholders effectively.

Furthermore, analysis has shown that NEITI has benefitted from donor funding, including support from the World Bank, the EITI international and other international development organizations. Continued partnerships with these entities could finance specific initiatives, such as upgrading reporting systems or conducting capacity-building programs such as Ghana. Ghana has implemented a more robust natural resource governance system that ensures timely and transparent reporting, supported by strong donor partnerships (Heller et al., 2014: 17). Therefore, strengthening international partnerships as in Ghana, can provide targeted funding and expertise, particularly in capacity building for NEITI. This will work for Nigeria because

Ghana’s reliance on donor funding for strategic initiatives demonstrates how partnerships with international organisations can provide targeted support for NEITI.

In addition, companies in the extractive sector, as primary beneficiaries of an accountable governance system, should be required to contribute to a pooled fund to support NEITI’s work. This would follow the “beneficiary-pays" principle seen in other resource rich countries such as Mongolia. Mongolia's EITI secretariat has achieved success by integrating transparency initiatives directly into the budgeting process and imposing mandatory contributions from mining companies to fund its operations (Natural Resource Governance Institute, 2016). This model aligns with Nigeria’s context as extractive industries are the major revenue sources. Therefore, requiring companies to contribute to NEITI’s operational fund can reduce dependence on fluctuating government budgets. This will foster a sense of shared responsibilities. Moreover, extractive companies as beneficiaries of transparency, should invest in an efficient oversight system, because it enhances their reputation of compliance (Wu, 2024).

Similarly, NEITI should consider generating independent revenue through consultancy services, training programs or other capacity training initiatives for stakeholders in the extractive industry. This approach has been successfully implemented by the Natural Resources Governance Institute (NRGI) (NRGI, 2021 Report). The NRGI diversified its funding sources by offering paid consultancy services, specialised training for industry, professionals, and capacity-building workshops on governance practices, compliance with global standards, etc. This approach will not only provide a steady revenue stream for NEITI but will also strengthen stakeholder engagement, generate income while simultaneously advancing the transparency mission. Adopting this model would work for NEITI because the Nigerian extractive sector is vast and diverse, with high demand for capacity-building and training to meet international standards. Therefore, NEITI’s expertise and assumed credibility in the extractive sector will position it as a trusted provider of such services, enabling it to attract corporate and institutional clients.

Conclusively, this section has presented a comprehensive set of reforms aimed at addressing NEITI’s financial challenges and enhancing its capacity to promote transparency and accountability in Nigeria’s extractive industries. By drawing on the global best practices such as Norway’s revenue earmarking, Mongolia's company funded transparency initiatives, Indonesia's phased implementation, the proposals offer actionable solutions tailored to NEITI’s unique context. Implementing these reforms will position NEITI to overcome its current financial limitations and build a governance framework that aligns with its mandate.

7.3.6 Grounding Transparency Initiative into Existing Context

Researchers agree that transparency initiatives are critical for promoting accountability, reducing corruption, and fostering trust among stakeholders in governance systems (Agu et al., 2024). However, their effectiveness depends on how well they are grounded in the specific socio-political, economic, and cultural context in which they operate (Putri and Lujala, 2023). Hickey and Mohan (2004) argued that generic frameworks that ignore the unique realities of individual contexts often fail to achieve their intended outcomes. Therefore, grounding development policies such as transparency initiatives in existing context is essential for ensuring their relevance, sustainability, and impact (Mansuri and Rao, 2012).

In respect of the above, enhancing transparency and accountability provision in Nigeria will require policy makers and NEITI Stakeholders Working Group (NSWG) to consider the unique socio-political, economic, and cultural factors of Nigeria’s extractive sector when designing and implementing governance framework. This is because effective transparency and accountability initiatives cannot be universally applied (Suddaby and Panwar, 2022; Kolstad and Wiig, 2009) without considering specific challenges, dynamics, and intricacies of the Nigerian context. Thus, a flexible, context-specific approach to the EITI implementation is essential. This involves recognising varying capacities and powers of government, civil societies, and extractive industries to participate effectively and equally. Customised capacity building programs and technical assistance that can strengthen the ability of stakeholders to navigate the complexities of the Nigerian extractive sector (Asente Abugri et al., 2021; Naibi and Chido, 2020) as well as ensuring initiatives align with community needs. This can be achieved through reforms such as incorporating cultural sensitivity training into transparency campaigns where key NEITI reports and dialogues can be translated and disseminated into regional dialects. This is because culturally sensitive approaches improve trust (Robinson, 2020), which is crucial for transparency initiatives and will ensure that policy resonate with local population. Additionally, integrating informal structures by collaborating with traditional rulers or local leaders to amplify the transparency message. This is important because traditional leaders are highly influential in African societies and can bridge the gap between formal systems and local concerns (Olaopa and Ogundare, 2023: 2). This is seen in Tanzania, where traditional leaders are engaged in decision-making processes related to land use for mining activities which results in reducing community grievances (Chikowore, 2023).

Further, one of the critical limitations of NEITI identified in the analysis is its restricted coverage, with NEITI only focusing primarily on the federal level of government and overlooking sub-national levels which are the state government and local governments which are closer to the public. For this reason, the sub-national integration in the EITI process has been firstly introduced as an issue of concern at the EITI Board meeting in 2005 and remains a recurrent issue of discussion at every board meeting (Morgandi, 2008). The sub-national integration has been the EITI global issue due to some reasons which are: 1) The 2011 EITI rules update which include “explicit” sub-national revenue streams under the EITI; 2) The need to “deepen” EITI compliance for countries that wish to go beyond “CORE” EITI; 3) For knowledge and experience sharing, so that EITI countries that want to extend their national EITI processes can learn and share experiences (EITI, 2006). In 2011, six countries were selected by the global EITI to pilot the integration of sub-national regions into the EITI processes among which is Nigeria together with Democratic Republic of Congo (DRC), Ghana, Indonesia, Mongolia, and Peru. Mongolia, Ghana and Peru have long included sub-national into the EITI processes and reporting while Nigeria, Indonesia and Democratic Republic of Congo are still at pilot stage (Aguilar et al., 2011).

To provide context to the discussion above about integration of sub-national regions into EITI processes, Nigeria practices the three-tier system of government with the Federal government at the centre and the highest level, State governments at the middle and Local governments at the bottom and lowest which is closer to the people and mostly where extraction activities take place. However, in Nigeria the ownership of extractive resources is in the hand of the highest level of government. Therefore, all extractive resources are owned and controlled by the federal government even if it is located at the lowest level. (Section 44 (3) of the 1999 Nigeria constitution). I argue that demanding accountability for something citizens do not feel responsible for is difficult and only remains possible for communities to hold local governments accountable in most scenarios. Therefore, for EITI to be effective in Nigeria, it is crucial to ensure that resource ownership is brought closer to the people. This will help to foster a sense of accountability that stems from the bottom up as opposed to the usual top-down approach. This will empower communities to take more proactive role in managing their resources and ensure that they benefit from them in a fair and sustainable manner.

Furthermore, considering that corruption in Nigeria is also related to the distribution of revenues locally (Adeyemi, 2012). Significant commitment towards integrating the state and local governments in EITI processes in Nigeria would enable governments to show in more detail information of where revenues come from, what they are used for, and how they are being managed to the benefit of the populace, ensuring that transparency and accountability extend beyond the national level. This framework should involve creating tiered reporting obligations, where subnational entities report information relevant to their specific authorities. This can be done through localised data collection mechanisms, where subnational entities are required to report specific information pertaining to their budgets, state revenue generation, infrastructure development and other relevant metrics as seen in Norway. The Norwegian government have in 2004 introduced the country-by-country revenue reporting system; this made the Norway EITI Audit report one of the best in the world (Ibadoghlu and Ahmadov, 2013).

In addition, to support the subnational participation, regional NEITI offices and local units should be created. This offices and units will operate as localized branches of the broader NEITI framework, responsible for collecting, processing and submission of information from their respective areas. This was practiced in Mongolia, where the government instructed all province to establish an EITI chapter to support the government in the implementation at sub-national level. Also, the Mongolian MSG and EITI secretariat have been working together towards achieving greater transparency at the sub-nationals (Ibadoghlu and Ahmadov, 2013). Further, the regional offices should be made to partner with research institutes and universities within subnational states to assist in data collection and analysis and offer training and support to subnational government officials, ensuring that they have the capacity to comply with NEITI requirements and contribute to meaningfully to the transparency and accountability system. This will help to further enhance the quality and scope of the information collected at subnational level, while accounting for the unique needs and context of subnational entities who have limited resources, varying level of technological infrastructure and different administrative capacities unlike the national level. Therefore, NEITI through the regional offices should introduces robust capacity building programs to support the subnational entities in meeting their reporting obligations.

These programs should be tailored to ensure that the necessary skills and resources to contribute effectively to the provision of transparency and accountability in Nigeria are given such as technical training on reporting tools and software, training on data collection, reporting and management, as well as guidance on the requirements of NEITI and EITI. Also, simplified reporting processes should be introduced for local governments that have limited administrative resources through the provision of simplified data templets and automated data collection tools that will streamline the process and reduce administrative strain. This will ensure that all subnational entities regardless of size, resources and capabilities participate without being overburdened by NEITI requirements. Additionally, to ensure subnational entities have the resources to meet up with the new requirements, financial support programs should be introducing through provision of grants to subnational entities for development of infrastructure such as upgrading data management systems, hiring of additional personnel dedicated to NEITI tasks. This grant can be financed by allocating a certain percentage of the total extractive revenue earmarked for subnational entities to the NEITI regional offices. And grant allocation should be based on needs and particular attention should be giving to under-resourced regions that may be struggling to meet the new requirements without external support.

Also, the use of digital platforms, cloud-based storage and mobile data collection tools can significantly enhance the reach and efficiency the subnational entities. A cloud–based platform should be introduced to allow for real time information submission and sharing across all levels of government. Subnational entities should be required to upload their information directly to the cloud, where it will be processed and integrated into the NEITI national database. This system will enable seamless data flow between various levels of government and ensuring that stakeholders at all levels have access to up-to-date information. Mobile data collection tools should be deployed to extractive areas for subnational entities to capture and collect information even in areas with limited traditional data collection infrastructure. This tool can be used by local extractive industries especially in solid mineral sector which is less developed to allow crowdsourcing of information especially on quantity of mineral extracted. Also, geospatial mapping tools should be introduced to map extractive resource rich areas across various levels of government to enable stakeholders and policy makers to identify trends, disparities, and areas in need for specific intervention.

As much as the incorporation of subnational levels into the EITI processes seems a good plan to expand coverage, accountability is a crucial component for realising the democratic potential of decentralisation policies (Larson and Ribot, 2004: 3). The focus of transparency should not solely be on accountability of institutions but rather on identifying effective measures to ensure accountability is upheld (Ran and Jian, 2021). Thus, regular audit and compliance review should be conducted at subnational levels to ensure that entities adhere to NEITI requirements. The audit should be carried out by independent bodies like the one established at the national level and should focus on verifying the accuracy and completeness of the data submitted to NEITI by subnational entities. Also, public accountability should be strengthened by introducing mechanisms for citizen engagement and feedback where local communities will be encouraged to participate in the monitoring and evaluation of subnational data through public forums and citizen reporting platforms. This will create a direct link between NEITI and public oversight, allowing citizens to hold their local authorities accountable for their performance and transparency and subsequently the national government.

In conclusion, grounding NEITI within Nigeria’s specific context requires a deliberate shift toward reforms that addresses the unique socio-political and economic realities of the extractive sector. By implementing context specific reforms and expanding coverage to include overlooked areas of resource governance, NEITI can enhance its relevance, effectiveness, and impact. Thus, the above tailored approaches presented in this section will not only strengthen NEITI capacity to promote transparency and accountability but also position it as a critical driver of sustainable development in Nigeria's extractive industries.

7.4 Summary

This chapter has set out proposed reforms aimed at addressing the limitations faced by the Nigeria Extractive Industries Transparency Initiative (NEITI), grounding these proposals in institutional theory and global best practices as summarised in the table below:

Table 7.1 Summary of proposed reforms for NEITI limitations

Limitations	**Proposed Reforms**	**Description of reform**
Institutional Dependence	Reforming Institutional Structure	• Restructure NEITI's governance framework to ensure operational independence. • Reduce government and industry influence. • Establish an independent appointment process for NEITI leadership. • Increase civil society and community stakeholder representation in governance body of NEITI.
Limited Stakeholder Participation	Broadening Stakeholder Participation	• Introduce mandatory representation quotas for civil society and community organisations within NEITI governing board.

		• Create platforms for regular engagement with marginalised extractive communities. • establish local engagement forums such as school clubs and societies. • Conduct capacity building workshops. • Interpret complex data and provide simplified local language summaries of reports.
Reporting Inconsistencies and Complexity	Improving reporting practices	• Develop a user-friendly reporting framework with simplified language and complete information. • Introduce mandatory reporting requirements. • Publish information quarterly rather than bi-annually. • Simplify and consolidate reporting templates.
Legal Weaknesses	Strengthening legal framework	• Amend NEITI act to include stronger sanctions for non-compliance such as higher fines and penalties. Empower NEITI to initiate legal proceedings against non-compliant companies. • Remove confidentiality clauses that shield certain information from public scrutiny. • Include authority to compel disclosures.

Resource Constraints	Strengthening resource dependence	• Mandate a fixed annual budget allocation for NEITI. Explore diversified funding sources, such as partnering with international organisations, NEITI should conduct paid consultancy services to generate funds. • Earmark certain percentage of extractive revenue to activities of NEITI. • Mandating extractive industries to invest in activities of NEITI.
Path Dependence	Grounding NEITI in existing context	• Adopting a flexible context specific EITI. • Reassess and redesign adopted entrenched practices that reinforce dependency on government and extractive industry interest. • Incorporating culturally sensitive training by producing reports and transparency documents in local dialects, conducting transparency engagements in local languages such as town hall meetings. • Integrating informal structures into activities of NEITI such as traditional rulers and community leaders. • Expanding coverage to include regional and local areas in transparency activities, creating regional and local offices.

Having summarised the key limitations identified in the analysis chapters (5 and 6) (institutional limitations, resource constraints, limited stakeholder participation, report complexities, legal weakness and path dependence, and present targeted reforms to overcome each challenge), this chapter drew on global success stories, to highlights how other countries have tackled similar issues and achieved substantial progress in promoting transparency and accountability within their extractive sectors. Through the lens of institutional theory, the chapter emphasised how deeply embedded practices (path dependence) in NEITI's structure limits its ability to evolve and adapt. Drawing from the concept of institutional Isomorphism, the proposed reforms suggest how NEITI could move away from rigid, outdated structures and embrace more adaptive, flexible governance mechanisms. The chapter concludes by stressing that grounding NEITI in specific existing context of Nigerian extractive sector and aligning it with international governance principles alongside best practices can transform its role into more effective agent for change. I argue that the proposed reforms, underpinned by institutional theory, will address NEITI's current limitations and allow it to better fulfil its mandate, contributing to better governance and reducing the resource cure in Nigeria.

Chapter Eight: Summary and Conclusion

This chapter provides a summary of the key findings and conclusion of the study, highlighting its contributions, implications, and recommendations for future research.

8.1 Introduction

This chapter provides a comprehensive summary and conclusion of the original contributions of this thesis, synthesizing the findings, theoretical insights, and methodological advancements that emerged from the study. It reflects on the critical evaluation of the Nigeria Extractive Industries Transparency Initiative (NEITI), particularly its effectiveness in promoting transparency and accountability in Nigeria's extractive industries and situates the contributions of this research within broader academic and practical contexts. The chapter in section 8.2 begins by summarizing the findings of the critical analysis conducted on NEITI, highlighting how institutional weaknesses, operational challenges, and systematic barriers have limited its ability to achieve its objective. Through an evaluation of NEITI's audit reports, governance structures, and compliance mechanisms, the study has uncovered the misalignment between NEITI's theoretical goals and its real–world implementation, particularly in fostering genuine accountability, combating corruption, and ensuring transparent resource governance. These findings contribute to the growing discourse on the resource curse and the challenges of implementing global transparency initiatives in resource dependent economies.

Section 8.3 of the chapter underscores the original contributions of the thesis across multiple dimensions. Theoretically, the study advances the understanding of how global governance initiatives like EITI interact with local institutional frameworks, offering a nuanced perspective on their successes and limitations. Methodologically, the research employs a different methodological approach, combining both thematic analysis with qualitative interviews, to produce a robust and multidimensional evaluation of NEITI. In terms of literature, the thesis enriches the debate on resource governance by bridging the gap between normative assumptions about transparency and realities of its implementation in complex socio-political environments. Practically, the study offers insight for policymakers, civil society organisations, and stakeholders on strengthening NEITI to achieve its intended outcomes. While Section 8.4 concludes the research by interpreting the research findings and situating the significance of the study's findings and contributions, within the broader discourse on transparency, accountability and resource governance and laying the groundwork for future scholarship and policy innovation in the field. It also outlines the dissemination plan, detailing how the study's findings will be communicated to relevant stakeholders, policymakers, and the academic community. Furthermore, the section acknowledges the limitations of the research, including constraints related to data availability, the scope of stakeholder perspectives, and the temporal focus of the analysis.

8.2 Summary of Key Findings

In this synthesis, I provide a comprehensive overview of the significant findings made in relation to NEITI's role in promoting transparency and accountability in the Nigeria extractive sector.

In the thesis, I undertook a comprehensive analysis of the global discourse of resource curse, transparency, accountability, and governance in the extractive sector in Nigeria employing discourse analysis. Over the past decades, this discourse has experienced a notable surge in attention and as a result, the associated action agenda has gained endorsement at both international, non-governmental, inter and intra governmental levels. Concurrently, the broader body of literature has subjected the concept of transparency into rigorous scrutiny, revealing discrepancies in its definition and varying interpretations across different stakeholder groups (See: Birkishaw, 2006, Nelson and Madsen 2009; Adam, 2020; Gupta et al., 2020; Tieinhaara, 2020; Privitera et al., 2021). Various concerns about effectiveness and sustainability have been raised pertaining to the implementation of reforms introduced under the broader transparency framework, which overly emphasised on disclosure contesting that mere transparency via disclosure is inadequate in ensuring sound resource governance (See: Corrigan, 2014; Furstenberg, 2015; Andrews, 2016; Öge, 2016; Ejiogu et al., 2019, 2020). These concerns collectively underscore the multifaceted challenges involved in attaining effective and accountable governance of extractive resource sector.

As discussed in chapters 1 and 2, Nigeria is one of the richest countries in Africa with an abundance of natural resources, facing challenges of resource curse including poor economic, social, infrastructure and human development stemming from corruption, misappropriation, and wastage of resource revenues. Scholars and policy makers have identified the lack of transparency and accountability in the extractive sector as the key underlying factor contributing to Nigeria's misfortune.

To address this issue, Nigeria became a member of the Extractive Industries Transparency Initiative (EITI) in 2003 and in 2007 it was legally mandated to promote transparency and accountability in the extractive industries to achieving good governance. However, after two decades of implementation, the dream of attaining good governance through transparency and accountability provisions of the Nigeria Extractive Industries Transparency Initiative (NEITI) remains 'elusive.'

Therefore, this thesis, focused on evaluating the effectiveness of NEITI in promoting transparency and accountability with the argument that the initiative was not institutionalised purposely to achieve socially relevant transparency in Nigeria. The study sought to address the following research questions:

1. How effective is NEITI's institutional framework in ensuring transparency and accountability in the management of extractive resource revenues?
2. What mechanisms has NEITI put in place to promote transparency and accountability, and how effective are they?
3. To what extent does NEITI facilitate inclusive stakeholder participation in governance processes of extractive industries?
4. What role does NEITI play in fostering compliance with institutional reforms and governance standards in Nigeria's extractive industries?

To investigate these questions, the study employed a qualitative generic inquiry design, utilizing both structured and semi-structured interviews with key stakeholders, document analysis, and institutional theory as a framework for analysis. Additionally, the study incorporated Critical Policy Analysis (CPA) and Critical Discourse Analysis (CDA) to examine the underlying power dynamics and institutional norms that influence the effectiveness of NEITI. These approaches allowed for deeper understanding of how policies and discourse surrounding transparency and governance of extractive resources are shaped by broader political and economic interests.

The analysis of the study shows the following findings:

8.2.1 Objective One: Institutional Influence in the Implementation Process of NEITI

In chapter Six (6) of this thesis, a critical exploration is conducted to analyse the power dynamics surrounding NEITI and their influence on the shaping of the organisation. The primary focus of this investigation is to understand how various stakeholders, both internal and external, exert their influence on NEITI operations, decision-making processes and overall government structure. Through an in-depth examination of the power dynamics, the study aims to identify key actors and interest groups involved in NEITI's functioning. This includes government agencies, multinational companies, civil society organisations, local communities, and other entities with vested interest in the extractive resource sector. The analysis seeks to understand their respective roles, motivations, and strategies in influencing NEITI's policies and practices.

The chapter also critically assessed the implications of these power dynamics on NEITI's transparency and accountability objectives. It seeks to uncover the potential of conflicts of interest, biases, or limitations of NEITI's ability to effectively monitor and report on extractive revenue and activities. Additionally, the analysis explores how power dynamics may have influenced NEITI's strategic priorities.

The study findings revealed that NEITI operates within a framework heavily influenced by political and sectoral interests. The formal processes of appointments, intended to ensure representation across various constituencies, were found to be skewed towards the interests of the extractive industries and government, undermining the principle of fair representation. This skewed distribution of power was particularly evident in the number of representatives from the extractive industries, which challenged the fairness and inclusivity of other stakeholders especially CSOs in the decision-making process. The critical policy analysis revealed that the structure of the governing body of NEITI, despite its intention of inclusivity, is advertently shaped by the political and economic agendas of dominant stakeholders.

In this study, I also found that the authority vested in the president by the NEITI Act 2007 to appoint and dismiss members of the NEITI's working group and executive personnel granted substantial control and influence over the organisation. Consequently, individuals occupying key positions within NEITI could be selected or moved based on political considerations, posing a risk to the institution's integrity and independence. This finding is supported by the work of scholars in the field of extractive industry governance who have highlighted the challenges and risks associated with the political interference in the appointment of key stakeholders in oversight institutions like NEITI. Davis and Kaufmann (2008) highlighted the risk posed by political patronage and favouritism in the appointment of personnel within oversight institutions. They argued that establishment of transparent and merit-based appointment processes will enhance the independence and integrity of such institutions. Similarly, Uzoigwe (2012) has studied transparency and accountability initiative in the extractive industries in Nigeria and emphasized the importance of institutional independence to ensure effective oversight. They argued that political interference can compromise the credibility and effectiveness of oversight institutions like NEITI.

Additionally, the study found that NEITI lacks the autonomy to operate independently. This lack of autonomy reflects a broader challenge common to similar institutions in resource governance frameworks. This limitation is not simply about NEITI’s internal structure but about how institutions like NEITI are designed to function within a broader system that requires them to work in connection with other government agencies, the extractive industry, and international organisations. This interdependence, while necessary for coordination, creates conflict of interest and limits NEITI’s ability to act decisively or enforce compliance, as it must rely on or negotiate with these entities for data, funding, and enforcement actions. This dependence on government and other entities has subjected the NEITI to government and extractive industries interference and manipulation which compromises its ability to work independently and effectively: NEITI’s reliance on government funding created a vulnerable situation whereby the government held significant leverage over the initiative. Single source funding, particularly from the government, raised concerns about conflict of interest and the potentials for the funding entity to exert influence or pressure, shaping NEITI's disclosures and activities to align with its own interest. Okpanachi (2011), who conducted a study on the governance challenges faced by NEITI in Nigeria's extractive industry, discussed the implications of NEITI's reliance on government funding, highlighting concerns about the transparency, independence, and potential for interference in NEITI's operations due to its funding structure. Similarly, Ejiogu et al. (2019) have argued that when transparency initiatives heavily rely on government funding, there is risk of the government exerting influence and pressure on their activities and disclosures.

This lack of full autonomy which arises from NEITI's dependence on political appointments, its reliance on government determined funding, and the influence of the government and extractive industries in its governance structures, dilutes its capacity to challenge entrenched practices and restricting NEITI's ability to independently verify and disclose information that could expose inefficiencies, corruption or non–compliance within the extractive sector, consequently, undermining transparency and accountability in Nigeria. This finding is in line with the finding of Garuba and Ikubade (2010) who conducted a study on NEITI, also identified the lack of autonomy as a major constraint. Their findings align with this study reinforcing that NEITI's adoption under the presidency without independent decision-making authority has compromised its ability to operate autonomously. Similarly, Muller (2011) conducted an extensive analysis of NEITI's governance and operations, emphasizing the challenges arising from its dependence on political support and absence of legal framework. Muller's findings (2011) align with the findings of my study emphasizing on the detrimental effects of limited autonomy on NEITI's transparency and impartiality. Furthermore, Adeyemi and Olaniyan (2017) examined the governance of NEITI and emphasized the need for greater autonomy to enhance the effectiveness of the initiative. Their study emphasized on the importance of NEITI to function independently, free from political interference to fulfil its mandate of promoting transparency in extractive industry. In addition, the findings of Obi and Rustad (2015) shed more light on the challenges faced by NEITI in achieving independence and effectiveness. Their work highlighted the influence of vested interest and political dynamics on NEITI's operations, underscoring the need for institutional autonomy to ensure unbiased reports and decision making.

8.2.2 Objective Two: Exploring the Construction and Communication of NEITI Disclosures

NEITI has established some mechanisms aimed at enhancing transparency and accountability, including audit report. However, this mechanism's effectiveness was found to be constrained by lack of quality as discussed in chapter five (5) of this thesis, and summarised below:

The critical analysis of NEITI audit report and website aimed at identifying any shortcomings or gaps in the transparency provision and accountability mechanisms of NEITI revealed that NEITI has taken substantial steps to make accessible wealthy of information and documents related to extractive resource revenue available to the public. One notable aspect is accessibility of the audit reports, which is crucial to assessing transparency and accountability of extractive industries. This finding aligns with the perspectives shared by all key stakeholders interviewed for this study. The interviewees, who possess relevant expertise and experience in the extractive resource sector share the view that NEITI has made commendable effort to provide access to vital information related to extractive industries and resource revenues. This consensus among the key respondents lends credibility to the findings. Moreover, the finding is also in consistent with the findings of scholars such as El Hamad (2020), Ejiogu et al. (2019), Öge (2016) and Nwapi (2014), who through their independent research have also acknowledged NEITI's effort in making information and documents available to the public domain.

However, it is important to note that while this study and literatures have presented positive assessment of NEITI commitment to open and accessible data policy, the clarity, relevance, and comprehension of the information disclosed is particularly important to achieving effective resource governance. Therefore, below are the findings of this study based on the aforementioned factors.

Analysis of the data revealed that the bulky format of NEITI audit reports often spanning up to 300 pages plays a pivotal role in discouraging readers from engaging with the reports. This observation aligns with the concerns raised by Butcher (2006), who emphasised that users may face difficulties in locating relevant information within voluminous documents. The data not only highlights the bulkiness of the reports but also show the adoption of statistical methods of data presentation such as tables, charts and diagrams that require certain level of skills to interpret and comprehend effectively. Furthermore, the utilization of complex accounting language and terminologies poses a challenge for the public that do not have accounting training to understand the content of the report and make meaning out of it. Additionally, the presence of abbreviations without clear definitions further contributes to the complexity of the audit report as well as difficulty in comprehending its content.

These issues of the complexity of NEITI audit reports were echoed by all interviewees of the study, who expressed their concerns about the impediments these complexities pose to driving meaningful change in the quest to provide good governance. It is also noteworthy that these findings are consistent with the research conducted by El Hamad (2020), Ejiogu et al. (2019), Öge (2016) and Nwapi (2014), and Uzoigwe (2012). These scholars have also identified and highlighted the complexities and challenges associated with the presentation and language used in NEITI audit reports. Regrettably, the analysis conducted in this study found that NEITI seems to be aware of these complexities but has not made significant efforts to simplify the reports. The lack of action towards the simplification of the reports has hindered the reports' accessibility and utility as they remain largely unread or misunderstood by stakeholders and the public. Additionally, the study also uncovered that NEITI rely on data received from extractive industries in the conduct of its audit report and monitoring of resource revenue flows. Interviewees of the study expressed scepticism regarding this approach as they believed it raises questions about the reliability of the information. According to their perspectives, discrepancies and omissions from the data collected from extractive industries will be incorporated in the audit report, thereby, compromising the information accuracy and completeness. During the analysis of the NEITI report, the study identified instances of inconsistency and inaccuracies in the data disclosed by NEITI. This finding is consistent with the findings of Idemuda (2019); Ejiogu et al. (2019); Okeiyi (2016) and Oke (2021). The scholars have also highlighted similar concerns regarding NEITI's reliance on data provided by extractive industries and the potential impact on the reliability and integrity of the audit report.

The analysis of the NEITI website, as presented in Table 5.1 revealed that NEITI has been producing annual reports. However, it was observed that information produced in each report are data from two years prior. While this practice is not in direct violation of the EITI requirements, key respondents in this study expressed concerns about the relevance of the information to the public. According to them delayed inclusion of data in the annual reports raises questions about the timeliness and usefulness of the information for stakeholders and the public considering that information provided does not reflects the current situation of the extractive industries. This finding aligns with the perspectives of scholars such as Ejiogu et al. (2019, 2021) and Oke (2021), who criticised this practice and added that it diminishes the importance and utility of the information in holding leaders accountable.

In conclusion, the assessment of NEITI's disclosures revealed significant shortcomings in effectively promoting transparency within the Nigerian extractive industries. The study uncovered several concerns. While NEITI's disclosures covered some critical aspects, the analysis of NEITI disclosures conducted in this study show that they fell short of providing the true comprehensive picture of information on financial data, contracts and beneficial ownership and environmental impact assessment are shallowly presented or omitted completely, limiting stakeholder's ability to gain a holistic understanding of the industry practices and revenue flow. Additionally, NEITI's efforts to improve the timeliness of disclosures were insufficient, as the study revealed that there are still frequent delays in the release of audit reports. Furthermore, the study revealed a limited impact of NEITI disclosures on policy decisions. Policy makers and extractive industry players seemed unaffected by the disclosed information, leading to a missed opportunity to drive positive change in holding leaders accountable and improve governance within the extractive industries.

8.2.3 Objective Three: Evaluate the Level of Stakeholder Participation Facilitated by NEITI in Resource Governance Decision-Making Processes.

NEITI's effort to ensure inclusive stakeholder engagement have been limited. While NEITI include representatives from different stakeholders, the study found that the process of inclusivity is skewed. This imbalance in representation hampers NEITI's ability to foster genuine stakeholder engagement, particularly for marginalised communities leading to disconnection between extractive resource governance and those that are truly impacted with the activities of extractive industries. The study also found that institutional norms and power dynamics play a crucial role in shaping participation in NEITI processes, resulting in an exclusionary system where certain voices are not adequately heard. Additionally, the study uncovered that stakeholders faced challenges in accessing up to date data and information due to complexities of the NEITI reporting processes hindering ability to respond promptly to emerging issues or hold governments and relevant actors accountable.

8.2.4 Objective Four: NEITI's Compliance to Transparency Standards

After the analysis of NEITI disclosures and website, I also found that, there is several violations of the EITI guidelines in the audit process and the disclosures in both the audit report and the other documents. For instance, section 4(6) of the NEITI Act says that no auditing firm should be employed to work for more than two years consecutively. However, analysis shows that one auditing firm was used to conduct the audit in 2004, 2005 and 2008 consecutively. Additionally, NEITI has not been compliant with contract disclosures as the analysis shows that all NEITI audit reports did not provide comprehensive information on contract disclosures as required in requirements 2.2 of the EITI standard. Interviewees expressed concerned about the lack of transparency regarding contract disclosures and positioned that the non-detailed disclosure shows the shallowness of NEITI disclosure provisions. Also, in terms of beneficial ownership disclosures, my analysis of NEITI disclosures and information gathered from interview revealed that NEITI has also not been compliant in disclosing beneficial owners. As identified in chapter 5, beneficial owners' identity was not disclosed in NEITI 2020 audit report as required in section 2.2 of the EITI standard which states that all implementing countries should have obtained information about beneficial owners by 1st January 2020. While interviewees from NEITI argued that beneficial owner's identity cannot be disclosed because they are highly influential members of the society, other stakeholders interviewed especially CSOs referred to the non-disclosure as a way of sabotaging the initiative. Indicating that NEITI has succumbed to the manipulation of the government by protecting individuals that are political godfathers and government allies. This finding was in line with the position of Ejiogu et al., (2020); Olayinka, (2016); Garuba and Ikubade, (2010) who argued that NEITI disclosures are controlled by the government to protect the interest few individuals as against the interest of the public. Resulting in incomplete compliance with transparency standards while non-compliance is left uncheck, undermining the effectiveness of the initiative.

8.3 Impact and Possibilities

This chapter explores the potential impact of this research on the discourse surrounding resource governance, institutional accountability, and transparency initiatives. It presents how the findings contribute to academic literature, policy reform, and practical applications within the extractive industry. Furthermore, it identifies the possibilities for future exploration, emphasizing the transformative potential of implementing the proposed reforms to enhance NEITI's role and effectiveness in addressing Nigeria's resource governance challenges.

8.3.1 Impact of the Study

This research provides a nuanced understanding of how institutional constraints, including path dependence, governance structure and resource limitations, have shaped NEITI's capacity to achieve its objectives. This study enriches the body of knowledge on transparency and accountability frameworks in resource- dependent economies. These contributions are as follows:

Contributions to Academic Discourse

Theoretical Contributions:

This research offers a unique theoretical contribution to institutional theory by examining how power dynamics, cultural perceptions and historical legacies shape the outcomes of governance reforms in practice. While NEITI is formally aligned with neoliberal ideas such as voluntary compliance, transparency, and citizen empowerment, its implementation reflects a hybrid institutional reality. This research demonstrates that institutional frameworks imported from global norms are not simply adopted in entirety; rather, they are reinterpreted, negotiated and at times resisted within local contexts marked by informal practices and social hierarchies. This finding challenges the assumptions of rational choice and efficiency embedded in mainstream neo-institutionalism and instead underscores the value of a more grounded, context sensitive analysis.

Building on the above foundational understanding of how global norms are mediated by local dynamics, the study further expands the theoretical conversations by focusing on institutional political economy and cultural institutionalism to illuminate how domestic power asymmetries and culturally embedded norms fundamentally shaped NEITI's stakeholder arrangements and outcomes. Despite the formal design of NEITI as a multi-stakeholder platform, the dominance of government and industry actors, embedded by opaque appointment procedures and weak civil society capacity, undermines the inclusive governance model envisioned by EITI. Cultural perceptions, such as deference to authority and communal notions of accountability, further weaken the link between information disclosure and public demand for accountability. This highlights a significant theoretical gap between the assumption that transparency alone can trigger institutional change, without accounting for the cultural and political conditions that mediate citizen engagement and institutional responsiveness.

The research leverages institutional theory to analyse the systemic constraints that have shaped NEITI's capacity to deliver on its mandate. It expands the theoretical conversation in several areas such as path dependence, mock compliance, and power dynamics. The study illustrates how historical practices and entrenched institutional norms limit flexibility and reform within NEITI. In addition, the findings reveal how institutions exhibit surface level adherence to international standards, such as EITI guidelines, while failing to achieve substantive change.

This insight adds depth to understanding of how organizations signal compliance to external actors without altering entrenched practices. Furthermore, the research examines how imbalances in stakeholder representation and decision-making authority interest particularly the dominance of government and industry constrain NEITI's effectiveness and hinder its ability to serve public interest. By highlighting these dynamics, the study contributes to the broader institutional theory discussions on how power asymmetries shape organisational outcomes.

Ultimately, this research contributes a more nuanced theoretical perspective by demonstrating how institutions like NEITI are simultaneously shaped by formal rules, informal practices, historical trajectories, and cultural meanings. It extends neo-institutionalist theory by emphasizing that compliance and reform are not solely the product of rational design or normative alignment with international standards, but are instead deeply embedded in and constrained by local political economies and socio-cultural configurations. By foregrounding the interplay between global governance norms and local institutional realities, this study not only deepens our understanding of institutional change in resource governance but also offers a more comprehensive framework for analysing reforms efforts in similarly complex governance environments.

Empirical Contributions:

This research makes several empirical contributions to the study of resource governance. Firstly, the study provides new evidence on how institutional weaknesses with governance frameworks like NEITI perpetuate the resource curse in Nigeria, reinforcing existing studies while offering specific case-based perspective. Secondly, by analysing NEITI's operational limitations, reports complexity, enforcement and stakeholder engagement, the study provides empirical data to inform both academic and policy discussions. Lastly, the study highlights how civil society's diminishing enthusiasm, linked to NEITI’s shortcomings, affects transparency and accountability efforts. This adds a grassroot perspective to existing literature, emphasizing the role of public trust and engagement in effective governance.

Policy Implications:

The findings of this study inform policy about specific reforms required to enhance NEITI’s effectiveness such as establishing autonomy in governance and enforcement; strengthening enforcement powers of NEITI by introducing clear mechanisms to hold non-compliant actors accountable; simplifying reporting formats through ensuring data is presented in accessible formats to foster greater public engagement; and balancing stakeholder representation through reconstructing NEITI’s governance to reduce the dominance of government and industry voices, creating spaces for more civil society and other non-governmental and public-led organisations.

Practical Application

This research lays a foundation for practical changes in how NEITI operates through the different recommendations proposed in chapter seven (7) of this thesis such as: encouraging active participation of civil society groups, local communities, and marginalized groups to rebuild trust; simplifying disclosures and utilizing technology to improve reporting, accessibility and comprehension of NEITI reports; improving financial stability of NEITI and equipping NEITI personnel and stakeholders with the skills to interpret and utilize report effectively, enhancing advocacy and decision making.

8.3.2 Future Possibilities

The current study has focused on evaluating the effectiveness of the Extractive Industries Transparency Initiative (EITI) implementation in Nigeria, particularly through the lens of institutional theory examining NEITI disclosures, website analysis, power structures and compliance. The research has provided valuable insights into the challenges and hindrances that has impeded NEITI's ability to achieve its intended goal of promoting transparency and accountability in the country's extractive sector. While the initiative was hailed as a potential solution to address opaqueness, corruption and revenue embezzlement, the study revealed that NEITI's provision of transparency and accountability is shaped by the power dynamics that surrounds it and therefore its impact has been limited in fulfilling the promise of the initiative.

The study highlighted several critical issues that hindered NEITI from achieving its set objectives including lack of attention given to challenges surrounding the EITI initiative in Nigeria, the influence and control by the government and the more emphasis played on disclosure rather than achieving accountability. The study concludes that the current state of NEITI falls short of achieving its intended objectives due to the different constraints identified in the findings of this study (see section 7.2) and future investigations are necessary to thoroughly examine these constraints and provide technical solutions.

Firstly, future studies could expand on the institutional approach to conduct a comparative study of NEITI and other resource governance initiatives in resource rich countries to evaluate the effectiveness of international frameworks like EITI in diverse political and cultural contexts. This will help in understanding how international standards impact governance outcomes and identify best practices. Secondly, there is need to explore the potential for emerging technologies like block chain, AI and data visualisation in enhancing transparency and accountability in resource governance and institutional operations. This could be done through investigating how creating tamper-proof systems for tracking revenue flows using block chain technology can enhance transparency; analysing how advance data visualisation tools and AI–driven platforms could simplify complex reporting, making NEITI data more accessible and impactful; and exploring the risks and challenges associated with adopting digital tools in resource governance such as hacking or misuse of data. This will help bridge the gap between technological innovation and institutional reforms, providing innovative solutions to entrenched governance challenges. Thirdly, the extractive sector is a significant contributor to climate change. Therefore, it is important to link transparency and climate goals by examining the role of resource governance in mitigating climate change, focusing on fossil-fuel dependent economies. This will support policy changes to decarbonize extractive industries and encourages sustainable transitions.

Furthermore, gender equality remains a global challenge. Therefore, investigating gender disparities and broader inclusivity issues within the extractive industries and governance structures ensures more balanced decision making and equitable outcomes in resource governance. This will empower marginalised groups, contribute to social justice and more inclusive governance frameworks. Additionally, analysing how resource governance institutions adapt to geopolitical crises, such as supply chain disruptions or energy security concerns is important because geopolitical crises and conflicts affect global stability. Therefore, research on institutional resilience can help nations prepare for and mitigate these challenges, promotes policy frameworks that enhances energy security and equitable resource distribution as current global conflicts such as Ukraine and Russia crises highlight the need for resilient governance systems. Also, natural resources often span national boundaries, leading to disputes and inefficiencies in equitable management. Thus, it is important to explore how governance frameworks handle shared or transboundary resources, such as rivers, minerals, and forests. This will promote the development of mechanisms for shared accountability and transparency, fostering regional cooperation, mitigating conflicts and ensure sustainable resource utilization that will benefits all stakeholders.

In conclusion, this section has outlined the future directions and possibilities for advancing research and practical interventions in resource governance. By addressing the identified limitations and exploring emerging trends such as digital transformation, climate accountability and gender inclusivity, the study opens pathways for actionable reforms and scholarly interventions. These possibilities not only extend the theoretical scope of institutional analysis also draw attention to the urgent need for adaptive governance systems that prioritize transparency, equity, and sustainability. Thus, the recommendations here aim to inspire further inquiry and practical solutions to tackle enduring challenges in resource governance.

8.4 Conclusion, Dissemination, Limitations

8.4.1 Conclusion

Despite the initial aspirations of many Nigerians that the implementation of the Extractive Industries Transparency Initiative (EITI) in Nigeria would bring an end to opaqueness, corruption and revenue embezzlement in the extractive sector, the empirical reality presents a concerning divergence from the stated goals of transparency and accountability. Through a critical analysis of NEITI's disclosures, website, power structures, influences and compliance in chapters 6 and 7 of this study, it becomes evident that achieving good governance through transparency and accountability implemented by NEITI has proven to be unfulfilled in practice.

For the transparency initiative to be effective and meaningful, there must be a genuine commitment to thoroughly cover every aspect, from extraction to resource revenue utilization. I argued that NEITI has not demonstrate full dedication to providing comprehensive coverage, leaving no crucial aspect unaddressed. This commitment extends beyond mere compliance with basic disclosure requirements but involves a proactive approach to uncovering and disseminating "naked" information (Shkabatur, 2012: 132). The lack of commitment by NEITI has also led to selective disclosures where only favourable or non-sensitive information is shared, as shown in the analysis in chapters 5 and 6, leaving out the critical details that the public deserves to know, resulting in an incomplete picture of government action and decisions. Additionally, the lack of commitment of NEITI has also led to inadequate efforts to translate and communicate information in a clear and accessible manner, hindering public understanding. NEITI transparency does not actively seek to engage with and address the concerns of diverse stakeholders; it fails to capture the full perspectives necessary for a comprehensive, inclusive transparency framework, resulting in neglecting areas of environmental degradation gender equality and inclusion.

While NEITI is advocated as a tool to combat corruption, this has not held significant water in Nigeria, as the absence of genuine commitment from the government to prioritize transparency over political interest has prevented NEITI from operating independently, leading to selective disclosures of information, manipulation of data, insufficient disclosures of key data, a lack of proper accountability, and the use of transparency measures as mere public relations tools to remain legitimate within the international space.

Advocating for meaningful and socially relevant transparency initiatives involves emphasising the importance of thoroughness, inclusivity, and pro-activeness (Chikowore, 2023; Montja, 2023; Bini and Bellucci, 2020; Park, 2014). It calls for continuous efforts to expand the scope of information covered, enhance the accessibility of data, and actively seek input from the public and relevant stakeholders (Gupta and Manson, 2014; Mejia Acosta, 2013; McGee and Gaventa, 2011). Encouraging a culture of transparency that goes beyond minimal requirements is essential for fostering trust and ensuring that transparency fulfil its intended role in promoting accountability and good governance (Blind, 2007; Seibecker, 2009; Strathern, 2000; Lathrop and Ruma, 2010). However, I argued that the concept of transparency advocated by NEITI is rooted in a global neoliberal framework that favours certain forms of extractive practices that prioritize one-sided disclosure transparency to facilitate decision-making rather than prioritizing citizen engagement or challenging power imbalances. I concluded that neoliberal transparency implemented in Nigeria only serves the interests of the market and economic growth, and the information disclosed is only deemed essential for market participants while citizens do not have access to the broad spectrum of information needed to demand accountability.

8.4.2 Limitations

The limitations of this study are evident in the data sources and the scope of analysis. The data was restricted to publicly available documents such as NEITI reports and interviews with specific stakeholders, including CSO's, NEITI officials, Nigeria extractive industry representatives (NNPC), and Nigerian revenue generating body (FIRS). While these sources offer valuable insights, the absence of the public perception of NEITI may limit the understanding of how the broader population understand and receives NEITI's activities. Public perceptions and attitudes towards NEITI could provide a different context for evaluating the initiative's effectiveness and impact. Furthermore, the analysis was confined to the financial audit reports of the oil and gas sector. While the focus of this thesis offers extensive understanding of the transparency and disclosure practices within the Nigeria oil and gas sector, including analysis of the solid minerals report could complement the empirical findings forming the multiple disciplinary perspectives on transparency and accountability in Nigeria.

8.4.3 Dissemination

This section outlines an effective strategy for disseminating the findings of this research to maximize its impact on policy, practice, and academic discourse. The dissemination plan identifies target audience, methods of dissemination, and expected outcomes, with a focus on practical implementation and measurable results.

Through this research, I have uncovered significant insights and developed a comprehensive set of structural recommendations that have the potential to significantly enhance NEITI's effectiveness in promoting transparency and accountability in the Nigerian extractive sector. However, my work does not end with the completion of my thesis. I plan to employ both traditional and innovative dissemination methods to ensure the findings of this research reach diverse audiences. Thus, the findings of this thesis will be disseminated through academic peer-reviewed journal publications, conference presentations, workshops and seminars. Further, I will also utilise innovative dissemination methods such as virtual interactive forums, virtual research symposiums and a collaborative digital platform to engage scholars from diverse fields and facilitate interdisciplinary discussions. By incorporating digital dissemination, I aim at reaching broader audience of academics and foster exchange of ideas, enhance the visibility and impact of the research as well as open new doors for collaborations.

Additionally, this research offers actionable recommendations that can inform decision making processes and improve the practices within the Nigeria extractive industries transparency initiative (NEITI). Therefore, I will organise stakeholder focused workshops, seminars, presentations, and interactive webinars to effectively communicate the practical implications of this research with government officials, law makers, civil society organisations, NEITI officials and experts in resource governance and the extractive sector at large, with the aim to facilitate uptake of research outcomes to drive positive changes of enhancing efficiency, sustainability and effectiveness of NEITI policy. In addition, the outcome of this study provides evidence-based recommendations for policy redirection and implementation in extractive resource governance. Hence, policy briefs, white papers and targeted presentations, interactive policy simulation and media campaigns will be conducted to communicate research findings and recommendations in a comprehensive format for policy makers and stakeholders in extractive resource governance in Nigeria, with the aim of influencing legislative agendas, foster positive policy change and improve transparency and accountability in the Nigerian extractive sector.

Moreover, one of the aims of this research is to raise awareness and foster public understanding of extractive resource governance in Nigeria. To achieve this aim, the findings of this research, relevance and implications will be communicated to the public through public lectures, podcast series and interactive virtual platforms. This will empower the public to make informed decisions and participate in meaningful discussions and engagements about resource governance in Nigeria. Furthermore, this study contributes to the wider international discourse on resource curse, transparency, accountability, and good governance. As a result, the findings and recommendations of this research will be disseminated to wider international audiences utilizing collaborative partnerships and international conferences, and academic networking platforms to facilitate global dialogue on pressing challenges of promoting good governance and catalysing global action towards sustainable transparent and accountable solutions on a global scale. Below is the summary of the dissemination plan for this thesis.

Table 8.1 Dissemination Plan

Method	**Target Audience**	**Implementation**	**Objective**	**Impact**
Policy briefs	Policy makers, NEITI leadership and officials	Produce 3-5 pages concise documents summarising findings and recommendations to distribute during legislative sessions and stakeholder meetings	Inform policy	Facilitates informed decision-making and legislative action to address NEITI's limitations.
Workshops and Stakeholder Forums	CSOs, NEITI officials, Industry actors, government officials	Partner with CSOs and NEITI to organise regional and national workshops. Use interactive forums such as panel	Engage Stakeholders	Builds consensus and foster collaboration for implementing reforms.

		discussions and Q &A sessions.		
Academic Publications and Presentations	Scholars and researchers	Publish findings in peer-reviewed journals and present at academic conferences	Advance academic knowledge	Contributes to theoretical and empirical understanding of resource governance and institutional limitations.
Public Awareness	Citizens in Nigeria and other resource rich countries	Develop infographics, video, and blog posts. Lunch campaigns via social media platforms (Twitter, Facebook, LinkedIn) and partner with local media outlets for broader reach	Raise public awareness	Empowers citizens to hold institutions accountable and demand greater transparency.
International Advocacy	International organisations such as EITI, PWPY, TI	Present findings at international conferences such as EITI's global conference and proposed integration of recommendations	Align with global efforts	Strengthens NEITI's alignment with global transparency standards and enhances its credibility in the international arena

		that applied into EITI global standards. Share findings through other international networking forums and publications		

REFERENCES

A

Aaronson, S.A., 2011. Limited partnership: Business, government, civil society, and the public in the Extractive Industries Transparency Initiative (EITI). Public Administration and Development, 31(1), pp.50-63.

Abdullahi, M.S., Tahir, I.M., Aliyu, R.L. and Abubakar, A., 2015. Strengthening small and medium scale enterprises (SMEs) for poverty alleviation in Nigeria. IOSR Journal of Humanities and Social Science (IOSR-JHSS), 20(6), pp. 101-110.

Abutudu, M., and Garuba, D., 2011. Natural resource governance and EITI implementation in Nigeria. Nordiska Afrikainstitutet.

Adunbi, O., 2020. Extractive practices, oil corporations and contested spaces in Nigeria. The Extractive Industries and Society, 7(3), pp. 804-811.

Adams, R., 2020. Transparency: New trajectories in law. Routledge.

Adams, D., Adams, K., Ullah, S., and Ullah, F., 2019. Globalisation, governance, accountability and the natural resource 'curse': Implications for socio-economic growth of oil-rich developing countries. Resources Policy, 61, pp. 128-140.

Adams, R., 2018. The illusion of transparency: Neoliberalism, depoliticisation and information as commodity. Depoliticisation and Information as Commodity (November 8, 2018).

Adedayo, A.M., 2010. Nigerian National Petroleum Corporation and Prospects for Transparency in the Petroleum Industry Bill. KNUST LJ, 5, p. 79.

Adejumo-Ayibiowu, O.D., 2018. An Afrocentric critique of the discourse of good governance and its limitations as a means of addressing development challenges in Nigeria. University of South Africa.

Adeleke, F., 2017. The Extractive Industries Transparency Initiative and Africa's mineral governance regime. South African Institute of International Affairs—Occasional Paper, 266.

Adelman, I., 2000. The role of government in economic development. In: Foreign aid and development (pp. 53-75). Routledge.

Adeyemi, O., and Olaniyan, D., 2017. Governance and effectiveness of the Nigeria Extractive Industries Transparency Initiative (NEITI). In: A. O. Isiaka and S. A. Odunsi (Eds.), Transparency and accountability in governance: A multidimensional study (pp. 177-191). Ibadan: John Archers Publishers.

Adeyemi, O. O., 2012. Corruption and local government administration in Nigeria: A discourse of core issues. European Journal of Sustainable Development, 1(2), 183-183.

Adewale, O.V., Adeyinka, A.J. and Damilola, O.A., 2023. Chinese poverty reduction model: a virile tool for achieving poverty reduction in Nigeria by 2030. Journal Akuntansi Universitas Jember, 21(1), pp.18-31.

Agere, S., 2000. Promoting good governance: Principles, practices and perspectives (Vol. 11). Commonwealth Secretariat.

Agu, J.C., Nkwo, F.N. and Eneiga, R.U., 2024. Governance and anti-corruption measures in Nigeria: Strategies for enhancing transparency, accountability and public trust. International Journal of Economics and Public Policy, 8(1), pp.1-15.

Aguilar, J., Caspary, G., and Seiler, V., 2011. Implementing EITI at the sub national level: Emerging experience and operational framework.

Ahmad, P., 2016. Good governance of natural resources for economic growth. In: International Conference on Studies in Humanities and Social Sciences (SHSS-2016) May, pp. 24-25.

Ahmad, R., 2008. Governance, social accountability and the civil society. Governance and poverty reduction: Beyond the cage of best practices, p. 310.

Ahmadi, M., Behmiri, N.B. and Manera, M., 2016. How is volatility in commodity markets linked to oil price shocks? Energy Economics, 59, pp. 11-23.

Ahmadov, A., 2011. A conditional theory of the 'political resource curse': Oil, autocrats, and strategic contexts (Doctoral dissertation, London School of Economics and Political Science).

Ako, R., and Ekhator, E. O., 2016. The civil society and the regulation of the extractive industry in Nigeria. Journal of Sustainable Development Law and Policy (The), 7(1), pp. 183-203.

Akpanuko, E.E. and Asogwa, I.E., 2013. Accountability: A synthesis. International Journal of Finance and Accounting, 2(3), pp.164-173.

Alam, Q. and Teicher, J., 2012. The state of governance in Bangladesh: The capture of state institutions. South Asia: Journal of South Asian Studies, 35(4), pp. 858-884.

Allan, M., 2015. Migrant ESOL Learners: a Foucauldian Discourse Analysis.

Alawattage, C. and Wickramasinghe, D., 2022. Strategising management accounting: liberal origins and neoliberal trends. Accounting, Auditing and Accountability Journal, 35(2), pp. 518-546.

Alawattage, C. and Azure, J.D.C., 2021. Behind the World Bank's ringing declarations of "social accountability": Ghana's public financial management reform. Critical Perspectives on Accounting, 78, p. 102075.

Alexeev, M. and Conrad, R., 2009. The elusive curse of oil. The Review of Economics and Statistics, 91(3), pp. 586-598.

Alexander, E., 2008. Public participation in planning—a multidimensional model: The case of Israel. Planning Theory and Practice, 9(1), pp. 57-80.

Ali, S., Murshed, S.M. and Papyrakis, E., 2020. Happiness and the resource curse. Journal of Happiness Studies, 21(2), pp. 437-464.

Almond, G.A. and Powell, G.B., 1969. The functional aspects of political systems. In: Comparative government: A reader (pp. 15-20). London: Macmillan Education UK.

Almandoz, J., 2023. Inside-out and outside-in perspectives on corporate purpose. Strategy Science.

Alssadek, M. and Benhin, J., 2023. Natural resource curse: A literature survey and comparative assessment of regional groupings of oil-rich countries. Resources Policy, 84, p. 103741.

Ambali, Abdulrauf, O. Salawu Ibrahim, and Moshood A. Olatunji, 2024. The impact of intra party conflict on candidates' defection in southwestern Nigeria electoral outcome. International Journal of Intellectual Discourse 7, no. 2 (2024): pp. 113-129.

Amenta, E., and Ramsey, K. M., 2010. Institutional theory. Handbook of politics: State and society in global perspective, pp. 15-39.

Amujiri, B.A., 2013. Nigeria Extractive Industry Transparency Initiative (NEITI) and civil society: The audit issues and challenges. International Journal of Research in Arts and Social Sciences, 5, pp. 256-270.

Aniche, E., 2013. A critique of the enforcement of Nigeria Extractive Industries Transparency Initiative (NEITI) Act 2007 in Oil and Gas Sector. Available at SSRN 2923184.

Anderson, A.L. and Greena, A.E., 2020. Political Appointments. *Policy & Politics in Nursing and Health Care-E-Book: Policy & Politics in Nursing and Health Care-E-Book*, p.366.

Andrews, N., and Okpanachi, E., 2020. Depoliticisation and a historicism of transparency and accountability via global norms: assessing the EITI in Ghana and Nigeria. Commonwealth and Comparative Politics, 58(2), 228-249.

Andrews, N., and Siakwah, P., 2020. Oil and development in Ghana: Beyond the resource curse. Routledge.

Andrews, N., 2022. Oil, global governance and transparency norm proliferation. In: Handbook on Oil and International Relations, pp. 254-269. Edward Elgar Publishing.

Andrews, N., 2016. A Swiss-Army Knife? A critical assessment of the Extractive Industries Transparency Initiative (EITI) in Ghana. Business and Society Review, 121(1), pp. 59-83.

Andrade, S. and Morales, J., 2007. The role of the natural resource curse in preventing development in politically unstable countries: Case studies of Angola and Bolivia (No. 11/2007). Development Research Working Paper Series.

Anyan, F., 2013. The influence of power shifts in data collection and analysis stages: a focus on qualitative research interview. Qualitative Report, 18, 36.

Anyebe, A.A., 2018. An overview of approaches to the study of public policy. International Journal of Political Science, 4(1), pp. 8-17.

Ansell, C., and Gash, A., 2008. Collaborative governance in theory and practice. Journal of Public Administration Research and Theory, 18(4), pp. 543-571.

Arezki, R. and Gylfason, T., 2013. Resource rents, democracy, corruption and conflict: Evidence from sub-Saharan Africa. Journal of African Economies, 22(4), pp. 552-569.

Arstein, S.R., 1969. A ladder of citizen participation. Cited in: Luyet, V., Schlaepfer, R., Parlange, M.B. and Buttler, A., 2012. A framework to implement stakeholder participation in environmental projects. Journal of Environmental Management, 111, pp.213-219.

Asgill, S., 2012. The Nigerian Extractive Industries Transparency Initiative (NEITI): Tool for conflict resolution in the Niger Delta or arena of contested politics. Critical African Studies, 4(7), 4-57.

AsDB (Asian Development Bank), 2000. Legal Empowerment: Advancing Good Governance and Poverty Reduction Overview Report, RETA 5856 in AsDB, In Law and Policy Reform for

Asian Development Bank 2001. Available at: https://www.adb.org/sites/default/files/publication/29683/lpr-adb.pdf

Asante, K. O. H., Abugri, S., Derkyi, N. S. A., and Akoto, D. S., 2021. Enhancing extractive resource governance in Ghana and Nigeria under fragmented policy landscape and limited resource scenarios: Insight from the Barrow framework. International Journal of Innovative Research and Development, 10(2).

Ashforth, B.E. and Humphrey, R.H., 1995. Labeling processes in the organization. Research in Organizational Behavior, 17, pp. 413-61.

Auty, R.M., 2014. The resource curse and sustainable development. In: Handbook of sustainable development (pp. 267-278). Edward Elgar Publishing.

Auty, R., 2010. Links between resource extraction, governance and development: African experience. Elcano Newsletter, (72), p. 9.

Auty, R.M., 1995. Economic development and the resource curse thesis. In: Economic and political reform in developing countries (pp. 58-80). London: Palgrave Macmillan UK.

Auty, R. M., 2001, Resource Abundance and Economic Development, Oxford University Press, Oxford.

Ayuba, G.U.G.A., 2014. Good governance, a key driver to sustainable development in Nigeria. International Journal of Education and Research, 2(1), pp. 1-12.

Azmat, F., Alam, Q. and Coghill, K., 2009. Integrated governance: A pre-requisite for sustainable market-oriented development in Bangladesh. Intl Journal of Public Administration, 32(10), pp. 829-851.

B

Baba, Y.T., 2018. Executive dominance and hyper-presidentialism in Nigeria (pp. 257-272). Oxford: Oxford University Press.

Bacchi, C., 2009. Analysing policy. Pearson Higher Education AU.

Bass, S., Dalal-Clayton, B. and Pretty, J., 1995. Participation in strategies for sustainable development.

Bature, B., 2014. Transparency and accountability: Adaptation and implementation of Extractive Industries Transparency Initiative (EITI) principles in Nigeria. The Macrotheme Review 3 (8), 107, 114.

Barzilai-Nahon, K., 2009. Gatekeeping: A critical review. Annual review of information science and technology, 43(1), pp. 1-79.

Bakre, O. M., McCartney, S., Fayemi, S. F., Nurunnabi, M., and Almosa, S., 2023. Neoliberalism,'honour'-based regulatory frameworks of accounting and accountability in a social context: An examination of the role of accounting in the management of subsidies on petroleum products in Nigeria. Critical Perspectives on Accounting, 102605.

Bakre, O.M., McCartney, S. and Fayemi, S.O., 2022. Accounting as a technology of neoliberalism: The accountability role of IPSAS in Nigeria. Critical Perspectives on Accounting, 87, p.102282.

Baklanova, O., Petrova, M. and Koval, V., 2020. Institutional Transmission in Economic Development. Economic Studies, 29(1).

Bannon, I. and Collier, P. eds., 2003. Natural resources and violent conflict: Options and actions. World Bank Publications.

Braun, V. and Clarke, V., 2006. Using thematic analysis in psychology. Qualitative research in psychology, 3(2), pp. 77-101.

Brunsson, N., 1999. Standardization as organization.

Beckert, J., 2010. Institutional isomorphism revisited: Convergence and divergence in institutional change. Sociological theory, 28(2), pp. 150-166.

Beetham, D., 2012. Political legitimacy. The Wiley-Blackwell Companion to Political Sociology, pp. 120-129.

Bennett, N.J. and Satterfield, T., 2018. Environmental governance: A practical framework to guide design, evaluation, and analysis. Conservation Letters, 11(6), p.e12600.

Benselin, J. C., and Ragsdell, G., 2016. Information overload: The differences that age makes. Journal of Librarianship and Information Science, 48(3), pp. 284-297.

Benghida, S., 2017. Factors and challenges in developing countries under the resource curse. International Journal of Civil Engineering and Technology, 8(11), pp. 901-910.

Benghida, S., 2017. Norwegian Oil Management structure: Farouk Al-Kasim innovative Solutions. International Journal of Civil Engineering and Technology (IJCIET) Volume 8, Issue 4, April 2017, pp. 535–542. https://www.academia.edu/33287284/NORWEGIAN_OIL_MANAGEMENT_STRUCTURE_FAROUK_AL_KASIM_INNOVATIVE_SOLUTIONS

Basedau, M., 2005. Context matters-rethinking the resource curse in sub-Saharan Africa.

Bettcher, K.E., 2017. How Good Governance got a bad name–and why governance still matters. Center for International Private Enterprise.

Bhattacharyya, S. and Collier, P., 2014. Public capital in resource rich economies: Is there a curse? Oxford Economic Papers, 66(1), pp. 1-24.

Bhattacharyya, S. and Hodler, R., 2010. Natural resources, democracy and corruption. European Economic Review, 54(4), pp. 608-621.

Birch, K., 2020. Technoscience rent: Toward a theory of rentiership for technoscientific capitalism. Science, technology, & human values, 45(1), pp. 3-33.

Bin Hagshah, A.F., 2022. The new Saudi Corporate Governance Framework: a comparative legal study with the UK and Delaware (Doctoral dissertation, University of Glasgow).

Bini, L., and Bellucci, M., 2020. Integrated sustainability reporting. Integrated Sustainability Reporting.

Birkinshaw, P., 2006. Freedom of information and openness: Fundamental human rights. Admin. L. Rev., 58, 177.

Bjerkholt, O., 2002. Fiscal rule suggestions for economies with non-renewable resources. University of Oslo.

Bodo, T. and Gimah, B.G., 2020. The pollution and destruction of the Niger Delta ecosystem in Nigeria: Who is to be blamed? European Scientific Journal, 16(5), pp. 161-182.

Bourdieu, P., 1990. In other words: Essays toward a reflexive sociology. Polity Press.

Bovens, M., 2010. Two concepts of accountability: Accountability as a virtue and as a mechanism. West European Politics, 33(5), pp. 946-967.

Bovens, M.A.P., Goodin, R.E. and Schillemans, T. eds., 2014. The Oxford handbook public accountability. Oxford handbooks.

Bovens, M., 2007. Analysing and assessing accountability: A conceptual framework 1. European law journal, 13(4), pp. 447-468.

Bovens, M., Schillemans, T. and Hart, P.T., 2008. Does public accountability work? An assessment tool. Public administration, 86(1), pp. 225-242.

Bovaird, T. and Löffler, E., 2002. Moving from excellence models of local service delivery to benchmarking 'good local governance'. International Review of Administrative Sciences, 68(1), pp. 9-24.

Bradshaw, M.J., 2005. Population, resources, development and the environment. In: Chindo, M., 2011. An extensive analysis of mining in Nigeria using a GIS. Journal of Geography and Geology, 3(1), p. 3.

Brauers, H., 2022. Natural gas as a barrier to sustainability transitions? A systematic mapping of the risks and challenges. Energy Research & Social Science, 89, p. 102538.

Bresser-Pereira, L.C., 2012. Structuralist macroeconomics and the new developmentalism. Brazilian Journal of Political Economy, 32, pp. 347-366.

Brett, E.A., 2003. Participation and accountability in development management. The Journal of Development Studies, 40(2), pp. 1-29.

Bridge, G., 2008. Global production networks and the extractive sector: governing resource-based development. Journal of economic geography, 8(3), pp. 389-419.

Brinkerhoff, D.W. and Wetterberg, A., 2016. Gauging the effects of social accountability on services, governance, and citizen empowerment. Public Administration Review, 76(2), pp. 274-286.

Bruch, C., and Prugh, T., 2014. Transparency and accountability in natural resource governance: The emergence of new standards and systems. Environmental Law Institute.

Brunsson, N. and Olsen, J.P., 2018. The Reforming organization: making sense of administrative change. Routledge.

Bruton, G. D., Ahlstrom, D., and Li, H. L., 2010. Institutional theory and entrepreneurship: where are we now and where do we need to move in the future? Entrepreneurship Theory and Practice, 34(3), pp. 421-440.

Brockhaus, M., Di Gregorio, M. and Carmenta, R., 2014. REDD+ policy networks: exploring actors and power structures in an emerging policy domain. Ecology and Society, 19(4).

Brohman, J., 1995. Economism and critical silences in development studies: a theoretical critique of neoliberalism. Third World Quarterly, 16(2), pp. 297-318.

Brown, E., 2019. Extractive Industries Transparency Initiative. In: The Oxford Research Encyclopedia of Communication (1st ed.). Oxford University Press.

Byrne, D., 2022. A worked example of Braun and Clarke's approach to reflexive thematic analysis. Quality and Quantity, 56(3), 1391-1412.

Bryson, J.M., Crosby, B.C. and Seo, D., 2020. Using a design approach to create collaborative governance. Policy and Politics, 48(1), pp. 167-189.

Blair, H., 2000. Participation and accountability at the periphery: Democratic local governance in six countries. World Development, 28(1), pp. 21-39.

Blind, P. K., 2007. Building trust in government in the twenty-first century: Review of literature and emerging issues. In 7th global forum on reinventing government building trust in government (Vol. 2007, pp. 26-29). Vienna: UNDESA.

Blunt, P., 2014. Whose resources are they anyway? 'Development assistance' and community development agreements in the Mongolian mining sector. Progress in Development Studies, 14(4), pp. 383-399.

Bloom, P., 2017. The ethics of neoliberalism: The business of making capitalism moral. Taylor & Francis.

BP, 2013 Statistical Review of World Energy Report. https://www.bp.com/content/dam/bp/business-sites/en/global/corporate/pdfs/energy-economics/statistical-review/bp-stats-review-2013-full-report.pdf. (Accessed 5th January 2021)

Butcher, K.R., 2006. Learning from text with diagrams: Promoting mental model development and inference generation. Journal of educational psychology, 98(1), p. 182.

C

Caelli, K., Ray, L., and Mill, J., 2003. 'Clear as mud': toward greater clarity in generic qualitative research. International journal of qualitative methods, 2(2), pp. 1-13.

Cairney, P., 2012. Complexity theory in political science and public policy. Political Studies Review, 10(3), pp. 346-358.

CAMA (Companies and Allied Matters Act) 2020. https://www.cac.gov.ng/wp-content/uploads/2020/12/CAMA-NOTE-BOOK-FULL-VERSION.pdf. Accessed March 5th, 2024

Cameron, P.D. and Stanley, M.C., 2017. Oil, gas, and mining: a sourcebook for understanding the extractive industries. World Bank Publications.

Campbell, S., Greenwood, M., Prior, S., Shearer, T., Walkem, K., Young, S., and Walker, K., 2020. Purposive sampling: complex or simple? Research case examples. Journal of Research in Nursing, 25(8), pp. 652-661.

Chambers, R., 1994. Participatory rural appraisal (PRA): Analysis of experience. World Development, 22(9), pp. 1253-1268.

Caspary, G., 2012. Practical steps to help countries overcome the resource curse: The Extractive Industries Transparency Initiative. Global Governance, 18(2), pp. 171-184.

Chene, M., 'Natural resource management and governance; A literature review focusing on extractives industry' CHR Michelsen Institute, Paper Number 8, 2017.

Chenge, A.A. and Gadzama, B.C.L., 2022. Bolstering natural resource revenue governance through legal framework: A diagnostic of the Nigeria Extractive Industries Transparency Initiative (NEITI) Act, 2007. International Journal of Law, Policy and Social Review, 4(4), pp. 60-70.

Chindo, M.I., 2012. An examination of the socio-economic and environmental impact of planned oil sands development in Nigeria (Doctoral dissertation, University of Leicester).

Chikowore, A. I., 2023. Corporate social responsibility in the extractive sector: The African case of TanzaniteOne mining company in Mererani Community of Tanzania (Doctoral dissertation, University of Leicester).

Chukwuma-Offor, A.M., 2023. Corruption and Nigeria developmental challenges: Insights from Exodus 23: 8. Interdisciplinary Journal of African and Asian Studies (IJAAS), 9(1).

Cleaver, F., 2017. Development through bricolage: Rethinking institutions for natural resource management. Routledge.

Cockx, L. and Francken, N., 2014. Extending the concept of the resource curse: Natural resources and public spending on health. Ecological Economics, 108, pp. 136-149.

Cooke, B. and Kothari, U. eds., 2001. Participation: The new tyranny? Zed books.

Cooper, S. M., and Owen, D. L., 2007. Corporate social reporting and stakeholder accountability: The missing link. Accounting, Organizations and Society, 32(7-8), pp. 649-667.

Corbin, J. and Strauss, A., 2015. Basics of qualitative research (Vol. 14). Sage.

Corrigan, C. C., 2014. Breaking the resource curse: Transparency in the natural resource sector and the extractive industries transparency initiative. Resources Policy, 40, pp. 17-30.

Corruption Perception Index (CPI). 2022. Transparency International, Corruption Perceptions Index. URL: *https://www.transparency.org/en/cpi/2022*. Retrieved 7th June 2023.

Colgan, J.D., 2015. Oil, domestic conflict, and opportunities for democratization. Journal of Peace Research, 52(1), pp. 3-16.

Collier, P., 2008. The bottom billion: Why the poorest countries are failing and what can be done about it. Oxford University Press, USA.

Collier, P., 2010. The political economy of natural resources. Social Research: An International Quarterly, 77(4), pp. 1105-1132.

Collier, P. and Hoeffler, A., 2005. Resource rents, governance, and conflict. Journal of Conflict Resolution, 49(4), pp. 625-633.

Cornwall, A., 2003. Whose voices? Whose choices? Reflections on gender and participatory development. World Development, 31(8), pp. 1325-1342.

Cornwell, E., 2020. Island empowerment as global endowment: Understanding Hawaiian adaptive cultural resource management. Journal for Undergraduate Ethnography, 10(1), pp. 69-90.

Cornwall, A., Cornwall, A. and Pratt, G., 2003. Winding paths, broken journeys: Travels with PRA. Pathways to Participation, pp. 47-53.

Crabtree, B.F. and Miller, W.F., 1992. A template approach to text analysis: Developing and using code books., in: Crabtree, B.F., 1999. Doing qualitative research. Sage. pp. 163–177.

Creswell, W.J., 2016. Research Design: Qualitative, quantitative, mixed methods approach. University Of Nebraska-Lincoln.

D

Dallas, J. A., Raval, S., Gaitan, J. A., Saydam, S., and Dempster, A. G., 2020. Mining beyond Earth for sustainable development: Will humanity benefit from resource extraction in outer space? Acta Astronautica, 167, pp. 181-188.

Dam-de Jong, D., 2021. Greening the economy of armed conflict: Natural resource exploitation by armed groups and their engagement with environmental protection. In: Hague Yearbook of International Law/Annuaire de La Haye de Droit International, Vol. 32 (2019) (pp. 175-207). Brill Nijhoff.

Dana, D.A., 2001. Rethinking the puzzle of escalating penalties for repeat offenders. The Yale Law Journal, 110(5), pp. 733-783.

David-Barrett, L., and Okamura, K., 2013. Why do corrupt countries join EITI? Working Paper 38. European Research Center for Anticorruption and State-Building (ERCAS).

David-Barrett, E. and Okamura, K., 2016. Norm diffusion and reputation: The rise of the Extractive Industries Transparency Initiative. Governance, 29(2), pp. 227-246.

Davis, R., and Kaufmann, D., 2008. Toward effective natural resource revenue management: A policy analysis framework. Revenue Watch Institute.

Davis, E.P., 2014. A review of the economic theories of poverty.

Davis, G.A. and Tilton, J.E., 2005, August. The resource curse. In: Natural resources forum (Vol. 29, No. 3, pp. 233-242). Oxford, UK: Blackwell Publishing, Ltd.

Davies, W., 2016. The limits of neoliberalism: Authority, sovereignty and the logic of competition.

Davies, C.S., 2020. Instrumentalism, power maximisation, or legitimation? Understanding the European Commission's response to the Global Financial Crisis, 2008-10.

Deegan, C., 2014. An overview of legitimacy theory as applied within the social and environmental accounting literature. Sustainability accounting and accountability, pp.248-272.

Desai, D. and Jarvis, M., 2012. Governance and accountability in extractive industries: theory and practice at the World Bank. Journal of Energy & Natural Resources Law, 30(2), pp.101-128.

Demissie, M.Z., 2014. The natural resource curse in Sub-Saharan Africa: Transparency and international initiatives.

Demirag, I. and Khadaroo, I., 2008. Accountability and value for money in private finance initiative contracts. Financial Accountability and Management, 24(4), pp. 455-478.

De Villiers, C., Low, M. and Samkin, G., 2014. The institutionalisation of mining company sustainability disclosures. Journal of Cleaner Production, 84, pp. 51-58.

Dubnick, M., 2005. Accountability and the promise of performance: In search of the mechanisms. Public Performance and Management Review, 28(3), pp. 376-417.

Duodu, E. and Baidoo, S.T., 2020. How does quality of institutions affect the impact of trade openness on economic growth of Ghana? Cogent Economics and Finance, 8(1), p. 1812258.

Dunning, T., 2008. Crude democracy: Natural resource wealth and political regimes.

Diem, S., Young, M.D., Welton, A.D., Mansfield, K.C. and Lee, P.L., 2014. The intellectual landscape of critical policy analysis. International Journal of Qualitative Studies in Education, 27(9), pp. 1068-1090.

Diakopoulos, N., 2020. Accountability, transparency, and algorithms. The Oxford handbook of ethics of AI, 17(4), 197.

DiMaggio, P.J. and Powell, W.W., 1983. The iron cage revisited: Institutional isomorphism and collective rationality in organizational fields. American Sociological Review, 48(2), pp. 147-160.

Dingwerth, K., and Eichinger, M., 2010. Tamed transparency: How information disclosure under the global reporting initiative fails to empower. Global environmental politics, 10(3), pp. 74-96.

Dike, S.C., Ehie, E. and Chukwuka, O.D., 2022. Appraising the layers of governance under the Petroleum Industry Act 2021. AJIEEL, 6(01), pp. 163-177.

E

East, S., 2024. Is transparency enough? An examination of the effect of the Extractive Industry Transparency Initiative (EITI) on accountability, corruption and trust in Zambia (No. 18301).

Ebrahim, A., 2003. Accountability in practice: Mechanisms for NGOs. World Development, 31(5), pp. 813-829.

Edquist, C., 2001, June. The systems of innovation approach and innovation policy: An account of the state of the art. In DRUID conference, Aalborg (Vol. 12, p. 15).

Edino, M.O., Nsofor, G.N. and Bombom, L.S., 2010. Perceptions and attitudes towards gas flaring in the Niger Delta, Nigeria. The Environmentalist, 30, pp. 67-75.

Effiong, J., 2010. Oil and gas industry in Nigeria: The paradox of the black gold. In: Environment and social justice: An international perspective (Vol. 18, pp. 323-349). Emerald Group Publishing Limited.

Egbon, O., 2015. Accountability through extractive industries transparency initiative: Whose accountability. Journal of Accountancy Business and the Public Interest, 14, pp. 81-104.

Eghe-Ikhurhe, G. O., Roni, N., Bonsu, M. O. A., and Chen, X., 2023. The relevance of blockchain based voting adoption in governance structure: evidence from Nigeria. International Journal of Economics, Commerce and Management, 11(1), pp. 1-21.

Eigen, P., 2006. Fighting corruption in a global economy: Transparency initiatives in the oil and gas industry. Hous. J. Int'l L., 29, p. 327.

EITI (Extractive Industries Transparency Initiative), 2019. EITI Standard, "Guidance note 24: Data quality and assurance" (July 2016) online: https://eiti.org/files/documents/guidance-note-24-data-reliability.pdf

EITI (Extractive Industries Transparency Initiative), 2017. EITI Standard, 2017. Available https://eiti.org/sites/default/files/attachments/the_eiti_standard_2016_-_english.pdf

EITI (Extractive Industries Transparency Initiative), 2023. Ghana Validation Report. Accessed 19/03/2024 https://eiti.org/news/ghana-achieves-moderate-score-eiti-implementation.

EITI (Extractive Industries Transparency Initiative), 2023. Nigeria Validation Report. Accessed 19/03/2024 https://eiti.org/news/nigeria-achieves-moderate-score-eiti-implementation

EITI (Extractive Industries Transparency Initiative), 2006. Sub-National Implementation of the Extractive Industries Transparency Initiative (EITI).

EITI (Extractive Industries Transparency Initiative), 2023. Board decision on the 2023Validation of Nigeria. Oslo: The EITI International Secretariat. https://eiti.org/documents/nigeria-2023-validation-report

Elmofty, M., 2020. Accountability by Numbers: Neoliberal Governmentality and the Case of PMCS Iraq (Doctoral dissertation, Kingston University).

Emeh, I.E.J., 2013. Dependency theory and Africa's underdevelopment: A paradigm shift from pseudo-intellectualism: The Nigerian perspective. International Journal of African and Asian studies, 1(1), pp. 16-128.

English Quarantine Rules, 2021. New restrictions on international travel during the Coronavirus pandemic. 19 July 2021. Glide Loyrette Nouel. Online: https://www.gide.com/sites/default/files/gide_clientalert_uk_covid-19_englishquarantinerules_en_july2021.pdf

Ejiogu, A., Ejiogu, C., and Ambituuni, A., 2019. The dark side of transparency: Does the Nigeria Extractive Industries Transparency Initiative help or hinder accountability and corruption control? The British Accounting Review, 51(5), 100811.

Ejiogu, A., Ejiogu, C., and Ambituuni, A., 2021. Corruption fights back: Localizing transparency and EITI in the Nigerian "penkelemes". Governance, 34(3), pp. 785-802.

Ekhator, E.O., 2014. The roles of civil society organizations in the Extractive Industries Transparency Initiative in Nigeria. Int'l J. Not-for-Profit L., 16, p. 47.

El Hamad, W., 2020. A Spectacular Production: NEITI, transparency, and accountability in the extractive industry in Nigeria.

Epstein, D., Farina, C. and Heidt, J., 2014. The value of words: Narrative as evidence in policy making. Evidence and Policy, 10(2), pp. 243-258.

Erkkilä, T., 2007. Governance and accountability-A shift in conceptualisation. Public Administration Quarterly, pp. 1-38.

Etikan, I., Musa, S.A. and Alkassim, R.S., 2016. Comparison of convenience sampling and purposive sampling. American Journal of Theoretical and Applied Statistics, 5(1), pp. 1-4.

Etzioni, A., 2012. The end of rationality?

Evans, P., 2004. Development as institutional change: the pitfalls of monocropping and the potentials of deliberation. Studies in Comparative International Development, 38, pp. 30-52.

F

Faruque, A.A., 2006. Transparency in extractive revenues in developing countries and economies in transition: A review of emerging best practices. Journal of Energy and Natural Resources Law, 24(1), pp. 66-103.

Fasterling, B., 2012. Development of norms through compliance disclosure. Journal of Business Ethics, 106(1), pp. 73-87.

Fairclough, N., 2013. Critical discourse analysis. In: The Routledge handbook of discourse analysis (pp. 9-20). Routledge.

Federation of American Women's Clubs Overseas (FAWCO), 2022. Website: https://www.fawco.org/. Accessed September 2022.

Federal Republic of Nigeria, 1999.Constitution of the Federal Republic of Nigeria. Lagos: Federal Printer.

Fereday, J. and Muir-Cochrane, E., 2006. Demonstrating rigor using thematic analysis: A hybrid approach of inductive and deductive coding and theme development. International Journal of Qualitative Methods, 5(1), pp. 80-92.

Ferreira, P. G., 2020. The Extractive Industries Transparency Initiative (EITI): using global hybrid regulation to promote domestic governance reform. Global hybrid and private governance: standard-setting, market regulation, and institutional design. Oxford University Press, Oxford. Forthcoming. pp. 1-33.

Fontaine, M. and De Ly, F., 2010. Confidentiality clauses in international contracts. In: Drafting International Contracts (pp. 231-298). Brill Nijhoff.

Fox, J., 2007. The uncertain relationship between transparency and accountability. Development in Practice, 17(4-5), pp. 663-671.

Fox, J.A., 2015. Social accountability: what does the evidence really say? World Development, 72, pp. 346-361.

Frankel, J.A., 2010. The natural resource curse: a survey (Vol. 15836, pp. 1-55). Cambridge, MA: National Bureau of Economic Research.

Frame, M.L., 2016. The neoliberalization of (African) nature as the current phase of ecological imperialism. Capitalism Nature Socialism, 27(1), pp. 87-105.

Fridman, S., 1999. Conflict of interest, accountability and corporate governance: the case of the IOC and SOCOG. University of New South Wales Law Journal, The, 22(3), pp. 781-798.

Frey, K., 2008. Development, good governance, and local democracy. Brazilian Political Science Review, 2(2), pp. 39-73.

Frynas, J.G., 2005. The false developmental promise of corporate social responsibility: Evidence from multinational oil companies. International affairs, 81(3), pp. 581-598.

Frynas, J.G., 2010. Corporate social responsibility and societal governance: Lessons from transparency in the oil and gas sector. Journal of Business Ethics, 93, pp. 163-179.

Fung, A., 2013. Infotopia: Unleashing the democratic power of transparency. Politics and Society, 41(2), pp. 183-212.

Fung, B., 2014. The demand and need for transparency and disclosure in corporate governance. Universal Journal of Management, 2(2), pp. 72-80.

Fung, A., Graham, M. and Well, D., 2007 Full Disclosure: The perils and promise of transparency. Cambridge: Cambridge University Press.

Fung, A. and Wright, E.O., 2001. Deepening democracy: Innovations in empowered participatory governance. Politics and Society, 29(1), pp. 5-41.

Furstenberg, S., 2015. Consolidating global governance in nondemocratic countries: Critical reflections on the Extractive Industries Transparency Initiative (EITI) in Kyrgyzstan. The Extractive Industries and Society, 2(3), pp. 462-471.

Fuyane, N., 2021. Research methodology choice dilemma: A conceptual note to emerging researchers. International Journal of Business and Management studies, 2(2), pp. 29-43.

G

Ganesan, A., 2010. Feature: Transparency in Ghana's Extractive Industry–Human Rights Watch.

Gardner, T. A., Benzie, M., Börner, J., Dawkins, E., Fick, S., Garrett, R., and Wolvekamp, P. (2019). Transparency and sustainability in global commodity supply chains. World Development, 121, pp. 163-177.

Garsten, C. and Montoya, de M. L., 2008 Transparency in a New Global Order: Unveiling Organizational Visions. Cheltenham: Elgar.

Garuba, D. S., and Ikubaje, J. G., 2010a. The Nigeria Extractive Industries Transparency Initiative and publish what you pay Nigeria. Demanding Governance, 137.

Garuba, D., and Ikubade, I., 2010b. Contesting spaces for transparency and accountability: The governance of the Nigeria Extractive Industries Transparency Initiative. African Affairs, 109(435), pp. 143-163.

Gaventa, J., and McGee, R., 2013. The impact of transparency and accountability initiatives. Development Policy Review, 31, s3-s28.

Gaventa, J. and Barrett, G., 2010. So, what difference does it make? Mapping the outcomes of citizen engagement. IDS Working Papers, 2010(347), pp. 1-72.

Gaventa, J., 2004. Towards participatory governance: assessing the transformative possibilities. Participation: From tyranny to transformation.

Gee, J.P., 2014. An introduction to discourse analysis: Theory and method. Routledge.

Geddes, M., 2005. International Perspectives. Community and local governance in Australia, p.13.

Ghebremusse, S., 2015. Conceptualizing the developmental state in resource-rich Sub-Saharan Africa. Law and Development Review, 8(2), pp. 467-502.

Gibson, P.D., Lacy, D.P. and Dougherty, M.J., 2005. Improving performance and accountability in local government with citizen participation. The Innovation Journal: The Public Sector Innovation Journal, 10(1), pp. 1-12.

Gilberthorpe, E. and Rajak, D., 2019. The anthropology of extraction: Critical perspectives on the resource curse. In: Why does development fail in resource rich economies (pp. 12-30). Routledge.

Gilbert, C., 2022. The audit of public debt: Auditing as a device for political resistance in a neoliberal era. Critical Perspectives on Accounting, 85, 102263.

Gallie, D., 2007. Welfare regimes, employment systems and job preference orientations. European Sociological Review, 23(3), pp. 279-293.

Gillies, A., 2010. Reputational concerns and the emergence of oil sector transparency as an international norm. International Studies Quarterly, 54(1), pp. 103-126.

Gillies, A., and Heuty, A., 2011. Does transparency work-the challenges of measurement and effectiveness in resource-rich countries. Yale J. Int'l Aff., 6, 25.

Gilman, S.C., 2005. Ethics codes and codes of conduct as tools for promoting an ethical and professional public service: Comparative successes and lessons. Prepared for the PREM, the World Bank.

Gualini, E., 2018. Planning and the intelligence of institutions: Interactive approaches to territorial policymaking between institutional design and institution-building. Routledge.

Gupta, A., Boas, I., and Oosterveer, P., 2020. Transparency in global sustainability governance: to what effect? Journal of environmental policy & planning, 22(1), pp. 84-97.

Gupta, A., and Mason, M. (Eds.), 2014. Transparency in global environmental governance: Critical perspectives. MIT Press.

Gupta, A., and Mason, M., 2015. 39. Transparency. Research handbook on climate governance, 446.

Grant, J.A., Mayanja, E.N., Taodzera, S. and Tesfamichael, D., 2022. Natural resource governance in Africa. In Oxford Research Encyclopedia of International Studies.

Gylfason, T., 2001. Natural resources and economic growth: what is the connection? Available at SSRN 279679.

Glynn, M. A., and D'Aunno, T., 2023. An intellectual history of institutional theory: Looking back to move forward. Academy of Management Annals, 17(1), pp. 301-330.

Goldstein, I., and Yang, L., 2019. Good disclosure, bad disclosure. Journal of Financial Economics, 131(1), pp. 118-138.

Goetz, K, H. and Peters, B. G., 1999. Institutional theory and political executives: creating executive organisations east and west, paper presented at conference on institutional theory, Ross priory, Dunb., Scotland, October 18-19.

Graham, C., 2002. Strengthening institutional capacity in poor countries. Brookings Institution.

Greiling, D., and Spraul, K., 2010. Accountability and the challenges of information disclosure. Public Administration Quarterly, 338-377.

Gylfason, T., 2011. Natural resource endowment: A mixed blessing? https://papers.ssrn.com/sol3/Delivery.cfm?abstractid=1766385

Gyimah-Boadi, E. and Prempeh, H.K., 2012. Oil, politics, and Ghana's democracy. J. Democracy, 23, p. 94.

H

Haber, S. and Menaldo, V., 2011. Do natural resources fuel authoritarianism? A reappraisal of the resource curse. Review, 105(1), pp. 1-26.

Hall, P.A., 2010. Historical institutionalism in rationalist and sociological perspective. Explaining institutional change: Ambiguity, agency, and power, pp. 204-224.

Hall, P.A. and Taylor, R.C., 1996. Political science and the three new institutionalisms. Political Studies, 44(5), pp. 936-957.

Hale, T.N., 2008. Transparency, accountability, and global governance. Global Governance, pp.73-94.

Hamann, T.H., 2009. Neoliberalism, governmentality, and ethics. Foucault Studies, pp. 37-59.

Harrison, E., 2002. 'The problem with the locals': partnership and participation in Ethiopia. Development and Change, 33(4), pp. 587-610.

Harvey, R., 2024. Can Transnational Governance Initiatives Reverse the Resource Curse? In: Routledge Handbook of Natural Resource Governance in Africa (pp. 45-58). Routledge.

Haseeb, M., Kot, S., Hussain, H.I. and Kamarudin, F., 2021. The natural resources curse-economic growth hypotheses: Quantile–on–Quantile evidence from top Asian economies. Journal of Cleaner Production, 279, p. 123596.

Hassan, C., Olawoye, J. and Nnadozie, K., 2002. Impact of international trade and multinational corporations on the environment and sustainable livelihoods of rural women in Akwa-Ibom State. Niger Delta Region, Nigeria.

Haufler, V., 2010. Disclosure as governance: The extractive industries transparency initiative and resource management in the developing world. Global Environmental Politics, 10(3), pp. 53-73.

Haque, M.S., 2001. The diminishing publicness of public service under the current mode of governance. Public Administration Review, 61(1), pp. 65-82.

Hawkins, D. G., Lake, D. A., Nielson, D. L., and Tierney, M. J., 2006. Delegation under anarchy: states, international organizations, and principal-agent theory. Delegation and Agency in International Organizations, 3, 21.

Heald, D.A., 2006. Varieties of transparency. In Transparency: the key to better governance? Proceedings of the British Academy 135 (pp. 25-43). Oxford University Press.

Heller, P.R., Mahdavi, P. and Schreuder, J., 2014. Reforming national oil companies: Nine recommendations. National Resource Government Institute, July.

Heemskerk, W., Lema, N., Guindo, D., Schouten, C., Semgalawe, Z., Verkuijl, H., de Steenhuijsen Piters, B. and Penninkhoff, P., 2003. A guide to demand-driven agricultural research. The Client-Oriented Research Management Approach, Institut d'Economie Rurale, Department of Research and Development, Tanzania.

Hendricks, K.B. and Singhal, V.R., 2005. An empirical analysis of the effect of supply chain disruptions on long-run stock price performance and equity risk of the firm. Production and Operations management, 14(1), pp. 35-52.

Hickey, S. and Mohan, G., 2004. Towards participation as transformation: critical themes and challenges. Participation: From tyranny to transformation? Exploring new approaches to participation in development, pp .3-24.

Hilson, G., 2012. Corporate Social Responsibility in the extractive industries: Experiences from developing countries. Resources Policy, 37(2), pp. 131-137.

Hilson, G., 2002. The environmental impact of small-scale gold mining in Ghana: identifying problems and possible solutions. Geographical Journal, 168(1), pp. 57-72.

Hood, C., 2007. What happens when transparency meets blame-avoidance? Public Management Review, 9(2), pp. 191-210.

Hood, C. and Heald, D., 2006. Transparency: The key to better governance? (Vol. 135). Oxford University Press for The British Academy.

Holmes, A. G. D., 2020. Researcher positionality-a consideration of its influence and place in qualitative research--a new researcher guide. Shanlax International Journal of Education, 8(4), 1-10.

Hope, Sr, K. R., and Hope, K. R., 2017. Corruption in Nigeria. Corruption and governance in Africa: Swaziland, Kenya, Nigeria, pp. 125-162.

Hope Sr, K.R., 2009. Capacity development for good governance in developing countries: some lessons from the field. Intl Journal of Public Administration, 32(8), pp. 728-740.

Hopper, T., Lassou, P. and Soobaroyen, T., 2017. Globalisation, accounting and developing countries. Critical Perspectives on Accounting, 43, pp. 125-148.

Hossain, M., 2008. The extent of disclosure in annual reports of banking companies: The case of India.

Holzer, M. and Kloby, K., 2005. Public performance measurement: An assessment of the state-of-the-art and models for citizen participation. International Journal of Productivity and Performance Management, 54(7), pp. 517-532.

Huntington, S.P., 2006. Political order in changing societies. Yale University Press.

Hye, H.A., 2000. Good Governance: A social contract for the new millennium. Governance: South Asian Perspectives, Manohar Publishers, New Delhi, pp. 1-32.

I

Ibrahim, S. M., Bills, P. J., Allport, J., and Racasan, R., 2017. The impediments to Nigeria understanding oil production volumes, losses and potential solutions. International Journal of African and Asian Studies, 36, pp. 36-44.

Ibadoghlu, G. and Ahmadov, I., 2013. EITI Implementation in Azerbaijan comparing with the Experience of Mongolia and Norway. Available at SSRN 3124848.

Idemudia, U., 2009. The quest for the effective use of natural resource revenue in Africa: Beyond transparency and the need for compatible cultural democracy in Nigeria. Africa Today, 56(2), pp. 3-24.

Idemudia, U., 2013. The Extractive Industry Transparency Initiative and corruption in Nigeria: Rethinking the links between transparency and accountability. Access to Information in Africa, Law, Culture and Practice, Afrika-Studies centrum Series, 27, pp. 127-148.

Igwe, U., 2011. "Making NEITI Act 2007 Work" retrieved from http://www.punchng.com/article. Accessed on 3rd December 2019.

Ihugba, B. U., 2016. An examination of the good governance legal framework of Nigeria Extractive Industry Transparency Initiative (NEITI) Act 2007. Law and Development Review, 9(1), pp. 201-222.

Ihugba, B. U. (2014). A critical analysis of the auditing and reporting functions of Nigeria Extractive Industry Transparency Initiative (NEITI) Act 2007: lessons for EITI countries. Journal of International Trade Law and Policy, 13(3), pp. 232-245.

Imemesit Udidiong, 2019. Everything you need to know about Dora Akunyili, the 'iron lady' with almost 1000 awards. Article posted on March 11, 2019, in Pulse.ng. https://www.pulse.ng/bi/lifestyle/did-you-know-dora-nkem-akunyili-has-the-highest-number-of-awards-in-nigeria/3bm1xh7

International Development Association (IDA), 2007. IDA Resource Allocation Index (IRAI) - 2007. http://go.worldbank.org/S2THWI1X60. Accessed, 2020.

Iqbal, Z. and Mirakhor, A., 2004. Stakeholders model of governance in Islamic economic system. Islamic Economic Studies, 11(2).

Irgil, E., 2021. Broadening the positionality in migration studies: Assigned insider category. Migration Studies, 9(3), pp. 1215-1229.

Ishola, S., 2008. Federal government unfolds strategies for the development of artisanal and small-scale mining. Abuja: Ministry of Mines and Steel Development.

Isyaku, U., 2017. Beyond policy design: REDD+ implementation and institutional complexities of environmental governance in Cross River state, Nigeria (Doctoral dissertation, University of Leicester).

Iyoha, F.O. and Oyerinde, D., 2010. Accounting infrastructure and accountability in the management of public expenditure in developing countries: A focus on Nigeria. Critical Perspectives on Accounting, 21(5), pp. 361-373.

J

Jennings, G.R., 2005. 9 interviewing: techniques. Tourism Research Methods, p. 99.

Joffe, H., 2011. Thematic analysis. Qualitative research methods in mental health and psychotherapy: A guide for students and practitioners, pp. 209-223.

Johnson, M., 2021. Transparency, accountability, and good governance in the extractive industries. In C. Rutazibwa & L. Hagmann (Eds.), Research Handbook on African Politics, Development and Security (1st ed.). Edward Elgar Publishing.

Johnston, J. M., and Romzek, B. S., 1999. Contracting and accountability in state Medicaid reform: Rhetoric, theories, and reality. Public Administration Review, pp. 383-399.

Johnson, M. F., Laurent, R. L., and Kwao, B., 2020. Constructing a crisis: The effect of resource curse discourse on extractive governance in Ghana. The Extractive Industries and Society, 7(3), pp. 965-974.

Johnstone, B. and Andrus, J., 2024. Discourse analysis. John Wiley and Sons.

Jones, K., 2010. The Doha blues: Institutional crisis and reform in the WTO. Oxford University Press, USA.

Jones, R.H., 2024. Discourse analysis: A resource book for students. Taylor & Francis.

Julius Otusanya, O., 2012. An investigation of the financial criminal practices of the elite in developing countries: Evidence from Nigeria. Journal of financial crime, 19(2), pp. 175-206.

K

Kakilla, C., 2021. Strengths and weaknesses of semi-structured interviews in qualitative research: A critical essay.

Kama, K., 2020. Resource-making controversies: Knowledge, anticipatory politics and economization of unconventional fossil fuels. Progress in Human Geography, 44(2), pp. 333-356.

Karl, T. L., 2007. Ensuring fairness. Escaping Resource Curse, 256, 285.

Karl, T.L., 1997. The paradox of plenty: Oil booms and petro-states (Vol. 26). Univ of California Press.

Kasekende, E., Abuka, C., and Sarr, M., 2016. Extractive industries and corruption: Investigating the effectiveness of EITI as a scrutiny mechanism. Resources Policy, 48, pp. 117-128.

Kassen, M., 2020. Open data and its peers: understanding promising harbingers from Nordic Europe. Aslib Journal of Information Management, 72(5), pp. 765-785.

Kaufmann, D., Kraay, A. and Zoido-Lobaton, P., 2000. Governance matters. Finance Dev, 37(2), p.10.

Keohane, R.O., 2006. Accountability in World Politics1. Scandinavian Political Studies, 29(2), pp. 75-87.

Kingston, C., and Caballero, G., 2009. Comparing theories of institutional change. Journal of Institutional Economics, 5(2), pp. 151-180.

Kinnaman, T.C., 2023. A new perspective on the natural resource curse. World, 4(4), pp. 670-683.

Khan, M. M. A., and Alam, I., 2020. Good governance in Pakistan: Parameters, causes and measures. Pakistan Vision, 21(1), 319.

Khotami, M., 2017, November. The concept of accountability in good governance. In International Conference on Democracy, Accountability and Governance (ICODAG 2017) (pp. 30-33). Atlantis Press.

Knill, C. and Tosun, J., 2012. Governance institutions and policy implementation in the European Union. Constructing a policy-making state, pp. 309-333.

Koebele, E.A., 2020. Cross-coalition coordination in collaborative environmental governance processes. Policy Studies Journal, 48(3), pp. 727-753.

Kolstad, I., and Wiig, A., 2009. Is transparency the key to reducing corruption in resource-rich countries? World Development, 37(3), pp. 521-532.

Kolstad, I., and Søreide, T., 2009. Corruption in natural resource management: Implications for policy makers. Resources Policy, 34(4), pp. 214-226.

Koppell, J. G., 2008. Global governance organizations: Legitimacy and authority in conflict. Journal of Public Administration Research and Theory, 18(2), pp. 177-203.

Koponen, J., 2020, January. Development: History and power of the concept. In: Forum for Development Studies (Vol. 47, No. 1, pp. 1-21). Routledge.

Krause, P., 2012. Executive politics and the governance of public finance. In: Executive Politics in Times of Crisis (pp. 136-156). London: Palgrave Macmillan UK.

L

Larson, A. M., and Ribot, J. C., 2004. Democratic decentralisation through a natural resource lens: an introduction. The European Journal of Development Research, 16, pp. 1-25.

Lassou, P.J., Hopper, T. and Ntim, C., 2021. Accounting and development in Africa. Critical Perspectives on Accounting, 78, p. 102280.

Lasmar, J.M., Zahreddine, D. and Lage, D.A.G., 2015. Understanding regional and global diffusion in international law: the case for a non-monolithic approach to institutions. Global Discourse, 5(3), pp. 470-496.

Lake, D. A., 2010. Rightful rules: Authority, order, and the foundations of global governance. International Studies Quarterly, 54(3), pp. 587-613.

Landow, P. and Ebdon, C., 2012. Public-private partnerships, public authorities, and democratic governance. Public Performance & Management Review, 35(4), pp. 727-752.

Laruffa, F., 2022. Neoliberalism, economization and the paradox of the new welfare state. European Journal of Sociology/Archives Européennes De Sociologie, 63(1), pp. 131-163.

Lathrop, D., and Ruma, L., 2010. Open government: Collaboration, transparency, and participation in practice. " O'Reilly Media, Inc.".

Lawrence, T. B., and Suddaby, R., 2006. 1.6 institutions and institutional work. The Sage handbook of organization studies, pp. 215-254.

Lawrence, T.B. and Buchanan, S., 2017. Power, institutions and organizations. The Sage handbook of organizational institutionalism, pp. 477-506.

Lee, V., and Landers, R. N., 2022. Sampling strategies for quantitative and qualitative business research. In Oxford Research Encyclopedia of Business and Management.

Lee, T. W., 1999. Using qualitative methods in organizational research. Sage.

Le Billon, P., Lujala, P. and Rustad, S.A., 2021. Transparency in environmental and resource governance: theories of change for the EITI. Global Environmental Politics, 21(3), pp. 124-146.

Le Billon, P., 2001. Angola's political economy of war: The role of oil and diamonds, 1975–2000. African Affairs, 100(398), pp. 55-80.

Lehmann, V., 2015. Natural resources, the Extractive Industries Transparency Initiative, and global governance.

Lerner, J.S. and Tetlock, P.E., 1999. Accounting for the effects of accountability. Psychological Bulletin, 125(2), p. 255.

Lewis, T. M., 2007. Impact of globalization on the construction sector in developing countries. Construction Management and Economics, 25(1), pp. 7-23.

Li, Z., 2021. Institutionalized rent seeking: The political-business revolving door in China (Doctoral dissertation, Duke University).

Lindstedt, C. and Naurin, D., 2005. Transparency and corruption: The conditional significance of a free press.

Lockwood, M., Davidson, J., Curtis, A., Stratford, E., and Griffith, R., 2010. Governance principles for natural resource management. Society and natural resources, 23(10), pp. 986-1001.

Löfstedt, R. and Way, D., 2016. Transparency and trust in the European pharmaceutical sector: outcomes from an experimental study. Journal of Risk Research, 19(9), pp. 1082-1103.

Loughrey, J., 2014. Accountability and the regulation of the large law firm lawyer. The Modern Law Review, 77(5), pp. 732-762.

Lord, C., 2006. Democracy and the European Union: Matching means to standards. Democratization, 13(4), pp. 668-684.

Lubogo, I.C., 2021. The Executive Constitutional Mandate: demystifying the fountain of honor; Presidential powers overreach in Uganda. Jescho publishing house.

Lukes, Steven. Power: A radical view. Bloomsbury Publishing, 2021.

Lukes, S., 2014. Three distinctive views of power compared. In Policy Process (pp. 45-52). Routledge.

Lujala, P., 2003. Classification of natural resources. Presentation at the 2003 ECPR Joint Session of Workshops, Edinburgh, 31st March 2003 pp.28-3.

Luthango, S.A., 2019. Why is transparency not enough to address the institutions curse? A case study of Nigeria's implementation of the EITI.

M

Mackenzie, C., McDowell, C. and Pittaway, E., 2007. Beyond ‘do no harm’: The challenge of constructing ethical relationships in refugee research. Journal of Refugee studies, 20(2), pp. 299-319.

Magalhães, P. T., 2021. The legitimacy of modern democracy: A study on the political thought of Max Weber, Carl Schmitt and Hans Kelsen (p. 220). Taylor & Francis.

Mahmud, R., 2017. Understanding institutional theory in public policy. Dynamics of Public Administration, 34(2), pp. 135-148.

Mahmud, S., 2004. Citizen participation in the health sector in rural Bangladesh: perceptions and reality. IDS Bulletin, 35(2), pp. 11-18.

Mahoney, J. and Thelen, K. eds., 2009. Explaining institutional change: Ambiguity, agency, and power. Cambridge University Press.

Malden, A., 2017. A safer bet? Evaluating the effects of the Extractive Industries Transparency Initiative on mineral investment climate attractiveness. The Extractive Industries and Society, 4(4), pp. 788-794.

Mansbridge, J., 1995. A Deliberative Perspective on Neocorporatism, in Associations and Democracy edited by Erik Olin Wright.

Mansuri, G. and Rao, V., 2012. Localizing development: Does participation work?

Manteaw, B.O., 2008. Education for sustainable development: an emergent discourse for multi-sector learning and action partnership (Doctoral dissertation, Washington State University).

Mangal, S.K. and Mangal, S., 2013. Research methodology in behavioural sciences. PHI Learning Pvt. Ltd.

March, J.G. and Olsen, J.P., 2008. The new institutionalism: organizational factors in political life. Revista de Sociologia e Política, 16, pp. 121-142.

Marchessault, L., 2013. Open contracting: a new frontier for transparency and accountability. Draft report, World Bank Institute.

Marriott, L., 2012. Historical institutionalism. In Taxation (pp. 97-106). Routledge.

Marshall, C., and Rossman, G. B., 2014. Designing qualitative research. Sage publications.

Masterson, G., 2021. The legacy of multipartyism on political coalitions and rent-seeking in African elections. Marriages of Inconvenience: The politics of coalitions in South Africa, p. 127.

McGee, R., and Gaventa, J. 2011. Shifting power? Assessing the impact of transparency and accountability initiatives. IDS Working Papers, 2011(383), pp. 1-39.

McLeod, K., 2014. Orientating to assembling: Qualitative inquiry for more-than-human worlds. International Journal of Qualitative Methods, 13(1), pp. 377-394.

McPherson, C., 2010. 9 State Participation in the Natural Resource Sectors: Evolution, Issues and Outlook. The Taxation of Petroleum and Minerals, pp. 279-304.

Mross, K., 2012. Fighting the Curse by Lifting the Curtain–How Effective is Transparency as an Instrument to Escape the Resource Trap? Schriftenreihe des Politikwissenschaftlichen Instituts der Universität Duisburg-Essen, Tectum Verl, 20.

McSparren, J. J., 2019. Seeking a nexus between transparency, accountability and sustainable development in the extractive industries: Analysis of the Mali Extractive Industries Transparency (MEITI) (Doctoral dissertation, University of Massachusetts Boston).

Mehlum, H., Moene, K. and Torvik, R., 2006. Institutions and the resource curse. The Economic Journal, 116(508), pp. 1-20.

Mehta, L., Leach, M. and Scoones, I., 2001. Environmental governance in an uncertain world. Institute of Development Studies.

Mehrpouya, A. and Salles-Djelic, M.L., 2019. Seeing like the market; exploring the mutual rise of transparency and accounting in transnational economic and market governance. Accounting, Organizations and Society, 76, pp. 12-31.

Meijer, A.J. and Curtin, D., 2006. Does transparency strengthen legitimacy? Information polity, 11(2), pp. 109-122.

Meijer, A.J., 2005. Transparent government inspections: Using the internet to strengthen civic competence?

Meijer, A.J., 2017. From Hero-Innovators to Distributed Heroism: An in-depth analysis of the role of individuals in public sector innovation. In: Innovation in Public Services (pp. 134-151). Routledge.

Mejía Acosta, A., 2013. The impact and effectiveness of accountability and transparency initiatives: The governance of natural resources. Development Policy Review, 31, s89-s105.

Mekwunye, A. N. 2022. Appraisal of the Petroleum Sector Natural Resource Governance in Nigeria. IJO-International Journal of Social Science and Humanities Research (ISSN 2811-2466), 5(08), pp16-36.

Merriam, S.B., 2002. Introduction to qualitative research. Qualitative research in practice: Examples for discussion and analysis, 1(1), pp. 1-17.

Merriam, S.B., 1998. Qualitative Research and Case Study Applications in Education. Revised and expanded from" Case Study Research in Education.". Jossey-Bass Publishers, 350 Sansome St, San Francisco, CA 94104.

Mendel, T., Siochrú, S.O., Price, M.E. and Raboy, M., 2008. Broadcasting, voice, and accountability.

Mexhuani, F., and Mexhuani, B., 2024. Authoritarian neoliberalism debates: A critical review of the literature in central and Eastern Europe. New Perspectives, 2336825X241230935.

Meyer, J.W. and Rowan, B., 1977. Institutionalized organizations: Formal structure as myth and ceremony. American journal of sociology, 83(2), pp. 340-363.

Meza, O. and Pérez-Chiqués, E., 2021. Corruption consolidation in local governments: A grounded analytical framework. Public Administration, 99(3), pp. 530-546.

Mikhael, N.S., 2016. Exploring the Norwegian Experience for Managing Azerbaijan's Oil-Based Economy. MSc. Dissertation, University of Aberdeen, United Kingdom. 2016. https://www.academia.edu/34321496/EXPLORING_THE_NORWEGIAN_EXPERIENCE_FOR_MANAGING_AZERBAIJANS_OIL_BASED_ECONOMY

Miles, H. and Huberman, A.M., 2014. Saldana, Qualitative Data Analysis. America: SAGE Publications.

Minsky, H.P., 1992. The capitalist development of the economy and the structure of financial institutions. The Jerome Levy Economics Institute Working Paper, (72).

Minogue, M., 1997. The principles and practice of good governance. Law and Governance, 4.

Monbiot, G., 2016. Neoliberalism–the ideology at the root of all our problems. The Guardian, 15(04).

Montja, P. M., 2023. The role of public participation in promoting fiscal transparency in South Africa (Doctoral dissertation, University of Johannesburg).

Moncrieffe, J. M. 1998. Reconceptualizing political accountability. International Political Science Review, 19(4), pp. 387-406.

Moreau, E., Vogel, C. and Walsh, K., 2022, December. Ethical research with social media data: informed consent in large-scale quantitative studies. In Diversity of Methods and Materials in Digital Human Sciences: Proceedings of the Digital Research Data and Human Sciences DRDHum Conference 2022 (p. 200).

Morgandi, M., 2008. Extractive Industries Revenues Distribution at the Sub-National Level. Revenue Watch Institute, June.

Moses, O., Ehalaiye, D., Sorola, M., and Lassou, P., 2023. Extractive sector governance: does a nexus of accountability render local extractive industries transparency initiatives ineffective? Meditari Accountancy Research.

Moses, O. and Hopper, T., 2022. Accounting articles on developing countries in ranked English language journals: a meta-review. Accounting, Auditing & Accountability Journal, 35(4), pp. 1035-1060.

Moti, U. G., 2019. Africa's Natural Resource Wealth: A Paradox of Plenty and Poverty. Advances in Social Sciences Research Journal, 6(7), pp. 4983-4503.

Mukherjee, J., 2015. Beyond the urban: Rethinking urban ecology using Kolkata as a case study. International Journal of Urban Sustainable Development, 7(2), pp. 131-146.

Müller, S., 2010. Institutions, collectivities and individuals: how multiple means and mechanisms of natural resource allocation influence their use and protection: Theoretical considerations with empirical illustrations from the Southwestern Amazon trapeze of Colombia (Doctoral dissertation).

Muller, A., 2011. Politics and Policies of EITI Implementation in Nigeria. Resources Policy, 36(1), pp. 76-83.

Mulgan, R., 1997. The processes of public accountability. Australian Journal of Public Administration, 56(1), pp. 25-36.

Mulgan, R., 2000. 'Accountability': an ever-expanding concept? Public Administration, 78(3), pp. 555-573.

Mulgan, R., 2003. One cheer for hierarchy-accountability in disjointed governance. Political science, 55(2), pp. 6-18.

Mumby, D. K., 2005. Theorizing resistance in organization studies: A dialectical approach. Management Communication Quarterly, 19(1), pp. 19-44.

Murombo, T., 2016. The effectiveness of initiatives to promote good governance, accountability and transparency in the extractives sector in Zimbabwe. Journal of African Law, 60(2), pp. 230-263.

Murshed, M., 2018. Revisiting the Jevons Paradox of energy economics: Empirical evidence from Bangladesh and India. International Review of Business Research Papers, 14(1), pp. 68-93.

Murshed, S.M. and Serino, L.A., 2011. The pattern of specialization and economic growth: The resource curse hypothesis revisited. Structural Change and Economic Dynamics, 22(2), pp. 151-161.

Murphy, C.N., 2004. Global institutions, marginalization and development. Routledge.

MSMD (Ministry of Solid Minerals Development), 2008. Solid Minerals Sector: our 34 minerals. Abuja: MSMD.

N

NAN (News Agency of Nigeria), 2008. Federal Government Targets Seven Minerals for National Development. Leadership. Available at: http://bit.ly/e5UhwM (Accessed 27, November 2019)

Naibbi, A. I., and Chindo, M., 2020. Mineral Resource Extractive Activities in Nigeria: Communities Also Matter! Journal of Geoscience and Environment Protection, 8(9), pp. 212-229.

Naib, S., 2011. The Right to Information Act 2005: A Handbook. Oxford University Press.

Nadesan, M. H., 2011. Transparency and neoliberal logics of corporate economic and social responsibility. The handbook of communication and corporate social responsibility, 252-275.

Nance, K.L. and Strohmaier, M., 1994, November. Ethical accountability in the cyberspace. In Proceedings of the conference on ethics in the computer age (pp. 115-118).

National Bureau of Statistics, 2023. Review of 2022/2023 absolute poverty rates across Nigeria. www.nigeriasta.gov.ng/elibrary Retrieved 7th June 2023.

National Bureau of Statistics, 2024. Nigerian Gross Domestic Product Report q4 2023. 2024.https://nigerianstat.gov.ng/elibrary/read/1241514#:~:text=Growth%20of%20Q4%20of%202023,points%20in%20Q4%20of%202023. Retrieved 2nd October 2024.

Natural Resource Governance Institute, 2016. Scoping Study on Contract Transparency in Mongolia.https://resourcegovernance.org/publications/scoping-study-contract-transparency-mongolia. Accessed 10th October 2024.

Natural Resource Governance Institute, 2021. Consultancy opportunities with NRGI https://resourcegovernance.org/consultancy-opportunities. Accessed 10th October 2024.

Nee, V. and Ingram, P., 2001. Embeddedness and Beyond: Institutions, Exchange, and Social Structure. IN: BRINTON, MC; NEE, V. (Orgs.). The New Institutionalism in Sociology.

NEITI, 2007. Nigeria Extractive Industries Transparency Initiative (NEITI) Act.

NEITI, 2009. NEITI Audit of the Period 1999-2004 (Popular version). Available online at: https://ngfrepository.org.ng:8443/jspui/handle/123456789/4157

NEITI, 2011. Core EITI report: Aggregation/Reconciliation of Financial Flows from Solid Minerals Industry in Nigeria 2011. Available at: https://eiti.org/files/documents/2011_nigeria_eiti_report_mining. Pdf 43 NEITI (2013). EITI Handbook. Abuja: NEITI Secretariat.

NEITI Report 2021. NEITI Oil and Gas annual Audit Report 2021 https://neiti.gov.ng/cms/wp-content/uploads/2023/09/2021-Oil-Gas-Industry-Report-Presentation.pdf (Accessed 6th May 2022).

NEITI (Nigeria Extractive Industries Transparency Initiative), 2007. NEITI Act (2007). https://www.resourcedata.org/en_AU/dataset/rgi21-neiti-act-2017/resource/74001f30-ca94-444a-8377-11f58ad75afb. Accessed March 2019.

NEITI (Nigeria Extractive Industries Transparency Initiative), 2013. NEITI Handbook: Promoting Transparency, Enabling Prosperity. Available at: https://neiti.gov.ng/cms/wp-content/uploads/2021/08/NEITI-Handbook-2013-Red.pdf

NEITI (Nigeria Extractive Industries Transparency Initiative), 2018. Oil and Gas Annual Audit Report. Available at https://www.neiti.gov.ng/audits/oil-and-gas

NEITI 2011 (Nigeria Extractive Industries TransparencyTransparency Initiative), 2011. NEITI Handbook (2011).

Nell, P.C., Puck, J. and Heidenreich, S., 2015. Strictly limited choice or agency? Institutional duality, legitimacy, and subsidiaries' political strategies. Journal of World Business, 50(2), pp. 302-311.

Neumann, R. and Ssozi, J., 2016. Political influence on fiscal and monetary policy in Sub-Saharan Africa. Journal of African Economies, 25(1), pp. 55-109.

Nhabinde, S., 2021. The Impact of Extractive Industry on Economic Growth of Mozambique in the Context of SADC Countries (October 21, 2021).

Nielsen, C., & Madsen, M. T., 2009. Discourses of transparency in the intellectual capital reporting debate: Moving from generic reporting models to management defined information. Critical Perspectives on Accounting, 20(7), pp. 847-854.

NNPC (Nigerian National Petroleum Corporation), 2022. https://nnpcgroup.com/who-we-are. Accessed July 2022.

North, D.C., 1994. Economic performance through time. The American economic review, 84(3), pp. 359-368.

North, D.C., 2016. Institutions and economic theory. The American Economist, 61(1), pp. 72-76.

Novita, D., Malela, M., Susila, A., Fadhil, M., Suryani, E., and Yunus, M., 2022. Implementation of good governance principles in the public information disclosure policy.In Proceedings of the First International Conference on Democracy and Social Transformation, ICON-DEMOST 2021, September 15, 2021, Semarang, Indonesia.

Nunan, F., 2016. Governance of Natural Resources. https://www.researchgate.net/profile/Fiona-

Nunan/publication/305650377_Topic_Guide_Governance_of_Natural_Resources/links/57977cbe08ae33e89faed10e/Topic-Guide-Governance-of-Natural-Resources.pdf

Nwapi, C. 2014. Enhancing the effectiveness of transparency in extractive resource governance: A Nigerian case study. Law and Development Review, 7(1), pp. 23-47.

Nwapi, C., 2021. Local Content in the Extractive Resource Industry in Nigeria. Sovereign Wealth Funds, Local Content Policies and CSR: Developments in the Extractives Sector, pp. 265-280.

O

Obi, C., and Rustad, S. A., 2015. Oil Extraction, Dispossession, Resistance, and Conflict in Nigeria. The Journal of Peasant Studies, 42(3-4), pp. 569-595.

OECD (Organisation of Economic Cooperation and Development) 1989. Promoting Participatory Development: From Advocacy to Action. Paris.

Ocheje, P. D., 2006. The Extractive Industries Transparency Initiative (EITI): Voluntary codes of conduct, poverty and accountability in Africa. Journal of sustainable development in Africa, 8(3), 222-39.

Odia, L. O., 2023. Kidnapping, banditry: Security confidence building and Nigeria's progress. Journal of Police and Criminal Psychology, pp. 1-8.

O'donnell, G., 2003. Horizontal accountability: The legal. Democratic Accountability in Latin America, 34.

O'donnell, G., 2004. The quality of democracy: Why the rule of law matters. Journal of Democracy, 15(4), pp. 32-46.

Odularu, G.O. and Okonkwo, C., 2009. Does energy consumption contribute to economic performance? Empirical evidence from Nigeria. Journal of Economics and International finance, 1(2), p. 44

Odunayo, A.O. and Festus, A.F., 2020. Human resource accounting and quality of financial reporting of quoted oil and gas companies in Nigeria. International Journal of Accounting, Finance and Risk Management, 5(4), pp. 195-206.

Oludimu, S. and Alola, A.A., 2022. Does crude oil output aid economy boom or curse in Nigeria? An inference from "Dutch disease". Management of Environmental Quality: An International Journal, 33(2), pp.185-201.inance, 1(2), p. 44.

Öge, K., 2016. Which transparency matters? Compliance with anti-corruption efforts in extractive industries. Resources Policy, 49, pp. 41-50.

Öge, K., 2014. The limits of transparency promotion in Azerbaijan: external remedies to 'reverse the curse'. Europe-Asia Studies, 66(9), pp. 1482-1500.

Oke, O. O., 2021. Implementing global norms in local contexts: evaluating the effectiveness of transparency and accountability in the Nigerian extractive sector (Doctoral dissertation, University of British Columbia).

Okojie, T.A. and Ebonine, V.C., 2024. Patronage politics and state creation in Nigeria. African Social Science and Humanities Journal, 5(3), pp. 200-212.

Okonjo-Iweala, N. and Osafo-Kwaako, P., 2013. The role of civil society organizations in supporting fiscal transparency in African countries. Results for Development Institute draft paper.

Okorie, C., Udoh, E. and Bassey, O.B., 2023. Mirroring the developmental challenges of oil-rich Nigeria within the context of resource curse/Dutch disease and paradox of plenty. TIJER–International Research Journal, 10(4), pp. 818-834.

Okeiyi, V. K., 2016. Flagship or pipedream: a critical analysis of Nigerian extractive industries transparency initiative (NEITI) (Doctoral dissertation, University of Pretoria).

Okeke, V.O.S. and Aniche, E.T., 2013. A Critique of the enforcement of Nigeria extractive industries transparency initiative (Neiti) Act 2007 in Nigerian Oil and Gas sector. British Journal of Arts and Social Sciences, 14(2), pp. 98-108.

Okpanachi, E., 2011. Federalism and economic growth: The importance of context in Nigerian public finance reform. Publius: The Journal of Federalism, 41(2), pp. 311-335.

Olaopa, O.R. and Ogundare, S., 2023. Traditional Leadership, Indigenous Knowledge, and Local Governance: Implications for Good Governance and Sustainable Development Agenda. In Indigenous People-Traditional Practices and Modern Development. IntechOpen.

Olayinka, C., 2016. Nigeria: coalition lauds Buhari on NEITI board, faults nomination process. The Guardian Newspaper, Lagos. Retrieved June 18, p. 2023.

Ölcer, D., 2009. Extracting the Maximum from the EITI.

Ölcer, D. and Reisen, H., 2009. Extracting more from EITI (No. 88). OECD Publishing.

O'Loughlin, M.G., 1990. What is bureaucratic accountability and how can we measure it? Administration & Society, 22(3), pp. 275-302.

Oluduro, O. and Durojaye, E., 2013. The implications of oil pollution for the enjoyment of sexual and reproductive rights of women in Niger Delta area of Nigeria. The International Journal of Human Rights, 17(7-8), pp. 772-795.

Olujobi, O.J., 2020. Upstream petroleum sector corruption: Is there any need for reassessment and enhancement of Nigeria's anti-corruption laws?

Olusegun, E.A., 2023. Assessing the effects of revenue and budget risk factors on capital expenditure of federal government in Nigeria.

Omeire, E.U., Aveuya, A.A., Muoneme-Obi, C.T., Gold, A., Akudo, U. and Omeire, C.A., 2014. Between the devil and the deep blue sea: Niger delta women and the burden of gas flaring. European Scientific Journal, 10(26).

Onapajo, H., Francis, S. and Uzodike, U., 2015. Oil corrupts elections: The political economy of vote-buying in Nigeria.

Onditi, F. (2022). Transparency Model and Mining Industry. In Gender Inequalities in Africa's Mining Policies: A Study of Inequalities, Resource Conflict and Sustainability (pp. 213-226). Singapore: Springer Singapore.

Onyeukwu, A. J., 2007. Resource curse in Nigeria: Perception and challenges. Policy Paper, International Policy Fellowship Programme of the Open Society Institute, Budapest, Hungary, URL *http://www*. policy. hu/themes06/resource/index. Html [accessed 21 April 2010].

Onyishi, A., 2020. Nigerian Journal of Public Administration and Local Government (Doctoral dissertation, University of Nigeria Nsukka).

Onwuegbuzie, A.J., Frels, R.K. and Hwang, E., 2016. Mapping Saldana's Coding Methods onto the Literature Review Process. Journal of Educational Issues, 2(1), pp. 130-150.

Oppong, N. and Andrews, N., 2020. Extractive industries transparency initiative and the politics of institutional innovation in Ghana's oil industry. The Extractive Industries and Society, 7(4), pp. 1238-1245.

Oppong, N., 2020. Negotiating transparency: NGOs and contentious politics of the Extractive Industries Transparency Initiative in Ghana. In Sustaining Natural Resources in a Changing Environment (pp. 58-71). Routledge.

OPEC (Organisations of the Petroleum Exporting Countries), 2022. Annual Report Bulletin. Available at https://www.opec.org/opec_web/en/about_us/167.htm (Accessed 6th February 2022)

Orogun, P.S., 2010. Resource control, revenue allocation and petroleum politics in Nigeria: the Niger Delta question. GeoJournal, 75, pp. 459-507.

Osaka, G.C., Oputa, N.C. and Tule, M.K., 2004. The Impact of Regulatory Sanctions on Banks for non-compliance with Foreign Exchange Guidelines: a case study of 25 Banks.

Osawe, A.I. and Uwa, O.G., 2023. Natural resource governance and conflicts in Nigeria. British Journal of Multidisciplinary and Advanced Studies, 4(1), pp.17-35.

OSIGWE, A.C., 2014. Oil resource abundance and sectoral performances in Nigeria, 1970-2010 (Doctoral dissertation).

Osuoka, I.A., 2020. Cooptation and contention: public participation in the Nigeria Extractive Industries Transparency Initiative and the demand for accountable government. Extractive Industries and Society, 7(3), pp. 796-803.

Ostrowski, W., 2020. Transparency and global resources: Exploring linkages and boundaries. The Extractive Industries and Society, 7(4), pp. 1472-1479.

Owusu, F., 2003. Pragmatism and the gradual shift from dependency to neoliberalism: The World Bank, African leaders and development policy in Africa. World Development, 31(10), pp. 1655-1672.

Oyeranmi, O. S., 2020. Crisis and reform in the Nigerian oil industry, 1999-2015. KIU Journal of Social Sciences, 6(1), pp. 275-288.

Ozohu-Suleiman, A., 2016, November. Full Disclosure in Governance: A Public Perception Survey of EITI in Nigeria. In 12th European Conference on Management, Leadership and Governance ECMLG 2016 (p. 214).

P

Parker, L. D. 2014. Corporate social accountability through action: Contemporary insights from British industrial pioneers. Accounting, Organizations and Society, 39(8), pp. 632-659.

Park, S. K. (2014). Targeted social transparency as global corporate strategy. North-western. Journal. International Law. & Business., 35, 87.

Pascual-Nebreda, L., Cabanelas-Lorenzo, P. and Blanco-González, A., 2022. Understanding dissatisfaction through evaluation theory. Managerial and Decision Economics, 43(7), pp. 3116-3129.

Papyrakis, E., Rieger, M. and Gilberthorpe, E., 2017. Corruption and the extractive industries transparency initiative. In Why Does Development Fail in Resource Rich Economies (pp. 121-135). Routledge.

Papyrakis, E. and Gerlagh, R., 2006. Resource windfalls, investment, and long-term income. Resources policy, 31(2), pp. 117-128.

Peel, M., 2005. Crisis in the Niger Delta: How failures of transparency and accountability are destroying the region.

Pegg, S., 2006. Mining and poverty reduction: Transforming rhetoric into reality. Journal of cleaner production, 14(3-4), pp. 376-387.

Pierson, P., 2000. Increasing returns, path dependence, and the study of politics. American Political Science Review, 94(2), pp. 251-267.

Pereira, R. B., 2014. Using critical policy analysis in occupational science research: exploring Bacchi's methodology. Journal of Occupational Science, 21(4), pp. 389-402.

Peters, B. G. 2000. Institutional theory: Problems and prospects.

Peters, A., 2014. The transparency of global governance. In: F. Pazartzis, M. Gavouneli, A. Gourgourinis, M. Papadaki (eds), Reconceptualising the Rule of Law in Global Governance, Resources, Investment & Trade (Oxford: Hart Publishing 2015 Forthcoming).

Ploeg, F.V.D., 2011. Natural resources: curse or blessing? Journal of Economic Literature, 49(2), pp.366-420.

Policy and Legal Advocacy Centre (PLAC), 2022. The new NNPC: New or Repackaged? https://placng.org/Legist/the-new-nnpc-new-or-repackaged/. Accessed September 2022.

Powell, W.W. and DiMaggio, P.J. eds., 2012. The new institutionalism in organizational analysis. University of Chicago press.

Poncian, J., 2019. Extractive resource ownership and the subnational resource curse: Insights from Tanzania. The Extractive Industries and Society, 6(2), pp. 332-342.

Pozen, D. E., 2020. Seeing transparency more clearly. Public Administration Review, 80(2), pp. 326-331.

Pretty J.N., 1995. The Many Interpretations of Participation Cited in Ghareeb, I.A., Typologies of Public Engagement in Decision Making.

Premium Times Nigeria 1st February 2024: Nigeria Government to Allow Investors Take Lion Share of Planned Mineral Extraction Company. Accessed 25/04/2024 https://www.premiumtimesng.com/business/business-news/664460-nigerian-govt-to-allow-investors-take-lions-share-of-planned-mineral-extraction-company.html?tztc=1

Privitera, E., Armiero, M. and Gravagno, F., 2021. Seeking justice in risk landscapes. Small data and toxic autobiographies from an Italian petrochemical town (Gela, Sicily). Local Environment, 26(7), pp. 847-871.

Putri, P. and Lujala, P., 2023. Assessing the transformative potential of extractive sector transparency initiatives: evidence from local oil revenue management in Indonesia. The Journal of Development Studies, 59(12), pp.1787-1806.

R

Ran, R. and Jian, Y., 2021. When transparency meets accountability. China Review, 21(1), pp. 7-36.

Resource Governance Index: Natural Resource Governance Institute, (2023) https://resourcegovernanceindex.org/ Accessed 24h March 2023 (Online)

Reuters 17th May 2022: https://www.reuters.com/world/africa/nigerias-accountant-general-faces-corruption-charges-after-arrest-2022-05-16/

Reinert, E.S., 2019. How rich countries got rich... and why poor countries stay poor. Hachette UK.

Rhinard, M., 2002. The democratic legitimacy of the European Union committee system. Governance, 15(2), pp. 185-210.

Robinson, S. C., 2020. Trust, transparency, and openness: How inclusion of cultural values shapes Nordic national public policy strategies for artificial intelligence (AI). Technology in Society, 63, 101421.

Robinson, Turvik, and Verdier, 2006 In Collier, P., 2010. The political economy of natural resources. Social research, 77(4), pp. 1105-1132.

Robinson, P., 2003. Government accountability and performance measurement. Critical Perspectives on Accounting, 14(1-2), pp. 171-186.

Roberts, A. S. 2015. Promoting fiscal openness. Available at SSRN 2608967.

Roberts, A., 2006. Blacked out: Government secrecy in the information age. Cambridge University Press.

Roland, G., 2004. Understanding institutional change: Fast-moving and slow-moving institutions. Studies in comparative international development, 38, pp. 109-131.

Romzek, B.S. and Dubnick, M.J., 2018. Accountability. In: Defining public administration (pp. 382-395). Routledge.

Rose-Ackerman, S., 2017. When is corruption harmful? In: Political corruption (pp. 353-372). Routledge.

Rosenfeld, M., 2000. The rule of law and the legitimacy of constitutional democracy. S. Cal. L. Rev., 74, p. 1307.

Ross, M.L., 2015. What have we learned about the resource curse? Annual review of political science, 18, pp. 239-259.

Ross, M.L., 2012. The oil curse: How petroleum wealth shapes the development of nations. Princeton University Press.

Ross, M.L., 2004. How do natural resources influence civil war? Evidence from thirteen cases. International organization, 58(1), pp. 35-67.

Rotimi, O., and Abdul-Azeez, A. A., 2013. Revenue generation and transparency in Nigeria oil and gas industry: Position of Nigeria Extractive Industries Transparency Initiative (NEITI). Research Journal of Finance and Accounting, 4(6), pp. 99-114.

Rotimi, A.B., 2024. Transforming the Urban Landscape: A Comprehensive Analysis of the Urbanization of Abuja Municipal Area Council (AMAC) FCT, Nigeria (Doctoral dissertation, AUST).

Rothstein, B., 2018. Fighting systemic corruption: The indirect strategy. Daedalus, 147(3), pp. 35-49.

Row, J., 2020. Alberta. In Canadian Energy Efficiency Outlook (pp. 23-30). River Publishers.

Rugg, G. and Petre, M., 2006. A gentle guide to research methods. McGraw-Hill Education (UK).

Rustad, S. A., Le Billon, P., and Lujala, P. 2017. Has the Extractive Industries Transparency Initiative been a success? Identifying and evaluating EITI goals. Resources Policy, 51, pp. 151-162.

Runci, A., 2015. Resource governance dynamics in extractive frontiers: The case of the" new" oil in Turkana County, Kenya (master's thesis).

RWI, 2010: Revenue Watch Institute, 2010. Revenue Watch Index: First Ranking of Government Openness in Oil, Gas aand MiningMining Management. October 2010.

S

Sachs, J.D. and Warner, A.M., 2001. The curse of natural resources. European Economic Review, 45(4-6), pp. 827-838.

Sachs, J., Humphreys, M. and Stiglitz, J.E. eds., 2007. Escaping the resource curse. Columbia University Press.

Sala-i-Martin, X. and Subramanian, A., 2013. Addressing the natural resource curse: An illustration from Nigeria. Journal of African Economies, 22(4), pp. 570-615.

Samaratunge, R. and Alam, Q., 2021. Accountability and transparency in emerging countries: Governance, democratic currents and change. Public Administration and Development, 41(4), pp. 147-156.

Sanchawa, D., 2015. Theoretical approach to public policy.

Santiso, C., 2001. Good governance and aid effectiveness: The World Bank and conditionality. The Georgetown public policy review, 7(1), pp. 1-22.

Santos, R.J., 2018. Blessing and curse. The gold boom and local development in Colombia. World Development, 106, pp. 337-355.

Savin-Baden, M. and Major, C., 2013. Qualitative research: The essential guide to theory and practice. Routledge.

Scott, W.R., 2008. Institutions and organizations: Ideas and interests. Sage.

Scott, S., 2016a. Negotiating identity: Symbolic interactionist approaches to social identity. John Wiley & Sons.

Scott, J.C., 2016b. Everyday forms of resistance. In Everyday forms of peasant resistance (pp. 3-33). Routledge

Scott, W.R., 2005. Institutional theory: Contributing to a theoretical research program. Great minds in management: The process of theory development, 37(2), pp. 460-484.

Scott, J.A., 2004. Small business and the value of community financial institutions. Journal of Financial Services Research, 25, pp. 207-230.

Scott, P., 2001. Universities as organizations and their governance. Governance in higher education. The university in a state of flux, Economica, London, pp. 125-142.

Schatz, L. and Rogers, D., 2016. Participatory, technocratic and neoliberal planning: an untenable planning governance ménage à trois. Australian Planner, 53(1), pp. 37-45.

Schiele, H., 2019. Purchasing and supply management. Operations, logistics and supply chain management, pp.45-73.

Schillemans, T. and Bovens, M., 2019. Governance, accountability and the role of public sector boards. Policy & Politics, 47(1), pp. 187-206.

Schneider, S. C., 1987. Information overload: Causes and consequences. Human Systems Management, 7(2), pp. 143-153.

Schedler, A., 1999. Conceptualizing accountability. The self-restraining state: Power and accountability in new democracies, 14.

Schmidt, I., 2010. Rosa Luxemburg's 'Accumulation of Capital': New Perspectives on Capitalist Development and American Hegemony. Socialist Studies/Études Socialistes.

Schmidt, V.A., 2008. Discursive institutionalism: The explanatory power of ideas and discourse. Annu. Rev. Polit. Sci., 11(1), pp. 303-326.

Schumacher, J.A., 2004. Introducing transparency into the oil industry: The quest for EITI. Global Jurist, 4, p.i.

Senarciens, P.D., 1998. Governance and the crisis in the international mechanisms of regulation. International Social Science Journal, 50(155).

Siebecker, M. R., 2009. Trust & transparency: Promoting efficient corporate disclosure through fiduciary-based discourse. Wash. UL Rev., 87, 115.

Sinclair, A., 1995. The chameleon of accountability: Forms and discourses. Accounting, organizations and Society, 20(2-3), pp. 219-237.

Skancke, M., 2003. 12 Fiscal Policy and Petroleum Fund Management in Norway. In Fiscal policy formulation and implementation in oil-producing countries. International Monetary Fund.

Sobol, A., 2017. Civic participation in terms of common goods. Economics and Environment, 61(2), pp. 10-10.

Solomon, M.H., 2000. Growth and diversification in mineral economies. In United Nations Conference on Trade and Development. The Mineral Corporation. Printed in the United States 210750BV00005B/11/P (Vol. 9780944, p. 473917).

Sorensen, A., 2015. Taking path dependence seriously: An historical institutionalist research agenda in planning history. Planning perspectives, 30(1), pp. 17-38.

Soros, G. (2007). Escaping the resource curse. Columbia University Press.

Sovacool, B. K., and Andrews, N., 2015. Does transparency matter? Evaluating the governance impacts of the Extractive Industries Transparency Initiative (EITI) in Azerbaijan and Liberia. Resources Policy, 45, pp. 183-192.

Sovacool, B. K., Walter, G., Van de Graaf, T., and Andrews, N., 2016. Energy governance, transnational rules, and the resource curse: Exploring the effectiveness of the Extractive Industries Transparency Initiative (EITI). World Development, 83, pp. 179-192.

Shah, A. ed., 2007. Performance accountability and combating corruption. World Bank Publications.

Shaxson, N., 2009. Nigeria's extractive industries transparency initiative: Just a glorious audit?

Shera, A., 2011. Corruption and the Impact on the Economic Growth. Journal of Information Technology & Economic Development, 2(1).

Shkabatur, J., 2012. Transparency with (out) accountability: Open government in the United States. Yale L. & Pol'y Rev., 31, 79.

Smeets, S., 2015. Cursed by Resources: Can Transparency Lift the Spell? Combating the Resource Curse in South Sudan.

Smith, M. J., 2017. The politics of transparency and the open government partnership in Brazil and Mexico. Governance, 30(3), pp. 461-479.

Smith, S.M., Shepherd, D.D. and Dorward, P.T., 2012. Perspectives on community representation within the Extractive Industries Transparency Initiative: Experiences from south-east Madagascar. Resources Policy, 37(2), pp. 241-250.

Spence, T., 2021. Crime, Corruption, and the Resource Curse: Approaching Global Governance in the Coloured Gemstone Industry (Doctoral dissertation).

Stacher, J.A., 2007. Adapting authoritarianism: institutions and co-optation in Egypt and Syria (Doctoral dissertation, University of St Andrews).

Standing, A., 2007. Corruption and the extractive industries in Africa: can combatting corruption cure the resource curse? Institute for Security Studies Papers, 2007(153), p.1.

Stanley, O. E., 2021. Information Overload: Causes, Symptoms, Consequences and Solutions. Asian Journal of Information Science and Technology, 11(2), pp. 1-6.

Staveren, I.V., 2020. Economic perspectives from the global south and why they matter for economics worldwide. International Journal of Pluralism and Economics Education, 11(1), pp. 5-23.

Steinmo, S., 2008. Historical institutionalism. Approaches and methodologies in the social sciences: A pluralist perspective, pp. 118-138.

Stevens, P., and Dietsche, E., 2008. Resource curse: An analysis of causes, experiences and possible ways forward. Energy Policy, 36(1), pp. 56-65.

Stevens, P., 2003. Resource impact-curse or blessing. Investment Policy, 22(5.6), pp. 1-33.

Stiglitz, J., 2007. What is the role of the state? Escaping the resource curse, 23.

Stiglitz, J.E., 2020. Key challenges facing modern finance: Making the financial sector serve society. Финансы: теория и практика, 24(2), pp. 6-21.

Stiglitz, J.E., 2018. The welfare state in the twenty-first century. In The Welfare State Revisited (pp. 3-37). Columbia University Press.

Stiglitz, J.E. and Hoff, K., 2000. Modern economic theory and development (pp. 389-485). Oxford: Oxford University Press.

Stubbs, R.B.F., 2012. A case study in the rise of public sector transparency: Understanding the global diffusion of freedom of information law (Doctoral dissertation, University of Tasmania).

Strathern, M., 2000. The tyranny of transparency. British educational research journal, 26(3), pp. 309-321.

Streeck, W. and Thelen, K., 2009. Institutional change in advanced political economies. Debating Varieties of capitalism: a reader, pp. 95-131.

Suchman, M.C., 1995. Managing legitimacy: Strategic and institutional approaches. Academy of management review, 20(3), pp. 571-610.

Suddaby, R., and Panwar, R., 2022. On the Complexity of Managing Transparency. California Management Review, 65(1), pp. 5-18.

Suddaby, R., Bitektine, A. and Haack, P., 2017. Legitimacy. Academy of Management Annals, 11(1), pp. 451-478.

Summers, J., 2009. Privatisation and transparency: A marketing perspective. Journal of Management & Marketing in Healthcare, 2(1), pp. 56-76.

Swain, J., 2018. A hybrid approach to thematic analysis in qualitative research: Using a practical example. Sage Research Methods.

T

Tamanaha, B.Z., 2012. The history and elements of the rule of law. Singapore Journal of Legal Studies, pp. 232-247.

Tanko, M.A., Kadandani, I.B. and Ademola, A.S., 2023. Oil Export and Economic Growth: Empirical Evidence from Nigeria. Polac International Journal of Economic and MGT SCIENCE (PIJEMS)/Vol.9, No. 2 MAY 2023/ISSN ONLINE: 2756-4428 PRINT: 2465-7085. https://pemsj.com/papers/PEMSJ-Vol-9Issue-2_269.pdf

Taylor, V. 2016. The politics of policy implementation: Explaining the divergent trajectories of the Extractive Industries Transparency Initiative in Azerbaijan and Kazakhstan. Europe-Asia Studies, 68(9), pp. 1613-1636.

Taylor, S., 1997. Critical policy analysis: Exploring contexts, texts and consequences. Discourse: Studies in the cultural politics of education, 18(1), pp. 23-35.

Tesemma, S.T., 2012. A critical analysis of law and policy on the education of disabled children in South Africa (Doctoral dissertation, University of South Africa).

Thanetsunthorn, N., 2022. Corruption and social trust: The role of corporate social responsibility. Business Ethics, the Environment & Responsibility, 31(1), pp. 49-79.

The Nation Newspaper, November 9th, 2020.https://twitter.com/TheNationNews/status/1325693694377406465

Thoenig, J.C., 2012. Institutional theories and public institutions: new agendas and appropriateness. The SAGE handbook of public administration, pp. 169-179.

Thomas, C., 2001. Global governance, development and human security: exploring the links. Third World Quarterly, 22(2), pp. 159-175.

Thornborrow, J., 2014. Power talk: Language and interaction in institutional discourse. Routledge.

Thurber, M. C., Hults, D. R., & Heller, P. R. 2011. Exporting the “Norwegian Model”: The effect of administrative design on oil sector performance. Energy Policy, 39(9), pp. 5366-5378.

Thurber, M.C., Emelife, I. and Heller, P.R., 2010. NNPC and Nigeria’s oil patronage ecosystem. Oil and Governance: State-Owned Enterprises and the World Energy Supply; Victor, D., Hults, D., Thurber, M., Eds, pp. 701-752.

Tienhaara, K., 2020. Beyond accountability: Alternative rationales for transparency in global trade politics. Journal of Environmental Policy & Planning, 22(1), pp. 112-124.

Tilton, J.E., 2013. The terms of trade debate and the policy implications for primary product producers. Resources Policy, 38(2), pp. 196-203.

This Day, March 2, 2011. https://allafrica.com/stories/201103020908.html

Tolbert, P.S., 2008. Organizational institutionalism and sociology: A reflection.

Tolbert, P.S. and Zucker, L.G., 1999. The institutionalization of institutional theory. Studying organization. Theory & method, 1, pp. 169-184.

Tosun, C., 2000. Limits to community participation in the tourism development process in developing countries. Tourism management, 21(6), pp. 613-633.

Tost, L.P., 2011. An integrative model of legitimacy judgments. Academy of management review, 36(4), pp. 686-710.

Transparency International, 2022. Corruption Perception Index Scores per countries. https://www.transparency.org/en/cpi/2022 (Accessed August 2022)

Transparency International, 2012. Corruption Perception Index Score per countries. https://www.transparency.org/en/cpi/2012 (Accessed August 2022)

Treviño, L.K., Weaver, G.R. and Reynolds, S.J., 2006. Behavioral ethics in organizations: A review. Journal of management, 32(6), pp.951-990.

Trochim, W.M., Donnelly, J.P. and Arora, K., 2016. Research methods: The essential knowledge base. 2nd Edition ISBN: 13: 978130596695

Trowler, P., 2003. Education policy. Routledge

Tyler, T.R., 2006. Psychological perspectives on legitimacy and legitimation. Annu. Rev. Psychol., 57(1), pp. 375-400.

Tyler, T.R. and Blader, S.L., 2003. The group engagement model: Procedural justice, social identity, and cooperative behavior. Personality and social psychology review, 7(4), pp. 349-361.

U

Udeh, S.N., Onwuka, I.O. and Agbaeze, E., 2015. Resolving Nigeria's dependency on oil-The derivation model. Journal of African studies and development, 7(1), pp. 1-14.

Usman, S. O., 2011. The opacity and conduit of corruption in the Nigeria oil sector: Beyond the rhetoric of the anti-corruption crusade. Journal of Sustainable Development in Africa, 13(2), pp. 294-308.

UNICEF Report 2021: Harnessing the Power of Technology and Digital Innovation for Children. Published in April 2021.

UNESCAP (United Nations Economic and Social Commission for Asia and the Pacific), 2008. YPM (Youth participation manual). New York: United Nations.

UNDP (United Nations Development Programme), 2023. The Role of Democracy in Sustainable Development: UNDP Bereau for Policy and Programme Support. https://www.undp.org/blog/role-democracy-sustainable-development#:~:text=UNDP%20collaborates%20with%20various%20stakeholders,will%20and%20welfare%20of%20people.

UNDP (United Nations Development Programme), 2022. Human Development Report 2021-22: Uncertain Times, Unsettled Lives: Shaping our Future in a Transforming World. New York.

UNDP (United Nations Development Programme), 2010. Human Development Report: the real wealth of nations: pathways to human development. New York: Palgrave Macmillan for the United Nations Development Programme, p. 162-191.

UNDP (United Nations Development Programme), 1997. Governance for Sustainable Human Development. New York. UNDP

UNDP (United Nations Development Programme), 2006. Niger Delta human development report. Abuja UNDP available at https://digitallibrary.un.org/record/600794?ln=en

UK DFID (Department of International Development), 2006. Making Governance Work for the Poor: A White Paper on International Development, 2006 United Kingdom. DFID.

UNCTAD, 2005. World investment report, transnational corporations and internationalization of R and D. New York: United Nations.

US,International Trade Administration, 2023. https://www.trade.gov/country-commercial-guides/nigeria-market. Accessed 5th February 2024.

US Energy Information Administration (US EIA) 2010. International Energy Statistics https://www.eia.gov/international/overview/country/NGA (Accessed 20/11/2019)

Utting, P., 2002. Regulating business via multistakeholder initiatives: A preliminary assessment. Voluntary approaches to corporate responsibility: Readings and a resource guide, 61130.

Utting, P., 2008. The struggle for corporate accountability. Development and Change, 39(6), pp. 959-975.

Uzoigwe, M. U., 2012. Exploring multi-stakeholder initiatives for natural resource governance: the example of the Nigerian Extractive Industries Transparency Initiative (NEITI) (Doctoral dissertation, University of Birmingham).

Uzoigwe, D.C., 2008. Economic development in Nigeria through the agricultural, manufacturing and mining sectors: an econometric approach (Doctoral dissertation, University of Pretoria).

V

Van Alstine, J., 2017. Critical reflections on 15 years of the Extractive Industries Transparency Initiative (EITI). The Extractive Industries and Society, 4(4), pp. 766-770.

Van Alstine, J. and Andrews, N., 2016. Corporations, civil society, and disclosure: a case study of the extractive industries transparency initiative. The Palgrave handbook of the international political economy of energy, pp. 95-114.

Van Dijk, T.A., 1997. The study of discourse. Discourse as structure and process, 1(34), pp. 703-52.

Van Gyampo, R.E., 2016. Transparency and accountability in the management of oil revenues in Ghana. Africa Spectrum, 51(2), pp. 79-91.

van Kersbergen, C.J. and Waarden, F.V., 2001. Shifts in Governance. Problems of Legitimacy and Accountability, Whitepaper on the theme" Shifts in Governance" as part of the Strategic Plan 2002-2005 of the Netherlands Organization for Scientific Research (NWO).

Vanguard, 2022. Nigeria raises electricity generating capacity to 22,000 megawatts. Vanguard online edition 13 December 2022. Available at: https://www.vanguardngr.com/2022/12/nigerias-raises-electricity-generating-capacity-to-22000-megawatts/#google_vignette

Verrecchia, R. E. 2001. Essays on disclosure. Journal of accounting and economics, 32(1-3), pp. 97-180.

Vicente, P.C., 2010. Does oil corrupt? Evidence from a natural experiment in West Africa. Journal of development Economics, 92(1), pp. 28-38.

Veit, P.G., Excell, C. and Zomer, A., 2011. Avoiding the resource curse: spotlight on oil in Uganda. WRI working paper/World Resources Institute; January 2011.

Venter, D., 2016. Tackling corruption in politics and public service: instruments to enhance integrity in governance. International Journal of Ethics, 12(4).

Villar, P. F., 2020. The extractive industries transparency initiative (EITI) and trust in politicians. Resources Policy, 68, 101713.

Villar, P.F. and Papyrakis, E., 2017. Evaluating the impact of the Extractive Industries Transparency Initiative (EITI) on corruption in Zambia. The Extractive Industries and Society, 4(4), pp. 795-805.

Visser, K., 2012. Lessons of Transparency from EITI. Focus on the Global South, occasional paper.

W

Wadho, W.A., 2014. Education, rent seeking and the curse of natural resources. Economics & Politics, 26(1), pp. 128-156.

Waheduzzaman and Mphande, C.H., 2014. Gaps in pursuing participatory good governance: Bangladesh context. Administration & Society, 46(1), pp. 37-69.

Waheduzzaman, W., 2010. People’s participation for good governance: A study of rural development programs in Bangladesh (Doctoral dissertation, Victoria University).

Wahyurudhanto, A. 2020. Critical Reorientation of Bureaucratic Reform and Good Governance in Public Sector Administration in Indonesia. Webology, 17(2), pp. 308-316.

Walter, A., 2011. Governing finance: East Asia's adoption of international standards. Cornell University Press.

Wang, H. and Ran, B., 2023. Network governance and collaborative governance: A thematic analysis on their similarities, differences, and entanglements. Public management review, 25(6), pp. 1187-1211.

Wang, Xiaohu. 2001. Assessing Public Participation in U.S. Cities. Public Performance Management Review 24(4): pp. 322–36.

Wang, J., 2006. Questions and the exercise of power. Discourse & Society, 17(4), pp. 529-548.

Wanna, J., 2008. Collaborative government: meanings, dimensions, drivers and outcomes. Collaborative governance: a new era of public policy in Australia, pp. 3-12.

Watts, K.A., 2015. Controlling presidential control. Mich. L. Rev., 114, p. 683.

Watts, M., 2004. Resource curse? Governmentality, oil and power in the Niger Delta, Nigeria. Geopolitics, 9(1), pp. 50-80.

Watts, M.J., 2005. Righteous oil? Human rights, the oil complex, and corporate social responsibility. Annual Review of Environment and Resources, 30(2005), pp. 373-407.

Watts, M., and Zalik, A. 2020. Consistently unreliable: Oil spill data and transparency discourse. The extractive industries and society, 7(3), pp. 790-795.

Weszkalnys, G., 2016. A doubtful hope: resource affect in a future oil economy. Journal of the Royal Anthropological Institute, 22(S1), pp. 127-146.

White, B., 2005. Performance and accountability reports: Revealing government's results. The Journal of Government Financial Management, 54(3), p. 32.

Wickramasinghe, D., Cooper, C. and Alawattage, C., 2021. Neoliberalism and management accounting: reconfiguring governmentality and extending territories. Accounting, Auditing & Accountability Journal, 34(3), pp. 489-504.

Williams Jr, R.E., 2011. From Malabo to Malibu: addressing corruption and human rights abuse in an African petrostate. Hum. Rts. Q., 33, p. 620.

Wilson, J., 2019. Corruption, accountability and transparency. In: The Oxford Research Encyclopedia of Communication (1st ed.). Oxford University Press.

Wilson, E. and Van Alstine, J., 2017. The Extractive Industries Transparency Initiative in Africa: Overcoming the resource curse and promoting sustainable development. In Natural Resources and Sustainable Development (pp. 50-74). Edward Elgar Publishing.

Wodak, R., 2014. Critical discourse analysis. In The Routledge companion to English studies (pp. 302-316). Routledge.

World Bank, 1992. Governance and development. The World Bank. Available at: https://documents1.worldbank.org/curated/en/604951468739447676/pdf/multi-page.pdf (Accessed on 8th April 2023)

World Bank, 2002. World Development Report 2002. Building Institutions for Markets. Worldbank.

World Bank Group, 2014. Doing business 2015: Going beyond efficiency: Comparing business regulations for domestic firms in 189 economies: A World Bank Group flagship report. World Bank Publications.

World Bank, 2016. Project paper on a proposed grant in the amount of US$0.32 million equivalent to the Federal Republic of Nigeria for a NEITI reporting compliance project. Available at: https://documents1.worldbank.org/curated/en/409911481177449330/pdf/P162344-ProjectPaper-final.pd

World Bank, 2018a. Poverty and shared prosperity 2018: Piecing together the poverty puzzle (English). Washington, D.C.: World Bank Group. Available at: http://documents.worldbank.org/curated/en/104451542202552048/Poverty-and-Shared-Prosperity-2018-Piecing-Together-the-Poverty-P (Accessed on 04 February 2020)

World Bank 2018b. Engaging Citizens for Better Development Results. https://documents1.worldbank.org/curated/en/899551538487676203/pdf/Engaging-Citizens-for-Better-Development-Results-An-Independent-Evaluation.pdf . Accessed on 04 February 2020

World Bank, 2019. World development report 2019: The changing nature of work. The World Bank. Available at: https://documents1.worldbank.org/curated/en/816281518818814423/pdf/Main-Report.pdf

World Bank, 2020. Poverty and shared prosperity 2020: Reversals of fortune. The World Bank.

Wu, F., Wang, X. and Liu, T., 2023. Sustainable development goals, natural resources and economic growth: Evidence from China. Resources Policy, 83, p. 103520.

Wu, Z., 2024. Reforming Corporate Compliance Systems in China under the New Company Law: Lessons from the United States and Japan. Int'l JL Ethics Tech., p. 146.

X

Xavier, S.I. and Subramanian, A., 2003. Addressing the natural resource curse: an illustration from Nigeria. NBER.

Y

Yalley, M. A. B., 2023. The Implementation of the Extractive Industries Transparency Initiative Standards and the Petroleum Industry in Ghana. African Journal of International and Comparative Law, 31(2), pp. 228-252.

Yilanci, V., Aslan, M. and Ozgur, O., 2021. Disaggregated analysis of the curse of natural resources in most natural resource-abundant countries. Resources Policy, 71, p. 102017.

Yin, R.K., 2018. Case study research and applications. Sage Publication, Inc 2018 (6th ed.). Pp 61-63

Yin, J. and Zhang, Y., 2012. Institutional dynamics and corporate social responsibility (CSR) in an emerging country context: Evidence from China. Journal of business ethics, 111, pp. 301-316.

Young, O.R., 2002. Institutional interplay: the environmental consequences of cross-scale interactions. The drama of the commons, 1(1), pp. 63-291.

Z

Zalik, A., 2004. The Niger Delta: ‘petro violence’and ‘partnership development’. Review of African Political Economy, 31(101), pp. 401-424.

APPENDIX 1

INTERVIEW GUIDE

DEPARTMENT OF GEOGRAPHY, FACULTY OF ENVIRONMENT,

UNIVERSITY OF LEEDS, UNITED KINGDOM.

I. Opening

(A) My name is Hannatu Babajo, a doctoral researcher from University of Leeds, United Kingdom. My thesis focuses on Transparency, Governance and Accountability in the Nigerian Extractive Industries through a case study of the Nigerian Extractive Industries Transparency Initiative (NEITI).

(B) Purpose: This interview is for the purpose of research. As you are part of NEITI / Organization working with NEITI, I was keen to include you as a key informant to my research.

(C) Consent: This interview can only proceed if I have your informed consent to participate in my research. You have the right to decline to answer questions, to ask for the interview to stop and to withdraw from the research entirely.

(D) Structure: The interview is structured in six sections covering your Background, the History of NEITI, the Purpose and Effectiveness of NEITI, Accountability and Governance, Transparency, and Public Participation

(E) Timeline: The interview will take around 60 minutes, but it may last longer if you agree.

II. Body

SECTION ONE: BACKGROUND: (This section discusses the background of the interviewee)

1. Name
2. Gender
3. Ethnicity (optional)

4. What organisation do you work for? What is your role?
5. Can you tell me a bit about your background prior to becoming involved in NEITI?
6. When did first join/become involved with NEITI? How did this happen?
7. What motivated you to join NEITI?
8. How has your role evolved while working with NEITI?

SECTION TWO: PURPOSE and HISTORY OF NEITI (This section discusses the historical background of NEITI)

9. At what point did the government find the need to establish NEITI?
10. How did NEITI evolved over the years?
11. How does NEITI function?
12. What are the areas in which NEITI is working at its best /worst and why?
13. 13 years since NEITI was signed into law, what are the achievements and challenges of NEITI since its implementation?
14. In your view, what is the purpose of NEITI? What has it been set up to achieve?

SECTION THREE: EFFECTIVENESS OF NEITI (This section discussed the purpose and effectiveness of NEITI)

15. What is the role of NEITI in public management of natural resource sector?
16. What impact has NEITI had on the economic performance of the extractive industries?
17. Nigeria is still having cases of corruption especially within the oil sector. What, contributions NEITI made to corruption control in the extractive sector and among revenue generation bodies?
18. How does NEITI contribute to increase in revenue from extractive sector?

SECTION FOUR: ACCOUNTABILITY AND GOOD GOVERNANCE (This section discussed accountability and good governance in resource governance)

19. Accountability has been conceptualised in diverse ways, what is Accountability in NEITI?
20. The AGF (Accountant General of the Federation) (Accountant General of the Federation) in an interview reported irregularities in payment within revenue generating bodies, what contributions NEITI made to ensure accountable reconciliation of payments within revenue generating bodies.
21. How does NEITI deals with erring organisations?
22. How does NEITI contributes to ensure government accountability?
23. How will you relate Accountability and Good Governance?
24. Good Governance is one of the major challenges in Nigeria, what are the contributions of NEITI towards changing the narratives.

SECTION FIVE: TRANSPARENCY (This section discussed transparency in resource governance)

25. How is information disclosed to public in NEITI?
26. Who are the beneficiaries of the information?
27. At what stage is information disclosed?
28. In what format is the information disclosed?
29. From your perspective, how do NEITI contribute to informed public debate in extractive resources?

SECTION SIX: PARTICIPATION (This section discussed public participation in resource governance)

30. When is public participation allowed in NEITI?
31. Who can participate?
32. How do NEITI draw participants from the general population?
33. To what extent is the participation?

34. What are the roles of the participants?
35. How is the participation?
36. Who makes the final decision on the NEITI process?
37. Can the decision be challenged?
38. What happens in the case of successful challenge?
39. To what extent do you think decision about resources should be made by the public?
40. From your own perspective, did NEITI empowered the public to hold government accountable?
41. What changes will you prioritize if you are put in charge of managing NEITI?

III. Closing

(A) I appreciate your patience and time you took to participate in this interview, is there anything you think I should know or any document that will be relevant to this research?

(B) I should have all the information I need. Would it be right to call you back if I have any further questions/ clarifications?

THANKYOU

APPENDIX 2

Second interview Questions for In-depth study

1. Name
2. Position
3. How long have you been involved with EITI/ NEITI?
4. In what capacity?

NEITI Establishment

5. Why did the government find it necessary to key into EITI?
6. How do you compare the early years of NEITI and its present state
7. What changes?
8. How does these changes affect NEITI's effectiveness?

Legislature

9. What do you think is the motivation behind formulating the NEITI Act?
10. How sufficient is the Act in achieving transparency and accountability?
11. In what way did the sufficiency/ insufficiency of the act affects NEITI's effectiveness?

Reporting

12. What is your opinion about NEITI's mode of reporting
13. Why do companies decline the release of certain information?
14. How sufficient is the penalty of not complying?

Mandates

15. How effective is NEITI's disclosures to the achievement of transparency and accountability in Nigeria
16. Curbing corruption is one of the mandates of NEITI, how has NEITI activities impact on corruption statistics of Nigeria?
17. How has NEITI activities informed decision making process?

Monitoring

18. How did the EITI monitor the activities of NEITI?
19. Who is involved in the monitoring?
20. Does the monitoring exercise just involved checking the books? What are other processes of the monitoring exercise?
21. What is the EITI perception of Nigeria in terms of implantation and achievements?
22. How will you rate NEITI's performance compared to other countries in Africa?

APPENDIX 3

LIST OF INTERVIEWEES AS CODED AND THEIR ROLES

CODED NAMES AS USED IN THESIS	ROLES
Interviewee NEITI I	(Assistant Director, Department of Policy Planning, and Strategy)
Interviewee NEITI II	(Technical Assistant to the Executive Secretary of NEITI)
Interviewee NEITI III	(Team Leader of oil and gas unit/ Technical Department)
Interviewee NEITI IV	(Staff NEITI)
Interviewee NEITI V	(Former NEITI Secretary)
Interviewee CSO I	(Independent Civil Society Member)
Interviewee CSO II	(Independent CSO Good Governance)
Interviewee CSO III	(Human Right Activist/ Lawyer)
Interviewee CSO IV	(CSO Transparency International Nigeria/ CISLAC)
Interviewee CSO V	(Asst. Director, Nigerian Anti-corruption Strategic and monitoring evaluation committee)

Interviewee EITI (Country manager Anglophone Africa, EITI: Nigeria, Uganda, and Liberia)

Interviewee NNPCL I (Regulatory and policy compliance officer)

Interviewee NNPCL II (Technical Assistant to the General Manager, Safety & Environment)

Interviewee NNPCL III (Depot terminal manager of NNPC)

Interviewee CBN (Payment/fund manager)

Interviewee FIRS (Manager Tax collection office)