

A VOTE AGAINST TRANSPARENCY

A Report on Allocations for Freedom of Information
Implementation in 2026 Federal Budget



A Vote Against Transparency:

A Report on Allocations for Freedom of Information Implementation in 2026 Federal Budget

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Preface

This report provides a critical analysis of the 2026 Federal Government Budget regarding the implementation of the Freedom of Information (FOI) Act across Nigeria’s public sector.

The report reveals a stark disparity between the national budget scale and the resources dedicated to transparency, evidenced by:

- Negligible national prioritization in which the total 2026 allocation for FOI Act activities is ₦191,143,040, representing approximately 0.00033 percent of the entire ₦58.47 trillion national budget.
- Extremely limited coverage in a situation in which out of over 1,300 public institutions, only 13 (less than 1%) made explicit budgetary provisions for FOI Act implementation or FOI Act-related activities.
- Systemic underfunding, as even high-spending public institutions like the Federal Ministry of Works, despite a multi-trillion-naira budget, allocated a negligible 0.000084 percent of its budget to FOI compliance.

Besides the fact that only 13 public institutions allocated funds for FOI Act implementation or FOI Act-related activities in the 2026 federal budget, the activities budgeted for primarily focus on sensitization and awareness as well as procedural compliance.

Most plans are limited to internal engagements, workshops, and “public education” on transparency, while activities often involve “Finance and Account Compliance” and reporting rather than structural investments. There is no indication of funding for building dedicated FOI units, digitizing records, or deploying technology for proactive disclosure, among other things.

The report also tracks funding for FOI Act implementation or FOI Act-related activities over a four-year cycle, noting a pattern of inconsistencies. For instance, total FOI allocations rose from ₦79.7 million in 2023 to a peak of ₦230.8 million in 2025 before declining to roughly ₦192.2 million in 2026.

Also, funding is often sporadic, with some public institutions such as the Ministry of Defence and Office of the Head of the Civil Service of the Federation, allocating resources in some years but making no provisions in 2026.

Only a handful of public institutions, such as the National Library of Nigeria and the Bureau of Public Service Reforms (BPSR), have maintained relatively steady, year-on-year allocations.

The report and analysis reveal several “misplaced priorities” that undermine the Act’s effectiveness. For instance, substantial funds have been allocated for “commemorative activities” like marking the International Day for Universal Access to Information or “law reform” rather than the enforcement of and compliance with existing disclosure obligations.

The absence of standardized guidance has led to a non-systemic approach where funding is driven by individual institutional initiative rather than coordinated government-wide policy.

As indicated in the report, if these patterns persist, the FOI Act will remain “symbolic,” undermining public trust in government and the public's legal right to access information. It would most certainly not be able to fulfill its purpose, namely to make public records and information more freely available, as well as to provide for public access to public records and information.

Introduction

The FOI Act imposes binding obligations on all public institutions to properly maintain records, designate FOI Desk officers, respond to requests for information within statutory timelines, train their staff, publish certain categories of information proactively, as well as issue and submit implementation reports annually to the Attorney-General of the Federation.

These obligations cannot be effectively carried out without funding. Failure to make budgetary provision may therefore amount to “constructive non-compliance”, even where the institution does not openly refuse to implement the law.

The implication of this lack of funding becomes a structural barrier to the implementation of, compliance with and the enforcement of a legally binding Act of the National Assembly.

The implementation of the FOI Act also requires resources for digitization of records, website maintenance, issuance and publication of relevant reports, and the handling of information requests. Without funding, requests will likely go unanswered, records may remain inaccessible or, at best, difficult to access in a timely fashion, and mandatory reports may not be produced. All of these mean that public access to information becomes theoretical rather than practical.

Access to information is linked to the right to freedom of expression under Section 39 of the Constitution, accountability and transparency in governance, as well as Nigeria’s commitments under regional and international human rights instruments. These include obligations under Article 9 of the African Charter on Human and Peoples’ Rights and the Declaration of Principles on Freedom of Expression and Access to Information in Africa, issued by the African Commission on Human and Peoples’ Rights pursuant to the Charter.

Failure to fund FOI Act implementation may therefore undermine constitutional guarantees and put Nigeria in breach of its regional and international commitments. In this respect, budgetary neglect can easily translate into human rights violations.

The FOI Act is a key tool for various sectors of society, particularly journalists and the media; civil society organizations, researchers, oversight bodies and citizens to obtain information about a range of issues, including public spending, public procurement, public policy decisions, government performance, among others.

Without proper implementation, corruption is much harder to detect and combat, oversight is weakened, and public trust in government declines. Clearly, therefore, the failure to fund the FOI Act implementation indirectly weakens anti-corruption efforts.

The Federal Government has at various times declared its commitment to open government, transparency and accountability, digital governance, and enabling citizen engagement with government, among others. However, failure to provide budgetary allocation for FOI Act implementation creates a contradiction between such policy statements and administrative practice. As

a result, the credibility of government transparency initiatives is severely undermined and possibly damaged.

Different courts in Nigeria, including various divisions of the Court of Appeal and the Supreme Court, have repeatedly affirmed that the FOI Act is binding on public institutions and have never accepted lack of internal arrangements as a valid excuse or justification for non-compliance.

Thus, by failing to implement the FOI Act or comply with their obligations under the law due to lack of funding, public institutions are leaving themselves vulnerable to legal action as members of the public seek to enforce their rights under the Act or compel such public institutions to comply with the law. This obviously results in needless legal costs to government and the relevant public institutions, as well as reputational damage. This increased exposure of public institutions to legal liability is avoidable and can put additional pressure on their resources.

Indeed, Nigeria has benefited from international support for open government initiatives, transparency reforms, anti-corruption programmes, digital governance, among other efforts aimed at improving government's performance, service delivery and responsiveness to citizens.

The failure to fund the FOI Act implementation most certainly sends a wrong signal to development partners as it suggests a weak or total absence of political will and low institutional priority for transparency. This will ultimately affect Nigeria's international partnerships, funding from development partners, including bilateral and multilateral bodies, and Nigeria's global reputation. Effective implementation of the FOI Act requires not only legal provisions but also clear institutional commitment backed by adequate financial resources.

Allocations for FOI Implementation and FOI-Related Activities in Public Institutions for 2026

The extract from the 2026 federal government budget paints a troubling picture of how Freedom of Information (FOI) Act implementation is being treated across Nigeria's public sector.

Public Institutions with Specific Allocations for FOI Act Implementation or Activities

Out of over 1,300 public institutions in the country, only 13 made specific budgetary provisions for FOI-related implementation activities. The public institutions with such budgetary provisions are:

1. Federal Govt Staff Housing Loans Board
2. Bureau Of Public Service Reforms (BPSR)
3. Small and Medium Enterprises Development Agency of Nigeria (SMEDAN)
4. Federal Ministry of Labour and Employment
5. Federal Ministry of Works
6. Federal Ministry of Budget and Economic Planning
7. Federal Ministry of Housing and Urban Development
8. Federal Ministry of Education
9. National Library of Nigeria
10. National Commission for College Education Secretariat
11. Federal Ministry of Environment
12. Office of the Surveyor General of the Federation
13. Federal Ministry of Steel Development

Trends and Patterns in Allocation of Resources for FOI Implementation Activities

The purpose of the budgetary allocations were various described by the public institutions as:

- Proactive Disclosure of Information and Response to Freedom of Information Act
- Project on Promotion of Freedom of Information (FOI) Among State and Non-State Actors
- Awareness for Freedom of Information Act (FOI)
- Labour Ministry Freedom of Information Act Activities and Engagements
- Finance And Account Compliance with Freedom of Information Act and Other Relevant Matters with Constitutional Authorities.
- Coordination and Implementation of Freedom of Information (FOI) in FMBEP
- Finance and Account Compliance and Reporting with Freedom of Information Act and Others Enquiries by Private Bodies FOI Act Implementation Activities in the Ministry
- Public Education and Sensitization on Anti-Corruption, Transparency, and Accountability in the 21 Federal Unity Colleges (FUCs) in the Northwest Geo-Political Zone and FME Headquarters; Development, Production of Code of Ethics and Sensitization Materials for the Ministry and Distribution of Same to 112 Federal Unity Colleges; Retooling of Anti-Corruption and Transparency Officers and Staff of Specialized Departments in the FME HQTRS at Anti-Corruption Academy of Nigeria (ACAN) Keffi, Nasarawa State etc.; Organize Anti-Corruption Stakeholders Engagement and System Checks for FM Headquarters, Federal Unity Schools (FUCs); And

Awareness/Sensitization On Whistle-Blowing Policy and Freedom of Information Act (FOIA) In The FME Headquarters, 112 federal Unity Colleges and Agencies Under the Supervision of the Ministry.

- Sensitization/Implementation of Freedom of Freedom of Information Act
- Implementation of Freedom of Information Policy in NCCE
- Domestication of Freedom of Information Act (FOI) for all Levels of Staff in the Environment Sector
- FOI Act Implementation and Activities
- Implementation and Compliance Management of FOIA

The allocations show that FOI implementation is largely approached as a peripheral obligation rather than a core governance responsibility.

While institutions such as the Bureau of Public Service Reforms and the Federal Government Staff Housing Loans Board devoted relatively higher proportions of their budgets to FOI-related activities (0.68 percent and 0.31 percent respectively), the majority of the other public institutions that made such provisions allocated far below 0.1 percent, with some falling as low as 0.018 percent and 0.014 percent. In the case of the Federal Ministry of Works, its allocation in percentage terms was negligible at 0.000084 percent, given its multi-trillion-naira total budget.

These figures suggest that transparency mechanisms are not being prioritised in proportion to the scale of public resources being managed.

Amounts Allocated for FOI Act-Related Activities

Of the 13 public institutions that make allocations for the implementation of the FOI Act or other FOI Act-related activities, the Small and Medium Enterprises Development Agency of Nigeria (SMEDAN) allocated the highest amount by far, with N52,500,000 out of its total budget of N28,588,682,029, followed by the Federal Ministry of Education, which allocated N45,500,000 out of its total budget of N257,850,878,198.

The least amount allocated for FOI Act-related activities was N2,739,688 by the Federal Ministry of Works, which ironically had by far the largest budget among all 13 public institutions, with an amount of N3,253,132,921,781. The Ministry of Works was followed by the Federal Government Staff Housing Loans Board, with N2,800,000 out of its total budget of N893,004,815.

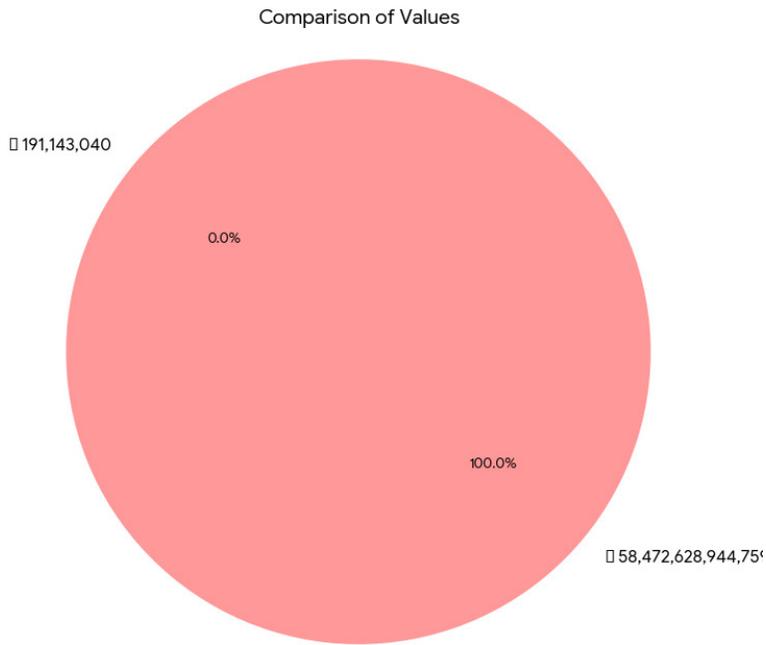
Most of the public institutions that made allocations for FOI Act implementation or related activities limited their plans to sensitization, awareness campaigns, internal engagements, and general compliance activities, with hardly any effort or resources being put towards deeper structural reforms or developments, such as building robust FOI units, digitising records, strengthening information management systems, or deploying technology for proactive disclosure.

This means that FOI implementation is still being treated as an event-based or symbolic exercise rather than as a systemic reform. In a country with more than 1,300 federal public institutions and millions of citizens whose rights depend on access to information, the implication is clear: the 2026 budget reflects weak institutional commitment and limited political will to make the FOI Act a functional tool for accountability. If this pattern persists, the FOI Act will continue to exist more on paper than in practice, undermining transparency, citizen participation, and public trust in governance.

When compared with the total national budget of ₦ 58,472,628,944,759, the ₦191,143,040 allocated for the implementation of the FOI Act in 2026 is negligible. The amount represents approximately 0.00033 percent of the entire national budget.

Such a proportion clearly shows that FOI implementation is not being treated as a national priority. In practical terms, it suggests that the government is willing to spend trillions on governance but only a token amount on ensuring citizens can access information about how those trillions are used. This level of allocation undermines the effectiveness of the FOI Act and weakens public trust in open governance.

Figure 1: Chart showing comparison between the total 2026 Nigerian budget and the amount allocated for FOI implementation



Analysis of Budgetary Allocations

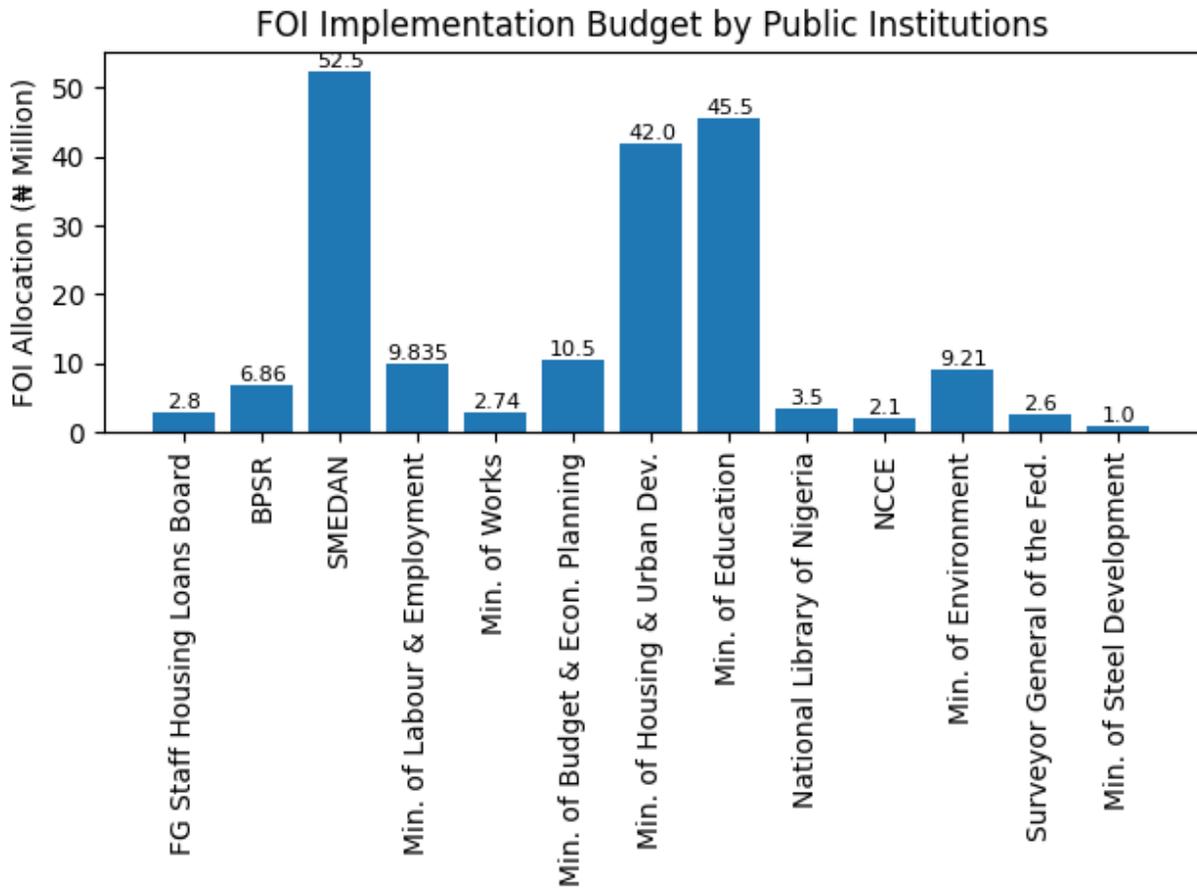
Figure 2: Budgetary Allocations by Public Institutions for FOI Act Activities

S/ N	Budget Code	Public Institution	Proposed FOI Act-Related Activities	FOI Act Allocation (₦)	Total Budget (₦)	% of Total Budget for FOI Act
1	ERGP22232547	Federal Govt Staff Housing Loans Board	Proactive Disclosure of Information and Response to Freedom of Information Act	2,800,000	893,004,815	0.31
2.	ERGP16210420	Bureau Of Public Service Reforms (BPSR)	Project on Promotion of Freedom of Information (FOI) Among State and Non-State Actors	6,860,000	1,006,048,838	0.68
3.	ERGP8141205	SMEDAN	Awareness for Freedom of Information Act (FOI)	52,500,000	28,588,682,029	0.18
4.	ERGP17157579	Federal Ministry of Labour and Employment	Labour Ministry Freedom of Information Act Activities and Engagements	9,835,000	17,766,856,234	0.055
5.	ERGP12189200	Federal Ministry of Works	Finance And Account Compliance with Freedom of Information Act and Other Relevant Matters with Constitutional Authorities.	2,739,688	3,253,132,921,781	0.000084
6.	ERGP30210298	Federal Ministry of Budget and Economic Planning	Coordination and Implementation of Freedom of Information (FOI) in FMBEP	10,500,000	16,530,238,331	0.064
7.	ERGP27226081 ERGP27226550	Federal Ministry of Housing and Urban Development	Finance and Account Compliance and Reporting with Freedom of Information Act and Others Enquiries by Private Bodies	35,000,000 7,000,000- 42,000,000	97,077,815,766	0.043

			FOI Act Implementation Activities in the Ministry			
8.	ERGP23230695	Federal Ministry of Education	Public Education and Sensitization on Anti-Corruption, Transparency, and Accountability in the 21 Federal Unity Colleges (FUCs) in the Northwest Geo-Political Zone and FME Headquarters; Development, Production of Code of Ethics and Sensitization Materials for the Ministry and Distribution of Same to 112 Federal Unity Colleges; Retooling of Anti-Corruption and Transparency Officers and Staff of Specialized Departments in the FME HQTRS at Anti-Corruption Academy of Nigeria (ACAN) Keffi, Nasarawa State etc.; Organize Anti-Corruption Stakeholders Engagement and System Checks for FME Headquarters, Federal Unity Schools (FUCs); And Awareness / Sensitization On Whistle-Blowing Policy and Freedom of Information Act (FOIA) In The FME	45,500,000	257,850,878,198	0.018

			Headquarters, 112 federal Unity Colleges and Agencies Under the Supervision of the Ministry.			
9.	ERGP23178476	National Library of Nigeria	Sensitization/Implementation of Freedom of Freedom of Information Act	3,500,000	28,223,676,213	0.012
10.	ERGP16176590	National Commission for College Education Secretariat	Implementation of Freedom of Information Policy in NCCE	2,100,000	2,386,950,003	0.088
11.	ERGP19202991	Federal Ministry of Environment	Domestication of Freedom of Information Act (FOI) for all Levels of Staff in the Environment Sector	9,211,357	65,957,022,508	0.014
12.	ERGP30222996	Office of the Surveyor General of the Federation	FOI Act Implementation and Activities	2,597,000	6,459,250,794	0.040
13.	ERGP3224429	Federal Ministry of Steel Development - HQTRS	Implementation and Compliance Management of FOIA	1,000,000	21,520,279,269	0.0047
Total				191,143,045	3,797,393,624,779	0.00503

Figure 3: Allocation for Freedom of Information Activities by Public Institution



Interpretation of FOI Budget Allocation Chart

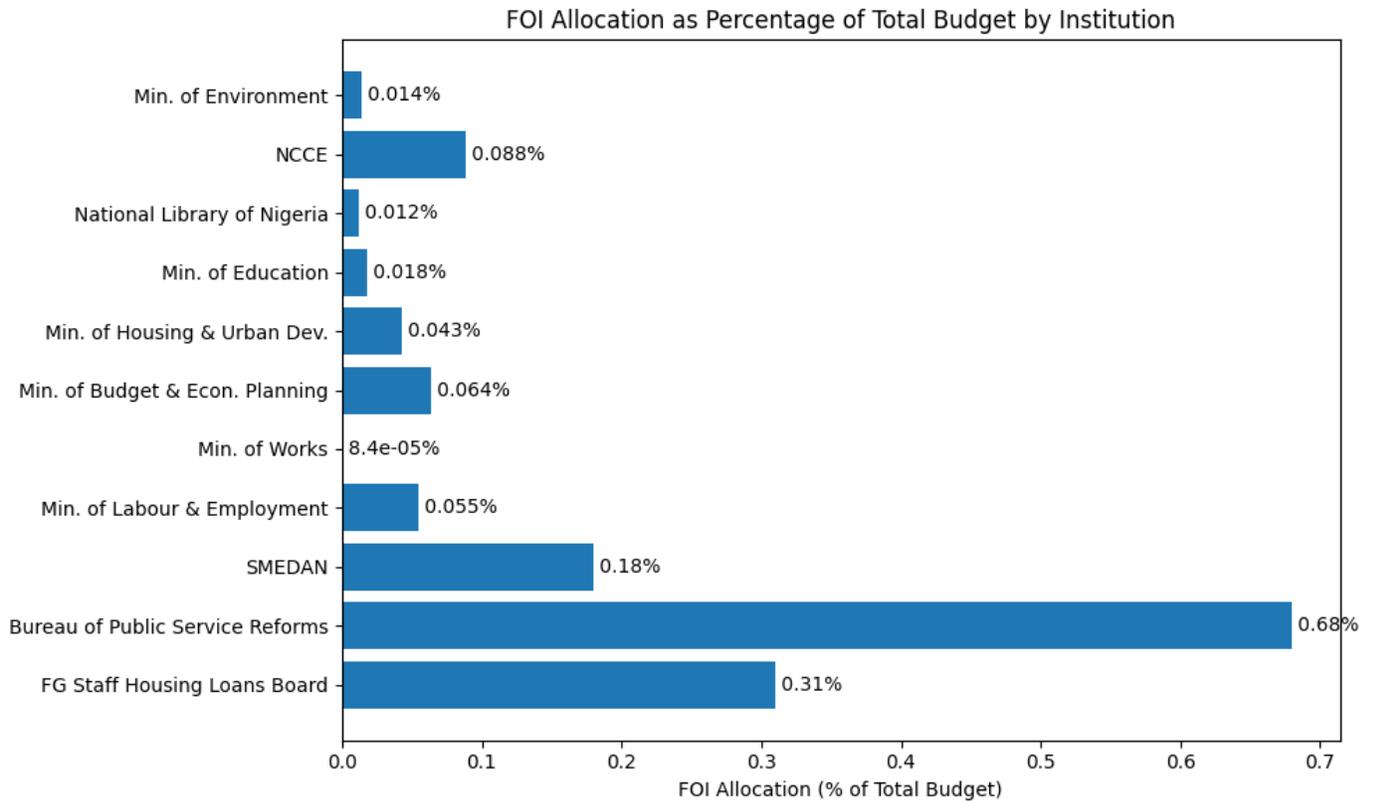
The chart shows a highly uneven distribution of allocations for FOI activities among the 13 public institutions that budgeted for FOI Act implementation or other FOI Act-related activities.

A small number of public institutions, particularly SMEDAN, the Federal Ministry of Education, and the Federal Ministry of Housing and Urban Development, account for the largest share of FOI funding in absolute terms.

While these institutions demonstrate relatively stronger commitment through higher allocations, the amounts remain modest when compared with their overall budgets, indicating that FOI Act implementation is still treated as a secondary administrative function rather than a core governance priority.

Conversely, several MDAs with very large institutional budgets allocated minimal resources to FOI Act-related activities, as shown by the noticeably shorter bars on the chart. This stark contrast underscores a broader pattern of low prioritization and fragmented funding for FOI Act implementation across government.

Figure 4: Chart showing the percentage of allocations for FOI Act Implementation by public institutions in their 2026 budgets



Key insights from this chart

- The Bureau of Public Service Reforms (0.68%) and Federal Government Staff Housing Loans Board (0.31%) allocated the highest share of their budgets to FOI Act-related activities.
- Despite large overall budgets, some public institutions, such as the Federal Ministry of Works, the Federal Ministry of Education, the Federal Ministry of Environment, and the National Library of Nigeria, allocated less than 0.02 percent of their budgets to FOI Act implementation.
- The Federal Ministry of Works allocation of 0.000084 percent of its budget is exceptionally low, clearly illustrating how FOI compliance is marginalised even in high-spending institutions, especially having regard to the fact that dozens of such other public institutions made no allocation at all for the implementation of FOI Act-related activities or for compliance with the requirements of the Act.
- The inevitable conclusion from this picture is that FOI underfunding is systemic.

Access to Information Allocations Outside FOI Implementation

Figure 5: Institutions with access to information allocations but not for the Implementation of the FOI Act

S/N	Budget Code	Public Institution	Proposed Access to Information -Related Activities	Access to Information (₦)	Total Budget (₦)	% of Total Budget for FOI
1.	ERGP17205285	Nigerian Law Reform Commission	Reform of the Freedom of Information Act 2011	30,000,000	4,049,362,157	0.74
2.	ERGP30227681	Federal Ministry of Information and National Orientation	International Day for Universal Access to Information (IDUAI)	32,900,000	7,993,038,126	0.64

Analysis of Misplaced Priorities in FOI-Related Spending

The allocations by the Nigerian Law Reform Commission and the Federal Ministry of Information and National Orientation raise important concerns about misplaced priorities in the context of the implementation of the FOI Act.

The Nigerian Law Reform Commission budgeted ₦30 million, representing 0.74% of its total budget, for the “Reform of the Freedom of Information Act 2011.” While law reform is within its mandate, this focus shifts attention away from the more urgent national challenge, which is not the absence of legal frameworks but the weak implementation of the existing FOI Act across public institutions.

At a time when most public institutions are failing to comply with proactive disclosure obligations, struggling with record management, and ignoring FOI requests, prioritising reform over enforcement and implementation appears disconnected from the practical realities undermining citizens’ access to information.

Similarly, the Federal Ministry of Information and National Orientation allocated ₦32.9 million (0.64% of its budget to mark the International Day for Universal Access to Information (IDUAI). While awareness events are symbolically valuable, dedicating scarce FOI Act-related resources to commemorative activities rather than concrete implementation measures reflects a troubling preference for ostentation over real impact.

It is important to note that neither of these public institutions made any allocation for the implementation of the FOI Act within their institutions or for compliance with the range of statutory duties and obligations imposed on them by the Act.

The failure of the Federal Ministry of Information and National Orientation to make any budgetary allocation for FOI Act implementation is particularly concerning as it has serious legal, institutional, and democratic implications. As the Ministry with primary responsibility for information policy and public communication, its refusal to provide financial support for FOI Act implementation weakens compliance not just within the institution itself but across government and undermines the effectiveness of the law.

The Ministry plays a central role in promoting government transparency, coordinating public communication policy and providing guidance to other public institutions of government. If the Ministry, which is concerned with the flow of information, does not budget for FOI Act implementation, it sends the wrong signal to other public institutions, reduces incentives for compliance elsewhere, and undermines its own role in the national coordination of the flow of government information or government-held information to citizens.

The non-allocation of funds by the Ministry thus creates a ripple effect of non-compliance across government. The failure of the Ministry to make budgetary allocations for the implementation of the Act, therefore, has far-reaching consequences.

Celebrations, workshops, and public events do little to address systemic problems such as the absence of functional FOI desks, lack of trained officials to oversee compliance and implementation in general, poor digitization of records, and weak institutional accountability. In this context, both budget lines illustrate a pattern where FOI-related spending is directed more toward optics and peripheral activities than toward the substantive actions needed to make the Act work for Nigerian citizens.

Key Observations

The 2026 Federal budget reveals a significant lack of institutional commitment to the implementation of the FOI Act, as it is characterized by minimal funding and a focus on peripheral activities rather than systemic reforms.

The absence of a coordinated, government-wide funding policy or strategy for the effective implementation of the FOI Act has clearly led to a fragmented and inconsistent approach in resource allocation.

Funding is, therefore, dependent on the individual initiative of a few public institutions, rather than a mandatory requirement, with the overall result of a very low level of funding for the implementation of the FOI Act across all of the government, which is in turn, weakening the implementation and effectiveness of the Act.

Below are some of the key observations.

Extremely Limited Institutional Coverage of FOI Budgeting

Out of over 1,300 MDAs in Nigeria, only 13 institutions made explicit budgetary provisions for FOI Act implementation. This represents barely 1 percent of federal public institutions, indicating that FOI compliance is not yet mainstreamed across government institutions. The absence of FOI-specific budget lines in the vast majority of public institutions raises serious concerns about institutional readiness and uniform compliance with the FOI Act, despite its legal applicability to all public institutions.

Negligible Allocation to FOI Relative to Institutional Budgets

The total allocation for FOI-related activities across the 13 public institutions is ₦191,143,040, against a combined institutional budget of ₦3.797 trillion. This translates to only 0.0061 percent of the total budgets of the institutions involved. Such a marginal allocation suggests that FOI implementation is treated as a peripheral obligation rather than a core governance function requiring sustained investment in systems, personnel, and public engagement.

Insignificant FOI Spending Within the National Budget Context

When placed within the context of Nigeria's ₦58.47 trillion national budget for 2026, the total FOI allocation becomes almost statistically insignificant. The proportion of national resources explicitly committed to FOI implementation is infinitesimal, reinforcing the perception that transparency and access to information are underfunded compared to other policy areas. This weak financial prioritization may undermine the practical realization of the objectives of the FOI Act nationwide.

Wide Disparities in FOI Allocations Across Public Institutions

There is a notable disparity in FOI allocations among the 13 public institutions. While some institutions, such as SMEDAN and the Federal Ministry of Education, allocated relatively higher amounts for awareness and sensitization activities, others budgeted as little as ₦1 million despite having multi-

billion-naira budgets. This uneven pattern suggests the absence of standardized guidance or minimum funding benchmarks for FOI implementation across public institutions.

FOI Activities Largely Framed as Sensitization and Compliance Exercises

Most of the budgeted FOI activities focus on awareness, sensitization, compliance, and reporting, rather than on long-term institutional capacity building such as digitisation of records, development of FOI request management systems, or training of dedicated FOI officers. This indicates a largely procedural approach to FOI implementation, which may limit sustainability and reduce the effectiveness of information access mechanisms.

Weak Alignment Between Institutional Size and FOI Budget Share

Among the public institutions that made any allocation for FOI Act-related activities, several of them with very substantial budgets allocated extremely small percentages, often far below 0.1 percent, to FOI activities. For example, institutions managing budgets in the hundreds of billions or trillions of naira committed less than 0.02 percent to FOI implementation. This misalignment suggests that FOI budgeting is not being scaled in proportion to institutional size, workload, or public information demand.

Fragmented and Non-Systemic Approach to FOI Funding

The fact that FOI allocations appear sporadic and limited to a small number of institutions suggests that FOI funding is driven more by individual institutional initiative than by a coordinated government-wide policy. The absence of comprehensive FOI budget participation across public institutions points to weak central enforcement, limited oversight, and the lack of mandatory budgetary requirements for FOI implementation.

High Risk to Effective FOI Implementation Nationwide

Given the limited institutional participation, extremely low funding levels, and narrow scope of activities, there is a significant risk that FOI implementation will remain weak, inconsistent, and largely symbolic across Nigeria. Without broader participation by public institutions and stronger financial commitments, citizens' legal right to access public information may continue to face administrative delays, non-responsiveness, and uneven enforcement.

FOI Budget vs National Budget: A Stark Imbalance

Nigeria's 2026 national budget stands at ₦ 58,472,628,944,759, while the total allocation for FOI Act-related activities across public institutions is ₦191,143,040. When compared, the FOI allocation represents approximately 0.00033 percent of the national budget.

The disparity suggests that FOI implementation is treated as a marginal administrative task rather than a governance priority. With over ₦58 trillion committed to national expenditure, allocating less than one-thousandth of one percent to FOI weakens the law's effectiveness and reinforces systemic opacity. Without meaningful investment, public institutions are unlikely to meet their legal obligations, undermining citizens' right to information and limiting oversight of public spending at scale.

FOI Act Budgetary Allocation Trends (2023–2026)

Figure 6: Table showing the budgetary allocations by public institutions for FOI Act activities in the 2023 to 2026 Federal Budgets

Public Institution	FOI Allocation (₦) 2023	FOI Allocation (₦) 2024	FOI Allocation (₦) 2025	FOI Allocation (₦) 2026	Total Budget (₦)
Federal Government Staff Housing Loans Board	1,830,000	x	4,000,000	2,800,000	8,630,000
Bureau of Public Service Reforms	9,000,000	x	9,800,000	6,860,000	25,660,000.
Small and Medium Enterprises Development Agency	x	x	75,000,000	52,500,000	127,500,000
Federal Ministry of Labour and Employment	x	14,050,000	14,050,000	9,835,000	37,935,000
Federal Ministry of Works	5,000,000	39,280,000	3,913,840	2,739,688	50,933,528
Federal Ministry of Works and Housing	6,000,000	x	x		6,000,000
Federal Ministry of Budget and Economic Planning	27,000,000	x	15,000,000	10,500,000	52,500,000.
Federal Ministry of Housing and Urban Development	x	20,000,000	60,000,000	42,000,000	122,000,000.
Federal Ministry of Environment	x	4,665,705	13,159,082	9,211,357	27,036,144

National Library of Nigeria	1,000,000	2,000,000	5,000,000	3,500,000	11,500,000
National Commission for College Education	x	x	3,000,000	2,100,000	5,100,000
Federal Ministry of Steel Development	x	x	3,504,982	1,000,000	4,504,982
Office of the Surveyor General of the Federation	x	x	3,710,000	2,597,000	6,307,000
Nigerian Law Reform Commission	x	15,634,545	20,688,846	x	36,323,391
Office of the Head of the Civil Service of the Federation	10,000,000	10,000,000	x	x	20,000,000
National Commission for College Education Secretariat	x	2,000,000	x	2,100,000	4,100,000
National Directorate of Employment	10,390,500	6,679,531	x	x	17,070,031
Ministry of Defence	9,501,070	x	x	x	9,501,070
Ministry of Education	x	x	x	45,500,000	45,500,000
Total	79,721,570	114,309,781	230,825,750	192,243,045	647,101,146.

Explanation of Totals:

2023 Total: N79,721,570

2024 Total: N117,309,781

2025 Total: N230,825,750

2026 Total: 192,243,045

Key Observations on Trends

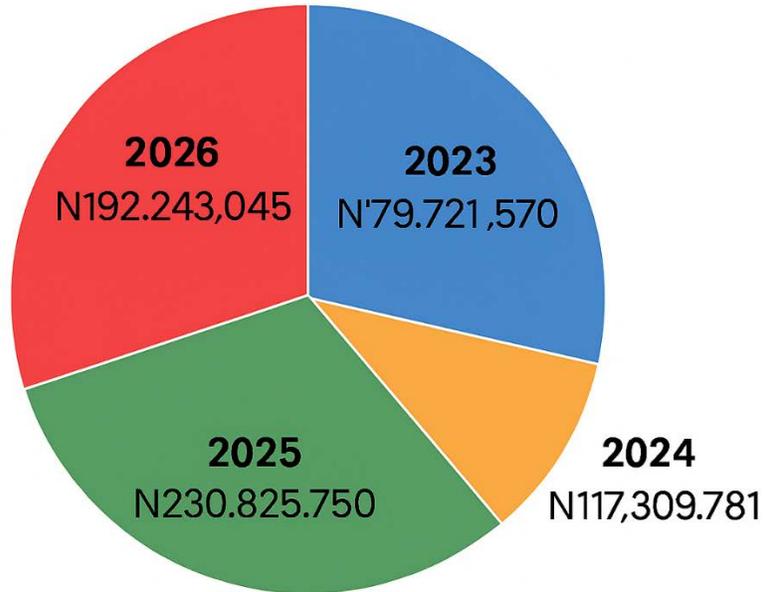
The FOI budget allocations in the federal budgets from 2023 to 2026 reveal a pattern of fragmented, inconsistent, and largely symbolic funding for transparency and access-to-information obligations across public institutions. Rather than being treated as a core statutory responsibility, FOI implementation appears to depend on sporadic and uneven budgetary decisions. The absence of year-on-year allocations for many public institutions coupled with sharp fluctuations in total funding, suggests that FOI activities are often deprioritised or reduced to one-off interventions rather than embedded institutional practices.

Furthermore, the concentration of FOI funding in a small number of institutions, alongside the complete absence of allocations for others in multiple years, points to systemic weaknesses in government-wide FOI compliance. Even at its peak, total FOI spending remains negligible when compared to overall public expenditure, raising serious concerns about the Government's commitment to transparency, accountability, and public right of access to information. Without sustained and equitable investment, the effectiveness of the FOI Act is undermined, limiting its role as a tool for democratic oversight and public participation.

Four-Year Trend Analysis and Patterns

Figure 7: Chart showing the total FOI allocations over the last four years

FOI Allocations (2023-2026)



Key insights from the chart

- 2025 dominates the chart, having recorded the largest allocation of ₦230.8 million, which reflects a peak in funding and possibly a surge in institutional reforms or strategic initiatives that year.
- 2026 follows closely with ₦192.2 million, indicating what could have been a sustained investment momentum, which unfortunately dipped, while 2024's ₦117.3 million suggests moderate expansion compared to earlier years.
- 2023 holds the smallest share at ₦79.7 million, highlighting a more conservative start to the funding cycle since tracking by Media Rights Agenda began.

The chart of FOI allocations in the federal budgets from 2023 to 2026 shows that public institutions are not doing enough to adequately fund transparency and institutional reforms. While allocations rose relatively sharply in 2025, this peak was short-lived, with a noticeable decline in 2026. The inconsistency across years, coupled with the fact that several key institutions allocated small funds in certain periods, underscores a lack of sustained commitment.

Trends in FOI Allocations by Public Institutions (2023–2026)

The data show that consistent allocation for FOI Act-related activities in the federal budget from 2023 to 2026 remains uneven across public institutions, with only a few demonstrating sustained commitment over multiple years.

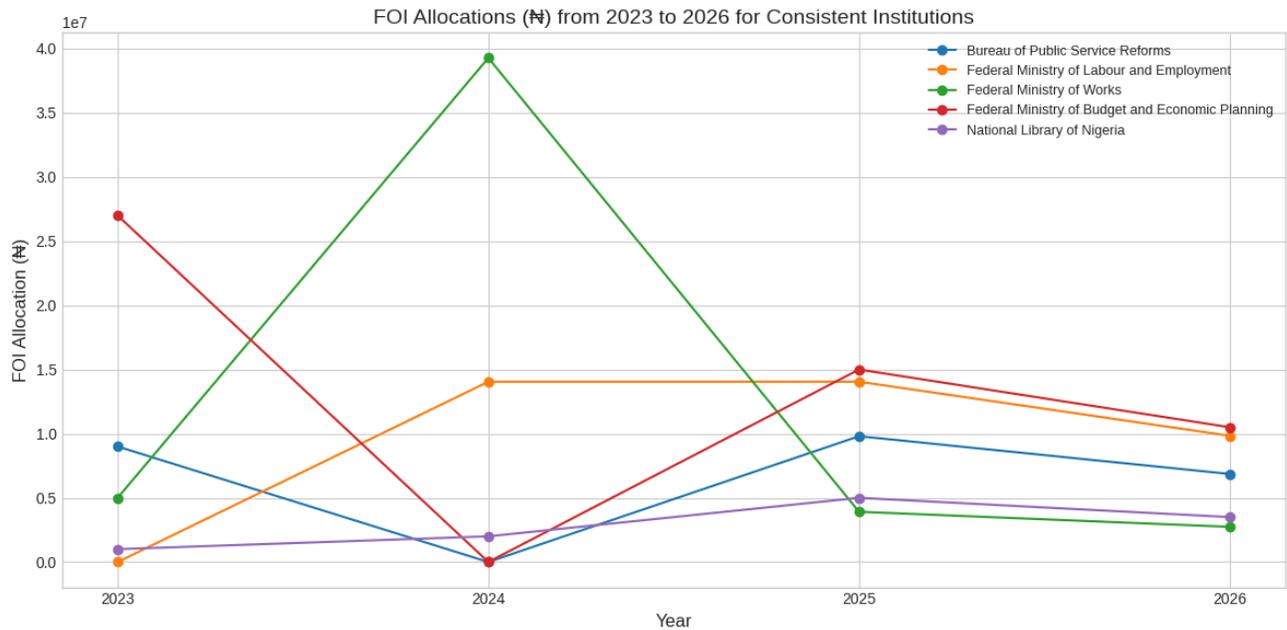
While the total national allocation increased from ₦79.7 million in 2023 to ₦114.3 million in 2024 and peaked at ₦230.8 million in 2025 before declining to ₦192.2 million in 2026, many institutions recorded nothing, indicating no budgetary provision in certain years.

For example, the National Library of Nigeria maintained allocations across all four years, and the Federal Ministry of Works showed continuous, though fluctuating funding, reflecting some level of institutional commitment.

In contrast, an institution like SMEDAN only began allocating funds from 2025 and continued into 2026, while the Ministry of Education only allocated funds in 2026. Others, like the Office of the Head of the Civil Service of the Federation and the National Directorate of Employment, stopped allocations after 2024.

This pattern suggests that although overall funding for FOI is growing, consistent year-on-year institutional budgeting for FOI implementation is still weak and fragmented, undermining sustainable transparency and access to information across government.

Figure 8: Graph showing public institutions that demonstrate consistency in FOI allocation and the totals over the last three years



Key insights from the graph

- The Bureau of Public Service Reforms, a major Federal Government agency established to initiate, coordinate and ensure full implementation of government reform policies and programmes, recorded allocations in 2023, 2025, and 2026, but skipped 2024, reflecting uneven prioritization.
- The Federal Ministry of Labour and Employment demonstrates steady allocations across 2024 to 2026, although absent in 2023, showing a late but consistent commitment.
- The Federal Ministry of Works peaked sharply in 2024 (₦39.3M) but dropped drastically in 2025 to 2026, highlighting volatility.
- The Federal Ministry of Budget and Economic Planning had strong funding in 2023, but dipped to zero in 2024, and then had moderate allocations in 2025 and 2026.
- The National Library of Nigeria is the relatively most consistent of the public institutions, with allocations rising steadily from ₦1M in 2023 to ₦5M in 2025, before a slight dip in 2026.

Overall, the chart shows that while some public institutions included FOI allocations across multiple years, the amounts were inconsistent, with only the National Library showing some growth trajectory. This reinforces the notion that many public institutions did not treat FOI implementation as a sustained budgetary priority.

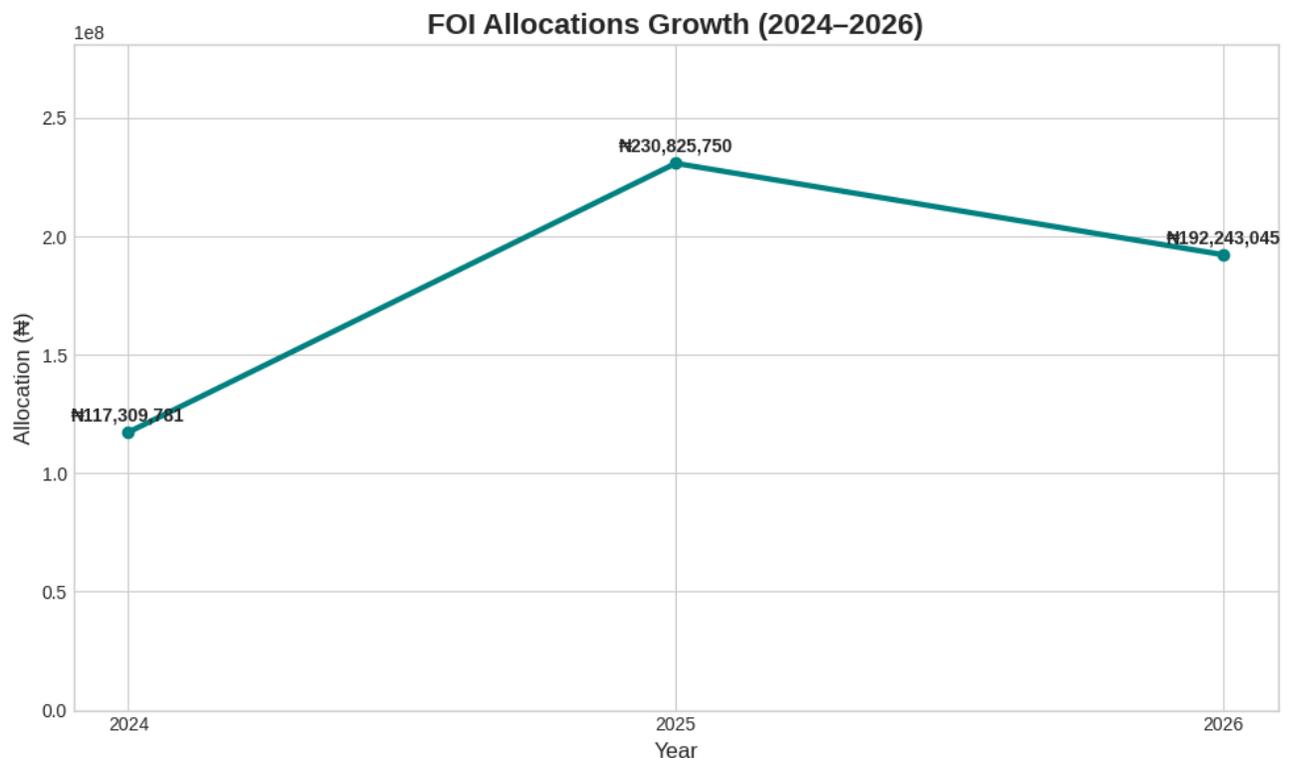
Year-on-Year Trends in FOI Budget Allocations (2023 to 2026)

A review of the FOI budget allocations in the federal budgets from 2023 to 2026 shows a fluctuating but generally upward investment trend by public institutions. Total allocations rose from ₦79.7 million in 2023 to ₦114.3 million in 2024, reflecting growing recognition of the importance of FOI implementation.

The most significant increase occurred in 2025, when allocations peaked at ₦230.8 million, driven largely by the inclusion of more institutions and higher commitments from agencies such as the Federal Ministry of Housing and Urban Development and the Small and Medium Enterprises Development Agency.

However, this momentum slightly declined in 2026 to ₦192.2 million, suggesting that while FOI funding remains higher than in earlier years, consistency is still a challenge. Overall, the year-by-year comparison highlights some little level of progress in government commitment to transparency, but also underscores the need for more stable and predictable funding patterns across institutions.

Figure 9: Graph showing the increment of FOI allocations over the last three years (2024 to 2026)



Key insights from the graph

- 2024 marked a moderate allocation of ₦117.3M, setting the stage for growth.
- 2025 saw a dramatic increase to ₦230.8M, the peak year of FOI allocations.
- 2026 dropped slightly to ₦192.2M, but remained well above 2024 levels.

This chart makes it clear that while allocations surged in 2025, the momentum was not sustained into 2026, reflecting inconsistent prioritization of FOI implementation by MDAs.

One-Time Allocations and Inconsistent Support for FOI Implementation

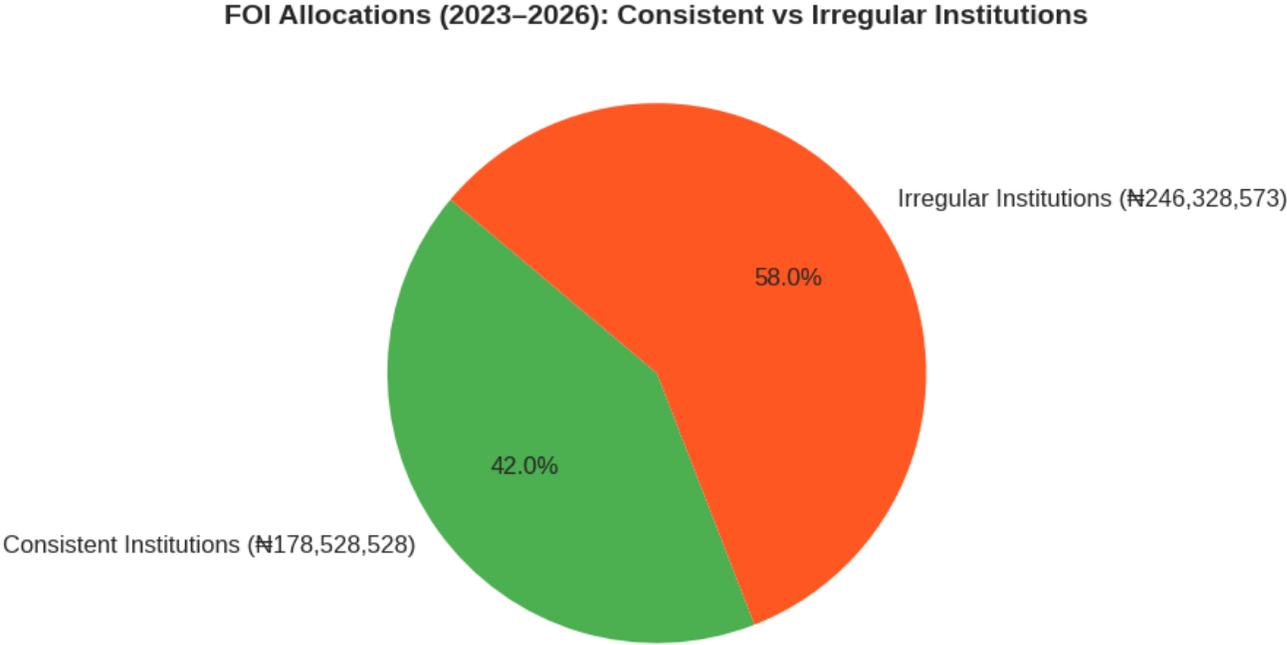
The public institutions’ budgets from 2023 to 2026 reveal a strong pattern of irregular, inconsistent or one-time allocations for FOI implementation, suggesting that these activities are often treated as occasional rather than continuous institutional responsibilities.

Certain ministries, such as the Ministry of Defence, the Ministry of Education, and the Federal Ministry of Works and Housing, made provisions for FOI activities in only a single year.

Others demonstrated sporadic engagement, with funding appearing in some years and disappearing in others. For example, the Office of the Head of the Civil Service of the Federation, the central

administrative body responsible for leading, managing, and developing the Civil Service of the Federal Government and issuing directives to other institutions with the Federal Civil Service, and the National Directorate of Employment allocated resources in 2023 and 2024 but made no further provisions after those, in 2025 and 2026.

Figure 10: FOI Budgeting: Regularity and Irregularity Across Institutions



Key Insights into Regularity of FOI Budgeting

- Relatively consistent institutions such as the Bureau of Public Service Reforms, the Federal Ministry of Labour and Employment, the Federal Ministry of Works, the Federal Ministry of Budget and Economic Planning, and the National Library of Nigeria, together account for ₦178.5M, representing about 42 percent of the total allocations.
- Irregular institutions such as SMEDAN, the Federal Ministry of Housing and Urban Development, the Federal Ministry of Education, the Ministry of Defence, the Nigerian Law Reform Commission, etc., account for the larger share of ₦246.3M, representing about 58 percent of the total.
- The chart highlights that while consistent institutions maintained FOI allocations across multiple years, their share is smaller compared to irregular institutions, which received bigger but sporadic allocations.

Institutional Oversight Gap

The Federal Ministry of Justice and the Office of the Attorney-General of the Federation

A major concern with the 2026 budget, as in previous years, is the absence of specific allocation for FOI Act-related activities in the budget of the Federal Ministry of Justice and the Office of the Attorney-General of the Federation.

The failure of the Office of the Attorney-General of the Federation (AGF) and the Federal Ministry of Justice to make budgetary allocations for the implementation of the FOI Act and the Attorney-General's oversight of the Act represents a significant lapse. As the primary regulator of the Act, the AGF's budgetary neglect has far-reaching implications that extend from administrative dysfunction to the erosion of human rights and fundamental freedoms.

Given that Section 29 of the FOI Act mandates the AGF to oversee the Act's implementation across all public institutions, which includes collating annual reports from over 1,300 public institutions and submitting a consolidated report to the National Assembly, without a dedicated budget, the AGF cannot maintain the personnel required, the digital database, or communication infrastructure required to track compliance.

This situation results in a "reporting blackout" where the vast majority of public institutions, which consistently fail to submit reports, face no regulatory pressure or sanctions, with the result that the FOI Act is transformed from a mandatory law into a "voluntary suggestion" for public officials and institutions.

Besides the fact that, in general, the AGF serves as the "Chief Law Officer" and the principal advocate for the rule of law, Section 29 of the FOI Act gives him oversight responsibility in the implementation of the Act and requires him to ensure that all institutions to which the Act applies comply with its provisions. It also requires that Attorney-General to submit to the National Assembly every year a report including a detailed description of the efforts made by the Federal Ministry of Justice to encourage all government or public institutions to comply with the Act. Making such efforts would obviously also require resources. Thus, when the lead agency for the Law fails to fund its own oversight role, it sends a powerful negative signal to the rest of the public sector.

The situation is even more concerning given the observation in the report of the Attorney-General of the Federation, issued on March 27, 2023, for the fiscal year 2022, in which he stated that "Inadequate or non-financial provisions to fund FOI Act activities" and a "general lack of funding for FOI activities in some public institutions" were among the challenges impeding the effective implementation of the FOI Act.

Some of the specific functions of the Attorney-General of the Federation under the Act including receiving from all public institutions on or before February 1 every year their implementation reports for the Act covering the preceding fiscal year; making each of the reports submitted to him available to the public in hard copies, online and also at a single electronic access point; notifying the relevant committees of the National Assembly not later than April of each year in which the report is issued, of

the existence of the reports and making them available to the committees in hard copies as well as by electronic means.

The Attorney-General is also required to develop reporting and performance guidelines for the reports required to be submitted to him and possibly establish additional requirements for such reports as he deems useful.

In addition, the Attorney-General is required to submit to the National Assembly an annual report on or before April 1 of each calendar year detailing for the previous calendar year certain information relating to the implementation and enforcement of the Act.

The obligation imposed by the Act on the Attorney-General to ensure that all institutions to which the Act applies comply with its provisions would conceivably include requiring him to develop a set of administrative sanctions, possibly with the approval of the Federal Executive Council (FEC) or the National Assembly, which can be applied to all public institutions which fail to comply with their duties and obligations under the Act.

The Attorney-General would obviously also need to develop and implement a robust programme of enlightenment and sensitization for public institutions and officials at all levels of government about the rights of the public to access information held by public institutions, as well as about their duties and obligations under the Act, in order to ensure proper compliance by all public institutions.

Since 2011, a Freedom of Information Unit has been established within the Federal Ministry of Justice to provide technical and legal guidance to public institutions implementing the Act, carry out awareness-raising and capacity-building activities for public institutions, as well as to monitor, track and report on the implementation of the Act.

As indicated in our report for 2024, these are weighty responsibilities imposed on the Ministry and the Office of the Attorney-General of the Federation to ensure that the Act is effective and complied with by the public institutions to which it applies.

It is therefore extremely concerning that once again, there is no specific provision made in the budget of the Federal Ministry of Justice and the Office of the Attorney-General of the Federation for their FOI Act-related work, firstly as a public institution to which the Act applies, but more importantly as the body which bears responsibility for overseeing implementation of the Act and ensuring compliance across all institutions of government.

Without a strong, adequately funded FOI regulator, compliance with and enforcement of the FOI Act is further weakened. By failing to fund FOI oversight, the AGF effectively removes a layer of public scrutiny over how the N58 trillion budgeted in 2026 is spent. Citizens cannot easily track procurement, contract awards, or project implementation if the AGF does not enforce the "duty to keep records" mandated by the Act.

The failure to budget for FOI oversight is not merely an administrative oversight; it is a policy of silence. It undermines the public's right to know and enables impunity for non-compliance, where public institutions can operate in the dark. To rectify this, the National Assembly must insist on a

dedicated, non-discretionary budget for the AGF's FOI Unit as a condition for approving the Ministry of Justice's annual estimates.

Conclusion

Information is the lifeblood of accountability, while transparency and accountability are essential features of a healthy democracy. For Nigeria, the Freedom of Information Act was designed to facilitate transparency and accountability in governance. However, any law that exists only on paper, without adequate financial and other resources to enable its effective implementation, will remain a symbolic exercise and will not achieve its desired objective.

As Nigeria navigates complex economic and governance challenges, the importance of clear and explicit allocation of financial resources in the national budget for FOI Act implementation has never been more critical. The current budgetary provisions for FOI Act implementation in Nigeria paints a "troubling picture" of a lack of commitment to the effectiveness of the Law.

In an era of misinformation and disinformation, the effectiveness of the FOI Act is critical in ensuring that citizens and other members of the public can verify government claims through the Act. Budgetary neglect inhibits the development of mechanisms necessary for real-time verification of government data. Such budgetary neglect leaves a vacuum that is often filled by misinformation or propaganda.

The various analyses of the 2026 Federal Government Budget above reveals that out of over 1,300 public institutions, only 13 made explicit provisions for FOI Act-related activities.

Even more startling is the scale of the funding. Although the Federal Government's total budgeted expenditure increased from ₦49,740,165,355,396 in 2025 to ₦58,472,628,944,759 in 2026, inexplicably, the total allocation for freedom of information implementation and FOI-related activities declined from a total of ₦230,825,750 in 2025 to a total allocation of ₦191.1 million for 2026.

The total allocation of ₦191.1 million across the 13 public institutions represents a mere 0.00033 percent of the ₦58.47 trillion national budget. When high-spending entities like the Federal Ministry of Works allocate as little as 0.000084 percent of their multi-trillion-naira budgets to transparency, it sends a clear message that access to information is a peripheral administrative task for the government and its agencies rather than a core governance priority.

Proper funding is not just about resources for holding workshops; it is about allocating resources for building the infrastructure of transparency. Currently, most budgeted FOI activities are limited to sensitization, awareness campaigns, and internal engagements. While these activities may be valuable, such "optics" do little to address the systemic barriers to the availability and free flow of information.

Indeed, adequate and robust financial allocations for freedom of information implementation and FOI Act-related activities are essential for the digitization of records, which will help public institutions move away from paper-based systems to ensure information is easily retrievable and shareable; and establishing functional FOI Units or Desks as required by the Law which will help to ensure the existence of dedicated units or desks that are staffed with trained officers who can handle requests for information efficiently and professionally.

Resources are also required for ensuring compliance with proactive disclosure obligations of public institutions. In the digital age, implementing technology-driven systems that enable public institutions to publish and update information automatically and efficiently reduces the need for citizens to make formal requests. Similarly, all public institutions need sustained capacity building.

Moving beyond one-off training activities delivered to a handful of officials or employees, to continuous professional development and sensitization of officers across all levels of government is essential for the effective implementation of the Act and compliance with its provisions.

The absence of a coordinated, government-wide funding policy for the effective implementation of the FOI Act has clearly led to a fragmented and inconsistent approach in resource allocation. The sharp fluctuations in annual total funding for FOI Act-related activities is the direct result of such an approach.

Without stable and predictable funding, public institutions are unlikely to meet their legal obligations, leading to administrative delays and consistent non-responsiveness to requests for information across public institutions, in clear violation of the spirit and letter of the Law.

For the FOI Act to function as a genuine tool enabling transparency and democratic oversight, Nigeria must move toward standardized funding benchmarks for all public institutions. Allocating even a small but consistent fraction of institutional budgets to transparency would yield dividends in the form of better record keeping and information management; better awareness among public officials and institutions of their duties and obligations under the Law; improved citizen participation in governance; and widespread reduction in corruption within public institutions.

Ultimately, the government's willingness to spend trillions on governance but only token amounts on ensuring that citizens can see how those trillions are used is a contradiction that must be resolved.

Sustained and equitable investment in transparency and accountability through greater and more consistent allocation of funding for FOI Act implementation and FOI Act-related activities is the only way to ensure the FOI Act lives up to its promise of making the Nigerian government truly open and accountable to its people.

Recommendations

Media Rights Agenda is therefore compelled to once again call on the Federal Government and public institutions to ensure that adequate resources are allocated to achieve the goals of open and accessible information as the availability of funding for the implementation of the FOI Act and for FOI Act-related initiatives is crucial for the effectiveness of the Act and the success of all other projects and initiatives for which resources have been allocated in the current budget.

We wish to underscore the need for the Federal Government to prescribe a minimum level of financial resources that every public institution should allocate to the implementation of the FOI Act in order to meet their duties and obligations under the Act and ensure that they are fully implementing the Law and complying with its provisions.

Without ring-fenced funding, FOI obligations will very likely be neglected or treated as optional. The Federal Government should therefore mandate all public institutions to include a specific budget line for FOI Act implementation in their annual budgets. It should either specify a minimum amount to be allocated or direct an approach to be followed by public institutions in making such allocations. This should cover issues such as operating FOI units and their personnel costs, record management systems, digitization of records and archives, processing of requests, proactive disclosure activities, preparation and submission of annual implementation reports to the Attorney-General of the Federation, among others.

The Federal Government should also include FOI Act implementation as a cross-cutting governance priority in the national budget and require the Budget Office of the Federation to assess FOI Act-related allocations during budget review. By mainstreaming FOI into the budgeting process, the Government will ensure sustainable funding for the Law.

In order to ensure the effective implementation of the FOI Act and promote transparency, accountability, and good governance, we are again proposing the following specific recommendations in the development of the Federal Government's budget in future. The recommendations are intended to enable the Federal Government to strengthen its commitment to transparency, accountability, and citizen empowerment through the effective and comprehensive implementation of the Act.

1. All public institutions should be required to allocate funds for regular training and capacity-building programmes for their officials, particularly FOI Desk Officers and records management staff. The training and capacity-building activities should be designed to equip their personnel with knowledge of the FOI Act, best practices for responding to FOI requests, and records management skills.
2. Public institutions should be required to establish a dedicated budget line for the digitization of their records and the procurement of relevant technological infrastructure. This is to provide them with the resources to facilitate the conversion of physical records into searchable, digital formats to improve efficiency in responding to FOI requests. Such provisions should also enable them to fund the acquisition and deployment of secure databases, scanners, and digital storage systems.

3. All public institutions, particularly those with oversight responsibility or public enlightenment, awareness or mobilization functions, such as the Federal Ministry of Justice, the Office of the Head of the Civil Service of the Federation, the Federal Ministry of Information and Culture, and the National Orientation Agency, among others, should be required to allocate funds for nationwide public awareness campaigns, including media advertisements, public forums, educational materials and targeted sensitization activities, among others. These activities should be geared towards increasing citizens' awareness of their rights under the FOI Act and promoting a culture of openness and transparency in public institutions. The resources should enable the relevant public institutions to carry out necessary activities, utilizing print, broadcast, social media channels and digital platforms to reach diverse audiences throughout the country, covering urban and rural areas.
4. All public institutions should be required to include provisions in their budget proposals for the establishment and operational costs of FOI desks or units. The proposals should be adequate to fund staff time, where necessary, equipment, training for officials of these units, and other relevant activities. Such resources should also enable the units to ensure proper coordination of FOI activities across their institutions and to respond to FOI requests in a professional and timely fashion.
5. All public institutions should be required to set aside funds for legal advisory services and litigation related to their FOI compliance. The provisions should be designed to enable the institutions to seek and obtain expert guidance on handling FOI requests and defending lawful decisions in court when challenged. It should also provide them with the resources to establish and maintain partnerships with legal experts and civil society organizations specializing in FOI Act-related matters.
6. Public institutions may allocate resources to develop simplified processes for members of the public to submit FOI requests and for the institutions to track requests while improving transparency. Large-sized public institutions, particularly those with offices in all states of the Federation or in numerous states, may consider developing and maintaining user-friendly online FOI portals to make it easier for members of the public to submit FOI requests and for the institutions to coordinate the processes for receiving and responding to such requests. They may also make provisions for funding IT infrastructure, cyber-security measures, and user training for portal management.
7. All public institutions should be required to allocate funds for the preparation, publication, and dissemination of annual FOI reports both to the Attorney-General of the Federation and to the public. In addition to enabling them to meet their obligations under Section 29 of the FOI Act, such resources should also ensure transparency in the implementation of the FOI Act by making statistics on requests, responses, and denials publicly available. The resources should therefore support the development of data collection systems and analysis tools.
8. All public institutions should be required to make provisions for the development and regular updating of their websites and other platforms where they can proactively publish information, in accordance with their proactive disclosure obligations under Section 2 of the FOI Act, as well as proactively publishing frequently requested information. This will progressively reduce

the need for formal FOI requests and enhance public access to government information. The budgets should also include resources for technical and financial support to the public institutions for data collection, formatting, and publication.

9. In order to give effect to the above, the Attorney-General of the Federation should liaise with the Office of the Head of the Civil Service of the Federation and the Budget Office of the Federation to issue clear directives to all public institutions to include dedicated and adequate budget lines for FOI Act implementation in their annual budgets and that a minimum percentage of the overhead budget of every public institution should be dedicated to information management and FOI Act compliance.
10. The National Assembly should refuse to pass the budgets of public institutions that have not included specific line items for the implementation of the FOI Act. This should include the Federal Ministry of Justice.
11. Effective coordination requires both authority and adequate resources. The Attorney-General of the Federation and the Federal Ministry of Justice should therefore be properly funded to lead FOI Act implementation, develop and update implementation/compliance guidelines and standards, and effectively monitor compliance across public institutions. Accordingly, resources should be specifically allocated to the Federal Ministry of Justice to strengthen its oversight role of monitoring and ensuring compliance by all other public institutions with the FOI Act. Such resources should ensure the effective enforcement of the FOI Act and address non-compliance issues. It should therefore be adequate to fund staff time, where necessary, as well as operational costs and capacity-building initiatives for the oversight body.
12. Specifically, the Federal Ministry of Justice should also allocate resources to fund independent monitoring and evaluation (M&E) frameworks; assess the performance of all other public institutions in implementing the FOI Act, track response times, identify bottlenecks, and gather a wide range of data on usage of the Act as well as compliance with various duties and obligations. The allocations may fund projects or initiatives that track FOI compliance, conduct capacity-building workshops for other public institutions, or promote transparency initiatives. The resources will also include support to enable it to conduct regular or periodic audits of other public institutions on FOI compliance, including with respect to their reporting obligations.
13. Budgetary provisions may also be made by the Federal Ministry of Justice to fund the establishment of awards or recognition programmes for public institutions that demonstrate exemplary compliance with the FOI Act. This should be designed to encourage proactive disclosure of information, timely response to FOI requests, development and adoption of best practices by public institutions and adherence to the principles of openness. The Ministry may accordingly host an annual FOI recognition ceremony either tied to International Day for Universal Access to Information (IDUAI) or May 28, the anniversary of the signing of the Nigerian FOI Act into Law.
14. Further to the above, a dedicated "FOI Act Oversight Fund" should be established within the Federal Ministry of Justice to enable the AGF to fulfill the oversight functions of his office,

including the statutory duties of collating annual reports and ensuring that all public institutions comply with the provisions of the Act.

15. For the FOI Act to function effectively, funding must be deliberate, structured, and sustained. The Federal Government should institutionalize FOI financing through clear policies, dedicated budget lines, strong oversight, and measurable accountability mechanisms. A well-funded FOI regime will enhance transparency, strengthen democratic governance, and improve public trust in government institutions.

Appendix 1

Guidelines for Public Institutions in Budgeting for Freedom of Information Implementation Activities¹

Introduction

The Freedom of Information (FOI) Act, 2011, places a number of responsibilities and obligations on all public institutions to which the Act applies, and most of these responsibilities and obligations are mandatory. In addition, there are several good practices that public institutions are encouraged to adopt and apply in their implementation of the Act in order to effectively perform their duties and obligations under the Act. Many of these good practices are elaborated in the Guidelines on the Implementation of the Freedom of Information Act, 2011 (Revised Edition 2013), issued under the Authority of the Attorney-General of the Federation and Minister of Justice.

Compliance with the responsibilities and obligations placed on public institutions by the FOI Act requires adequate resources. It is imperative that these are adequately planned and budgeted for.

In addition, one of the Commitments made by Nigeria in its third National Action Plan (NAP III) under the Open Government Partnership (OGP), which was approved by the President, is the “Effective Implementation of the Freedom of Information Act by Public Institutions.” Further to this, one of the outcomes pledged by Nigeria is that budgetary provisions for the FOI Units of MDAs would be adequate and timely. Therefore, in preparing your annual budget proposals for your public institution, you are directed to ensure that you are making provisions in your budgets for these aspects of your functions.

The template below is designed to provide a guide to all public institutions in planning, allocating, and tracking financial resources effectively for activities related to the implementation of the FOI Act. The template provides a structured framework to capture costs associated with personnel, training, public awareness activities, use of technology, preparation and submission of annual reports, and other operational expenses.

Best Practices for FOI Budgeting and Management

The following principles and practices are recommended to public institutions in preparing estimates for FOI implementation and related activities:

- Engage relevant stakeholders within and outside the institution, where necessary, in budget planning and review processes.
- Monitor and evaluate FOI implementation activities to ensure financial efficiency.
- Maintain accurate and transparent financial records, not only because these records may also be the subject of FOI requests, but to also provide reliable information for planning in future.

¹ The “Guidelines for Public Institutions in Budgeting for Freedom of Information Implementation Activities” and accompanying “Budget Template” was developed by Media Rights Agenda in January 2025.

- Regularly update the budget template to reflect changes in activities, priorities or costs.

Appendix 2

Budget Template Overview

Category	Activity Description	Estimated Cost (₦)	Actual Cost (₦)	Variance (₦)	Remarks
<u>Personnel Costs (where necessary or relevant)</u>					
FOI Desk Officers' Salaries or Allowances	Monthly remuneration for designated FOI officers				
Stipends for External Consultants	For specialized advice on FOI compliance				
<u>Training and Capacity Building</u>					
FOI Workshops	Training sessions for staff on FOI procedures and compliance				
Capacity-Building Programs	Advanced training for legal and administrative staff				
<u>Public Awareness, Sensitization and Communication</u>					
Development of FOI Materials	Design and printing of FOI brochures, flyers, and guides				
Media Campaigns	Radio, TV, and social media awareness campaigns				
<u>Technology and Infrastructure</u>					
FOI Request Management Portal	Development and maintenance of an online request portal				
IT Equipment	Procurement of computers, servers, scanners, backup systems and other relevant equipment				
Data Security Measures	Implementation of secure data storage solutions				
<u>Operational Costs</u>					
Documentation & Record Keeping	Archiving and digitization of documents				

Category	Activity Description	Estimated Cost (₺)	Actual Cost (₺)	Variance (₺)	Remarks
Monitoring & Evaluation	Performance tracking of FOI activities and compliance				
Legal Fees and Other Litigation Expenses	Handling litigation related to FOI non-compliance				
Miscellaneous Expenses	Unforeseen expenses related to FOI implementation				

Instructions for Use

- **Activity Description:** Try to provide a brief description of each activity under the relevant category such that the purpose of the item is clear and can be justified as being necessary or required, having regard to the institution's duties and obligations under the FOI Act.
- **Estimated Cost:** Input the projected cost for each activity. This may be informed by experience or figures of such expenses from the preceding years.
- **Actual Cost:** Record the actual amount spent on each activity when the activity has been carried out.
- **Variance:** Calculate the difference between the estimated and actual costs, noting any shortfalls or surpluses.
- **Remarks:** Provide additional information or clarifications, such as reasons for variances between estimated costs and actual costs.



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