EU SEE
SUPPORTING
AN ENABLING ENVIRONMENT
FOR CIVIL SOCIETY

Nigeria

Country Focus Report

2026



Photo credit: Obinna Okerekeocha

TABLE OF CONTENTS

A. An Introduction to the Enabling Environment

B. Assessment of the Enabling Environment

1. Respect and Protection of Fundamental Freedoms
2. Supportive Legal and Regulatory Framework
3. Accessible and Sustainable Resources
4. Open and Responsive State
5. Supportive Public Culture on Discourses on Civil Society
6. Access to a Secure Digital Environment

C. Recommendations

D. Research Process



A) An Introduction to the Enabling Environment

What we understand by an Enabling Environment is the combination of laws, rules and social attitudes that support and promote the work of civil society. Within such an environment, civil society can engage in political and public life without fear of reprisals, openly express its views, and actively participate in shaping its context. This includes a supportive legal and regulatory framework for civil society, ensuring access to information and resources that are sustainable and flexible to pursue their goals unhindered, in safe physical and digital spaces. In an enabling environment, the state demonstrates openness and responsiveness in governance, promoting transparency, accountability, and inclusive decision-making. Positive values, norms, attitudes, and practices towards civil society from state and non-state actors further underscore the supportive environment.

To capture the state of the Enabling Environment, we use the following six principles: respect and protection of fundamental freedoms; a supportive legal and regulatory framework to enable association; accessible and sustainable resources; an open and responsive state; a supportive public culture and discourses on civil society; and access to a secure digital environment.

In this Country Focus Report, each enabling principle is assessed with a quantitative score and complemented by an analysis and recommendations written by our Network Members. Rather than offering a singular index to rank countries, the report aims to measure the enabling environment for civil society across the six principles, discerning dimensions of strength and those requiring attention.

The findings presented in this report are grounded in the insights and diverse perspectives of civil society actors who came together in a dedicated panel with representatives from civil society to discuss and evaluate the state of the Enabling Environment. Their collective input enriches the report with a grounded, participatory assessment. This primary input is further supported by secondary sources of information, which provide additional context and strengthen the analysis.



Reporting period covered: June 2025 to June 2026

Brief Overview of the Country Context

'Everything has remained the same, but it has gotten worse'. — Civil society representative, June 2026

Reporting period covered: June 2025 to June 2026
The enabling environment for civil society in Nigeria is shaped by a complex blend of laws, policies, administrative practices and prevailing social attitudes. Civil society organisations (CSOs) play an essential role in democratic governance, service delivery, and policy advocacy, but bureaucratic bottlenecks, financial and legal hurdles, political interference and uneven protection of rights constrain their work.

Politically, the assessment period (June 2025 to June 2026) was dominated by early positioning for the 2027 general elections. A wave of defections to the ruling All Progressives Congress (APC) culminated on 27 February 2026, when the Adamawa State Governor became the party's 30th governor out of 36, a consolidation that opposition figures attributed to pressure and intimidation. The Electoral Act 2026, signed by President Bola Tinubu on 18 February 2026, followed a contested process in which civil society failed to secure mandatory electronic transmission of results (see Principle 4). In Rivers State, elected institutions remained suspended under emergency rule until President Tinubu lifted it in September 2025.

The economy showed signs of stabilisation, but hardship persisted. Headline inflation, measured on the rebased consumer price index, eased to 21.88% in July 2025 and to 15.15% by December 2025, yet the cumulative price shocks of the previous three years left food, transport, and rent beyond the reach of many households. On 26 June 2025, President Tinubu signed the Nigeria Tax Act 2025 and three companion laws, which consolidate more than 60 taxes into fewer than ten statutes and replaced the Federal Inland Revenue Service with the Nigeria Revenue Service (NRS) from 1 January 2026. For civil society, the defining economic shock came from outside: the termination of most United States Agency for International Development (USAID) awards, which followed the suspension of US foreign assistance, took full effect during the reporting period (see Principle 3).

Insecurity remained the most serious threat to lives and livelihoods. In November 2025, gunmen abducted pupils from a secondary school in Kebbi State and, days later, more than 300 pupils and staff were abducted from St Mary's Catholic schools in Niger State, prompting President Tinubu to declare a nationwide security emergency. In early February 2026, armed men attacked the villages of Woro and Nuku in Kwara State, killing more than 100 people; residents who helped recover bodies later put the death toll at 170. Insecurity also became an international political issue: after the United States threatened action over alleged killings of Christians, U.S. forces struck Islamic State targets in Sokoto State on 25 December 2025 in coordination with Nigerian authorities.

Connectivity was the main positive trend. Internet penetration crossed 50% for the first time in November 2025, according to the Nigerian Communications Commission (NCC). Press freedom indicators moved in both directions: Nigeria fell ten places to 122nd of 180 countries in the 2025 Reporters Without Borders World Press Freedom Index and moved up to 112th place in 2026.

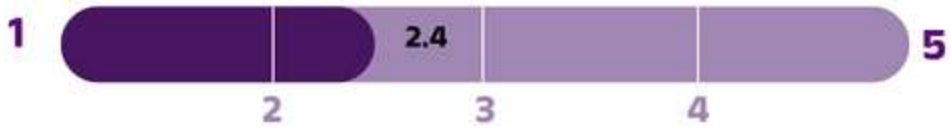
Against this backdrop, the enabling environment slipped further towards disabling. Four of the six principles are assessed as disabling (fundamental freedoms, resources, public culture and the digital environment), while the legal framework (3.0) and the open and responsive state (2.8) remain partially enabling. Grassroots organisations, organisations based in northern Nigeria, marginalised groups and organisations working on human rights and governance continue to bear the heaviest burden.

B) Assessment of the Enabling Environment

PRINCIPLE SCORE

1. Respect and Protection of Fundamental Freedoms

Score:



'You have the right to organise without registration, but unless you are registered, you cannot even open a bank account. So is that freedom really there'? — Civil society representative on freedom of association

Score: 2.4 (Disabling) — up from 2.2 in June 2025

This is a rebased score derived from the CIVICUS Monitor rating which places Nigeria in the 'repressed' category with a score of 36 out of 100. The narrative below draws on evidence gathered from June 2025 to June 2026.

Freedoms of association, peaceful assembly, and expression are guaranteed in sections 39 and 40 of the 1999 Constitution. However, these guarantees eroded further during the reporting period, and freedom of association remains formalised but not protected fully in practice. Nigerian law allows people to organise without registering, yet an unregistered group cannot open a bank account: banks require registration with the Corporate Affairs Commission (CAC) and a certificate from the Special Control Unit against Money Laundering (SCUML) before they will open an account for a nonprofit, a requirement SCUML itself confirms. Legislative attitudes compound the problem. At a House of Representatives public hearing in March 2026, the Attorney-General's office opposed the Human Rights Defenders Bill, arguing that existing law already protects rights defenders. In preparatory meetings with legislators, discussion of the bill was repeatedly diverted to complaints about "those NGOs" and "those people that write" against government, and there was no further engagement after the hearing closed.

Expression was the most severely restricted of the three freedoms, chiefly because of continued prosecutions under the Cybercrimes (Prohibition, Prevention, etc.) (Amendment) Act 2024. Section 24 of the original 2015 Act criminalised online messages that were 'grossly offensive' or knowingly false and sent to cause 'annoyance' or 'needless anxiety'. In March 2022, the ECOWAS Court of Justice ordered Nigeria to amend section 24, finding it incompatible with the African Charter on Human and Peoples' Rights. The 2024 amendment narrowed the offence to messages that are pornographic or knowingly false and likely to cause a breakdown of law and order or threaten life, but prosecutions continued. The Committee to Protect Journalists (CPJ) reported in November 2025 that five journalists had been prosecuted since the reform, four of them jailed for almost six months, and that at least three had been detained since August 2025. No bill to bringssection 24 in line with the ECOWAS ruling passed the National Assembly during the period.

Documented cases illustrate the pattern. In June 2025, police in Lagos detained journalist Adegbenro Adenekan on a petition from the Agege local government chairman alleging cyberstalking and defamation. On 22 July 2025, police in Kwara State arrested investigative journalist Buhari Olanrewaju Ahmed and rights activist Musa Saidu Tsaragi after a complaint from an adviser to the state governor, and charged them with conspiracy, defamation, and cyberstalking. In August 2025, police in Abuja twice detained Azuka Ogujiuba, publisher of Media Room Hub, over a court injunction she had published about a land dispute, holding her in a cell for three days on the second arrest. Police also held activist Omoyele Sowore for two days from 6 August 2025 on petitions alleging forgery and cyberbullying linked to his criticism of the police leadership. On 2 December 2025, the Department of State Services (DSS) arraigned Sowore at the Federal High Court in Abuja on five counts of defaming the president, and the judge barred him from making statements deemed inflammatory. In April 2026, the Nigerian army detained blogger Justice Mark Chidiebere after he posted videos about soldiers' welfare and an alleged extrajudicial killing; he was handed to the DSS, charged with cybercrime offences, and released on bail on 21 May 2026 after nearly four weeks in custody.

State authorities, particularly in the north, were often more aggressive than federal ones. In August 2025, the Niger State Governor ordered the closure of Badeggi FM, alleging incitement, although only the National Broadcasting Commission (NBC) can suspend a broadcast licence, as the Minister of Information confirmed. The National Human Rights Commission (NHRC) condemned the closure, and the Niger State High Court restrained the government from acting against the radio station. Residents of Niger State who criticised government activity faced further arrests and detentions, and reporting by Dataphyte in November 2025 documented arrests over online posts in Katsina, Kano, Kebbi, Kaduna and Sokoto States, which the Centre for Information Technology and Development (CITAD) described as a slide towards authoritarianism.

On assembly, the policing of electoral reform protests was the clearest test of the period. On 17 February 2026, police fired tear gas at protesters gathered at the National Assembly in Abuja to demand real-time electronic transmission of election results; two days later, the House of Representatives apologised, saying the incident "should never have happened". Restrictions also took the form of pre-emptive warnings: on 16 January 2026, the Anambra State police cautioned residents of Awka against street protests, arguing that unauthorised protests could undermine its operations against crime. At the October 2025 #EndSARS memorial at the Lekki Toll Gate in Lagos, volunteers allegedly acting on police instructions manhandled Enough is Enough (EiE) Nigeria Executive Director Yemi Adamolekun as she laid

a wreath for victims of the 2020 shootings. On 12 June 2026, protests against insecurity and hardship organised by the Take-It-Back Movement went ahead in several states, and police fired tear gas at presidential candidate Omoyele Sowore and other protesters.

Accountability remained the weakest link. Amnesty International reported in August 2025 that no one had been held to account for the killing of at least 24 protesters by police during the August 2024 #EndBadGovernance protests, even as protesters themselves faced trial. The Inspector-General of Police issued no binding directive on the use of force against peaceful protesters, and the adoption of a standardised protest-policing toolkit by the Nigeria police force remained an aim rather than a practice; it now features in Commitment 12 of Nigeria's fourth Open Government Partnership (OGP) National Action Plan. Courts also delivered rulings that civil society saw as having a chilling effect: in May 2026, a Federal Capital Territory High Court ordered the Socio-Economic Rights and Accountability Project (SERAP) to pay ₦100 million in damages to two DSS officials over alleged defamation, a judgment that 52 CSOs condemned and that SERAP has appealed. When action did follow abuse, it came after public outrage. When a police assistant superintendent shot dead 28-year-old Mene Ogidi in Effurun, Delta State, on 26 April 2026; a viral video prompted the police to order his arrest and trial.

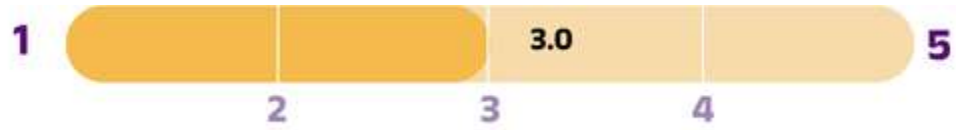
The NHRC responded to the accountability gap with guidance rather than sanctions. Its advisory on the right to freedom of expression had already warned that section 24 of the amended Cybercrimes Act, 'as currently interpreted and applied', has 'potentials for abuse, particularly with respect to arrests and prosecutions of activists, journalists, bloggers, and ordinary social media users', and urged police to act only on clear evidence of a real threat to public order. On 18 May 2026, the NHRC issued an Advisory on Promoting and Protecting Civic Space and Human Rights, addressed to security agencies and to executives and legislatures at federal, state, and local levels. It states plainly that 'citizens do not require police permits to hold peaceful protests', treats notification as a way of helping police keep an assembly safe rather than a request for approval, and describes the use of firearms as 'an extreme measure'. It also asks the National and State Assemblies to review restrictive laws and hold public hearings on violations of civic freedoms, and commits the NHRC to building protection and accountability mechanisms for those affected. The Advisory is the clearest official statement of protest rights issued during the period, but it came in the final weeks and, like the NHRC's other findings, carries no enforcement power. The tear-gassing of Democracy Day protesters less than a month later showed how far practice lags behind committment.

Litigation remained civil society's most effective defence. In March 2026, the Federal High Court in Warri held that Nigerians have a constitutional right to record police officers on duty in public, awarded ₦5 million in compensation and ₦2 million in costs, and directed officers to wear visible name tags. On 2 April 2026, the Court of Appeal in Abuja upheld the judgment barring the NBC from fining broadcast stations. These gains came through the courts rather than legislative or executive reform, and they do not offset the intensifying prosecutions and persistent impunity that civil society experienced over the year, even though the rebased CIVICUS Monitor score rose slightly. The score of 2.4 in this report keeps Nigeria in a disabling category. Reversing the trend will require repeal of restrictive provisions, independent investigation of security forces, and enforcement of the new judicial protections

PRINCIPLE SCORE

2. Supportive Legal and Regulatory Framework

Score:



'They come back and say that you need to tweak the aims and objectives without telling you which of the aims and objectives'. — Civil society representative on registering a company limited by guarantee

Score: 3.0 (Partially Enabling) — unchanged from June 2025

The framework for forming an organisation exists but remains riddled with obstacles. Under the 1999 Constitution and Part F of the Companies and Allied Matters Act (CAMA) 2020, any group of people may form an association, and the CAC allows for registration online with fees of ₦21,000 for incorporated trustees and ₦10,000 for companies limited by guarantee with nominal share capital under ₦1 million. In practice, the process remains multi-layered and unpredictable. Incorporated trustees must publish a newspaper notice and wait 28 days for objections, while a company limited by guarantee needs the consent of the Attorney-General of the Federation under section 26 of CAMA. The Attorney-General's feedback on proposed objects is often vague, and applicants are now sent to line ministries for letters that some ministries do not know how to issue. The CAC has no published service standards with binding processing times, and most CSOs still rely on lawyers or agents. Organisations report paying agents up to ₦90,000 to obtain a SCUML certificate through a nominally online process; SCUML maintains that an online portal, a video walkthrough, and electronic delivery of certificates now remove the need for intermediaries, although awareness of these changes has not reached most subnational CSOs.

Registration below the federal level offers little security. State governments mandate ministries such as Women Affairs, Youth and Sport or Rural and Social Development to register CSOs, but the laws behind these registrations rarely say whether the organisations become bodies corporate. The obstacle is Item 32, Part I of the Second Schedule to the Constitution, which

places the 'incorporation, regulation and winding up of bodies corporate' on the Exclusive Legislative List, except cooperatives, local government councils, and bodies established directly by a state law. The only state law known to clearly dilineate that registered CSOs are bodies corporate is the Benue State Voluntary Associations Law 1987. A review of the legal environment of NGOs in Nigeria by Muyiwa Olowokure, funded by the UK Department for International Development in 2000, noted that section 10 of the law makes a registered organisation a body corporate that can sue and be sued. Olowokure considered the section contrary to item 32 but observed that the item had yet to be interpreted by the courts and that the Court of Appeal had held, in Ejikeme v. Amaechi (1998), that section 10 validly conferred corporate status on the Igbo Community, Katsina-Ala. The lack of clarity has practical costs. State-registered organisations are excluded from calls for proposals and collaboration with government and other stakeholders on the assumption that they are not legal entities, cannot sign contracts or instruments conveying land and other property in their own names, and cannot sue or be sued in their own right. Banks will not open accounts for them, and in Rivers State, organisations reported having to register again with each state ministry linked to their thematic area.

The NHRC's May 2026 civic space advisory speaks directly to this fragmentation: it recommends a single national registry and proportionate reporting duties; warns against multiple overlapping registrations at state level; and affirms that unregistered groups keep their rights to assemble and act. Cooperatives face a separate issue: a representative of the cooperative movement explained that the Federal Ministry of Agriculture and Food Security administers the Nigerian Cooperative Societies law, while the Cooperative Development Act places cooperatives under the Ministry of Labour, and states assign them to differently named ministries, leaving cooperatives 'like children without knowing your parents'.

On the operating environment, CAMA imposes no permit or prior approval requirement for ordinary activities, and none was introduced during the period. The most consequential change was fiscal. The Nigeria Tax Act 2025, which came into force from 1 January 2026, limits the income tax exemption for not-for-profit organisations to income not derived from trade or business, and requires accounts showing that funds serve exclusively charitable purposes. The Act was not written with civil society in mind, but many of its penalties will fall heavily on CSOs, and no CSO-specific implementation guidance accompanied the transition. Compliance has also moved online and multiplied: tax returns must now be filed digitally with the NRS, while separate annual returns are due to the CAC and SCUML, each with its own penalties for late filing. For organisations in Borno, Adamawa, and Yobe (the BAY states), where connectivity is weak and periodically cut around security operations (see Principle 6), an outage they did not cause, and cannot appeal, still exposes them to penalties. Some pressure on CSOs eased elsewhere in the country. According to SCUML, many nonprofits no longer file monthly reports following the previous national terrorist-financing risk assessment of the sector, and a second national risk assessment of the nonprofit sector began in 2026. Since the Money Laundering (Prevention and Prohibition) Act 2022, nonprofits are no longer classified as designated non-financial institutions, although they must still report cash transactions above ₦5 million for individuals and ₦10 million for corporate bodies.

Protection from interference remained fragile. Section 839 of CAMA, which allows the CAC to suspend trustees and appoint interim managers without a court order, stayed in force throughout the period; however, the CAC's appeals against the 2023 Federal High Court judgments in Registered Trustees of the Christian Association of Nigeria v. CAC and

Emmanuel Ekpenyong v. National Assembly remained pending, prolonging uncertainty for organisations that cannot afford to litigate. Dissolution still requires due legal process and the courts remain open to organisations, as these cases show, but subnational agencies can still suspend activities on administrative grounds. Early discussion of a foreign-agent-style registration requirement, which had not reached a bill by June 2026, also warrants monitoring in the next cycle.

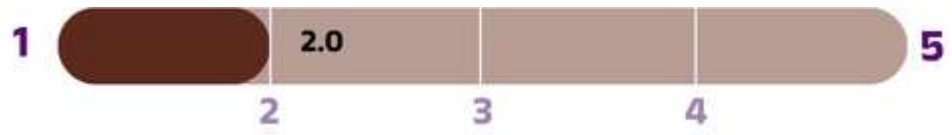
Reform advocacy offered some momentum. Under the EU Agents for Citizen-driven Transformation (EU-ACT) programme, Nigerian CSOs are drafting proposals, either as amendments to CAMA or as a stand-alone bill, that would let subnational CSOs incorporate through a nonprofit commission working with state structures. State civil society networks also took the question to the National Assembly's constitution review, which held zonal public hearings in July 2025. Drawing on a memorandum that a consortium of state networks submitted through the Nigeria Network of NGOs (NNNGO) in September 2020, they asked for item 32 to be amended so that State Houses of Assembly can pass laws conferring the status of body corporate on CSOs registered under them, while keeping the option of registering as an unincorporated association for organisations that prefer it.

In summary, the legislative and regulatory framework allows CSOs to exist but imposes significant cost, uncertainty, and exposure to interference. The improvements in SCUML's risk-based regime and the protective court rulings offset the new tax compliance burden and the stalled reforms, leaving the principle at 3.0, unchanged from the prior report.

PRINCIPLE SCORE

3. Accessible and Sustainable Resources

Score:



'The fear is real. It's not the fear of the president you have; it's not the fear of the bad policies: it's just the fear that you don't even know where next you're going to look for money'.
— Civil society representative on the funding environment

Score: 2.0 (Disabling) — down from 2.5 in June 2025

For many organisations, the funding environment worsened significantly during this period. The defining event was the collapse of Nigeria's largest bilateral funding stream – from the U.S. government (USAID) – due to the freeze on development aid. The termination of most USAID awards took full effect during the period. Health had absorbed just over half of USAID spending in Nigeria in the five years before the freeze, and CSOs working on health, education, democracy, human rights and humanitarian response saw the sharpest cuts. In the North, organisations laid off staff and shrank their offices while keeping their registration alive in the hope that funding would return. A West Africa Civil Society Institute (WACSI) report published in October 2025 recorded that Nigerian organisations were unable to retain staff, implement programmes, or sustain advocacy, and warned that other donors might follow the U.S. lead.

No alternative source replaced USAID at scale, and the new funding that did appear was tied to projects rather than offered as flexible, multi-year core support. The full effect is unlikely to be visible until 2027, once the United Kingdom's Foreign, Commonwealth and Development Office (FCDO), the Netherlands, and the European Union complete their own budget cuts, and the FY2027 United States budget proposal, published in April 2026, again seeks to eliminate funding for the National Endowment for Democracy. New funding was narrow in scope and conditional. In May 2026, the LEGO Foundation and Co-Impact announced a US$30 million five-year programme for children affected by conflict in Nigeria and Kenya. In

November 2025, Gavi, the Vaccine Alliance, invited Nigerian CSOs to apply for immunisation grants of US$400,000 to US$1 million per state, open only to organisations with CAC registration, a US dollar account, three years of experience and annual spending of at least half the amount requested. The NYFF Development Grant for May to December 2026, co-funded by the MacArthur Foundation, Ford Foundation, and Luminate, requires a SCUML certificate, a corporate bank account, and a physical office, conditions many subnational and cooperative-based groups cannot meet. Every winning consortium in the EU Delegation's most recent call for proposals under its CSO thematic programme was led by a foreign organisation, with Nigerian CSOs taking part only as members. Funding channelled to government-organised NGOs forces independent CSOs to compete with state-backed bodies.

Even awarded funds can be hard to use. Banks have treated every nonprofit as high-risk and refused accounts to state-registered CSOs and cooperatives; SCUML says it has asked banks to recalibrate their risk profiling and set up a multi-stakeholder working group on financial inclusion, but the change has not reached all branches, leaving some organisations unable to receive money already granted. Demand far outstrips supply: a funding information session in Borno State drew more than 200 participants for an opportunity open to six or seven organisations. Donor reporting remains heavy relative to grant size, and relationships with larger donors remain largely hierarchical. The EU's Global Gateway strategy opens narrow entry points for CSOs able to work on the environmental, social, and governance side of infrastructure and investment projects, but most grassroots organisations lack the technical readiness to compete.

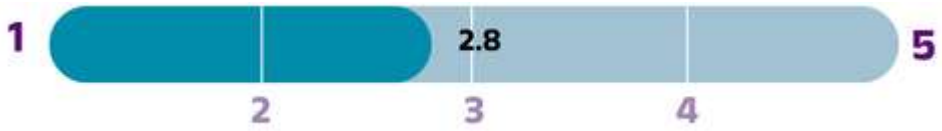
Domestic resources offered little relief. Nigeria topped the 2025 World Giving Report for the share of income people give, at 2.83%, but this giving goes mainly to religious bodies and individuals in need rather than to registered CSOs. Under the Nigeria Tax Act 2025, companies may deduct donations to approved bodies up to 10% of profits, but the Act offers no comparable incentive to individual donors and no digital process for claiming deductions was introduced. The removal of the ₦250,000 registration fee that had prevented donors to CSOs from claiming the deduction was a welcome change, but uptake remains low. The NRS has also taken the position that incorporated trustees, the legal form used by most CSOs, may not run income-generating activities, effectively cutting the possibility to reduce donor dependency. High prices erode what remains: with inflation still above 20% in mid-2025, corporate philanthropy budgets and members' contributions shrank in real terms. In June 2026, the National Agency for the Control of AIDS unveiled an HIV strategic plan for 2026 to 2030 that shifts the response towards domestic financing, but how much of that money will reach community organisations remains unclear. Some youth-led groups have turned to digital assets to work around banking controls; Nigeria ranked sixth in the 2025 Chainalysis Global Crypto Adoption Index.

The regional gap widened during the reporting period. The termination of USAID funding hit northern Nigeria hardest, since humanitarian, health, and peacebuilding programmes were concentrated there, and northern CSOs, already carrying higher security costs, weaker donor links, and closer scrutiny under counter-terrorism financing rules, absorbed compounding losses with no national mechanism to rebalance funding. No national data on closures exists, but many organisations have given up offices and continue only on paper. The environment for resources is disabling and unequal, and its decline from 2.5 to 2.0 reflects a sector whose long-term viability is now in question.

PRINCIPLE SCORE

4. Open and Responsive State

Score:



'No one would get back to you to say [whether the] project can be captured in the budget or not'. — Civil society representative on a state budget consultation

Score: 2.8 (Partially Enabling) — unchanged from June 2025

State openness was unchanged overall: the structures for transparency and participation exist, but their use is inconsistent and accountability has worsened. The Freedom of Information (FOI) Act 2011 binds all 36 state governments as well as federal institutions, following a Supreme Court judgment that civil society expected would widen FOI access. Compliance, however, did not follow the ruling. Public bodies routinely missed the Act's seven-day response deadline; the third OGP National Action Plan's commitment to set up FOI structures in 300 ministries, departments, and agencies (MDAs) by 2025 was not met, against a 2022 baseline of 19 agencies with FOI portals; and no independent information commissioner exists to enforce the Act. In early 2026, Media Rights Agenda (MRA) condemned a police summons issued to activist Victor Ojie after he lodged a FOI request with the Delta State Ministry of Lands and Survey. Federal transparency tools built under the OGP, including the beneficial ownership register and the Nigeria Open Contracting Portal (NOCOPO), continued to operate, and civil society continued to test them. For example, in May 2026, SERAP pressed the government to disclose the contractors behind the US$460 million Abuja CCTV project.

Participation remained uneven. Consultations still tend to come late, at validation or public hearing stage, and favour organisations seen as non-confrontational; in one case, an invitation

arrived two hours before a public hearing began, with the bill unavailable for advanced review. The electoral reform campaign showed both the reach and the limits of civil society influence. After the Senate removed electronic transmission of results from the amendment to the Electoral Act , sustained pressure from CSOs led it to reverse course on 10 February 2026, but the law President Tinubu signed on 18 February 2026 makes electronic transmission permissive and keeps manual collation as the fallback, which Yiaga Africa, the Centre for Democracy and Development (CDD), and the Civil Society Legislative Advocacy Centre (CISLAC) criticised as a setback. The National Assembly held a public hearing on the National Digital Economy and E-Governance Bill on 10 November 2025, and on 22 September 2025 women's groups marched through Abuja to the national constitution review hearing to back the Special Seats Bill.

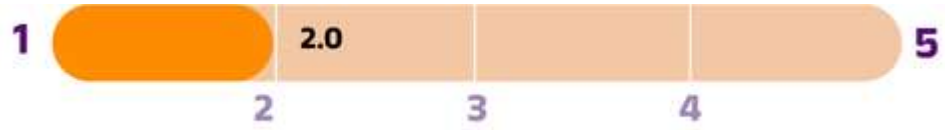
Accountability is the weakest aspect of state openness. In one state budget process, for example, communities and CSOs proposed projects, none of which appeared in the final budget,and "no one would get back to you" to explain why. Feedback on how civil society input shapes decisions remains rare. State fiscal transparency is patchy: BudgIT's States Fiscal Transparency League for the fourth quarter of 2025 gave the maximum score to nine of the 36 states, while Rivers and Enugu ranked lowest. There were bright spots, such as the Oyo State House of Assembly's post-legislative scrutiny unit, the first of its kind in Nigeria, set up with support from the Westminster Foundation for Democracy (WFD).

Nigeria moved from its third OGP National Action Plan to the fourth plan for 2026 to 2029, in which commitment 12 covers civic space. At the close of the period, only the responsible minister had signed the plan, while presidential endorsement is expected before formal submission to the international OGP community. The combination of genuine platforms and persistent gaps in response and implementation keeps the principle at 2.8: open in structure, inconsistent in practice.

PRINCIPLE SCORE

5. Supportive Public Culture and Discourses on Civil Society

Score:



'What about those NGOs? What about those people that write'? — Legislators' remarks on the Human Rights Defenders Bill, as recalled by a civil society representative

Score: 2.0 (Disabling) — unchanged from June 2025

Hostile narratives about civil society persisted across several channels, keeping public discourse disabling. Federal leaders' language was broadly constructive: at the Nigerian Guild of Editors' annual conference on 12 November 2025, President Tinubu urged editors to report boldly and fairly in the national interest. Officials' treatment of CSOs in specific disputes, however, told a different story. On 19 January 2026, Lagos State Governor Babajide Sanwo-Olu accused local and international NGOs of seeking to profit from the demolition of the Makoko waterfront community and of misleading donors, promising evidence that was not presented. Labels such as 'faceless' and 'fake' remained common in political disputes and allegations that USAID funding had reached Boko Haram continued to colour perceptions of CSOs, particularly in the north. The Same Sex Marriage (Prohibition) Act 2013, which criminalises the registration and support of gay clubs, societies and organisations, has been used to cast human rights organisations as promoters of foreign values.

Disinformation shaped election-period discourse. The CDD's October 2025 report on the Anambra information ecosystem identified seven typres of organised manipulation ahead of the 8 November 2025 governorship election, from religious framing to gendered attacks on women in politics. It also found that state institutions lacked coordinated responses to manipulation, and CSOs and journalists lacked tools for the rapid verification thereof.

Civic engagement presented a mixed picture. Participation through formal channels was weak: turnout in the Anambra governorship election was 21.35%, with 595,298 votes cast out of 2.79 million registered voters. Mobilisation outside formal channels was vigorous, from the September 2025 march for the Special Seats Bill to the February 2026 protests at the National

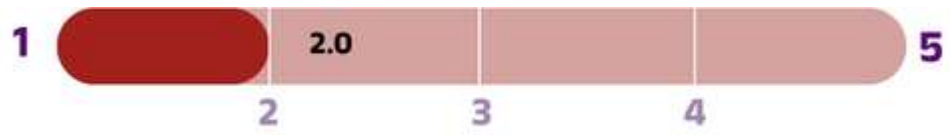
Assembly and the Democracy Day protests of 12 June 2026. Economic hardship sharpened public judgements: organisations working on food security, fuel prices, and poverty kept or gained legitimacy, while those seen as serving donor agendas faced more scepticism. In September 2025, the federal government released a new national curriculum for the 2025/26 school year that makes Citizenship and Heritage Studies and Digital Technologies compulsory for all senior secondary students; the new citizenship subject combines Civic Education with Nigerian History. The reform eases subject overload, but folding civic education into a broader subject may reduce the time given to it; its effect on young people's civic knowledge will depend on teacher preparation and materials.

Civic equality and inclusion remained the most contested issue. Women's participation remains severely limited, even though some legal barriers have been partly addressed, because social and economic barriers persist. Nigeria ranked 143rd of 145 countries on political empowerment in the World Economic Forum's Global Gender Gap Report 2026 and women held only about 4% of seats in the National Assembly in February 2026 (16 of 360 members of the House of Representatives and 4 of 109 senators), the lowest share in Africa. The Special Seats Bill, which would reserve seats for women in the National and State Houses of Assembly, had not passed by June 2026, and the president's pledge of 35% women's representation in appointments remained unmet. For persons with disabilities, no national policy change on accessible polling units, braille ballots, or targeted civic education was recorded, and women wearing burqas and blind voters remain effectively excluded by the lack of accommodation. Organisations working on the rights of LGBTQIA+ persons continued to operate under the Same Sex Marriage (Prohibition) Act, facing public hostility and legal risk. The score of 2.0 for this principle encapsulates the gap between legal frameworks and the lived experience of women, persons with disabilities, and sexual and gender minorities.

PRINCIPLE SCORE

6. Access to a Secure Digital Environment

Score:



'You are getting emails that are so specific that you're wondering what is going on, mentioning things about your organisation and then telling you to click on the link'. — Civil society representative on digital security

Score: 2.0 (Disabling) — down from 2.7 in June 2025

Digital rights deteriorated because prosecution for online expression intensified, though no nationwide internet shutdown was recorded during the period. The cases set out under Principle 1, from Omoyele Sowore's arraignment in December 2025 to Justice Mark Chidiebere's detention in 2026, all arose from online posts. In November 2025, the DSS filed six charges against a 27-year-old social media user, accusing him of using his X account to call for a military coup. Nigeria fell from 5th to 10th among the African countries assessed in Paradigm Initiative's Londa 2025 digital rights index, scoring 36 of 60, a drop driven by online-expression prosecutions, content takedowns around sensitive political events, and the absence of any safeguards to the Cybercrimes Act.

In insurgency-affected parts of Borno and Niger States, connectivity is cut or degraded around security operations, reportedly to prevent the remote detonation of explosives. These restrictions are neither announced nor can they be challenged, and they leave field teams and communities out of contact for days. For organisations in the BAY states, the security situation complicated the online, multi-regulator filing regime described under Principle 2, turning a restriction imposed for security reasons into a penalty imposed for administrative ones.

Surveillance by state and state-linked actors is growing, especially at the subnational level, where state governments buy surveillance equipment and services without end-user approval from the Office of the National Security Adviser. In one reported case, a state government

engaged an Italian company, and separately an Israeli firm, to monitor local critics, with data on those targeted later exposed on the dark web after the vendor was breached. The interception capacity in political hands was underscored in February 2026, when the DSS charged former Kaduna State Governor Nasir El-Rufai with unlawfully intercepting the National Security Adviser's phone, after he claimed on television that state agencies routinely monitor calls without court authorisation. CSOs also receive highly targeted phishing emails, citing specific details of their organisations, and face coordinated online campaigns by government-aligned accounts to spread disinformation and discredit activists; no public study documenting such campaigns against Nigerian civil society was published during the reporting period.

On security and privacy, the Nigeria Data Protection Act 2023 remains the governing framework, but the Nigeria Data Protection Commission (NDPC) had issued no guidance on the limits of government surveillance of CSOs by June 2026, and its enforcement continued to focus on corporate breaches. Redress for organisations that suffer hacking, surveillance, or data breaches remains weak. An attempt to amend the Act without public consultation, which both the NDPC and the relevant Senate committee disowned, appeared aimed at weakening oversight of security agencies' data practices; the public record shows an amendment introduced in the House of Representatives in July 2025, still under deliberation, and a Senate review of the Act announced in May 2026. A 2026 leak of biometric and identity data linked to tens of millions of Nigerians was also reported; the government denied that it came from state systems. Large-scale exposure of personal data was a live concern: in April 2026, the NDPC opened a probe into Remita and Sterling Bank after a threat actor claimed to have leaked identity documents and financial records of hundreds of thousands of customers. A locally led partnership that trains CSOs in data protection could offer a solution to improve security and data protection.

The wider threat environment worsened. The Nigeria Computer Emergency Response Team (ngCERT) issued advisories in September 2025 on BADBOX 2.0 Android malware and the risks of Windows 10 reaching end of support. Kaspersky blocked more than 1.46 million online attacks on users in Nigeria in the first half of 2025 alone, with nearly one in five users (19.9%) targeted. Such threats fall hardest on CSOs that lack in-house capacity to protect donor and beneficiary data. Governance of artificial intelligence (AI) advanced in parallel: the government released a National Artificial Intelligence Strategy on 19 September 2025, and in December 2025 the House of Representatives passed the Child Online Access Protection Bill, which would require internet service providers to block harmful material. Online abuse also targets women in public life: a November 2025 study by the development Research and Projects Centre (dRPC) examined how social media and coordinated networks are used to intimidate and silence women in politics.

Digital access improved in the headlines but remained deeply unequal. Internet penetration reached 50.58% in November 2025, according to the NCC, up from 44.43% at the end of 2024. The figure counts SIM subscriptions rather than unique users, and that severe and sometimes prolonged gaps persist in parts of Borno and Niger States. The National Broadband Plan 2020–2025 expired in December 2025 without reaching its 70% target or its affordability goal of ₦390 per gigabyte, and growth stayed concentrated in cities while rural connectivity in the northeast and northwest lagged. Digital literacy support for grassroots CSOs remains fragmented, and the USAID terminations removed digital governance and civic technology funding with no national programme to replace it. Continued prosecution for online

expression, an escalating threat environment without sector-specific protection, and the exclusion of rural and northern organisations account for the decline from 2.7 to 2.0.

C) Recommendations

The Enabling Environment for the civil society sector deteriorated over the assessment period under the combined weight of a historic funding shock, intensified prosecution of expression, and new fiscal compliance obligations, even as courts delivered protective rulings and reform coalitions matured. Given the severity of the constraints and the openings created by the EU-ACT constitutional review platform, the tax reform transition, and recent jurisprudence, the following recommendations represent the most critical action points for immediate attention:

For the National Assembly

Two measures are most urgent before the 2027 elections. As the amendments to the constitution proceed to a vote and transfer to the State Houses of Assembly, the National Assembly should include the amendment to item 32, part I of the Second Schedule to the Constitution so that states can confer corporate status on CSOs registered under their laws, and the Special Seats Bill reserving legislative seats for women. The relevant committees should also schedule a public hearing on the pending proposals to amend section 24 of the Cybercrimes Act and remove the remaining vague offences, in line with the ECOWAS Court's 2022 judgment.

On its wider agenda, the National Assembly should amend section 839 of the Companies and Allied Matters Act (CAMA) 2020 to require a prior court order before any suspension of trustees; reopen the Human Rights Defenders Bill with civil society input; decline to advance any bill that would create a separate regulatory commission or a foreign-agent registration regime for civil society; and use its oversight powers to scrutinise the procurement and use of surveillance technology by federal and state agencies.

For State Governments and State Houses of Assembly

The State Houses of Assembly should support the amendment of item 32 sought by state civil society networks, and then legislate so that CSOs registered under state laws are recognised as bodies corporate for banking, contracts, and property, with an unincorporated option kept for organisations that prefer it. State governments should also end subnational censorship practices, including the closure of broadcast stations and blanket restrictions on protests, which neither the courts nor the National Broadcasting Commission framework authorise.

For the Corporate Affairs Commission and the Office of the Attorney-General of the Federation

The Coporate Affairs Commission (CAC) should publish a service charter for CSO registration that sets binding processing times and lists every requirement, with online tracking of applications and a channel for complaints and appeals. The Office of the Attorney-General of the Federation, whose consent every company limited by guarantee needs, should give specific written reasons whenever it asks applicants to revise their objectives so that organisations know exactly what to change.

For the Nigeria Revenue Service, the CAC, SCUML and the Federal Ministry of Finance

The Nigeria Revenue Service should publish plain-language guidance for each CSO legal form, explaining which activities are permitted and which income is taxable under the Nigeria Tax Act 2025, together with a digital process for corporate donors to claim the deduction of up to 10% of profits. The NRS, CAC, and SCUML should jointly publish a single compliance calendar for annual returns and a clear procedure for extensions and appeals when connectivity failures or insecurity prevent timely filing, particularly in the BAY states. The Federal Ministry of Finance should propose incentives for individual giving, which the Act omits.

For the Central Bank of Nigeria, SCUML and Banks

The Central Bank of Nigeria and SCUML should publish risk-proportionate guidance on the documents banks may accept from legitimate local CSOs, including organisations registered under state laws and cooperatives, and banks should train front-line staff to apply it so that access to accounts does not have to wait for constitutional reform.

For Donors and Development Partners

Commit at least half of new funding to flexible, multi-year core support, as Nigerian civil society has long advocated for, aligning support with commitments to localisation; rebalance portfolios towards northern Nigeria, where the termination of USAID programming significantly affected organisations already facing higher security costs; and review eligibility requirements such as combined CAC, SCUML, corporate account and physical office conditions that exclude most subnational organisations. Support for operating reserves, income diversification, and digital security would help organisations withstand further cuts.

For the Nigeria Police Force

The Inspector-General of Police should issue a clear, binding, and publicly disseminated directive, consistent with the NHRC's May 2026 civic space advisory, confirming that peaceful protests need no police permit and excessive force against protesters is prohibited. The police should adopt the standardised protest-policing toolkit under commitment 12 of the 4th OGP National Action Plan before the 2027 elections, and comply with the Warri Federal High Court ruling requiring officers to wear visible identification and to refrain from harassing citizens who record police conduct during protests.

For the National Human Rights Commission and the Police Service Commission

Independently review documented protest-related abuses, including the killings during the August 2024 #EndBadGovernance protests and the use of tear gas against protesters in 2026; publish the findings and any disciplinary or remedial action taken; and set out clearly where affected people can seek redress.

For the Presidency

Sign the 4th OGP National Action Plan (2026–2029) so that it can be formally submitted to the international OGP community, and ensure that its civic space commitment is resourced.

For Federal and State Institutions

Publish draft policies, bills, and budgets early enough for meaningful input from independent and local CSOs, and after each consultation, publish a short response showing which proposals were accepted or rejected and why. Implement the Freedom of Information Act 2011 in full by answering requests within the statutory deadlines, publishing information proactively, designating FOI officers in every ministry, department and agency, and establishing a functioning complaints and enforcement channel.

For the Independent National Electoral Commission (INEC)

Ahead of the 2027 elections, publish a practical plan for accessible voting and voter information, covering accessible polling units, braille, and large-print materials and arrangements that allow women who wear the burqa to vote with dignity; design it with organisations of persons with disabilities and women's groups; and report publicly on readiness before polling day.

For the Nigeria Data Protection Commission and the Judiciary

In consultation with CSOs, the Nigeria Data Protection Commissin (NDPC) should issue guidelines on the legitimate limits of government data requests and surveillance affecting civil society, extend enforcement beyond corporate breaches, and open an accessible and safe complaints procedure for civic actors whose data has been misused. Courts should hear privacy and surveillance claims by civic actors promptly and grant effective remedies in individual cases.

For the Nigeria Computer Emergency Response Team (ngCERT)

Develop and disseminate a cybersecurity toolkit and advisory service tailored to the risks and limited capacity of CSOs, covering ransomware, phishing, and data protection and drawing on the threats documented in its own 2025 advisories.

For the Nigerian Communications Commission and the Federal Ministry of Communications, Innovation and Digital Economy

Publish a successor to the National Broadband Plan 2020–2025 with measurable targets for rural coverage and affordability, particularly in the northeast and northwest, and set clear, time-bound rules for any service restriction imposed for security reasons, including giving notice to affected communities when possible.

For the Nigeria Network of NGOs, Media Owners and Professional Associations

The Nigeria Network of NGOs should convene, with editors' guilds and media owners, a regular CSO-media dialogue, while media owners and professional associations adopt verification, correction, and right-of-reply practices for claims about CSOs, including unverified allegations linking organisations to terrorism or money laundering. The Network should also continue building the sector's evidence base on regulatory, financial, and digital barriers through the Early Warning Mechanism.

D) Research Process

Each principle encompasses various dimensions which are assessed and aggregated to provide quantitative scores per principle. These scores reflect the degree to which the environment within the country enables or disables the work of civil society. Scores are on a five-category scale defined as: fully disabling (1), disabling (2), partially enabling (3), enabling (4), and fully enabling (5). To complement the scores, this report provides a narrative analysis of the enabling or disabling environment for civil society, identifying strengths and weaknesses as well as offering recommendations. The process of drafting the analysis is led by Network Members; the consortium provides quality control and editorial oversight before publication.

For Principle 1, which evaluates respect for and protection of freedom of association and peaceful assembly, the score integrates data from the CIVICUS Monitor. For Principles 2 to 6, Network Members convene a panel of representatives of civil society and experts once a year. This panel uses a set of guiding questions to assess the status of each principle and its dimensions within the country, supported by secondary sources such as V-Dem, the Bertelsmann Stiftung Governance Index, the RTI Rating from the Centre for Law and Democracy, and other trusted resources, complemented by primary data collection. Guided by these deliberations, the panel assigns scores for each dimension, which the Network Members submit to the consortium accompanied by detailed justifications reflecting the country's specific context. To determine a single score per principle, dimension scores are aggregated using a weighted average reflecting the relative importance of each dimension within the principle.

For this 2026 edition, the assessment drew on the expert panel scoring card completed by Nigerian civil society representatives and reviewed by an independent reviewer, with dimension scores recorded as whole numbers and aggregated to principle level using the methodology's weights; longitudinal monitoring gathered throughout the year through the Early Warning Mechanism and monthly Enabling Environment updates covering June 2025 to June 2026; and desk research of primary sources, including legislation and court judgments, and credible secondary sources such as the Committee to Protect Journalists, Media Rights Agenda, Amnesty International, Paradigm Initiative's Londa 2025 index, BudgIT, the Centre for Democracy and Development, WACSI, the Open Government Partnership, the Nigerian Communications Commission and ngCERT advisories. Evidence was restricted to the assessment period of June 2025 to June 2026 and triangulated across sources, with identifying information removed where necessary to maintain confidentiality. Previous editions of this report are available on the EU SEE portal.

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