



CENTER FOR FISCAL
TRANSPARENCY
AND INTEGRITY WATCH

TRANSPARENCY & INTEGRITY INDEX

2022

ASSESSMENT
HANDBOOK
2022

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fbmmic@gmail.com

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FOREWORD

I was thoroughly excited when the Executive Director, Umar Yakubu, of the Centre for Fiscal Transparency and Integrity Watch, approached me to pen a foreword about this research and advocacy on Transparency and Integrity Index of public institutions in Nigeria.

My enthusiasms were based on the belief that Nigeria can, through this welcomed initiative, contribute to global conversations, knowledge production and dissemination on the subject. It will – and should – challenge the usual dismissal of global and international matrixes on anti-corruption and integrity; and it is refreshing and complementary to some of the other projects supported by the Foundation. I felt very strongly too, that Umar, as a former notable staff of the Economic and Financial Crimes Commission, stands in a good position of authority, and therefore continues to earn the respect and confidence of government agencies. This is important, because many government organizations usually dismiss 'uncomplimentary' reports as "civil society talk", itself a knee-jerk defense mechanism, instead of focusing on the substance. This analysis therefore stands-out in clear terms, as both the messenger and the message are of an excellent, dependable pedigree.

I am not in any way disappointed with what has been accomplished. Using six variables drawn from national, continental, and international conventions, as well as laws and guidelines, the Centre developed the matrix to compare and contrast various government agencies on website integrity, fiscal transparency, open procurement, anti-corruption, citizen engagement and human resources. Equally important is that these indices are not farfetched from the oft-stated government pronouncements and commitments. It is thus a clarion call for accountability.

The spirit of this publication is not punitive. Rather, it represents and offers a unique opportunity for governmental institutions to deeply reflect upon and to improve their performances across the range of indicators. This is even more so that the variables are themselves mostly drawn from commitments made by the Nigerian government. It is, therefore, a mirror, for these institutions to assess themselves, without external pressure.

Congratulations to the institutions that have done very well, and indeed, a wake-up call for course correction, to the others.

Kole Shettima
Director, Africa Office
MacArthur Foundation

ACKNOWLEDGEMENTS

The Transparency and Integrity Index (TII) was borne out of the need to strengthen existing preventive mechanisms in combatting corruption in Nigeria. It was most disturbing to realize that huge resources are deployed on prosecutions, and yet corruption continues to grow. What this seems to suggest, is that there must be something that we are not doing right. It is an interesting nugget, and yet a fact: that countries with better economic development have stronger democracies, where governmental institutions across board are more transparent.

The TII was developed to enhance good governance by making public institutions as transparent as possible. This was successfully done, and a public presentation of the maiden publication was undertaken in 2021. One key highlight was that stakeholders supported the initiative and unanimously asked that it should be done on a continuous basis.

The composition of this methodology handbook provides a detailed explanation of the variables and the scoring criteria for evaluating and assessing public institutions' openness and transparency, was made possible through the assistance of several key partners and stakeholders.

We are grateful to Dr Kole Shettima and his team at the MacArthur Foundation, who supported the research. Their support to the Center through the

Strengthening Anti-Corruption Environment in Nigeria (SACEN) project, has changed for the better, the trajectory of how CSOs now approach the task of combatting corruption in Nigeria. The Foundation has supported our work on key democratic policy reforms, especially towards combatting corruption in a manner that seeks co-operation rather than antagonism. The United Nations Office on Drugs and Crimes (UNODC) office in Nigeria, led by Dr Oliver Stolpe, has also supported the Index and other CeFTIW's initiatives. This demonstration of support continues to spur and motivate us in our resolve to ensure there is fewer and less crime in Nigeria.

Our media partners led by the Center for Journalism Innovation and Development (CJID), formerly the Premium Times Centre for Investigative Journalism (PTCIJ), ensured that the Index was accorded

maximum publicity. We also appreciate the suggestions of the Inter-Governmental Action Group against Money Laundering in West Africa (GIABA) which recommended that the Index should be adopted globally. The support of the Office of the Secretary to the Government of the Federation, which ensured that Ministries, Departments and Agencies would be more open in their official transactions and allied operations, remains a morale booster for us all to do even more.

The Center would also like to appreciate the support of individuals who continue to be a source of inspiration. We do not take for granted the expertise and the moral support provided by Mal. Nuhu Ribadu, the pioneer chairman of the Economic and Financial Crimes Commission (EFCC), Mr Steve Orosanye, former Head of Civil Service of the Federation, and Professor Ibrahim Gambari, Chief of Staff to the President. CeFTIW equally acknowledges Ambassador Abdullahi Omaki, who supported the Center from its inception, and to whom we owe a great deal of gratitude for many of the achievements recorded till date. Mr Godwin Emezie, the Governor of the Central Bank of Nigeria, supported the initiative by providing guidance on key monetary policy areas through his indefatigable lieutenant, Mr Emmanuel Ukeje, and for this, we are indeed very grateful.

We sincerely appreciate valuable technical inputs provided by Ladidi Mohammed of the Federal Ministry of Justice; and by the trio of Mrs Linda Amal Nenger, Abdulazeez Elayo and Asma'u Dabo of Nigeria Deposit Insurance Corporation; and Umar Tukur and Aminu Isa Buhari of the Central Bank of Nigeria. Also, our

gratitude goes to the duo of Professor Shehu Abdullahi, the current Nigerian Ambassador to Russia, and Ambassador Obi Okafor, former Deputy Director-General of the National Intelligence Agency. Also is Mr Haroun Harry Audu, who provided deep insights on public relations and Princess Chifiero of the UNODC.

We also should acknowledge the following entities and experts for their immense work in reviewing this methodology handbook, and for providing feedback: Professional Statisticians Society of Nigeria (PSSN); Hikmah Statistical Consults and General Services Limited; Prof. S.U. Gulumbe, Professor of Statistics, Usmanu Danfodiyo University, Sokoto; and Prof. Shittu Olanrewaju of the University of Ibadan.

Lastly, we wish to acknowledge the unquantifiable contributions of the Chairman, Board of Trustees, Ambassador Angela Nworgu, supported by AIG Zubairu Muazu mni (rtd) and Professor Nelson Aluya. Their individual and combined visionary leadership and foresight have led to, and yielded the successes recorded and achieved by the Center. The research team, led by Mukhtar Abdulhameed and Aminu Jalal, brought excellent analytical and statistical skills to the fore in ensuring the development of the Index, and the vibrant CeFTIW family who contributed knowledge materials towards the production of the 2021 Index report and this Handbook, also gave their best to the effort.

Umar Yakubu
Executive Director


ACRONYMS

| | | |
|--------|---|--|
| AT6 | - | Advertisement of Tender for Contracts Awarded in the Last Six Years |
| ACL | - | Domestication of Laws on Anti-Corruption |
| AR6 | - | Annual Report of the Last Six Years |
| AC/ABP | - | Anti-Corruption/Anti-Bribery Policy |
| AUCPCC | - | African Union Convention on Preventing and Combating Corruption |
| BA6 | - | Budget Allocation of the Last Six Years |
| BI6 | - | Budget Implementation Reports of the Last Six Years |
| BL | - | Broken Links |
| CAR6 | - | Citizens Accountability Report of the Last Six Years |
| CB6 | - | Citizens Budget of the Last Six years |
| CC | - | Communication Channels |
| CDP6 | - | Contractual Debt Profile of the Last Six years |
| CEDAW | - | Convention on the Elimination of all Forms of Discrimination Against Women |
| D | - | Disability |
| DL | - | Deadlink Checker |
| DFD6 | - | Domestic and Foreign Debt Data of the Last Six years |
| EA6 | - | Auditor General's Audit Report of the Last Six Years |
| FAE | - | Functional Accessibility Evaluator |
| FCC | - | Federal Characters Commission |
| FOI | - | Freedom of Information |
| IA6 | - | Internal Audit Report of the Last Six Years |
| IE | - | Institutional Email and Response |

| | | |
|-------|---|---|
| IMF | - | International Monetary Fund |
| IS | - | Implementation Status |
| LPP | - | List of License/Permits Beneficiaries |
| L/P | - | License/Permits |
| LGAR6 | - | LG Audit Report of the Last Six Years |
| LGB6 | - | Local Governments Budgets of the Last Six Years |
| LGP6 | - | Local Government Procurement Record of the Last Six Years |
| MDAs | - | Ministries, Departments and Agencies |
| NP | - | Number of Personnel |
| OGP | - | Open Government Partnership |
| P6 | - | Information and Date of Promotion Exercises of Last Six Years |
| PR6 | - | Procurement Records of the Last Six Years |
| PL | - | Procurement Law |
| QS | - | Quota System |
| R6 | - | Recruitment Information of the Last Six Years |
| RP | - | Recruitment Policy |
| SMA | - | Social Media Account |
| SD | - | Sex Distribution |
| SDG | - | Sustainable Development Goal |
| THM6 | - | Report of Town Hall Meeting of the Last Six Years |
| TII | - | Transparency and Integrity Index |
| UNCAC | - | United Nation Convention Against Corruption |
| UOC | - | Updated Organizational Chart |
| W3C | - | Web Content Accessibility Guidelines |
| WIS | - | Website Interactive Section |
| WU | - | Website Update |

INTRODUCTION

TRANSPARENCY AND INTEGRITY INDEX ASSESSMENT HANDBOOK, 2022



The Centre for Fiscal Transparency and Integrity Watch (CeFTIW) is a non-governmental and non-partisan organisation established to promote accountability and transparency within the public sector and enhance good governance at all levels. Transparency and Integrity Index (TII) was conceived to promote transparency, monitor public sector expenditure, and strengthen the integrity mechanisms of public institutions.

Transparency is a vital principle of good governance. TII is geared towards assessing the openness and transparency of public institutions by evaluating the publication of vital information relating to good governance that is statutorily supposed to be within the public domain, especially on the website(s) and portal(s) of public institutions. Public institutions are expected to publicise diverse classes of information regarding their activities, in line with the applicable legal framework guiding their operations.

OBJECTIVE OF HANDBOOK

This methodology handbook seeks to provide a detailed explanation of the variables and the scoring criteria for the evaluation and assessment of openness and transparency of public institutions.

GUIDING PRINCIPLES OF TII VARIABLES

The guiding principles of the TII variables are drawn from applicable laws and statutory instruments, including the following:

- a Constitution of the Federal Republic of Nigeria, 1999 (as amended);
- b Public Procurement Act, 2007 (as amended)
- c The Freedom of Information Act, 2011;
- d Fiscal Responsibility Act, 2007;
- e Executive Order No. 001, 2017;
- f Federal Character Principles;
- g States Fiscal Transparency, Accountability and Sustainability;
- h Framework and Guidelines for the Use of Social Media Platforms in Public Institutions, 2019; and
- i Discrimination Against Persons with Disabilities (Prohibition) Act, 2018.

Furthermore, Guiding principles of the TII variables are also drawn from International Conventions and Treaties to which Nigeria is a signatory, which includes the following:

- a. United Nation Convention Against Corruption (UNCAC), 2004;
- b. Open Government Partnership (OGP);
- c. African Union Convention on Preventing and Combating Corruption (AUCPCC), 2006;
- d. Protocol to the African Charter on Human and Peoples' Rights on the Rights of Women in Africa;
- e. Sustainable Development Goal (SDG) 10 and 16;
- f. Convention on the Elimination of all Forms of Discrimination Against Women (CEDAW); and
- g. Convention on the Rights of Persons with Disabilities

SCOPE OF THE VARIABLES

Following the successful launch of the pioneer findings of TII 2021, adjustments and modifications were made to the variables. The adjustments and modifications became expedient to capture other areas that were not captured in the 2021 assessment and widen the scope of the variables. To this end, the 2022 assessment for Federal MDAs and other government institutions will be conducted around the following six (6) thematic areas:

- i. Website Integrity
- ii. Fiscal Transparency
- iii. Open Procurement
- iv. Anti-Corruption
- v. Citizens Engagement / Responsiveness
- vi. Human Resources and Inclusion

| S/N | Assessment Area | VARIABLE | SUB-VARIABLES | BINDING STATUTES, POLICIES AND COMMITMENTS |
|-----|---------------------|-----------------------|--|---|
| 1 | Website Integrity | Website Accessibility | Implementation Status (IS) | Web Content Accessibility Guidelines FOI, 2011 |
| | | | Broken Links (BL) | |
| | | | Website Update (WU) | |
| 2 | Fiscal Transparency | Financials | Budget Allocation of the Last Six Years (BA6) | Fiscal Responsibility Act, 2007 |
| | | | Budget Implementation Reports of the Last Six Years (BI6) | FOI, 2011 |
| | | | Internal Audit Report of the Last Six Years (IA6) | Nigeria's OGP Action Plan II |
| | | | Auditor General's Audit Report of the Last Six Years (EA6) | SDG 16.6 |

| | | | | |
|---|--------------------------------------|---------------------|---|--|
| 3 | Open Procurement | Procurement | Advertisement of Tender for contracts awarded in the last six years (AT6) | Executive Order 001, 2017 |
| | | | Procurement Records of the last six years (PR6) | FOI, 2011 |
| | | | License/Permits (L/P) | Nigeria's Commitment to African Union Convention on Preventing and Fighting Corruption, 2006 |
| | | | List of License/Permits Beneficiaries (LLP) | Nigeria's Commitment to United Nations Convention Against Corruption, 2004 Nigeria's OGP Action Plan II |
| 4 | Anti-Corruption | Anti-Corruption | Whistleblowing Policy | SDG 10 and 6 |
| | | | Anti-Corruption Policy | United Nations Convention against Corruption Financial Action Task Force Money Laundering (Prohibition) Act 2011 |
| 5 | Citizens Engagement / Responsiveness | Citizens Engagement | Website Interactive Section (WIS) | FOI, 2011 |
| | | | Social Media Account (SMA) | Framework and Guidelines for the Use of Social Media Platforms in Public Institutions, 2019 |
| | | | Institutional Email and Response (IE) | |

| | | | | |
|---|-------------------------------|----------------|---|--|
| | | | Annual report of the Last Six years (AR6) | Nigeria's OGP Action Plan II SDG 16.7 & 16.10 |
| 6 | Human Resources and Inclusion | Human Resource | Recruitment Information of the last Six Years (R6) | Convention on the Elimination of all Forms of Discrimination Against Women |
| | | | Recruitment Policy (RP) | |
| | | | Number of Personnel (NP) | Discrimination Against Persons with Disabilities (Prohibition) Act, 2018 |
| | | | Information and Date of Promotion Exercises of Last Six Years (P6) | Federal Character Principle |
| | | | Sex Distribution (SD) | FOI, 2011 |
| | | | Quota System (QS) | Nigeria's Commitment to United Nations Convention Against Corruption, 2004 |
| | | | Disability (D) | |
| | | | Updated Organizational Chart (UOC) | Recruitment Procedure as Stated by the Federal Character Commission |
| | | | | |

ASSESSMENT CRITERIA

A. Website Accessibility:

This variable seeks to evaluate the accessibility issues of MDAs' websites. A standard website has to be well structured, functional and accessible at all times. It should have well-organised landmarks, headings, styles, content, images, links, tables, forms, widgets, scripts, audio and video, and it should be navigated easily. A standard website should be free of broken links that affect usability and navigation. Website Accessibility has three (3) sub-variables:

- i. Implementation Status (IS)
- ii. Deadlink Checker (DL), and
- iii. Website Update

The Implementation Status will be evaluated using Functional Accessibility Evaluator (FAE) 2.0. FAE 2.0 is a software that analyses web pages for requirements defined by Web Content Accessibility Guidelines (WCAG) 2.0, level A and AA success criteria. The software organises its analysis of documents based on website landmarks, headings, styles, content, images, links, tables, forms, widgets, scripts, audio, video, keyboard, timing, and site navigation. The implementation score of the FAE was based on the rule results across all pages of the evaluated website, and it ranges from 0 to 100. The overall implementation score was categorised into four (4): complete (100), almost complete (95-99), partial implementation (50-94), not implemented (0-50).

While Dead Link Checker (DLC) will be used to evaluate the website's broken links. Dead Link Checker (DLC) detects various forms of broken links: page not found, page time out, server error, a redirection (301,302 etc.) to a non-existent page, and any other error condition that may cause a webpage not to be displayed.

After obtaining the implementation status of a website, a transformation method will be used to transform the implementation score to a 1 point structured scale. Also, a score will be assigned to the number of the broken links detected and converted to a 1 point structured scale.

Website Update (WU): The website of the MDAs should be reviewed and updated whenever changes occur.

SCORING METHOD

| VARIABLE | SUB-VARIABLE | RESEARCH QUESTION | SCORE KEY | TOTAL OBTAINABLE SCORE |
|-----------------------|----------------------------|--|---|------------------------|
| Website Accessibility | Implementation Status (IS) | What is the FAE implementation score of the institution's website? | Before transformation = 0-100 IS After transformation = 0-1 Total = 1 | 3 |
| | Broken Links (BL) | How many broken links are there on the institution's website? | Before transformation = 0-∞ After transformation = 0-1 Total = 1 | |
| | Website Update (WU) | How frequent was the website updated? | Before transformation = 0-∞ After transformation = 0-1 Total = 1 | |

B. Fiscal Transparency:

Fiscal transparency is an essential aspect of entrenching transparency in the public sector. It entails the timely disclosure of budgetary and other financial documents that explain the financial position of public institutions. The International Monetary Fund (IMF) defines fiscal transparency as "the comprehensive, clarity, reliability, timeliness and relevance of public reporting on the past, present and future states of public finances". The requirement for fiscal transparency involves having budgets documents that are complete, accurate, reliable and available in the public domain.

Under fiscal transparency, a variable and four (4) sub-variables are identified. Which are as follows:

| Variable | Sub-Variable |
|-------------------|--|
| Financials | Budget Allocation of the Last Six Years (BA6) |
| | Budget Implementation Reports of the Last Six Years (BI6) |
| | Internal Audit Report of the Last Six Years (IA6) |
| | Auditor General's Audit Report of the Last Six Years (EA6) |

The Financials variable seeks to evaluate the publications of MDAs' financial documents. Section 2(3)(c)(v) of the Freedom of Information Act, 2011 requires public institutions to publish information relating to the receipt or expenditure of public or other funds of the institution. Also, sections 48(1) and 49(1) of the Fiscal Responsibility Act, 2017 mandates the Federal Government to ensure –

- I. complete and timely disclosure;
- II. comprehensive publication of all transactions and decisions involving public revenues and expenditures and their financial implications; and
- III. publish audited accounts not later than six (6) months following the end of a financial year.

The sub-variables are explained below.

i. Budget Allocation of the Last Six Years (BA6)

Budget documents that are complete and accurate should be available on the website of the MDAs

ii. Budget Implementation Reports of the Last Six Years (BI6)

The budget performance reports portray the actual financial position of an institution. The performance reports are published every quarter. The implementation reports of each budget cycle should be available on the website of the MDAs.

iii. Internal Audit Report of the Last Six Years (IA6)

The MDA's end-of-year financial statement or Audit Report, stating its financial direction, should be readily available on the website.

iv. Auditor General's Audit Report of the Last Six Years (EA6)

The report of the Auditor-General should be readily available on the MDAs' websites

¹ <https://www.imf.org/en/Topics/fiscal-policies/fiscal-transparency>

SCORING METHOD

| VARIABLE | SUB-VARIABLE | RESEARCH QUESTION | SCORE KEY | TOTAL OBTAINABLE SCORE |
|-------------------|---|---|---|------------------------|
| Financials | Budget Allocation of the Last Six Years (BA6) | Does the institution's previous budget allocations (Appropriation Act) from 2016-2021 available on its website? | Scale of 0-1 2016= 1/6 2017= 1/6 2018= 1/6 2019= 1/6 2020= 1/6 2021= 1/6 Total = 1 | 4 |
| | Budget Implementation Report of the Last Six Years (BI6) | Does the institution publish quarterly budget performance reports from 2016-to 2021? | Scale of 0-1 2016= 1/6 2017= 1/6 2018= 1/6 2019= 1/6 2020= 1/6 2021= 1/6 Total = 1 | |
| | Internal Audit Report of the Last Six Years (IA6) | Were the institution's audited accounts from 2016-2021 available on the website? | Scale of 0-1 2016= 1/6 2017= 1/6 2018= 1/6 2019= 1/6 2020= 1/6 2021= 1/6 Total = 1 | |

| | | | | |
|--|---|---|---|--|
| | Auditor General's Audit Report of the Last Six Years (EA6) | Were the Auditor-General's audit reports from 2016-2021 available on the website? | A Scale of 0-1 2016= 1/6 2017= 1/6 2018= 1/6 2019= 1/6 2020= 1/6 2021= 1/6 Total = 1 | |
|--|---|---|---|--|

The budget implementation scoring criteria are further explained below:

| Sub-Variable | Year | Quarterly report | Score | Aggregate | Total obtainable score |
|-------------------------------|------|------------------|-------|-----------|------------------------|
| Budget Implementation Reports | 2016 | 1 st | 1/24 | 1/6 | 1 |
| | | 2 nd | 1/24 | | |
| | | 3 rd | 1/24 | | |
| | | 4 th | 1/24 | | |
| | 2017 | 1 st | 1/24 | 1/6 | |
| | | 2 nd | 1/24 | | |
| | | 3 rd | 1/24 | | |
| | | 4 th | 1/24 | | |
| | 2018 | 1 st | 1/24 | 1/6 | |
| | | 2 nd | 1/24 | | |
| | | 3 rd | 1/24 | | |
| | | 4 th | 1/24 | | |
| | 2019 | 1 st | 1/24 | 1/6 | |
| | | 2 nd | 1/24 | | |
| | | 3 rd | 1/24 | | |

| | | | | | |
|--|------|-----------------|------|-----|--|
| | | 4 th | 1/24 | | |
| | 2020 | 1 st | 1/24 | 1/6 | |
| | | 2 nd | 1/24 | | |
| | | 3 rd | 1/24 | | |
| | | 4 th | 1/24 | | |
| | 2021 | 1 st | 1/24 | 1/6 | |
| | | 2 nd | 1/24 | | |
| | | 3 rd | 1/24 | | |
| | | 4 th | 1/24 | | |

C. Open Procurement:

Transparency in procurement is a cardinal pillar in fighting corruption. It entails publicising detailed information relating to the procurement process. The requirement for open procurement is for MDAs and other government institutions to publicise, among other information, tender adverts, method of application for contracts, bidding process, and other detailed information on the awarded contracts, the status of the contracts and contractors.

Under open procurement, a variable and four (4) sub-variables are identified. They are as follows:

| Variable | Sub-Variable |
|--------------------|---|
| Procurement | Advertisement of Tender for contracts awarded in the last six years (AT6) |
| | Procurement Records of the last six years (PR6) |
| | License/Permits (L/P) |
| | List of License/Permits Beneficiaries (LLP) |

The Procurement variable seeks to evaluate the publication of procurement information. There is a guiding principle for open procurement to which MDAs are expected to adhere to Section 2(3)(e)(i) of the Freedom of Information Act, 2011, which requires public institutions to publish a list of files containing applications for any contract, permit, grants, licenses or agreements. Also, Executive Order 001 on Promoting Transparency and Efficiency in the Business Environment, 2017, mandated all MDAs to publish requirements for obtaining products and services within MDAs' scope of responsibility.

In this regard, four (4) sub-variables are identified to wit:

I. *Advertisement of Tender for contracts awarded in the Last Six Years (AT6)*

MDAs should ensure that Tender adverts are published on their website. This will enable the general public to have full knowledge of the procurement activities of the MDAs.

II. Procurement Records of the last Six years (PR6)

MDAs should publish their procurement records, with detailed explanations on awarded contracts, contracts status, and details of the contractors. This should be available to ensure a transparent procurement process and enable public scrutiny.

III. License/Permits (L/P)

This sub-variable also applies to MDAs that have the mandate of issuing licenses and permits. Concerned MDAs should publish procedures and mechanisms for obtaining licenses and permits on their website.

IV. List of License/Permits Beneficiaries (LLP)

The record of license and permits beneficiaries should be available on the MDAs' websites for verification and public scrutiny.

SCORING METHOD

| VARIABLE | SUB-VARIABLE | RESEARCH QUESTION | SCORE KEY | TOTAL OBTAINABLE SCORE |
|--------------------|---|---|---|------------------------|
| Procurement | Advertisement of Tender for contracts awarded in the Last Six Years (AT6) | Does the institution publish tender adverts of contracts awarded within 2016-2021 on the website? | Scale of 0-1 2016= 1/6 2017= 1/6 2018= 1/6 2019= 1/6 2020= 1/6 2021= 1/6 Total = 1 | 4 |

| | | | |
|--------------------|---|--|---|
| Procurement | Procurement Records of the last Six years (PR6) | Does the institution publish procurement records of 2016-2021 on the website? NB: The record must include the status of the contracts and the details of the contractors. | Scale of 0-1 2016= 1/6 2017= 1/6 2018= 1/6 2019= 1/6 2020= 1/6 2021= 1/6 Total = 1 |
| | License/Permits (L/P) | Does the institution publish information relating to issuance of licenses and permits on the website? | Scale of 0-1 Available= 1 Not-Available= 0 Total = 1 |
| | List of License/Permits Beneficiaries (LLP) | Was the list of licenses and permits beneficiaries available on the institution's website? | Scale of 0-1 Available= 1 Not-Available= 0 Total = 1 |

D. Anti-Corruption:

Fighting corruption and bribery in all its ramifications ought to be among the cardinal responsibility of all institutions. The anti-corruption variable seeks to evaluate the publication of policies and guidelines for fighting corruption in MDAs and other government institutions.

In this regard, two (2) sub-variables are identified. They are as follows:

I. Anti-Corruption Policy

MDAs should have a comprehensive anti-corruption and anti-bribery policy published on their websites. This will demonstrate that MDAs have zero tolerance for corruption and bribery.

II. Whistle blowing policy

MDAs should have a well-developed Whistleblowing policy and mechanism for reporting corruption and bribery.

SCORING METHOD

| VARIABLE | SUB-VARIABLE | RESEARCH QUESTION | SCORE KEY | TOTAL OBTAINABLE SCORE |
|------------------------|--|--|---|------------------------|
| Anti-Corruption | Anti-Corruption/Anti-Bribery Policy (AC/ABP) | Does the institution have anti-corruption and anti-bribery policies available on its website? | Scale of 0-1 Available= 1 Not-Available= 0 Total = 1 | 2 |
| | Whistleblowing policy | Does the institution publish policy and mechanism of reporting known or suspected illegal, unethical or generally unacceptable practices on the website? | Scale of 0-1 Available= 1 Not-Available= 0 Total = 1 | |

E. Citizens Engagement:

Another important aspect of good governance is providing an open environment for the participation of citizens in decision-making processes. The contributions of citizens usually play an important role towards entrenching transparency and accountability in public institutions. MDAs are expected to provide an open environment for engaging citizens.

The citizens' engagement variable seeks to evaluate the provision of tools and mechanisms that facilitate the engagement of citizens. Section 2(3)(e)(ii) and section 2(5) of the Freedom of Information Act, 2011 requires public institutions to –

- (a) publish reports, documents, studies, or publications prepared by independent contractors for the institution;
- (b) update and review the information required to be published under these sections periodically.

Also, in the Framework and Guidelines for the Use of Social Media Platforms in Public Institutions, 2019, public institutions are required to set up mechanisms to institutionalise social media within their structure.

Under this variable, the following sub-variables are identified:

- (i) **Website Interactive Section (WIS):** MDAs should provide tools and mechanisms to facilitate citizen engagement on their website. The tools should comprise complaint and response mechanisms like feedback forms, satisfaction questionnaires, chat areas, and newsletters.
- (ii) **Institutional Email and Response:** MDAs and other government institutions should have an official email provided on their websites. The emails should be functional at all times.
- (iii) **Social Media Accounts (SMA):** MDAs should have a social media account that will enable engagement with a wide range of citizens and facilitate the prompt dissemination of information on the MDAs' programmes and activities.
- (IV) **Annual Report of the Last Six Years (AR6):** MDAs and other government institutions should publish a summary of their activities on their websites as required by the Freedom of Information Act.

SCORING METHOD

| VARIABLE | SUB-VARIABLE | RESEARCH QUESTION | SCORE KEY | TOTAL OBTAINABLE SCORE |
|----------|-----------------------------------|---|--|------------------------|
| | Website Interactive Section (WIS) | Does the institution provide any interactive section to facilitate citizen engagement on the website? | Scale of 0-1 Yes = 1 No = 0 Total = 1 | 4 |
| | Social Media Account (SMA) | Does the institution have any social media account to facilitate citizens' engagement? | Scale of 0-1 Yes = 1 No = 0 Total = 1 | |

| | | | | |
|--|--|---|---|--|
| | Institutional Email and Response (IE) | Does the institution have an official contact email preferably published on the website? And does the institution respond to email? | Scale of 0-1 Email: Yes = $\frac{1}{2}$ No = 0 Response: Yes = $\frac{1}{2}$ No = 0 Total = 1 | |
| | Annual report of the Last Six years (AR6) | Were the institution's annual reports from 2016-2021 available on the website? | Scale of 0-1 2016 = $\frac{1}{6}$ 2017 = $\frac{1}{6}$ 2018 = $\frac{1}{6}$ 2019 = $\frac{1}{6}$ 2020 = $\frac{1}{6}$ 2021 = $\frac{1}{6}$ Total = 1 | |

The 'Institutional Email and Response' sub-variable scoring method is further explained below:

| SUB-VARIABLE | RESEARCH QUESTION | SCORE KEY | TOTAL OBTAINABLE SCORE |
|--|--|-----------------------------------|--|
| <i>Institutional Email and Response</i> <i>(IE)</i> | Does the institution have an official contact email preferably published on the website? | Yes = $\frac{1}{2}$ No = 0 | Scale of 0-1 Yes = 1 No = 0 Total = 1 |
| | Does the institution respond to emails? | Yes = $\frac{1}{2}$ No = 0 | |

F. Human Resources and Inclusion:

The human resources variable seeks to evaluate the publication of diverse classes of information. Section 2(3)(c)(vi) of the Freedom of Information Act, 2011 requires public institutions to publish the names, salaries, titles, and dates of employment of all employees and officers of the institution. Section 29 of the Discrimination Against Persons with Disabilities (Prohibition) Act, 2018, encouraged all employers of labour in a public organisation to have persons with disabilities constituting at least 5% of their employment. Also, in the procedure for recruitment into the Federal Civil Service, as stated by the FCC, part 3(6) encouraged the PIs to give adequate consideration to gender representation and physically challenged.

The following sub-variables are identified -

- (I) *Recruitment Information of The Last Six Years (R6)*: Recruitment into federal civil service should be based on stipulated laws and guidelines. MDAs should publish information relating to their recruitment exercises on their websites.
- (II) *Recruitment Policy (RP)*: MDAs should have a policy stating how they conduct recruitment, and the policy should be available on their websites.
- (III) *Number of Personnel (NP)*: Details and number of staff of the MDAs should be disclosed on the MDA's websites.
- (IV) *Information and Date of Promotion Exercises of Last Six Years (P6)*: Promotion should be based on criteria and guidelines. MDAs should disclose on their websites the date of their promotion exercises, the details of those promoted, and the requisites of selection of the promoted candidates.
- (V) *Sex Distribution (SD)*: To ensure equal opportunity irrespective of gender, MDAs should disclose the sex distribution of their staff on their website.
- (VI) *Quota System (Qs)*: Recruitment must follow the federal character principle. MDAs should disclose the demographic distribution of their staff and management positions on their websites to ensure that all the geo-political zones are equally represented.
- (VII) *Disability (D)*: MDAs should disclose the number of special persons among their workforce.
- (VIII) *Updated Organizational Chart (UOC)*: The organisational updated Chart of the MDAs should be available all the time on the website.

SCORING METHOD

| VARIABLE | SUB-VARIABLE | RESEARCH QUESTION | SCORE KEY | TOTAL OBTAINABLE SCORE |
|-----------------|--|---|---|------------------------|
| Human Resources | Recruitment Information of the last Six Years (R6) | Was there a publication of information relating to the institution's previous recruitment (2016-2021) on the website? | Scale of 0-1 2016= 1/6 2017= 1/6 2018= 1/6 2019= 1/6 2020= 1/6 2021= 1/6 Total = 1 | 8 |
| | Recruitment Policy (RP) | Does the institution have a recruitment policy available on the website? | Scale of 0-1 Available= 1 Not-Available= 0 Total = 1 | |
| | Number of Personnel (NP) | Does the institution publish a comprehensive list of all its staff and their details as required by law? | Scale of 0-1 Available= 1 Not-Available= 0 Total = 1 | |
| | Information and Date of Promotion Exercises of Last Six Years (P6) | Does the institution publish any information relating to previous promotion exercises for the last six years? | Scale of 0-1 2016= 1/6 2017= 1/6 2018= 1/6 2019= 1/6 2020= 1/6 2021= 1/6 Total = 1 | |

| | | | | |
|--|---------------------------------------|---|---|--|
| | Sex Distribution (SD) | Was there any information relating to the gender distribution of the staff of the institution available on the website? | Scale of 0-1 Available= 1 Not-Available= 0 Total = 1 | |
| | Quota System (QS) | Was there any information relating to the geographical distribution of the staff of the institution on the website? | Scale of 0-1 Available= 1 Not-Available= 0 Total = 1 | |
| | Disability (D) | Does the institution have persons with disabilities among its staff, and was their details duly published on the website? | Scale of 0-1 Available= 1 Not-Available= 0 Total = 1 | |
| | Updated Organizational Chart (UOC) | Does the institution publish the updated details of its management on the website? | Scale of 0-1 Yes = 1 No = 0 Total = 1 | |

² The research methodology has been validated by :

1. Nigerian Statistical Association
2. Professional Statisticians Society of Nigeria

STATES AND LOCAL GOVERNMENTS

The assessment for the 36 states and 774 local governments will be conducted around the following Six (6) thematic areas -

- (a) Website Integrity
- (b) Fiscal Transparency
- (c) Open Procurement
- (d) Anti-Corruption
- (e) Citizens Engagement
- (f) Local Government Transparency

A. Website Integrity

'Website Integrity' seeks to evaluate the integrity of contents on the state governments' website. States are expected to have all the required information on a single website. The website has to be well structured, functional and accessible at all times. It should have well-organised landmarks, headings, styles, content, images, links, tables, forms, widgets, scripts, audio and video. The website should also be free of broken links that affect its usability and navigation.

Website Accessibility has three (3) sub-variables.

- i. Implementation Status (IS)
- ii. Deadlink Checker (DL), and
- iii. Website Update

The Implementation Status will be evaluated using Functional Accessibility Evaluator (FAE) 2.0. FAE 2.0 is a software that analyses web pages for requirements defined by Web Content Accessibility Guidelines (W3C) 2.0, level A and AA success criteria. The software organises its analysis of documents based on website landmarks, headings, styles, content, images, links, tables, forms, widgets, scripts, audio, video, keyboard, timing, and site navigation. The implementation score of the FAE was based on the rule results across all pages of the evaluated website, and it ranges from 0 to 100. The overall implementation score was categorised into four (4): complete (100), almost complete (95-99), partial implementation (50-94), not implemented (0-50).

While the Dead Link Checker (DLC) will be used for the website broken links. Dead Link Checker (DLC) detects various forms of broken links: page not found, page time out, server error, a redirection (301,302 etc.) to a non-existent page, and any other error condition that may cause a webpage not to be displayed.

After obtaining the implementation status of a website, a transformation method will be used to transform the implementation score to a 1 point structured scale. Also, a score will be assigned to the number of the broken links detected and converted to a 1 point structured scale.

Website Update (WU): The website of the MDAs should be reviewed and updated whenever changes occur.

| VARIABLE | SUB-VARIABLE | RESEARCH QUESTION | SCORE KEY | TOTAL OBTAINABLE SCORE |
|---------------|----------------------------|--|---|------------------------|
| Accessibility | Implementation Status (IS) | What is the FAE implementation score of the institution's website? | Before conversion= 0-100 IS After conversion = 0-1 Total = 1 | 3 |
| | Broken Links (BL) | How many broken links are there on the institution's website? | Before conversion= 0-∞ After conversion = 0-1 Total = 1 | |
| | Website Update (WU) | How frequent was the website updated? | Scale of 0-1 Before transformation= 0-∞ After transformation = 0-1 Total = 1 | |

B. Fiscal Transparency:

Fiscal transparency comprises budgetary transparency and the publication of other financial documents that explain the financial position of the states. The requirement is that each state should have its budgets, which are substantially complete and reliable, debt

information, and its annual audited accounts published on the state's official website(s) and other online portal(s).

Under fiscal transparency, there are eight (8) sub-variables as follows -

| VARIABLE | SUB-VARIABLE | RESEARCH QUESTION | SCORE KEY | TOTAL OBTAINABLE SCORE |
|-------------------|---|--|---|------------------------|
| Financials | Budget Appropriation Act of the last six years (BA6) | Does the state publish previous Budget Appropriation Acts from 2016-2021 on its website? | Scale of 0-1 2016= 1/6 2017= 1/6 2018= 1/6 2019= 1/6 2020= 1/6 2021= 1/6 Total = 1 | 8 |
| | Budget Implementation Reports of the last six years (BI6) | Does the state publish the quarterly budgetary performance from 2016-2021? | Scale of 0-1 2016= 1/6 2017= 1/6 2018= 1/6 2019= 1/6 2020= 1/6 2021= 1/6 Total = 1 | |

| | | | | |
|--|--|--|---|--|
| | Citizens Budget of the last six years (CB6) | Does the state publish citizens' budgets from 2016-2021 on its website? | Scale of 0-1 2016= 1/6 2017= 1/6 2018= 1/6 2019= 1/6 2020= 1/6 2021= 1/6 Total = 1 | |
| | Report of Town Hall Meeting of the last six years (THM6) | Does the state publish a report of town hall meetings of each budget from 2016-2021? | Scale of 0-1 2016= 1/6 2017= 1/6 2018= 1/6 2019= 1/6 2020= 1/6 2021= 1/6 Total = 1 | |
| | Citizens Accountability Report of the Last Six Years (CAR6) | Does the state publish the citizens' accountability report of 2016-2021? | Scale of 0-1 2016= 1/6 2017= 1/6 2018= 1/6 2019= 1/6 2020= 1/6 2021= 1/6 Total = 1 | |

| | | | | |
|--|--|--|---|--|
| | Audit Report of the last six years (A6) | Does the state publish previous Audit Reports from 2016-2021 on its website? | Scale of 0-1 2016= 1/6 2017= 1/6 2018= 1/6 2019= 1/6 2020= 1/6 2021= 1/6 Total = 1 | |
| | Contractual Debt Profile of the Last Six years (CDP6) | Does the state publish its contracts debt profile on its website from 2016-2021? | Scale of 0-1 2016= 1/6 2017= 1/6 2018= 1/6 2019= 1/6 2020= 1/6 2021= 1/6 Total = 1 | |
| | Domestic and Foreign Debt Data of the last six years (DFD6) | Does the state publish information of its domestic and foreign debt on its website from 2016-2021? | Scale of 0-1 2016= 1/6 2017= 1/6 2018= 1/6 2019= 1/6 2020= 1/6 2021= 1/6 Total = 1 | |

BUDGET IMPLEMENTATION SCORING CRITERIA

| Sub-Variable | Year | Quarterly report | Score | Aggregate | Total obtainable score |
|-------------------------------|------|------------------|-------|-----------|------------------------|
| Budget Implementation Reports | 2016 | 1 st | 1/24 | 1/6 | 1 |
| | | 2 nd | 1/24 | | |
| | | 3 rd | 1/24 | | |
| | | 4 th | 1/24 | | |
| | 2017 | 1 st | 1/24 | 1/6 | |
| | | 2 nd | 1/24 | | |
| | | 3 rd | 1/24 | | |
| | | 4 th | 1/24 | | |
| | 2018 | 1 st | 1/24 | 1/6 | |
| | | 2 nd | 1/24 | | |
| | | 3 rd | 1/24 | | |
| | | 4 th | 1/24 | | |
| | 2019 | 1 st | 1/24 | 1/6 | |
| | | 2 nd | 1/24 | | |
| | | 3 rd | 1/24 | | |
| | | 4 th | 1/24 | | |
| | 2020 | 1 st | 1/24 | 1/6 | |
| | | 2 nd | 1/24 | | |
| | | 3 rd | 1/24 | | |
| | | 4 th | 1/24 | | |
| | 2021 | 1 st | 1/24 | 1/6 | |
| | | 2 nd | 1/24 | | |
| | | 3 rd | 1/24 | | |
| | | 4 th | 1/24 | | |

C. Open procurement:

States should have an entity of procurement and procurement law. In addition, each state should ensure that information on public procurement processes and records are readily available

online on the state's official website(s) and other requisite online portal(s).

Under open procurement, there are six (6) sub-variables to wit:

| VARIABLE | SUB-VARIABLE | RESEARCH QUESTION | SCORE KEY | TOTAL OBTAINABLE SCORE |
|--------------------|---|---|---|------------------------|
| Procurement | Procurement Records of the last six years (PR6) | Does the states publish procurement records of 2016-2021 on the website? NB: The record must include the status of the contracts and the details of the contractors. | Scale of 0-1 2016= 1/6 2017= 1/6 2018= 1/6 2019= 1/6 2020= 1/6 2021= 1/6 Total = 1 | 2 |
| | Procurement Law (PL) | Does the state have procurement law? | Scale of 0-1 Available= 1 Not-Available= 0 Total = 1 | |

D. Anti-Corruption:

To address the menace of corruption at the State level, each state is expected to develop or have anti-bribery/anti-corruption law(s) that will address corruption. In addition, states should

also have procedures for whistleblowing.

Under Anti-Corruption, there is only one sub-variables to wit:

| VARIABLE | SUB-VARIABLE | RESEARCH QUESTION | SCORE KEY | TOTAL OBTAINABLE SCORE |
|------------------------|--|--|--|------------------------|
| Anti-Corruption | Domestication of laws on anti-corruption. (ACL) | Does the state have or domesticated anti-corruption or anti-bribery laws ? | Scale of 0-1 Available= 1 Not-Available=0 Total = 1 | 1 |

E. Citizens Engagement:

States should have legal backing for citizens to demand accountability by having access to diverse classes of information. States should have or domesticate the Freedom of Information (FOI) Law. Furthermore, states should have communication channels that will

aid communication with citizens and facilitate engagement. The channels should comprise feedback forms, official email on the official website, and social media account(s). Under citizens engagement, three (3) sub-variables are identified to wit:

| VARIABLE | SUB-VARIABLE | RESEARCH QUESTION | SCORE KEY | TOTAL OBTAINABLE SCORE |
|----------------------------|---------------------------------|---|---|------------------------|
| Citizens Engagement | Freedom of Information (FOI) | Does the state have or domesticated Freedom of Information Act (FOI)? | Scale of 0-1 Yes = 1 No = 0 Total = 1 | 3 |
| | Communication Channels (CC) | Does the state have/provide any medium of communication, either of website interactive sections or social media account(s)? | Scale of 0-1 Available= 1 Not-Available= 0 Total = 1 | |

| | | | | |
|--|-------------|--|--|--|
| | Multi-Media | Does the state publish pictorials of their contracts, and town hall meetings events? | Scale of 0-1 Yes = 1 No = 0 Total = 1 | |
|--|-------------|--|--|--|

F. Local Government Transparency:

Each state should ensure that the budgets of all its local governments, that are substantially complete and completely reliable, and annual audited accounts are jointly made available

online on the state's official website(s). Under local government transparency, three (3) sub-variables are identified to wit:

| VARIABLE | SUB-VARIABLE | RESEARCH QUESTION | SCORE KEY | TOTAL OBTAINABLE SCORE |
|--------------------------------------|---|---|---|------------------------|
| Local Government Transparency | Local Governments Budgets of the last six years (LGB6) | Are the local governments' budgets for 2016-2021 available on the website? | Scale of 0-1 2016= 1/6 2017= 1/6 2018= 1/6 2019= 1/6 2020= 1/6 2021= 1/6 Total = 1 | 3 |
| | LG Audit Report of the last six years (LGAR6) | Are the local government's Audit reports of 2016-2021 available on the website? | Scale of 0-1 2016= 1/6 2017= 1/6 2018= 1/6 2019= 1/6 2020= 1/6 2021= 1/6 Total = 1 | |

| | | | | |
|--|---|--|---|--|
| | Local Government Procurement Record of the last six years (LGP6) | Does the state publish local governments procurement records of 2016-2021? | Scale of 0-1 2016= 1/6 2017= 1/6 2018= 1/6 2019= 1/6 2020= 1/6 2021= 1/6 Total = 1 | |
|--|---|--|---|--|

THE RESEARCH PROCESS

The assessment will be conducted through the following processes -

1. **Identification of the variables:** The variables to be used in the assessment are explained in the preceding pages. The identification of the variables followed rigorous research on areas relating to fiscal transparency and a review of relevant international and local principles. However, in the course of the assessment, an addition or modification of a variable of sub-variable may occur. Whenever such an addition becomes necessary, it will be communicated to all the MDAs and States under review.
2. **Population Scope:** The assessment will cover all federal institutions: Ministries, Departments and Agencies; Federal government-owned enterprises; Federal government-owned Banks; Companies that the federal government owns substantial shares; and other government institutions. The assessment will also cover all the 36 states of the federation and their local government councils.
3. **Data Collection:** The research data will be collated mostly from website publications, except for the 'Social Media Account' sub-variable, which will be collated by assessing social media platforms. The assessment will be conducted using both automated and manual methods. Automated software will be utilised to evaluate the 'Accessibility' variable, while other variables will be assessed manually through

observation.

The assessment will be conducted from June 2022 – August 2022.

4. **Processing and Harmonisation of Data:** The collated data will be reviewed and analysed to clean all outliers and errors.
5. **Report writing:** The research findings will be clearly and thoroughly explained and documented. When writing the report, the institutions will be categorised into:
 - (a) Ministries
 - (b) Agencies, Commissions, Departments and Units
 - (c) Courts and Tribunals
 - (d) Examination Bodies
 - (e) Federal Capital Territory (FCT) Abuja
 - (f) Federal Educational and Training Institutions
 - (g) Financial Institutions
 - (h) Military and Paramilitary
 - (I) Ministries
 - (j) Oil Sector
 - (k) Research Institutions
 - (l) River Basin Authorities, and
 - (m) Teaching and Specialist Hospitals
 - (n) State and Local Governments
6. **Public presentation of the findings:** The public presentation of the findings will hold on the 28th September 2022, commemorating the United Nations Day for Universal Access to Information.

