



CENTER FOR FISCAL
TRANSPARENCY
& PUBLIC INTEGRITY

TRANSPARENCY AND INTEGRITY INDEX

Methodology Handbook
for 2024 Assessment



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ABOUT US

The Center for Fiscal Transparency and Public Integrity is a non-partisan and nongovernmental organization established in 2016 to promote good governance by strengthening systems and mechanisms that enhance transparency and accountability of public institutions at the national and sub-national levels.

The Center collaborates with government, media and civil society partners to design and implement programs and interventions in fiscal transparency, public sector integrity, organized crime prevention, anti-corruption and data science.

OUR WORK

United Nations Convention against Corruption Coalition

The Center is the representative for sub-Saharan Africa on the Board of the United Nations Convention against Corruption Coalition, which is a global network of over 350 civil society organizations (CSOs) across more than 100 countries. Its mission is to promote the ratification, implementation, and monitoring of the United Nations Convention against Corruption (UNCAC). We mobilize civil society action for UNCAC at international, regional, and national levels to bolster integrity, reduce corruption, and advance the implementation of legal frameworks.

Transparency and Integrity Index

The Center pioneered the Transparency and Integrity Index -a research on public institutions' compliance with principles of transparency and integrity drawn from national and international principles. The index seeks to promote citizens' access to information and participation in governance by encouraging government institutions to proactive disclosure of information on governance.

The international principles are drawn from United Nations Convention against Corruption, Financial Task Force, African Union Convention on Preventing and Combating Corruption, UK Anti-corruption Summit 2016 and Open Government Partnership. The local principles are drawn from the Bureau of Public Procurement Act, Federal Character Principles, The Freedom of Information Act, 2011; The Fiscal Responsibility Act, 2007; Discrimination against Persons

with Disabilities (Prohibition) Act, 2018 and Executive Order No. 001, 2017.

On a yearly basis, we evaluate all public institutions in Nigeria at the national and sub-national level on Fiscal Transparency, Open Procurement, Human Resources & Inclusion, Anti-Corruption and Citizens Engagement.

Countering Organized Crime Programme

As part of our advocacy towards countering organized crime, we developed the Casper HXN database; a crime reporting software that harnesses data on every crime data reported through open-source channels in Nigeria. Specifically, we focus on ten thematic areas: Financial Crimes; Arms Proliferation; Drug Crimes; Abuse of Persons; Environmental Crimes; Cybercrimes; Terrorism; Maritime Crimes; Grand Corruption and Auto Theft. We designed Machine Learning models that integrate Artificial Intelligence to draw relevant information across various types of crime such as kidnapping, banditry, human trafficking, drug trafficking, cybercrime, terrorism, economic crime, environmental crimes, stealing, sexual violence, auto theft, financial crimes, ritual killing, armed robbery, conviction, burglary, domestic violence and other predicate offences that contribute to committing organized crime. The software is designed to help law enforcement agencies, academia, CSOs, media and other stakeholders by providing accurate and up-to-date analysis, data, trends and statistics on crime in the country for the purpose of prevention.

In October 2023, the Center hosted the 1st International Symposium on Countering Organized Crime. The symposium convened experts, academia, security personnel, policymakers, media and CSOs from around the world to share their knowledge and best practices, identify gaps in current organized crime responses in order to explore contemporary preventive strategies. The aim of the symposium was to explore several subthemes such as financial crimes; arms proliferation; drug crimes; abuse of persons; environmental crimes; cybercrimes; terrorism; maritime crimes; grand corruption and auto theft to examine current trends and develop framework to mitigate them.

We are also at advanced stages of commencing a School of Countering Organized Crime.

National Anti-Corruption Strategy (NACS)

The Center was engaged by the Office of the Honourable Attorney General of the Federation

and Minister of Justice to be the leading civil society partner for the implementation of the National Anti-Corruption Strategy (2017- 2021). We have been monitoring Ministries, Departments and Agencies (MDAs) compliance with the Strategy. This includes forming a partnership and serving as technical partners to the Senate Committee on Financial Crimes and Anti-Corruption, House Committee on Financial Crimes, House Committee on Anti-corruption and Senate Committee on Judiciary, on National Anti-Corruption Strategy (2017-2021). The strategy is now on its second phase of implementation which is 2022 -2026.

The Center was also the lead civil society organization for the passage of the Money Laundering (Prevention and Prohibition) Act 2022, Proceeds of Crime (Recovery and Management) Act 2022, Witness Protection Act 2022, and Terrorism (Prevention and Prohibition) Act 2022.

Probes Monitor

The Probes Monitor Portal is a depository of information on grand-corruption-related investigations that were made public between 1999 and 2023. This portal is designed to raise awareness from relevant stakeholders to advocate and promote the conclusion of the abandoned probes while also serving as a platform for citizens to demand accountability.

Electoral Financing

To fortify our democracy, we developed the Electoral Financing Portal to promote transparency on election campaign spending. The portal entails information on all political candidates in Nigeria and their sources of political financing. The information contained on each aspirants' page are responses from questionnaires administered to them. We also have advocated for transparency in the finances of the electoral body Independent National Electoral Commission and all political parties.

United Nations Convention Against Corruption: Civil Society Organization's Monitoring Mechanism

To deepen Nigeria's implementation of the United Nations Convention Against Corruption, we developed the first ever Civil Society Monitoring Mechanism to equip relevant

stakeholders with the resources and capacity to drive advocacy for the continuous implementation of the UNCAC.

For more information on the above and other programmes, please visit www.fiscaltransparency.org

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ACRONYMS

- AT8 - Advertisement of Tender for Contracts Awarded in the Last Eight Years
- ACL - Domestication of Laws on Anti-Corruption
- AR8 - Annual Report of the Last Eight Years AC/ABP - Anti-Corruption/ Anti-Bribery Policy
- AUCPCC - African Union Convention on Preventing and Combating Corruption
- BA8 - Budget Allocation of the Last Eight Years
- BI8 - Budget Implementation Reports of the Last Eight Years
- CAR8 - Citizens Accountability Report of the Last Eight Years
- CB8 - Citizens Budget of the Last Eight Years
- CC - Communication Channels
- CDP8 - Contractual Debt Profile of the Last Eight Years
- CEDAW - Convention on the Elimination of all Forms of Discrimination Against Women
- D - Disability
- DFD8 - Domestic and Foreign Debt Data of the Last Eight Years
- EA8 - Auditor General's Audit Report of the Last Eight Years
- FCC - Federal Characters Commission
- FOI - Freedom of Information
- IA8 - Internal Audit Report of the Last Eight Years
- IE - Institutional Email and Response
- IMF - International Monetary Fund
- LPP - List of License/Permits Beneficiaries
- L/P - License/Permits
- LGAR8 - Local Governments Audit Report of the Last Eight Years
- LGB8 - Local Governments Budgets of the Last Eight Years
- LGP8 - Local Government Procurement Record of the Last Eight Years
- MDAs - Ministries, Departments and Agencies
- NP - Number of Personnel
- OGP - Open Government Partnership
- P8 - Information and Date of Promotion Exercises of Last Eight Years
- PR8 - Procurement Records of the Last Eight Years

- PL - Procurement Law
- QS - Quota System
- R8 - Recruitment Information of the Last Eight Years
- RP - Recruitment Policy
- SMA - Social Media Account
- SD - Sex Distribution
- SDG - Sustainable Development Goal
- THM8 - Report of Town Hall Meeting of the Last Eight Years
- TII - Transparency and Integrity Index
- UNCAC - United Nations Convention Against Corruption
- UOC - Updated Organizational Chart
- W3C - Web Content Accessibility Guidelines
- WIS - Website Interactive Section

INTRODUCTION:

The Center for Fiscal Transparency and Public Integrity is a non-partisan and nongovernmental organization established in 2016 to promote good governance by strengthening systems and mechanisms that enhance transparency and accountability of public institutions at the national and sub-national 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 publicize 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

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) National Anti-Corruption Strategy (2017-2021) and (2022-2026)
- (g) Federal Character Principles;
- (h) States Fiscal Transparency, Accountability and Sustainability Framework.
- (i) Framework and Guidelines for the Use of Social Media Platforms in Public Institutions, 2019; and
- (j) 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) African Union Convention on Preventing and Combating Corruption (AUCPCC), 2006.
- (c) Protocol to the African Charter on Human and Peoples' Rights on the Rights of Women in Africa.
- (d) Open Government Partnership (OGP).
- (e) The World Bank
- (f) Anti-Corruption Summit 2016

Methodology

The project aims to evaluate the publication of information that is statutorily supposed to be within the public domain, particularly on the website of MDAs. This involves information on budgeting, audit, procurement, recruitment, procurement, and utilization of tools that aid the engagement of citizens. This initiative will assess compliance of MDAs, and other institution of government with national laws, policies and guidelines, and other international agreements to which Nigeria has made commitments.

The applicable laws, commitments, regulations, policies and guidelines are derived as follows:

United Nations Convention Against Corruption, 2004

In line with Nigeria's commitment under the convention;

Article 5 encourages the promotion of effective practices aimed at the prevention of corruption through the development and implementation of a comprehensive anti-corruption strategy; proper management of public affairs and public property; coordination of anti-corruption policies and strategy.

Article 7 encourages Nigeria to strengthen systems for the appointment of public officials based on the principles of efficiency, transparency and endeavor to adopt, maintain and strengthen systems for the *recruitment, hiring, retention, promotion* and retirement of civil servants.

Article 8 encourages public officials to adhere to honesty and integrity in the fight against corruption.

- Adopt measures to facilitate the reporting of corrupt practices by public officials

Article 9 on public procurement and management of public finances; encouraged Nigeria to take necessary steps to establish an appropriate procurement system, based on transparency, competition and objective criteria in decision-making, that are effective, among other things, in preventing corruption.

Article 9(a), 9(b) requires that the established appropriate system of procurement shall address:

- The public distribution of information relating to procurement procedures and contracts, including information on invitations to tender and relevant or pertinent information on the award of contracts, allowing potential tenderers sufficient time to prepare and submit their tenders.
- The establishment, in advance, of conditions for participation, including selection and award criteria and tendering rules, and their *publication*

Article 10 encourages Nigeria to adopt measures to enhance transparency in public administration in a bid to combat corruption.

- Ensure that government websites meet global standards of accountability.
- Create a platform for citizens' engagement.

Article 12 encourages on the promotion of transparency and standards to safeguard the integrity of private institutions.

- Adopt measures to prevent corruption in the private sector.
- Adopt measures to promote transparency and integrity of private institutions.
- Adopt measures to prevent abuse in the granting of licenses.

Article 13 encourages the participation of civil society in the prevention and combatting of corruption.

- Adopt measures to report activities in the reduction of corruption.
- Adopt measures to ensure the anti-corruption activities of public institutions are in the public domain.

Article 15 encourages adoption of measures to prevent bribery of public officials.

Article 32 encourages measures on whistle blowing on matters related to corruption.

African Union Convention on Preventing and Combating Corruption, 2006

In line with Nigeria's commitment under this convention, Article 7(4) required that Nigeria commit itself to ensure transparency, equity, and efficiency in the management of tendering and hiring procedures in the public service.

Nigeria's Open Government Partnership Action Plan II

The Open Government Partnership (OGP) is an international multi-lateral instrument focused on improving transparency, accountability, citizen participation and responsiveness to citizens through technology and innovation. Nigeria is currently implementing 16 commitments from their 2019-2022 OGP action plan. The Nigeria OGP action plan II (which we will use for this research) was built around seven thematic areas. It effectively deals with matters of transparency in *budgeting, procurement, taxation and natural resource governance, corruption, asset recovery management, freedom of information, communication channels between citizens and government, service delivery and inclusion of under-represented groups in government.*

Sustainable Development Goal 16

Goal 16 of the Sustainable Development Goals (SDGs) is about peace, justice and strong institutions. The goal aims to promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels. In this project, we refer to target 16.6, 16.7, and 16.10, which are to:

- Develop effective, accountable and transparent institutions at all levels.
- Ensure responsive, inclusive, participatory and representative decision-making at all levels.

- Ensure public access to information and protect fundamental freedoms in accordance with national legislation and international agreements.

Convention on the Elimination of All Forms of Discrimination Against Women

In line with Nigeria's commitment under this convention, Article 11(1), 11(1)(a), and 11(1)(b) encouraged Nigeria to take appropriate measures to eliminate discrimination against women in the field of employment. Specifically, to ensure that women are afforded the same right as men, in particular:

- The right to work as an inalienable right of all human beings;
- The right to the same employment opportunities, including applying the same criteria for selection in matters of employment.

Freedom of Information Act, 2011

Under the Freedom of Information (FOI) Act, there is the mandate of proactive disclosure of public institution's information. The Act requires PI to disclose diverse classes of information proactively and records detailed in Section 2 of the Act. For the purpose of this project, we refer to section 2(3), 2(3)(a), 2(3)(c)(iv), 2(3)(c)(v), 2(3)(c)(vi), 2(3)(e)(i), 2(3)(e)(ii), and 2(5) of the Act. The sections specifically mandated PIs to:

- Publish a description of the organization and responsibilities of the institution, including details of the programs and functions of each division, branch and departments of the institution.
- Publish factual reports, inspection reports, and studies whether prepared by or for the institution.
- Publish information relating to the receipt or expenditure of public or other funds of the institution.
- Publish the names, salaries, titles and dates of employment of all employees and officers of the institution.
- Publish a list of files containing applications for any contract, permit, grants, licenses or agreements.
- Publish reports, documents, studies, or publications prepared by independent contractors for the institution.
- Update and review information required to be published under this section periodically. Evidently, Section 2(4) of the Act mandates Public Institutions (PIs) to ensure that the

aforementioned information is widely disseminated and made readily available to the public through various means, including print, *electronic and online sources*, and at the offices of such public institutions.

Fiscal Responsibility Act, 2007

Under this Act, the federal government is mandated to make timely disclosure and wide publication of all transactions and decisions involving public revenue and expenditure for transparency and accountability. Specifically, Section 48(1) and 49(1) mandates the federal government to:

- Ensure full and timely disclosure and wide publication of all transactions and decisions involving public revenues and expenditures and their implications for its finances.
- Publish their audited accounts not later than six months following the end of the financial year.

Executive Order No. 001, 2017

Executive order 001, on promoting transparency and efficiency in the business environment, mandated all public MDAs to publish requirements for obtaining products and services within the MDAs scope of responsibility. Part 1 of the Order clearly states that MDAs should publish, among other things, permits and licenses. The Order further instructs the MDAs to publish the list on its website within 21 days from the date of issuance of the Order.

Discrimination Against Persons With Disabilities (Prohibition) Act, 2018

While addressing opportunity for employment for persons with disability, Section 29 of this Act *encouraged* all employers of labour in public organization to have persons with disabilities constituting at least 5% of their employment.

Federal Character

Part 1&6 of the guiding principles and formulae for the distribution of posts, as stated by the Federal Character Commission, states that:

- Each state of the Federation and the Federal Capital Territory shall be equitably represented in all national institutions and in public enterprises.
- Each state shall produce 2.5% of the total workforce in any federal establishment, while the FCT shall produce 1%.

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.

Framework and Guidelines for the Use of Social Media Platforms in Public Institutions, 2019

The Framework and Guidelines were issued by NITDA and aimed at providing guidance on the use of social media within the PIs' communications environment to improve government transparency, participation, and interaction with the public. The guidelines encouraged PI to develop and professionally maintain a Social Media Account. In Part 2.9 of the guidelines, PIs are required to set up mechanisms to institutionalize Social Media within their structure.

EVALUATIONS

In view of the laws, regulations, agreement and commitments, the Center identified thirty-one areas (sub-variables) organized around five (5) thematic areas (variables) within which the evaluation and assessment of websites will be conducted. They are **Financials, Procurement, Human Resources, Control of Corruption and Citizens Engagement**

S/N	VARIABLE	SUB-VARIABLES	BINDING STATUTES, POLICIES AND COMMITMENTS
1	Financials	Budget Allocation of the Last Eight Years	Fiscal Responsibility Act, 2007 FOI, 2011
		Budget Released of the Last Eight Years	Nigeria's OGP Action Plan II
		Budget Implementation of the Last Eight Years	SDG 16.6
		Auditor General's Audit Report Amount Generated in the Last Eight Years	United Nations Convention Against Corruption, 2004
		Amount Remitted to Government in the Last Eight Years	

		Amount Retained in the Last Eight Years	
2	Procurement	Advertisement of Tender of the Last 8 Years	Fiscal Responsibility Act, 2007
		List of Contracts Awarded in the Last Eight Years	Freedom of Information Act OI, 2011
		List of Contractors	Public Procurement Act 2007
		Implementation Report of Procurement of the Last Eight Years	Nigeria's OGP Action Plan II SDG 16.6
			United Nations Convention Against Corruption, 2004
3	Human Resource	Recruitment Information of the Last Eight Years	Convention on the Elimination of all Forms of Discrimination Against Women
		Recruitment Policy	Discrimination Against Persons with Disabilities (Prohibition) Act, 2018
		Number of Personnel	Federal Character Principle
		Information and Date of Last 3 Promotion Exercises	FOI, 2011
		Sex Distribution	Nigeria's Commitment to United Nations Convention Against Corruption, 2004
		Quota System	Recruitment Procedure as Stated by the Federal Character Commission
		Disability	
		Updated Organizational Chart	
4	Control of Corruption	Anti-Corruption Policy (AC)	Nigeria's Commitment to African Union Convention on Preventing and Fighting Corruption, 2006
		Anti-Bribery Policy (ABP)	Nigeria's Commitment to United Nations Convention Against Corruption, 2004
		Whistleblowing Policy	Nigeria's OGP Action Plan II
		Conflict of Interest Policy	UK Anti-Corruption Summit 2016
		Control of Corruption Implementation Report	
5	Citizens Engagement/ Responsiveness and Dialogue/ Public Consultation	Institutional Email	FOI, 2011
		Email Response	Fiscal Responsibility Act, 2007
		Interactive Section	SDG 16.6
		Social Media Account	United Nations Convention Against Corruption, 2004
		Publications of Annual Report	Framework and Guidelines for the Use of Social Media Platforms in Public Institutions, 2019 Nigeria's OGP Action Plan II

PERCENTAGE WEIGHT

The variables Financials, Procurement, Anti-Corruption, Citizens Engagement, Human Resources and Inclusion were allotted 20% each. These variables have been selected based on their importance in addressing integrity in the public sector.

Financials = 20%

Procurement = 20%

Human Resources and Inclusion = 20%

Control of Corruption = 20%

Citizens Engagement = 20%

SCORING CRITERIA

A score was allocated to each variable, and each sub-variable was ascribed a score, based on the number of sub-variables under each variable. This was achieved by simple division of the total obtainable score by the number of sub-variables to arrive at the aggregate score. Consequently, the summation of the sub-variables under each variable was rescaled to give score obtained/100 points. This simple arithmetic formula was adopted to make the report simple to understand. The scoring criteria are illustrated in the tables below:

ASSESSMENT CRITERIA

A. 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 seven (7) sub-variables are identified. Which are as follows:

Variable	Sub-Variables
Financials	Budget Allocation of the Last Eight Years (BA8)
	Budget Released of the Last Eight Years (BA8)
	Budget Implemented Reports of the Last Eight Years (BI8)
	Revenue Generated in the Last Eight Years (RG8)
	Revenue Remitted to Government in the Last Eight Years (RRG8)
	Revenue Retained in the Last Eight Years (RR8)
	Auditor General's Audit Report of the Last Eight Years (EA8)

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 Eight Years (BA8): Budget documents that are complete and accurate should be available on the website of the MDAs

ii. Budget Implementation Reports of the Last Eight Years (BI8): 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. Budget Released of the Last Eight Years (BR8): Budget Released documents with the actual amount released that are complete and accurate should be available on the website of the MDAs

iv. Auditor General's Audit Report of the Last Eight Years (EA8): The report of the Auditor-General should be available on the MDAs' websites

v. Revenue Generated in the Last Eight Years (RG8): The revenue generated for the last eight years should be available on the MDAs' websites

vi. Revenue Remitted to Government in the Last Eight Years (RRG8): The amount of revenue remitted to government for the last Eight years should be available on the MDAs' websites.

vii. Revenue Retained in the Last Eight Years (RR8): The amount of revenue retained for the last eight years should be available on the MDAs' websites.

SCORING METHOD

Variable	Sub-Variable	Research Question	Score Key	Total Obtainable Score
Financials	Budget Allocation of the Last Eight Years (BA8)	Are the institution's previous budget allocations (Appropriation Act) from 2016-2023 available on its website?	2016 = 0.3571 2017 = 0.3571 2018 = 0.3571 2019 = 0.3571 2020 = 0.3571 2021 = 0.3571 2022 = 0.3571 2023 = 0.3571 Total = 2.8571	2.8571
	Budget Released of the Last Eight Years (BA8)	Are the institution's previous budget release from 2016-2023 available on its website?	2016 = 0.3571 2017 = 0.3571 2018 = 0.3571 2019 = 0.3571 2020 = 0.3571 2021 = 0.3571 2022 = 0.3571 2023 = 0.3571 Total = 2.8571	2.8571
	Budget Implemented Reports of the Last Eight Years (B18)	Does the institution publish quarterly budget performance reports from 2016-2023 on its website?	2016 = 0.3571 2017 = 0.3571 2018 = 0.3571 2019 = 0.3571 2020 = 0.3571 2021 = 0.3571 2022 = 0.3571 2023 = 0.3571 Total = 2.8571	2.8571

Revenue Generated in the Last Eight Years (RG8)	Are the institution's amount of revenue generated from 2016-2023 available on the website?	2016 = 0.3571 2017 = 0.3571 2018 = 0.3571 2019 = 0.3571 2020 = 0.3571 2021 = 0.3571 2022 = 0.3571 2023 = 0.3571 Total = 2.8571	2.8571
Revenue Remitted to Government in the Last Eight Years (RRG8)	Is the institution's amount of revenue remitted to government from 2016-2023 available on the website?	2016 = 0.3571 2017 = 0.3571 2018 = 0.3571 2019 = 0.3571 2020 = 0.3571 2021 = 0.3571 2022 = 0.3571 2023 = 0.3571 Total = 2.8571	2.8571
Revenue Retained in the Last Eight Years (RR8)	Are the institution's amount of revenue retained from 2016-2023 available on the website?	2016 = 0.3571 2017 = 0.3571 2018 = 0.3571 2019 = 0.3571 2020 = 0.3571 2021 = 0.3571 2022 = 0.3571 2023 = 0.3571 Total = 2.8571	2.8571
Auditor General's Audit Report of the Last Eight Years (EA8)	Are the Auditor-General's audit reports of institution from 2016-2023 available on the website?	2016 = 0.3571 2017 = 0.3571 2018 = 0.3571 2019 = 0.3571 2020 = 0.3571 2021 = 0.3571 2022 = 0.3571 2023 = 0.3571 Total = 2.8571	2.8571

Budget implementation scoring criteria are further explained below:

SCORING METHOD

Sub-Variable	Year	Quarterly Report	Score	Aggregate	Total Obtainable Score
Budget Implementation Reports	2016	1 st	0.0892	0.3571	2.8571
		2 nd	0.0892		
		3 rd	0.0892		
		4 th	0.0892		
	2017	1 st	0.0892	0.3571	
		2 nd	0.0892		
		3 rd	0.0892		
		4 th	0.0892		
	2018	1 st	0.0892	0.3571	
		2 nd	0.0892		
		3 rd	0.0892		
		4 th	0.0892		
	2019	1 st	0.0892	0.3571	
		2 nd	0.0892		
		3 rd	0.0892		
		4 th	0.0892		
	2020	1 st	0.0892	0.3571	
		2 nd	0.0892		
		3 rd	0.0892		
		4 th	0.0892		
2021	1 st	0.0892	0.3571		
	2 nd	0.0892			

		3 rd	0.0892		
		4 th	0.0892		
	2022	1 st	0.0892	0.3571	
		2 nd	0.0892		
		3 rd	0.0892		
		4 th	0.0892		
	2023	1 st	0.0892	0.3571	
		2 nd	0.0892		
		3 rd	0.0892		
		4 th	0.0892		

B. OPEN PROCUREMENT

Transparency in procurement is a cardinal pillar in fighting corruption. It entails publicizing detailed information relating to the procurement process. The requirement for open procurement is for MDAs and other government institutions to publicize, 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-Variables
<i>Procurement</i>	Advertisement of Tender for contracts awarded in the Last Eight Years (AT8)
	Procurement Records of the Last Eight Years (PR8)
	Procurement Implementation Reports of the Last Eight Years (PIR8)

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, 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 Eight Years (At8)

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 Eight years (Pr8)

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. Procurement Implementation Reports of the Last Eight Years (PIR 8)

MDAs should publish procurement implementation/performance reports on their website. This will ensure integrity in the procurement implementation process.

SCORING METHOD

Variable	Sub-Variable	Research Question	Score Key	Total Obtainable Score
Procurement	Advertisement of Tender for contracts awarded in the Last Eight Years (AT8)	Does the institution publish tender adverts of contracts awarded from 2016-2023 on the website?	2016 = 0.833825 2017 = 0.833825 2018 = 0.833825 2019 = 0.833825 2020 = 0.833825 2021 = 0.833825 2022 = 0.833825 2023 = 0.833825 Total = 6.6666	6.6666

Procurement Records of the Last Eight Years (PR8)	Does the institution publish procurement records from 2016-2023 on the website? NB: The records must include the status of the contracts and the details of the contractors.	2016 = 0.833825 2017 = 0.833825 2018 = 0.833825 2019 = 0.833825 2020 = 0.833825 2021 = 0.833825 2022 = 0.833825 2023 = 0.833825 Total = 6.6666	6.6666
Procurement Implementation Reports of the Last Eight Years (PIR8)	Does the institution publish procurement implementation/performance reports from 2016-2023 on its website?	2016 = 0.833825 2017 = 0.833825 2018 = 0.833825 2019 = 0.833825 2020 = 0.833825 2021 = 0.833825 2022 = 0.833825 2023 = 0.833825 Total = 6.6666	6.6666

C. Human Resources and Inclusion

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, encourage all employers of labour in a public organization 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) encourage the PIs to give adequate consideration to gender representation and physically challenged.

The following sub-variables are identified –

- (I) *Recruitment Information of The Last Eight Years (R8)*: Recruitment into the 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)*: Number of staff of the MDAs should be disclosed on the MDAs' websites.

- (IV) *Information and Date of Promotion Exercises of Last Eight Years (P8)*: Promotion should be based on laid down criteria and guidelines. MDAs should disclose on their websites the date of their promotion exercises, and the list 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 website to ensure that all 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 organizational updated management Chart of the MDAs should be available at all times on the website.

Variable	Sub-Variables
Human Resource	Recruitment Information of The Last Eight Years (R8)
	Recruitment Policy (RP)
	Number of Personnel (NP)
	Information and Date of Promotion Exercises of Last Eight Years (P8)
	Sex Distribution (SD)
	Quota System (Qs)
	Disability (D)
	Updated Organisational Chart (UOC)

SCORING METHOD

Variable	Sub-Variable	Research Question	Score Key	Total Obtainable Score
Human Resource	Recruitment Information of The Last Eight Years (R8)	Are there publications of information relating to the institution's previous recruitment from	2016 = 0.3125 2017 = 0.3125 2018 = 0.3125 2019 = 0.3125	2.5

	2016-2023 on the website?	2020 = 0.3125 2021 = 0.3125 2022 = 0.3125 2023 = 0.3125 Total = 2.5	
Recruitment Policy (RP)	Does the institution have a recruitment policy available on its website?	Available = 2.5 Not-Available = 0 Total = 2.5	2.5
Number of Personnel (NP)	Does the institution publish a comprehensive list of all staff and their details as required by law?	2016 = 0.3125 2017 = 0.3125 2018 = 0.3125 2019 = 0.3125 2020 = 0.3125 2021 = 0.3125 2022 = 0.3125 2023 = 0.3125 Total = 2.5	2.5
Information and Date of Promotion Exercises of Last Eight Years (P8)	Does the institution publish any information relating to previous promotion exercises for the Last Eight Years?	2016 = 0.3125 2017 = 0.3125 2018 = 0.3125 2019 = 0.3125 2020 = 0.3125 2021 = 0.3125 2022 = 0.3125 2023 = 0.3125 Total = 2.5	2.5
Sex Distribution (SD)	Was there any information relating to the gender distribution of the staff of the institution on the website?	Available = 2.5 Not-Available = 0 Total = 2.5	2.5
Quota System (Qs)	Was there any information relating to the geographical distribution of the staff of the institution on the website?	Available = 2.5 Not-Available = 0 Total = 2.5	2.5
Disability (D)	Does the institution have persons with disabilities among its staff, and are their details duly published on their website?	Available = 2.5 Not-Available = 0 Total = 2.5	2.5

	Updated Organisational Chart (UOC)	Is the institution's Updated Organisational Chart (UOC) available on its website?	Available = 2.5 Not-Available = 0 Total = 2.5	2.5
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D. Control of 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, five (5) sub-variables are identified. They are as follows:

I. Anti-Corruption Policy (AC)

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.

II. Anti-Bribery Policy (ABP)

MDAs should have an anti-bribery policy published on their websites. This will demonstrate that MDAs have zero tolerance for bribery.

III. Whistleblowing Policy

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

IV. Conflict of Interest Policy

MDAs should have a comprehensive well-developed conflict of interest policy published on their websites.

V. Control of Corruption Implementation Report

MDAs should have a control of corruption implementation report published on their websites

Variable	Sub-Variables
Control of Corruption	Anti-Corruption Policy (AC)
	Anti-Bribery Policy (ABP)
	Whistleblowing Policy
	Conflict of Interest Policy
	Control of Corruption Implementation Report

The anti-corruption variable seeks to evaluate and promote the culture of ethics and values that help prevent, detect, investigate the risk of corruption in the public and private sectors.

SCORING METHOD

Variable	Sub-Variable	Research Question	Score Key	Total Obtainable Score
Control of Corruption	Anti-Corruption Policy (AC)	Does the institution have an anti-corruption policy on its website?	Available = 4 Not-Available = 0 Total = 4	4
	Anti-Bribery Policy (ABP)	Does the institution publish anti-bribery policies on its website?	Available = 4 Not-Available = 0 Total = 4	4
	Whistleblowing Policy	Does the institution publish policies and mechanisms for reporting known or suspected illegal, unethical or generally unacceptable practices on its website?	Available = 4 Not-Available = 0 Total = 4	4
	Conflict of Interest Policy	Does the institution have a Conflict of Interest Policy published on its website?	Available = 4 Not-Available = 0 Total = 4	4
	Control of Corruption Implementation Report	Does the institution publish control of corruption implementation report on its website?	Available = 4 Not-Available = 0 Total = 4	4

Variable	Sub-Variables
<i>Citizens Engagement</i>	Website Interactive Section (WIS)
	Institutional Email
	Email Response
	Social Media Accounts (SMA)
	Annual Report of the Last Eight Years (AR8)

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 institutionalize 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: MDAs and other institutions of government should have an official email provided on their websites.

(III) *Email and Response*: 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 Eight Years (AR8)*: 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
Citizens Engagement	Website Interactive Section (WIS)	Does the institution provide any interactive section to facilitate engagement on its website?	Yes = 4 No = 0 Total = 4	4
	Institutional Email	Does the institution have an official email?	Yes = 4 No = 0 Total = 4	4
	Email Response	And does the institution respond to emails?	Yes = 4 No = 0 Total = 4	4
	Social Media Accounts (SMA)	Does the institution have any social media account to facilitate citizens engagement?	Yes = 4 No = 0 Total = 4	4
	Annual Report of the Last Eight Years (AR8)	Are the institution's Annual Reports from 2016-2023 available on its website?	2016 = 0.5 2017 = 0.5 2018 = 0.5 2019 = 0.5 2020 = 0.5 2021 = 0.5 2022 = 0.5 2023 = 0.5 Total = 4	4

STATE GOVERNMENTS

The assessment for the Thirty-Six (36) will be conducted around the following Five (5) thematic areas –

- (a) Fiscal Transparency
- (b) Open Procurement

- (c) Human Resources
- (d) Control of Corruption
- (e) Citizens Engagement

A. 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 Under fiscal transparency, there are four (4) sub variables as follows: 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).

Variable	Sub-Variable	Research Question	Score Key	Total Obtainable Score
Financials	Budget Appropriation Act of the Last Eight Years (BA8)	Does the State publish previous Budget Appropriation Acts from 2016-2023 on its website?	2016 = 0.625 2017 = 0.625 2018 = 0.625 2019 = 0.625 2020 = 0.625 2021 = 0.625 2022 = 0.625 2023 = 0.625 Total = 5	5
	Budget Implementation Report of the Last Eight Years (BI8)	Does the State publish on its website, the yearly budgetary performance from 2016-2023?	2016 = 0.625 2017 = 0.625 2018 = 0.625 2019 = 0.625 2020 = 0.625 2021 = 0.625 2022 = 0.625 2023 = 0.625 Total = 5	5
	Auditor General's Audit Report of the Last Eight Years (AR8)	Does the State publish Audit Reports from 2016-2023 on its website?	2016 = 0.625 2017 = 0.625 2018 = 0.625 2019 = 0.625 2020 = 0.625 2021 = 0.625	5

		-	2022 = 0.625 2023 = 0.625 Total = 5	
	Debt Profile of the Last Eight Years	Does the State publish its contracts debt profile on its website from 2016-2023?	2016 = 0.625 2017 = 0.625 2018 = 0.625	5
			2019 = 0.625 2020 = 0.625 2021 = 0.625 2022 = 0.625 2023 = 0.625 Total = 5	

B. 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 Three (3) sub-variables to wit:

Variable	Sub-Variable	Research Question	Score Key	Total Score	Obtainable
Procurement	Advertisement of Tender for contracts awarded in the Last Eight Years (AT8)	Does the State publish tender adverts of contracts awarded from 2016-2023 on the website?	2016 = 0.833825 2017 = 0.833825 2018 = 0.833825 2019 = 0.833825 2020 = 0.833825 2021 = 0.833825 2022 = 0.833825 2023 = 0.833825 Total = 6.6666	6.6666	
	Procurement Records of the Last Eight Years (PR8)	Does the State publish procurement records from 2016-2023 on the website?	2016 = 0.833825 2017 = 0.833825	6.6666	

	NB: The records must include the status of the contracts and the details of the contractors.	2018 = 0.833825 2019 = 0.833825 2020 = 0.833825 2021 = 0.833825	
		2022 = 0.833825 2023 = 0.833825 Total = 6.6666	
Procurement Implementation Reports	Does the State publish Procurement Implementation Reports for the last eight years?	2016 = 0.833825 2017 = 0.833825 2018 = 0.833825 2019 = 0.833825 2020 = 0.833825 2021 = 0.833825 2022 = 0.833825 2023 = 0.833825 Total = 6.6666	6.6666

C. Human Resources

Human resources variable seeks to evaluate the publication of diverse classes of information. Section 29 of the Discrimination Against Persons with Disabilities (Prohibition) Act, 2018, encourage all employers of labour in a public organization to have persons with disabilities constituting at least 5% of their employment. The following sub-variables are identified –

The following sub-variables are identified –

- (I) *Recruitment Information of The Last Eight Years (R8)*: Recruitment into the state civil service should be based on stipulated laws and guidelines. States should publish information

relating to their recruitment exercises on their websites.

(II) *Recruitment Policy (RP)*: states should have a policy stating how they conduct recruitment, and the policy should be available on their websites.

(III) *Number of Personnel (NP)*: Number of staff of the state should be disclosed on the state's websites.

(IV) *Information and Date of Promotion Exercises of Last Eight Years (P8)*: Promotion should be based on laid down criteria and guidelines. States should disclose on their websites the date of their promotion exercises, and the list of those promoted, and the requisites of selection of the promoted candidates.

(V) *Sex Distribution (SD)*: To ensure equal opportunity irrespective of gender, states should disclose the sex distribution of their staff on their website.

(VI) *Disability (D)*: states should disclose the number of special persons among their workforce.

(VII) *Updated Organizational Chart (UOC)*: The organizational updated management Chart of the state should be available at all times on the website.

Variable	Sub-Variables
<i>Human Resource</i>	Recruitment Information of The Last Eight Years (R8)
	Recruitment Policy (RP)
	Number of Personnel (NP)
	Information and Date of Promotion Exercises of Last Eight Years (P8)
	Sex Distribution (SD)
	Disability (D)
	Updated Organisational Chart (UOC)

SCORING METHOD

Variable	Sub-Variable	Research Question	Score Key	Total Obtainable Score
Human Resource	Recruitment Information of The Last Eight Years (R8)	Are there publications of information relating to the state's previous recruitment from 2016-2023 on the website?	2016 = 0.3571 2017 = 0.3571 2018 = 0.3571 2019 = 0.3571 2020 = 0.3571 2021 = 0.3571 2022 = 0.3571 2023 = 0.3571 Total = 2.8571	2.8571
	Recruitment Policy (RP)	Does the state have a recruitment policy available on its website?	Available = 2.8571 Not-Available = 0 Total = 2.8571	2.8571
	Number of Personnel (NP)	Does the state publish a comprehensive list of all staff and their details as required by law?	2016 = 0.3571 2017 = 0.3571 2018 = 0.3571 2019 = 0.3571 2020 = 0.3571 2021 = 0.3571 2022 = 0.3571 2023 = 0.3571 Total = 2.8571	2.8571
	Information and Date of Promotion Exercises of Last Eight Years (P8)	Does the state publish any information relating to previous promotion exercises for the Last Eight Years?	2016 = 0.3571 2017 = 0.3571 2018 = 0.3571 2019 = 0.3571 2020 = 0.3571 2021 = 0.3571 2022 = 0.3571 2023 = 0.3571 Total = 2.8571	2.8571
	Sex Distribution (SD)	Was there any information relating to the gender distribution of the staff of the state on the website?	Available = 2.8571 Not-Available = 0 Total = 2.8571	2.8571

Disability (D)	Does the state have persons with disabilities among its staff, and are their details duly published on their website?	Available = 2.8571 Not-Available = 0 Total = 2.8571	2.8571
Updated Organisational Chart (UOC)	Is the State's Updated Organisational Chart (UOC) available on its website?	Available = 2.8571 Not-Available = 0 Total = 2.8571	2.8571

D. Control of 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 have procedures for whistleblowing.

Under Control of Corruption, there are four (4) sub-variables to wit:

Variable	Sub-Variable	Research Question	Score Key	Total Obtainable Score
Control of Corruption	Anti-Corruption Policy (AC)	Does the State have anti-corruption policies on its website?	Available = 4 Not-Available = 0 Total = 4	4
	Anti-Bribery Policy (ABP)	Does the State publish anti-bribery policies on its website?	Available = 4 Not-Available = 0 Total = 4	4
	Whistleblowing Policy	Does the State publish policy and mechanisms for reporting known or suspected illegal, unethical or generally unacceptable practices on its website?	Available = 4 Not-Available = 0 Total = 4	4
	Conflict of Interest Policy	Does the State publish conflict of interest policy on its website?	Available = 4 Not-Available = 0 Total = 4	4

	Control of Corruption Implementation Report	Does the State publish control of corruption implementation report on its website?	Available = 4 Not-Available = 0 Total = 4	4
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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 Bill (FOI) Law. Furthermore, States should have communication channels that will aid communication with citizens and facilitate engagement. The channels should comprise feedback forms and official email on the official website and social media accounts.

Variable	Sub-Variables
<i>Citizens Engagement</i>	Interactive Engagement/Town Hall Meetings
	Institutional Email
	Email Response
	Social Media Accounts (SMA)
	Annual Report of the Last Eight Years (AR8)

SCORING METHOD

Variable	Sub-Variable	Research Question	Score Key	Total Obtainable Score
<i>Citizens Engagement</i>	Interactive Engagement/Town Hall Meetings	Does the state provide opportunities for Interactive Engagement/Town Hall Meetings?	Yes = 4 No = 0 Total = 4	4
	Institutional Email	Does the state have an official email?	Yes = 4 No = 0 Total = 4	4
	Email Response	And does the state respond to emails?	Yes = 4 No = 0 Total = 4	4

Social Media Accounts (SMA)	Does the state have any social media account to facilitate citizens engagement?	Yes = 4 No = 0 Total = 4	4
Annual Report of the Last Eight Years (AR8)	Are the state's Annual Reports from 2016-2023 available on its website?	2016 = 0.5 2017 = 0.5 2018 = 0.5 2019 = 0.5 2020 = 0.5 2021 = 0.5 2022 = 0.5 2023 = 0.5 Total = 4	4

LOCAL GOVERNMENTS

The assessment for the 774 Local Government Areas will be conducted around the following

Five (5) thematic areas –

- (a) Fiscal Transparency
- (b) Open Procurement
- (c) Human Resources
- (d) Control of Corruption
- (e) Citizens Engagement

A. 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 local government should have its budgets, which are substantially complete and reliable, debt information, and its annual audited accounts published on the local government's official website(s) and other online portal(s).

Under fiscal transparency, there are four (4) sub-variables as follows:

Variable	Sub-Variable	Research Question	Score Key	Total Score	Obtainable
Financials	Budget Appropriation Act of	Does the local government publish	2016 = 0.625 2017 = 0.625	5	

the Last Eight Years (BA8)	previous Budget Appropriation Acts from 2016-2023 on its website?	2018 = 0.625 2019 = 0.625 2020 = 0.625 2021 = 0.625 2022 = 0.625 2023 = 0.625 Total = 5	
Budget Implementation Report of the Last Eight Years (BI8)	Does the local government publish on its website, the yearly budgetary performance from 2016-2023?	2016 = 0.625 2017 = 0.625 2018 = 0.625 2019 = 0.625 2020 = 0.625 2021 = 0.625 2022 = 0.625	5
		2023 = 0.625 Total = 5	
Auditor General's Audit Report of the Last Eight Years (AR8)	Does the local government publish previous Audit Reports from 2016-2023 on its website?	2016 = 0.625 2017 = 0.625 2018 = 0.625 2019 = 0.625 2020 = 0.625 2021 = 0.625 2022 = 0.625 2023 = 0.625 Total = 5	5
Debt Profile of the Last Eight Years	Does the local government publish its contracts debt profile on its website from 2016-2023?	2016 = 0.625 2017 = 0.625 2018 = 0.625 2019 = 0.625 2020 = 0.625 2021 = 0.625 2022 = 0.625 2023 = 0.625 Total = 5	5

B. Open Procurement

Local government should have an entity of procurement and procurement law. In addition, each local government should ensure that information on public procurement processes and records are readily available online on the local government's official website(s) and other requisite online portal(s).

Under open procurement, there are Three (3) sub-variables to wit:

Variable	Sub-Variable	Research Question	Score Key	Total Obtainable Score
Procurement	Advertisement of Tender for contracts awarded in the Last Eight Years (AT8)	Does the local government publish tender adverts of contracts awarded from 2016-2023 on the website?	2016 = 0.833825 2017 = 0.833825 2018 = 0.833825 2019 = 0.833825 2020 = 0.833825 2021 = 0.833825 2022 = 0.833825 2023 = 0.833825 Total = 6.6666	6.6666
	Procurement Records of the Last Eight Years (PR8)	Does the local government publish procurement records from 2016-2023 on the website? NB: The records must include the status of the contracts and the details of the contractors.	2016 = 0.833825 2017 = 0.833825 2018 = 0.833825 2019 = 0.833825 2020 = 0.833825 2021 = 0.833825 2022 = 0.833825 2023 = 0.833825 Total = 6.6666	6.6666
	Procurement Implementation Reports	Does the local government publish Procurement Implementation Reports for the last eight years?	2016 = 0.833825 2017 = 0.833825 2018 = 0.833825 2019 = 0.833825 2020 = 0.833825 2021 = 0.833825 2022 = 0.833825 2023 = 0.833825 Total = 6.6666	6.6666

C. Human Resources

Human resources variable seeks to evaluate the publication of diverse classes of information. Section 29 of the Discrimination Against Persons with Disabilities (Prohibition) Act, 2018, encourage all employers of labour in a public organization to have persons with disabilities constituting at least 5% of their employment. The following sub-variables are identified –
The following sub-variables are identified –

(I) *Recruitment Information of The Last Eight Years (R8)*: Recruitment into the local

government civil service should be based on stipulated laws and guidelines. States should publish information relating to their recruitment exercises on their websites.

(II) *Recruitment Policy (RP)*: local governments should have a policy stating how they conduct recruitment, and the policy should be available on their websites.

(III) *Number of Personnel (NP)*: Number of staff of the local government should be disclosed on the LGA's websites.

(IV) *Information and Date of Promotion Exercises of Last Eight Years (P8)*: Promotion should be based on laid down criteria and guidelines. Local government should disclose on their websites the date of their promotion exercises, and the list of those promoted, and the requisites of selection of the promoted candidates.

(V) *Sex Distribution (SD)*: To ensure equal opportunity irrespective of gender, local governments should disclose the sex distribution of their staff on their website.

(VI) *Disability (D)*: local governments should disclose the number of special persons among their workforce.

(VII) *Updated Organisational Chart (UOC)*: The organisational updated management Chart of the local government should be available at all times on the website.

Variable	Sub-Variables
<i>Human Resource</i>	Recruitment Information of The Last Eight Years (R8)
	Recruitment Policy (RP)
	Number of Personnel (NP)
	Information and Date of Promotion Exercises of Last Eight Years (P8)
	Sex Distribution (SD)
	Disability (D)
	Updated Organisational Chart (UOC)

SCORING METHOD

Variable	Sub-Variable	Research Question	Score Key	Total Obtainable Score
Human Resource	Recruitment Information of The Last Eight Years (R8)	Are there publications of information relating to the local government's previous recruitment from 2016-2023 on the website?	2016 = 0.3571 2017 = 0.3571 2018 = 0.3571 2019 = 0.3571 2020 = 0.3571 2021 = 0.3571 2022 = 0.3571 2023 = 0.3571 Total = 2.8571	2.8571
	Recruitment Policy (RP)	Does the local government have a recruitment policy available on its website?	Available = 2.8571 Not-Available = 0 Total = 2.8571	2.8571
	Number of Personnel (NP)	Does the local government publish a comprehensive list of all staff and their details as required by law?	2016 = 0.3571 2017 = 0.3571 2018 = 0.3571 2019 = 0.3571 2020 = 0.3571 2021 = 0.3571 2022 = 0.3571 2023 = 0.3571 Total = 2.8571	2.8571
	Information and Date of Promotion Exercises of Last Eight Years (P8)	Does the local government publish any information relating to previous promotion exercises for the Last Eight Years?	2016 = 0.3571 2017 = 0.3571 2018 = 0.3571 2019 = 0.3571 2020 = 0.3571 2021 = 0.3571 2022 = 0.3571 2023 = 0.3571 Total = 2.8571	2.8571
	Sex Distribution (SD)	Was there any information relating to the gender distribution of the staff of the local government on the website?	Available = 2.8571 Not-Available = 0 Total = 2.8571	2.8571

	Disability (D)	Does the local government have persons with disabilities among its staff, and are their details duly published on their website?	Available = 2.8571 Not-Available = 0 Total = 2.8571	
	Updated Organisational Chart (UOC)	Is the local government's Updated Organisational Chart (UOC) available on its website?	Available = 2.8571 Not-Available = 0 Total = 2.8571	

D. Control of Corruption

To address the menace of corruption at the local government level, each local government is expected to develop or have anti-bribery/anti-corruption law(s) that will address corruption. In addition, local governments should have procedures for whistleblowing.

Under Control of Corruption, there are four (4) sub-variables to wit:

Variable	Sub-Variable	Research Question	Score Key	Total Obtainable Score
Control of Corruption	Anti-Corruption Policy (AC)	Does the local government have anti-corruption policies on its website?	Available = 4 Not-Available = 0 Total = 4	4
	Anti-Bribery Policy (ABP)	Does the local government publish anti-bribery policies on its website?	Available = 4 Not-Available = 0 Total = 4	4
	Whistleblowing Policy	Does the local government publish policy and mechanisms for reporting known or suspected illegal, unethical or generally unacceptable practices on its website?	Available = 4 Not-Available = 0 Total = 4	4
	Conflict of Interest Policy	Does the local government publish conflict of interest policy on its website?	Available = 4 Not-Available = 0 Total = 4	4
	Control of Corruption Implementation Report	Does the publish control of corruption implementation report on its website?	Available = 4 Not-Available = 0 Total = 4	4

E. Citizens Engagement

Local government should have legal backing for citizens to demand accountability by having access to diverse classes of information. Local governments should have or domesticate the Freedom of Information Bill (FOI) Law. Furthermore, local governments should have communication channels that will aid communication with citizens and facilitate engagement. The channels should comprise feedback forms and official email on the official website and social media accounts.

Under Citizens Engagement, there are Five (5) sub-variables are identified to wit:

Variable	Sub-Variables
Citizens Engagement	Interactive Engagement/Town Hall Meetings
	Institutional Email
	Email Response
	Social Media Accounts (SMA)
	Annual Report of the Last Eight Years (AR8)

SCORING METHOD

Variable	Sub-Variable	Research Question	Score Key	Total Obtainable Score
Citizens Engagement	Interactive Engagement/Town Hall Meetings	Does the local government provide opportunities for Interactive Engagement/Town Hall Meetings?	Yes = 4 No = 0 Total = 4	4
	Institutional Email	Does the local government have an official email?	Yes = 4 No = 0 Total = 4	4
	Email Response	And does the local government respond to emails?	Yes = 4 No = 0 Total = 4	4
	Social Media Accounts (SMA)	Does the local government have any social media account to facilitate citizens engagement?	Yes = 4 No = 0 Total = 4	4
	Annual Report of the Last Eight Years (AR8)	Are the local government's Annual Reports from 2016-2023 available on its website?	2016 = 0.5 2017 = 0.5 2018 = 0.5 2019 = 0.5 2020 = 0.5 2021 = 0.5 2022 = 0.5 2023 = 0.5 Total = 4	4



MISSION STATEMENT

To promote good governance,
transparency, accountability and
public sector integrity
through advocacy.

OUR VISION

To enhance human dignity in the
public space.



OUR FOCUS

- Fiscal Transparency
- Public Sector Integrity
- Access to Information
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