



CENTER FOR FISCAL  
TRANSPARENCY AND  
PUBLIC INTEGRITY

[WWW.FISCALTRANSPARENCY.ORG](http://WWW.FISCALTRANSPARENCY.ORG)

TRANSPARENCY AND INTEGRITY

# INDEX

## METHODOLOGY

# 2025

SUPPORTED BY

MacArthur  
Foundation

### **Copyright © @ CeFTPI 2025**

The Center for Fiscal Transparency and Public Integrity (CeFTPI) encourages the use, reproduction and dissemination of this material. Except where otherwise indicated, material may be copied, downloaded and printed for private study, research and teaching purposes, or for use in non-commercial products or services, provided that appropriate acknowledgment of CeFTPI as the source and copyright holder is given.

Printed & Published  
in Nigeria by: FBM Aurora  
Solutions Ltd,  
fbmmic@gmail.com



# ABOUT US

The Center for Fiscal Transparency and Public Integrity (CeFTPI) is a non-partisan and nongovernmental organization established 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 on fiscal transparency, public sector integrity, organized crime prevention and anti-corruption.

## OUR WORK



### Transparency and Integrity Index

To utilize transparency as a preventive tool for corruption prevention, we pioneered the Transparency and Integrity Index (TII) in 2021 -a comprehensive research on public institutions' compliance with principles of transparency, integrity, and open governance drawn from national laws and international ratifications. The Index seeks to promote citizens' access to information and participation in governance by encouraging government institutions to proactive disclosure of information on governance.

On a yearly basis, we assess over five hundred national and sub-national public institutions using five key variables: **Fiscal Transparency, Open Procurement, Anti-Corruption, Citizens Engagement, and Human Resources & Inclusion.** 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.

We present the Transparency and Integrity Index report every year on **28th September** to align with the **International Day for Universal Access to Information.** We have progressive working relationships with several CSOs across the continent to adopt and

domesticate the Index in their respective countries.

Based on the prospects of the TII to serve as a pillar for the prevention of corruption, we were elected to represent Sub-Saharan Africa on the Board of the United Nations Convention against Corruption Coalition. (<https://www.fiscaltransparency.org/transparency-and-integrity-index/>)

## **Organized Crime Research and Resilience 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, financial crimes, and other predicate offences that contribute to committing organized crime. The tool is designed to support law enforcement agencies, academia, CSOs, media and other stakeholders by providing timely data, trends and statistics on crime. The Center organized the **1<sup>st</sup> International Symposium on Organized Crime**.

The symposium convened experts, academia, security personnel, policymakers, media and CSOs worldwide to share their knowledge and best practices, and identify gaps in current organized crime responses to explore contemporary preventive strategies. The symposium explored several subthemes such as financial crimes; arms proliferation; drug crimes; abuse of persons; environmental crimes; cybercrimes; terrorism; maritime crimes; grand corruption, and auto theft. (<https://cocpng.org>).

As a fallout from the symposium and several engagements with critical stakeholders, we are at an advanced stage in starting an Organized Crime Research and Resilience Institute in Nigeria

## **Passage of Anti-corruption Bills**

---

In 2021, the Center was the lead civil society organization to engage with the Office of the Honourable Attorney General of the Federation & Minister of Justice for high level support in 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. (<https://www.fiscaltransparency.org/stakeholders-urge-9th-national-assembly-to-expedite-passage-of-the-witness-protection-bill-to-strengthen-the-anti-corruption-environment/>).

We are consistently advocating for the passage of a **Public Interest Disclosure Bill** to serve as the legal framework for whistle blowing and witness protection in Nigeria.



## 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 lead 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 serving as technical partners to the i. Senate Committee on Financial Crimes and Anti-Corruption ii. House Committee on Financial Crime iii. House Committee on Anti-corruption iv. Senate Committee on Judiciary, on National Anti-Corruption Strategy (2017-2021). (<https://fiscaltransparency.org/wp-content/uploads/2021/03/Action-Plan-For-Implementation-NACS.pdf>)

## Legislative Probes Monitor

---

In 2022, we developed the Probes Monitor Portal, a depository of information on grand-corruption-related investigations that were made public between 1999 and 2023 and have not been concluded. This portal currently hosts over five hundred grand corruption related probes - is designed to raise awareness and serve as an advocacy tool to demand for accountability. (<https://www.fiscaltransparency.org/probesmonitor/current-probes>)

## 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 have also advocated for transparency in the finances of the Independent National Electoral Commission and all political parties. (<https://fiscaltransparency.org/electoralfinancing/>)

## 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 Civil Society Monitoring Mechanism to equip relevant stakeholders with the resources and capacity to drive advocacy for the improved implementation of the UNCAC Articles. The mechanism has been presented at the International Anti-Corruption Conference in Lithuania for possible adoption by civil society in other countries. (<https://fiscaltransparency.org/uncac/>).

At the 10th Conference of State Parties to the UNCAC, the Center was on a **high-level panel to present and discuss the TII as a tool for the 'measurement of corruption'** alongside Organisation for Economic Co-operation and Development (OECD), United Nations Development Programme (UNDP) Montenegro, the World Bank, the Center for International Private Enterprise and the International Sociological Association. (<https://www.unodc.org/unodc/en/speeches/2023/cosp10-measuring-corruption-event-121223.html>)

We have other initiatives and programmes which can be accessed via: [www.fiscaltransparency.org](http://www.fiscaltransparency.org).

# TABLE OF CONTENTS

ACKNOWLEDGMENTS .....	ii
ACRONYMS .....	iv
INTRODUCTION .....	01
OBJECTIVE OF HANDBOOK .....	01
GUIDING PRINCIPLES OF TII .....	01
SCOPE OF THE VARIABLES .....	02
ASSESSMENT CRITERIA.....	06
- Fiscal Transparency .....	07
- Scoring Method.....	09
- Open Procurement.....	12
- Scoring Method.....	13
- Human Resources and Inclusion .....	17
- Scoring Method.....	19
- Control of Corruption.....	14
- Scoring Method.....	15
- Citizens Engagement.....	15
- Scoring Method .....	16
STATE GOVERNMENTS.....	22
- Fiscal Transparency.....	23
- Open procurement.....	24
- Human Resources .....	25
- Control of Corruption.....	27
- Citizens Engagement.....	28
THE RESEARCH PROCESS .....	35

# FOREWORD

I was thoroughly excited when the Executive Director, Umar Yakubu, of the Centre for Fiscal Transparency and Public Integrity, 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 five 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 fiscal transparency, open procurement, control of 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 methodology and subsequent publication of results 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.

**Kole Shettima**  
**Director, Africa Office**

# ACKNOWLEDGMENTS

Nigeria's performances on institutional, legal and operational frameworks in the fight against corruption have been impressive. Despite the progress made on the prosecutorial side in the fight against corruption, not much effort have been invested into preventing acts of corruption, as stated by the last United Nations Office on Drugs and Crime (UNODC) Report in 2023. The Transparency and Integrity Index (TII) was developed to strengthen preventive mechanisms in combatting corruption in Nigeria.

Based on the principle of proactive disclosure, 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. Same in 2022, 2023, 2024 and we are now preparing for 2025.

The composition of this methodology handbook therefore, which 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, Africa Office 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 has also supported the Index and other initiatives. This demonstration of support continues to spur and motivate us to ensure there is less crime in Nigeria.

Our appreciation also goes to our government partners, especially the Bureau of Public Service Reforms (BPSR). The Bureau's Director General, Dasuki Arabi, has demonstrated passion for leading positive reforms in the public service. His commitment to the implementation of Nigeria's Open Government Partnership (OGP) has been unparalleled, and we are most grateful for the Bureau's continuous support.

We also acknowledge the support of our media partners; AIT, Arise TV, Radio Nigeria, Daily Trust, Trust TV, Aso TV, and Daily Post, for ensuring that the previous reports were widely publicized. We also appreciate the suggestions of the Inter-Governmental Action Group against Money Laundering in West Africa (GIABA), which recommended that the Index 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, Ambassador Obi Okafor mni and Mr Emmanuel Ukeje of the Central Bank of Nigeria.

We also should acknowledge the following entities and experts for their immense work in reviewing past 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 as well as the Senior Advisor Muhammad Mustapha Abdulrahman. Their individual and combined visionary leadership and foresight have led to the successes recorded and achieved by the Center.

The research team, led by Dr. Samuel Baba Ayegba, brought excellent analytical and statistical skills to the fore in ensuring the development of past Indexes and improvements in methodologies, and to the vibrant CeFTPI family.

**Umar Yakubu** <sup>Phd</sup>  
**Executive Director**

# ACRONYMS

<b>AT5</b>	- Advertisement of Tender for Contracts Awarded in the Last Five Years ACL - Domestication of Laws on Anti-Corruption
<b>AR5</b>	- Annual Report of the Last Five Years
<b>AC/ABP</b>	- Anti-Corruption/Anti-Bribery Policy
<b>AUCPCC</b>	- African Union Convention on Preventing and Combating Corruption
<b>BA5</b>	- Budget Allocation of the Last Five Years
<b>BI5</b>	- Budget Implementation Reports of the Last Five Years BL - Broken Links
<b>CAR5</b>	- Citizens Accountability Report of the Last Five Years CB5 - Citizens Budget of the Last Five Years
<b>CC</b>	- Communication Channels
<b>CDP5</b>	- Contractual Debt Profile of the Last Five Years
<b>CEDAW</b>	- Convention on the Elimination of all Forms of Discrimination Against Women
<b>D</b>	- Disability
<b>DFD5</b>	- Domestic and Foreign Debt Data of the Last Five Years
<b>EA5</b>	- Auditor General's Audit Report of the Last Five Years
<b>FEA</b>	- Functional Accessibility Evaluator
<b>FCC</b>	- Federal Characters Commission
<b>FOI</b>	- Freedom of Information
<b>IA5</b>	- Internal Audit Report of the Last Five Years
<b>IE</b>	- Institutional Email and Response
<b>IMF</b>	- International Monetary Fund
<b>LPP</b>	- List of License/Permits Beneficiaries
<b>L/P</b>	- License/Permits
<b>MDAs</b>	- Ministries, Departments and Agencies
<b>NP</b>	- Number of Personnel
<b>OGP</b>	- Open Government Partnership
<b>P5</b>	- Information and Date of Promotion Exercises of Last Five Years
<b>PR5</b>	- Procurement Records of the Last Five Years
<b>PL</b>	- Procurement Law
<b>QS</b>	- Quota System
<b>SDG</b>	- Sustainable Development Goal
<b>UNCAC</b>	- United Nation Convention Against Corruption
<b>UOC</b>	- Updated Organizational Chart
<b>W3C</b>	- 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 CeFTPI identified thirty-one areas (sub-variables) organized around five (5) thematic areas (variables) within which the evaluation and assessment of the FPI 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 Five Years	Fiscal Responsibility Act, 2007 FOI, 2011  Nigeria's OGP Action Plan II SDG 16.6
		Budget Released of the Last Five Years	
		Budget Implementation of the Last Five Years	
		Auditor General's Audit Report	
		Amount Generated in the Last Five Years	
		Amount Remitted to Government in the Last Five Years	
		Amount Retained in the Last Eight Years	
2	Procurement Procurement	Advertisement of Tender of the Last 5 Years	
		List of Contracts Awarded in the Last Five Years	
		List of Contractors	
		Implementation Report of Procurement of the Last Five Years	
3	Human Resource	Recruitment Information of the Last Five Years	Convention on the Elimination of all/ Forms of Discrimination Against Women  Discrimination Against Persons with Disabilities (Prohibition) Act, 2018
		Recruitment Policy	
		Number of Personnel	
		Information and Date of Last 3 Promotion Exercises	

			Federal Character Principle  FOI, 2011  Nigeria's Commitment to United Nations Convention Against Corruption, 2004  Recruitment Procedure as Stated by the Federal Character Commission
		Sex Distribution	
		Quota System	
		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  Nigeria's Commitment to United Nations Convention Against Corruption, 2004  Nigeria's OGP Action Plan II
		Anti-Bribery Policy (ABP)	
		Whistleblowing Policy	
		Conflict of Interest Policy	
		Control of Corruption Implementation Report	
5	Citizens Engagement/ Responsiveness and Dialogue/Public Consultation	Institutional Email	FOI, 2011  Framework and Guidelines for the Use of Social Media Platforms in Public Institutions, 2019  Nigeria's OGP Action Plan II  SDG 16.7 & 16.10
		Email Response	
		Interactive Section	
		Social Media Account	
		Publications of Annual Report	

## 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, a variable and seven (7) sub-variables are identified. Which are as follows:

Variable	Sub-Variables
<i>Financials</i>	Budget Allocation of the Last Five Years (BA5)
	Budget Released of the Last Five Years (BA5)
	Budget Implemented Reports of the Last Five Years (BI5)
	Revenue Generated in the Last Five Years (RG5)
	Revenue Remitted to Government in the Last Five Years

	(RRG5)
	Revenue Retained in the Last Five Years (RR5)
	Auditor General's Audit Report of the Last Five Years (EA5)

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 Five Years (BA5):* Budget documents that are complete and accurate should be available on the website of the MDAs

*ii. Budget Implementation Reports of the Last Five Years (BI5):* 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.

Variable	Sub-Variable	Research Question	Score Key	Total Obtainable Score
<b><i>Financials</i></b>	Budget Allocation of the Last Five Years (BA5)	Are the institution's previous budget allocations (Appropriation Act) from 2020-2024 available on its website?	2020 = 0.57142 2021 = 0.57142 2022 = 0.57142 2023 = 0.57142 2024 = 0.57142 Total = 2.8571	2.8571









iii. *Budget Released of the Last Five Years (BR5)*: 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 Five Years (EA5)*: The report of the Auditor-General should be readily available on the MDAs' websites

v. *Revenue Generated in the Last Five Years (RG5)*: The revenue generated for the last five years should be readily available on the MDAs' websites

vi. *Revenue Remitted to Government in the Last Five Years (RRG5)*: The amount of revenue remitted to government for the last five years should be readily available on the MDAs' websites

vii. *Revenue Retained in the Last Five Years (RR5)*: The amount of revenue retained for the last five years should be readily available on the MDAs' websites.

## SCORING METHOD

Budget implementation scoring criteria are further explained below:

### SCORING METHOD

Sub-Variable	Year	Quarterly Report	Score	Aggregate	Total Obtainable Score
<i>Budget Implementation Reports</i>	2020	1 <sup>st</sup>	0.0892	0.3571	2.8571
		2 <sup>nd</sup>	0.0892		
		3 <sup>rd</sup>	0.0892		
		4 <sup>th</sup>	0.0892		
	2021	1 <sup>st</sup>	0.0892	0.3571	
		2 <sup>nd</sup>	0.0892		
		3 <sup>rd</sup>	0.0892		
		4 <sup>th</sup>	0.0892		
	2022	1 <sup>st</sup>	0.0892	0.3571	
		2 <sup>nd</sup>	0.0892		
		3 <sup>rd</sup>	0.0892		
		4 <sup>th</sup>	0.0892		

	2023	1 <sup>st</sup>	0.0892	0.3571
		2 <sup>nd</sup>	0.0892	
		3 <sup>rd</sup>	0.0892	
		4 <sup>th</sup>	0.0892	
	2024	1 <sup>st</sup>	0.0892	0.3571
		2 <sup>nd</sup>	0.0892	
		3 <sup>rd</sup>	0.0892	
		4 <sup>th</sup>	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
<b><i>Procurement</i></b>	Advertisement of Tender for contracts awarded in the Last Five Years (AT5)
	Procurement Records of the Last Five Years (PR5)
	Procurement Implementation Reports of the Last Five Years (PIR5)

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 Five Years (At5)*

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 Five Years (Pr5)*

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 Five Years (PIR5)*

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
<b><i>Procurement</i></b>	Advertisement of Tender for contracts awarded in the Last Five Years (AT5)	Does the institution publish tender adverts of contracts awarded from 2020-2024 on the website?	2020 = 1.33332 2021 = 1.33332 2022 = 1.33332 2023 = 1.33332 2024 = 1.33332 Total = 6.6666	6.6666
	Procurement Records of the Last Five Years (PR5)	Does the institution publish procurement records from 2020-2024 on the website? NB: The records must include the status of the contracts and the details of the contractors.	2020 = 1.33332 2021 = 1.33332 2022 = 1.33332 2023 = 1.33332 2024 = 1.33332 Total = 6.6666	6.6666

	Procurement Implementation Reports of the Last Five Years (PIR5)	Does the institution publish procurement implementation/performance reports from 2020-2024 on its website?	2020 = 1.33332 2021 = 1.33332 2022 = 1.33332 2023 = 1.33332 2024 = 1.33332 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 Five Years (R5)*: 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 Five Years (P5)*: 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 Organisational Chart (UOC)*: The organisational updated management Chart of the MDAs should be available at all times on the website.

Variable	Sub-Variables
<b><i>Human Resource</i></b>	Recruitment Information of the Last Five Years (R5)
	Recruitment Policy (RP)
	Number of Personnel (NP)
	Information and Date of Promotion Exercises of Last Five Years (P5)
	Sex Distribution (SD)
	Quota System (Qs)
	Disability (D)
	Updated Organisational Chart (UOC)

Variable	Sub-Variable	Research Question	Score Key	Total Obtainable Score
<b><i>Human Resource</i></b>	Recruitment Information of The Last Five Years (R5)	Are there publications of information relating to the institution's previous recruitment from 2020-2024 on the website?	2020 = 0.5 2021 = 0.5 2022 = 0.5 2023 = 0.5 2024 = 0.5 Total = 2.5	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?	2020 = 0.5 2021 = 0.5 2022 = 0.5 2023 = 0.5 2024 = 0.5 Total = 2.5	2.5
Information and Date of Promotion Exercises of Last Five Years (P5)	Does the institution publish any information relating to previous promotion exercises for the Last Five 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	Available = 2.5	2.5
	relating to the geographical distribution of the staff of the institution on the website?	Not-Available = 0 Total = 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

# 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*

Variable	Sub-Variable	Research Question	Score Key	Total Obtainable Score
<b><i>Control of Corruption</i></b>	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	Does the institution publish control of	Available = 4 Not-Available = 0	4
	Report	corruption implementation report on its website?	Total = 4	

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

Variable	Sub-Variables
<i>Control of Corruption</i>	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, and investigate the risk of corruption in the public and private sectors.

## SCORING METHOD

# 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.

Variable	Sub-Variables
<b><i>Citizens Engagement</i></b>	Website Interactive Section (WIS)
	Institutional Email
	Email Response
	Social Media Accounts (SMA)
	Annual Report of the Last Five Years (AR5)

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*: 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 Five Years (AR5)*: 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
<b><i>Citizens Engagement</i></b>	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 Five Years (AR5)	Are the institution's Annual Reports from 2020-2024 available on its website?	2020 = 0.8 2021 = 0.8 2022 = 0.8 2023 = 0.8 2024 = 0.8 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 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 nine (9) sub-variables as follows:

Variable	Sub-Variable	Research Question	Score Key	Total Obtainable Score
<b><i>Financials</i></b>	Budget Appropriation Act of the Last Five Years (BA5)	Does the State publish previous Budget Appropriation Acts from 2020-2024 on its website?	2020 = 0.44444 2021 = 0.44444 2022 = 0.44444 2023 = 0.44444 2024 = 0.44444 Total = 2.2222	2.2222
	Total Allocation Report of the Last Five Years (AR5)	Does the State publish on its website, the yearly total allocation received from 2020-2024?	2020 = 0.44444 2021 = 0.44444 2022 = 0.44444 2023 = 0.44444 2024 = 0.44444 Total = 2.2222	2.2222
	Total Revenue Generated Report of the Last Five Years (RG5)	Does the State publish on its website, the yearly total revenue generated from 2020-2024?	2020 = 0.44444 2021 = 0.44444 2022 = 0.44444 2023 = 0.44444 2024 = 0.44444	2.2222

		Total = 2.2222	
Capital Expenditure Report of the Last Five Years (CE5)	Does the State publish on its website, yearly report of capital expenditure from 2020-2024?	2020 = 2.2222 0.44444 2021 = 0.44444 2022 = 0.44444 2023 = 0.44444 2024 = 0.44444 Total = 2.2222	
Recurrent Capital Expenditure Report of the Last Five Years (RE5)	Does the State publish on its website, yearly report of recurrent expenditure from 2020-2024?	2020 = 2.2222 0.44444 2021 = 0.44444 2022 = 0.44444 2023 = 0.44444 2024 = 0.44444 Total = 2.2222	
Auditor General's Audit Report of the Last Five Years (AR5)	Does the State publish on its website, yearly audit report from 2020 - 2024?	2020 = 2.2222 0.44444 2021 = 0.44444 2022 = 0.44444 2023 = 0.44444 2024 = 0.44444 Total = 2.2222	
Budget Implementation Report of the Last Five Years (BI5)	Does the State publish on its website, the yearly budgetary	2020 = 2.2222 0.44444 2021 = 0.44444 2022 =	

	performance from 2020-2024?	0.44444 2023 = 0.44444 2024 = 0.44444 Total = 2.2222	
Debt Profile to Institutions of the Last Five Years (DPI5)	Does the State publish its debt profile to institutions from 2020-2024 on its website?	2020 = 0.44444 2021 = 0.44444 2022 = 0.44444 2023 = 0.44444 2024 = 0.44444 Total = 2.2222	2.2222
Debt Profile to Private Entities of the Last Five Years (DPP5)	Does the State publish its debt profile to private entities from 2020-2024 on its website?	2020 = 0.44444 2021 = 0.44444 2022 = 0.44444 2023 = 0.44444 2024 = 0.44444 Total = 2.2222	2.2222

## 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 Obtainable Score
<b><i>Procurement</i></b>	Advertisement of Tender for contracts awarded in the Last Five Years (AT5)	Does the State publish tender adverts of contracts awarded from 2020-2024 on the website?	2020 = 1.33332 2021 = 1.33332 2022 = 1.33332 2023 = 1.33332 2024 = 1.33332 Total = 6.6666	6.6666

Procurement Records of the Last Five Years (PR5)	Does the State publish procurement records from 2020-2024 on the website?  NB: The records must include the status of the contracts and the details of the contractors.	2020 = 1.33332 2021 = 1.33332 2022 = 1.33332 2023 = 1.33332 2024 = 1.33332 Total = 6.6666	6.6666
Procurement Implementation Reports	Does the State publish Procurement Implementation Reports for the last five years?	2020 = 1.33332 2021 = 1.33332 2022 = 1.33332 2023 = 1.33332 2024 = 1.33332 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 Five Years (R5)*: 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 Five Years (P5)*: 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 Organisational Chart (UOC)*: The organisational updated management Chart of the state should be available at all times on the website.

Variable	Sub-Variables
<b>Human Resource</b>	Recruitment Information of the Last Five Years (R5)
	Recruitment Policy (RP)
	Number of Personnel (NP)
	Information and Date of Promotion Exercises of Last Five Years (P5)
	Sex Distribution (SD)
	Disability (D)
	Updated Organisational Chart (UOC)

### SCORING METHOD

Variable	Sub-Variable	Research Question	Score Key	Total Obtainable Score
<b>Human Resource</b>	Recruitment Information of The Last Five Years (R5)	Are there publications of information relating to the state's previous	2020 = 0.57142 2021 = 0.57142 2022 = 0.57142 2023 = 0.57142 2024 = 0.57142	2.8571
		recruitment from 2020-2024 on the website?	Total = 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?	2020 = 0.57142 2021 = 0.57142 2022 = 0.57142 2023 = 0.57142 2024 = 0.57142 Total = 2.8571	2.8571



	Information and Date of Promotion Exercises of Last Five Years (P5)	Does the state publish any information relating to previous promotion exercises for the Last Five Years?	2020 = 0.57142 2021 = 0.57142 2022 = 0.57142 2023 = 0.57142 2024 = 0.57142 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 = 2.8571 Not-Available = 0	2.8571
		available on its website?	Total = 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
<b><i>Control of Corruption</i></b>	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

## **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.

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

Variable	Sub-Variables
<b><i>Citizens Engagement</i></b>	Interactive Engagement/Town Hall Meetings
	Institutional Email
	Email Response
	Social Media Accounts (SMA)
	Annual Report of the Last Five Years (AR5)

## SCORING METHOD

Variable	Sub-Variable	Research Question	Score Key	Total Obtainable Score
<b><i>Citizens Engagement</i></b>	Interactive Engagement/Town Hall Meetings	Does the state provide opportunities for	Yes = 4 No = 0 Total = 4	4
		Interactive Engagement/Town Hall Meetings?		
	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 Five Years (AR5)	Are the state's Annual Reports from 2020-2024 available on its website?	2020 = 0.8 2021 = 0.8 2022 = 0.8 2023 = 0.8 2024 = 0.8 Total = 4	4

# CONCLUSION

The Transparency and Integrity Index (TII) 2025, developed by the Center for Fiscal Transparency and Public Integrity (CeFTPI), represents a robust framework for assessing and promoting good governance across Nigeria's public institutions at both national and sub-national levels. By evaluating over 500 institutions through five critical variables: Fiscal Transparency, Open Procurement, Human Resources and Inclusion, Control of Corruption, and Citizens Engagement, the TII provides a comprehensive measure of compliance with national laws and international commitments aimed at fostering transparency, accountability, and public sector integrity.

The methodology outlined in this handbook underscores the importance of proactive disclosure, ensuring that vital information on budgeting, procurement, human resources, anti-corruption measures, and citizen participation is readily accessible to the public. Grounded in legal frameworks such as the Freedom of Information Act, Fiscal Responsibility Act, and international conventions like the United Nations Convention Against Corruption, the TII serves as a mirror for public institutions to reflect on their performance and identify areas for improvement.

As we move forward, the TII will continue to evolve, integrating feedback and emerging best practices to remain a vital tool in the global fight against corruption. We call on all public institutions to embrace the principles of transparency and integrity, ensuring that governance serves the public good and upholds human dignity in the public space.

---

**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
- Anti-Corruption
- Research
- Organized Crime Research and Resilience Programme
- Data Science

SUPPORTED BY  
MacArthur  
Foundation



[WWW.FISCALTRANSPARENCY.ORG](http://WWW.FISCALTRANSPARENCY.ORG)