

TRANSPARENCY & INTEGRITY

INDEX 2024









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ABOUT US

The Center for Fiscal Transparency and Public Integrity is a non-partisan and non-governmental 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.

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The Report was prepared by:

Lynda Nzebwa - Research Officer
Tamara Berepubo - Research Officer
Victor Agi - Public Relations
Dr Samuel Baba Ayegba - Lead Researcher
Dr Umar Yakubu - Reviewer

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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

BL - Broken Links

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

FEA - Functional Accessibility Evaluator 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
LGP8 - 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 EightYears

PR8 - Procurement Records of the Last Eight Years

PL - ProcurementLaw QS - QuotaSystem

R8 - Recruitment Information of the Last EightYears

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 Nation 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 and started operations in 2019 to promote good governance by strengthening systems and mechanisms that enhance transparency and accountability of public institutions at the national and subnational 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 that is crucial for corruption prevention in Nigeria. When actions and decisions at all government levels are open to public scrutiny, it becomes significantly harder for corrupt practices to go unnoticed. Transparency ensures that public officials are held accountable for their actions, as citizens, and can monitor and report any irregularities. Transparency enhances accountability and deters corrupt behaviour by increasing the oppourtunites of detection and punishment, thereby fostering a culture of integrity within public institutions.

Transparency enhances democracy by promoting informed citizen participation. When citizens have access to information about government activities, they can make better decisions during elections and hold their representatives accountable. Informed participation is essential for a functioning democracy, as it ensures that elected officials truly represent the will of the people. Additionally, transparency is a critical binding instrument that creates and builds trust between the government and its citizens, which is vital for the legitimacy and stability of democratic institutions.

Good governance is also significantly bolstered by transparency. It leads to more efficient and effective public service delivery by reducing opportunities for mismanagement and ensuring that resources are used appropriately. Transparent processes in public procurement, budgeting, and policy implementation help to eliminate waste and ensure that public funds are directed towards their intended purposes. This not only improves the quality of public services but also enhances the overall development and economic growth of the country.

THE OBJECTIVE OF THE TRANSPARENCY & INTEGRITY INDEX

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 on the website(s) and portal(s) of public institutions. Public institutions are statutorily mandated to publicize diverse classes of information regarding their activities, in line with the applicable legal framework guiding their operations.

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

GUIDING PRINCIPLES OF TIL

- (a) United Nations 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) Financial Action Task Force
- (f) The World Bank
- (g) UK Anti-Corruption Summit
- (h) Sustainable Development Goal 16

NATIONAL

- (a) Constitution of the Federal Republic of Nigeria, 1999 (as altered).
- (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.

INTERNATIONAL:

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 anticorruption 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 ina bid to combat corruption.

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

Article 12 encourages 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 anticorruption 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 underrepresented 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 opportunities 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 Principles

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 Pls' 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, Pls 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 five (5) thematic areas and twenty-nine subvariables which the evaluation and assessment of the public institution's 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 Auditor General's Report	SDG 16.6

2	Procurement	Amount Generated in the Last Eight Years *** Amount Remitted to Government in the Last Eight Years *** Amount Retained in the Last Eight Years *** Advertisement of Tender of the	
	Procurement	Last 8 Years Procurement Records of the Last Eight Years Implementation Report of Procurement of the Last Eight Years	
3	Human Resource	Recruitment Information of the Last Eight Years Recruitment Policy Number of Personnel Information and Date of Last 3 Promotion Exercises Sex Distribution	Convention on the Elimination of all/ Forms of Discrimination Against Women Discrimination Against Persons with Disabilities (Prohibition) Act, 2018 Federal Character Principle FOI, 2011
		Quota System Disability Updated Organizational Chart	Nigeria's Commitment to United Nations Convention Against Corruption, 2004 Recruitment Procedure as Stated by the Federal Character Commission
4	Control of Corruption	Anti-Corruption Policy (AC) Anti-Bribery Policy (ABP) Whistleblowing Policy Conflict of Interest Policy Control of Corruption Implementation Report	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
5	Citizens Engagement/ Responsiveness and Dialogue/Public Consultation	Institutional Email Email Response Interactive Section Social Media Account Publications of Annual Report	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

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

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)		2016 = 0.3571 2017 = 0.3571 2018 = 0.3571 2019 = 0.3571 2020 = 0.3571 2021 = 0.3571 2022 = 0.3571 2022 = 0.3571 Total = 2.8571	2.8571

Variable	Sub-Variable	Research Question	Score Key	Total Obtainable Score
	Budget Implemented Reports of the Last Eight Years (BI8)	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 2022 = 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 2022 = 0.3571 2023 = 0.3571 Total = 2.8571	2.8571

Budget implementation scoring criteria are further explained below:

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
Procurement	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 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 (PIR 8)	Does the institution publish procurement implementation/performa nce 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) encourages 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 Organisational Chart (UOC):
 The organisational updated management Chart of the MDAs should be available 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)

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 2016-2023 on the website?	2016 = 0.3125 2017 = 0.3125 2018 = 0.3125 2019 = 0.3125 2020 = 0.3125	2.5

Variable	Sub-Variable	Research Question	Score Key	Total Obtainable Score
			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

D. Control of Corruption

Fighting corruption and bribery in all its ramifications ought to be among the cardinal responsibility of all institutions. The anticorruption 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, and investigate the risk of corruption in the public and private sectors.

Variable	Sub-Variable	Research Question	Score Key	Total Obtainable Score
Control of	Anti-Corruption	Does the institution	Available $= 4$	4
Corruption	Policy (AC)	have an anti-corruption policy on its website?	Not Available = 0	
			Total = 4	

Variable	Sub-Variable	Research Question	Score Key	Total Obtainable Score
	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

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
Citizens Engagement	Website Interactive Section (WIS)
	Institutional Email
	Email Response
	Social Media Accounts (SMA)
	Annual Report of the Last Eight Years (AR8)

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 subvariables are identified:

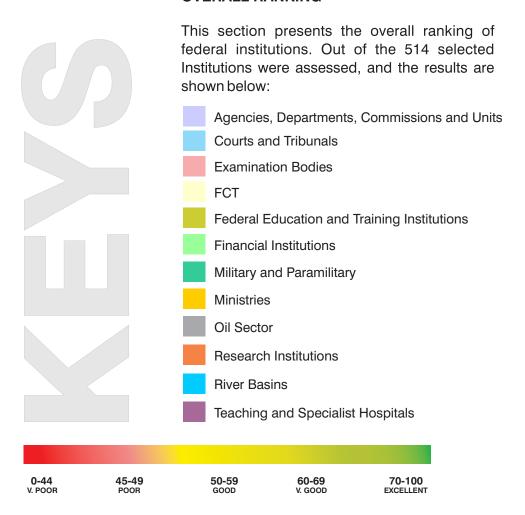
- (I) Website Interactive Section (WIS): MDAs should provide tools and mechanisms to facilitate citizen engagement on their website. The tools should comprise complaint and response mechanisms like feedback forms, satisfaction questionnaires, chat areas, and newsletters.
- (II) Institutional Email: MDAs and other

- institutions of government should have an official email provided on their websites.
- (III) *Email and Response:* The emails should always be functional.
- (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.

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

PRESENTATION OF RESULTS AND RANKINGS

OVERALL RANKING



S/N	MINISTRIES, DEPARTMENTS AGENCIESAND GOVERNMENT OWNED ENTERPRISES	% Score	Rank
1	National Oil Spill Detection and Response Agency	77.92	1
2	Nigerian Investment Promotion Commission	71.53	2
3	Development Bank of Nigeria	60.17	3
4	Nigerian Institute of Advanced Legal Studies	44.93	4
5	Bank of Industry	39.43	5
6	Nigeria Deposit Insurance Corporation	37.98	6
7	Nigerian Electricity Regulatory Commission	37.24	7
8	Tertiary Education Trust Fund	34.64	8
9	Central Bank of Nigeria	32.79	9
10	Nigeria Export-Import Bank	32.00	10
11	Nigeria Sovereign Investment Authority	31.43	11
12	National Identity Management Commission	31.07	12
13	Infrastructure Concession Regulatory Commission	29.26	13
14	National Lottery Trust Fund	27.33	14
15	Bureau of Public Procurement	26.74	15
16	Office of the Auditor General of the Federation	26.71	16
17	Debt Management Office	25.57	17
18	Nigerian National Petroleum Company Limited	25.00	18
19	Independent Corrupt Practices and Other Related Offences Commission	24.86	19
20	National Salaries Incomes and Wages Commission	24.01	20
21	Nigerian Agricultural Insurance Corporation	23.50	21
22	Nigerian Communication Commission	23.50	21
23	Accident and Investigation Bureau	22.98	23
24	National Agency for Prohibition of Trafficking in Persons	22.50	24
25	National Human Rights Commission	22.36	25
26	Federal Road Safety Commission	22.00	26
27	Cocoa Research Institute of Nigeria, Ibadan	21.83	27
28	Fiscal Responsibility Commission	21.64	28
29	National Pension Commission	21.50	29
30	National Drug Law Enforcement Agency NIGCOMSAT	21.43	30
32	Nigerian Shippers Council	20.13	32
33	Federal Civil Service Commission	20.00	33
34	Bureau of Public Service Reforms	19.77	34
35	University of Lagos	19.25	35
36	National Library of Nigeria	18.96	36
37	Nigerian Ports Authority	18.67	37
38	Universal Basic Education Commission	18.67	37

S/N	MINISTRIES, DEPARTMENTS AGENCIESAND GOVERNMENT OWNED ENTERPRISES	% Score	Rank
39	Federal Neuro-Psychiatric Hospital	18.50	39
40	Enugu Nigeria Institute for Medical Research, Yaba	18.50	39
41	Nigeria Institute of Soil Science	18.50	39
42	Usman Danfodio University, Sokoto	18.50	39
43	Nigerian Export Promotion Council	18.00	43
44	Public Complaints Commission	17.74	44
45	Energy Commission of Nigeria	17.57	45
46	Ministry of Water Resources	17.29	46
47	Federal Roads Maintenance Agency	17.00	47
48	Petroleum Training Institute, Effurun	17.00	47
49	Federal Character Commission	16.67	49
50	Administrative Staff College of Nigeria	16.48	50
51	Citizenship and Leadership Training Centre	16.17	51
52	Nigeria Electricity Liability Management Limited	16.17	51
53	Nigerian Electricity Management Services Agency	16.17	52
54	Bank of Agriculture	16.00	54
55	FCT College of Education, Zuba	16.00	54
56	Federal College of Forestry, Ibadan, Oyo State	16.00	54
57	Federal University of Technology, Minna	16.00	54
58	Kaduna Polytechnic, Kaduna	16.00	54
59 60	Ministry of Finance, Budget and National Planning	16.00	54 60
61	Nigerian Copyright Commission Federal Inland Revenue Service	15.34	61
62		15.34	61
	Nigeria Customs Service	15.34	
63 64	Rural Electrification Agency	15.34	61 64
65	Ministry of Justice National Research Institute for	15.33	64
66	Chemical Technology, Zaria Nigerian Institute of Science	15.33	64
	Laboratory Technology, Ibadan		07
67	FCE (Special), Oyo	14.86	67
68	Nigerian Railway Corporation	14.74	68
69 70	Nigerian Upstream Petroleum Regulatory Commission Police Service Commission	14.64	69 70
71	National Obstetric Fitsula Centre, Abakalıkı	14.50	71
72	Abubakar Tafawa Balewa University Teaching Hospital	14.50	71
73	Abuja Enterprise Agency	14.50	71
74	Air force Institute of Technology, Kaduna	14.50	71
75	Alex Ekueme University, Ndufu-Alike, Ebonyi	14.50	71
76	Bayero University Kano	14.50	71

S/N	MINISTRIES, DEPARTMENTS AGENCIESAND GOVERNMENT OWNED ENTERPRISES	% Score	Rank
77	Budget Office of the Federation	14.50	71
78	COREN	14.50	71
79	Defence Headquarters	14.50	71
80	Directorate for Technical Cooperation in Africa	14.50	71
81	Electric Development Institute	14.50	71
82	Federal Capital Development Authority	14.50	71
83	Federal College of Agriculture Akure	14.50	71
84	Federal College of Agriculture Ishiagu, Ebonyi State	14.50	71
85 86	Federal Polytechnic Ado Ekiti	14.50	71 71
00	Federal University of Technology, Akure	14.50	/ 1
87	Financial Reporting Council of Nigeria	14.50	71
88	Galaxy Backbone	14.50	71
89	Institute of Public Analysts of Nigeria	14.50	71
90	Jos University Teaching Hospital	14.50	71
91	Lagos University Teaching Hospital	14.50	71
92	Military Pension Board	14.50	71
93	Ministry of Aviation	14.50	71
94	Ministry of Defence	14.50	71
95	Ministry of Interior	14.50	71
96	Ministry of Transportation	14.50	71
97	National Agency for Food and Drug Administration and Control	14.50	71
98	National Biosafety Management Agency	14.50	71
99	National Film and Video Censors Board	14.50	71
100	National Hajj Commission of Nigeria	14.50	71
101	National Insurance Commission	14.50	71
102	National Lottery Regulatory Commission	14.50	71
103	National Primary Health Care Development Agency	14.50	71
104	Nigeria Agricultural Quarantine Service	14.50	71
105	Nigeria Atomic Energy Commission	14.50	71
106	Nigeria Nuclear Regulatory Authority	14.50	71
107	Nigerian Air Force	14.50	71
108	Nigerian Building and Road Research Institute, Lagos	14.50	71
109	Nigerian Content Development and Monitoring Board	14.50	71
110	Nigerian Export Processing Zones Authority	14.50	71
111	Nigerian Geological Survey Agency	14.50	71
112	Nigerian Institute of Social and Economic Research	14.50	71
113	Nigerian Institute of Transportation Technology	14.50	71
114	Petroleum Technology Development Fund	14.50	71
115	Radiographers Registration Board of Nigeria	14.50	71

S/N	MINISTRIES, DEPARTMENTS AGENCIESAND GOVERNMENT OWNED ENTERPRISES	% Score	Rank
116	Raw Materials Research and Development Council	14.50	71
117	Securities and Exchange Commission	14.50	71
118	Servicom	14.50	71
119	Surveyors Council of Nigeria	14.50	71
120	Teachers Registration Council of Nigeria	14.50	71
121	University of Abuja Teaching Hospital	14.50	71
122	University of Uyo	14.50	71
123	National Universities Commission	14.14	123
124	Nigerian Bulk Electricity Trading PLC	14.00	124
125	Federal Capital Territory Abuja	13.88	125
126	Corporate Affairs Commission	13.67	126
127	Transmission Company of Nigeria	13.67	126
128	Advertising Practitioners Council of Nigeria	12.83	128
129	Federal University Dutse, Jigawa	12.83	128
130	Nigerian Airspace Management Agency	12.83	128
131	Nigerian Maritime Administration and Safety Agency	12.83	128
132	Pension Transitional Arrangement Directorate	12.83	128
133	Nigerian Institute of Animal Science	12.83	133
134	National Centre for Disease Control	12.50	134
135	National Commission for Colleges of Education	12.50	134
136	Civil Defence, Correctional, Fire and Immigration Board	12.32	136
137	University of Jos	12.31	137
138	Agricultural Research Council of Nigeria Ajaokuta Steel Company Limited	12.00	138
140	' '	12.00	138
	Akanu Ibiam Federal Polytechnic Uwana, Ebonyi		
141	Benin - Owenna River Basin Development Authority	12.00	138
142	Border Communities Development Agency	12.00	138
143	Centre for Black African Arts and Culture	12.00	138
144	Court of Appeal	12.00	138
145	Defence Industries Corporation of Nigeria	12.00	138
146	FCE (Technical), Gombe	12.00	138
147	FCE (Technical), Gusau, Zamfara	12.00	138
148	FCE (Technical), Omuku, River	12.00	138
149	FCE Abeokuta, Ogun	12.00	138
150	FCE Eha-Amufu, Enugu	12.00	138
151	FCE Kano	12.00	138
152	FCE Obudu, Cross River	12.00	138
153	FCT Water Board Abuja	12.00	138
154	Federal Airports Authority of Nigeria	12.00	138

S/N	MINISTRIES, DEPARTMENTS AGENCIESAND GOVERNMENT	% Score	Rank
	OWNED ENTERPRISES		
155	Federal Capital Territory Internal Revenue	12.00	138
156	Federal College of Agriculture, Ibadan, Oyo State.	12.00	138
157	Federal College of Animal Health and Production Technology, Ibadan, Oyo State	12.00	138
158	Federal College of Fisheries and Marine Technology, Lagos	12.00	138
159	Federal College of Forestry, Jos, Plateau State	12.00	138
160	Federal College of Land Resources Technology, Owerri, Imo State	12.00	138
161	Federal College of Wildlife Management, New Bussa, Niger State	12.00	138
162	Federal Co-operative College, Ibadan	12.00	138
163	Federal Co-operative College, Kaduna	12.00	138
164	Federal High Court	12.00	138
165	Federal Housing Authority	12.00	138
166	Federal Judicial Service Commission	12.00	138
167	Federal Medical Centre, Abuja	12.00	138
168	Federal Medical Centre, Asaba	12.00	138
169	Federal Medical Centre, Birnin Kudu	12.00	138
170	Federal Medical Centre, Ebute Metta	12.00	138
171	Federal Medical Centre, Jalingo	12.00	138
172	Federal Medical Centre, Makurdi	12.00	138
173	Federal Medical Centre, Owo	12.00	138
174	Federal Medical Centre, Umuahia	12.00	138
175	Federal Medical Centre, Yenogoa	12.00	138
176	Federal Medical Centre, Yola	12.00	138
177	Federal Mortgage Bank of Nigeria	12.00	138
178	Federal Neuro-Psychiatric Hospital Abeokuta	12.00	138
179	Federal Neuro-Psychiatric Hospital Benin-City	12.00	138
180	Federal Neuro-Psychiatric Hospital Maiduguri	12.00	138
181	Federal Neuro-Psychiatric Hospital Yaba	12.00	138
182	Federal Polytechnic Bauchi	12.00	138
183	Federal Polytechnic Bida, Niger	12.00	138
184	Federal Polytechnic Damaturu, Yobe	12.00	138
185	Federal Polytechnic Ede, Osun	12.00	138
186	Federal Polytechnic Ekowe, Bayelsa	12.00	138
187	Federal Polytechnic Idah, Kogi	12.00	138
188	Federal Polytechnic Ilaro, Ogun	12.00	138
189	Federal Polytechnic Ile-Oluji, Ondo	12.00	138
190	Federal Polytechnic Kaura Namoda, Zamfara	12.00	138
191	Federal Polytechnic Mubi, Adamawa	12.00	138
192	Federal Polytechnic Nasarawa	12.00	138
193	Federal Polytechnic of Oil and Gas Bonny, Rivers	12.00	138

S/N	MINISTRIES, DEPARTMENTS AGENCIESAND GOVERNMENT OWNED ENTERPRISES	% Score	Rank
194	Federal Polytechnic Ukana, Akwa Ibom	12.00	138
195	Federal Radio Corporation of Nigeria	12.00	138
196	Federal Training Center, Lagos	12.00	138
197	Federal University Birnin Kebbi	12.00	138
198	Federal University Gusau, Zamfara	12.00	138
199	Federal University Kashere, Gombe	12.00	138
200	Federal University lafia, Nasarawa	12.00	138
201	Federal University lokoja, Kogi	12.00	138
202	Federal University of Agriculture Zuru	12.00	138
203	Federal University of Technology, Owerri	12.00	138
204	Federal University Otuoke, Bayelsa	12.00	138
205	Federal University Oye-Ekiti, Ekiti	12.00	138
206	Federal University Wukari, Taraba	12.00	138
207	Health Records Officers Registration Board of Nigeria	12.00	138
208	Independent National Electoral Commission	12.00	138
209	Industrial Training Fund	12.00	138
210	Institute for Agricultural Research and Training, Ibadan	12.00	138
211	Institute for Agricultural Research, Zaria	12.00	138
212	Institute for Peace and Conflict Resolution	12.00	138
213	Institute of Chartered Chemists of Nigeria	12.00	138
214	Integrated Water Resource Management Commission	12.00	138
215	Irrua Specialist Teaching Hospital	12.00	138
216	Lake Chad Research Institute, Maiduguri	12.00	138
217	Legal Aid Council of Nigeria	12.00	138
218	Lower Niger River Basin Development Authority	12.00	138
219	Maritime Academy of Nigeria	12.00	138
220	Medical and Dental Council of Nigeria	12.00	138
221	Medical Rehabilitation Therapists Board of Nigeria	12.00	138
222	Michael Opara University of Agriculture, Umudike	12.00	138
223	Ministry of Education	12.00	138
224	Ministry of Environment	12.00	138
225	Ministry of Foreign Affairs	12.00	138
226	Ministry of Health	12.00	138
227	Ministry of Humanitarian Affairs, Disaster Management & Social Development	12.00	138
228	Ministry of Industry, Trade and Investment	12.00	138
229	Ministry of Niger Delta Affairs	12.00	138
230	Ministry of Youth and Sports Development	12.00	138

S/N	MINISTRIES, DEPARTMENTS AGENCIESAND GOVERNMENT OWNED ENTERPRISES	% Score	Rank
231	National Agricultural Land Development Authority	12.00	138
232	National Animal Production Research Institute	12.00	138
233	National Biotechnology Development Agency	12.00	138
234	National Blood Service Commission	12.00	138
235	National Board for Technical Education	12.00	138
236	National Centre for Technology Management, Ile-Ife	12.00	138
237	National Commissions for Persons with Disabilities	12.00	138
238	National Directorate of Employment	12.00	138
239	National Environmental Standards and Regulations Enforcement Agency	12.00	138
240	National Examination Council	12.00	138
241	National Inland Waterways Authority	12.00	138
242	National Institute for Nigerian Languages, Aba	12.00	138
243	National Judicial Council	12.00	138
244	National Office for Technology Acquisition and Promotion	12.00	138
245	National Open University of Nigeria	12.00	138
246	National Orientation Agency	12.00	138
247	National Orthopaedic Hospital Lagos	12.00	138
248	National Space Research and Development Agency	12.00	138
249	National Sugar Development Council	12.00	138
250	National Teachers Institute	12.00	138
251 252	National Water Resources Institute, Kaduna Niger Polta Development Commission	12.00	138
252	Niger Delta Development Commission		
253	Nigeria Arabic Language Village, Ngala, Borno State Nigeria Commodity Exchange	12.00	138
255	Nigerians in Diaspora Commission	12.00	138
256	Nigeria Immigration Service	12.00	138
257	Nigeria Institute for Hospitality and	12.00	138
258	Tourism Nigeria Security and Civil Defence	12.00	138
259	Corps Nigeria Social Insurance Trust Fund	12.00	138
260	Nigerian Army College of Education,	12.00	138
261	Ilorin Nigerian Christian Pilgrims	12.00	138
262	Commission Nigerian Civil Aviation Authority	12.00	138
263	Nigerian College of Aviation Technology, Zaria	12.00	138
264	Nigerian Correctional Service	12.00	138
265	Nigerian Educational Research and Development Council	12.00	138
266	Nigerian Financial Intelligence Unit	12.00	138
267	Nigerian Institute for Oil Palm Research, Benin	12.00	138

S/N	MINISTRIES, DEPARTMENTS AGENCIESAND GOVERNMENT OWNED ENTERPRISES	% Score	Rank
268	Nigerian Institute of International	12.00	138
269	Affairs, Lagos Nigerian Institute of Mining and Geosciences	12.00	138
270	Nigerian Law School	12.00	138
271	Nigeria Maritime University, Okerenkoko, Delta	12.00	138
272	Nigerian Meteorological Agency	12.00	138
273	Nigerian Midstream and Downstream Petroleum Regulatory Authority	12.00	138
274	Nigerian Mining Cadastre Office	12.00	138
275	Nigerian National Merit Award	12.00	138
276	Nigerian Natural Medicine Development Agency	12.00	138
277	Nigerian Nuclear Regulatory Authority	12.00	138
278	Nigerian Navy	12.00	138
279	Nigerian Postal Service	12.00	138
280	National Post Graduate Medical College of Nigeria	12.00	138
281	Nigerian Press Council	12.00	138
282	Nigerian Television Authority	12.00	138
283	Nigerian Tourism Development Corporation	12.00	138
284	Nnamdi Azikiwe University, Awka	12.00	138
285	Obafemi Awolowo Teaching Hospital	12.00	138
286	Obafemi Awolowo University, Ile-Ife	12.00	138
287	Office of the Surveyor-General of the Federation Oil and Gas Free Zones Authority	12.00	138
289	Public Service Institute of Nigeria	12.00	138
290	Rubber Research Institute of Nigeria,	12.00	138
291	Benin Small and Medium Enterprise	12.00	138
292	Development Authority of Nigeria Standards Organization of Nigeria	12.00	138
293	University of Abuja	12.00	138
294	University of Benin	12.00	138
295	University of Calabar	12.00	138
296	University of Calabar Teaching	12.00	138
	Hospital		
297 298	University of Ilorin University of Ilorin Teaching Hospital	12.00 12.00	138 138
298	University of Maiduguri	12.00	138
300	University of Maiduguri Teaching	12.00	138
301	Hospital University of Nigeria Nsukka	12.00	138
302	University of Nigeria Teaching Hospital	12.00	138
303	University of Port-Harcourt	12.00	138
304	University of Port-Harcourt Teaching	12.00	138
305	Hospital Usmanu DanFodio University	12.00	138
306	Teaching Hospital Investment and Securities Tribunal	11.93	306
300	investment and Securities Tribunal	11.93	306

S/N	MINISTRIES, DEPARTMENTS	%	
	AGENCIESAND GOVERNMENT OWNED ENTERPRISES	Score	Rank
307	National Productivity Centre	11.81	307
308	National Power Training Institute	11.33	308
309	Abuja Infrastructure Investment Center	10.50	309
310	Code of Conduct Bureau	10.50	309
311	Federal College of Freshwater	10.50	309
312	Fisheries Technology, NewBussa Medical Laboratory Science Council of Nigeria, Yaba	10.50	309
313	Ministry of Communications and Digital Economy	10.50	309
314	Ministry of Information and Culture	10.50	309
315	Ministry of Women Affairs	10.50	309
316	Ministry of Works and Housing	10.50	309
317	National Agency for the Great Green Wall	10.50	309
318	National Automotive Design and Development Council	10.50	309
319	National Bureau of Statistics	10.50	309
320	National Horticultural Research Institute, Ibadan	10.50	309
321	National Information Technology Development Agency	10.50	309
322	National Population Commission	10.50	309
323	Nigerian Army	10.50	309
324	Nigerian Council of Food Science and Technology	10.50	309
325	Nigerian Stored Products Research Institute, Ilorin	10.50	309
326	Nnamdi Azikwe Teaching Hospital	10.50	309
327	Sheda Science and Technology Complex National Agency for the Control of	10.50	309
320	Aids		320
329	National Agricultural Seed Council	9.71	329
330	Adeyemi College of Education, Ondo	9.67	330
331	Federal Medical Centre, Bida	9.67	330
332	Family Homes Fund Ltd	9.36	332
333	Joint Admission and Matriculation Board	8.83	333
334	National Veterinary Research Institute, Vom New Partnership for African	8.83	333
333	Development		333
336	Federal Competition and Consumer Protection Commission	8.50	336
337	Abubakar Tafawa Balewa University, Bauchi Abuja Broadcasting Corporation	8.00	337
339	Abuja Metropolitan Management	8.00	337
340	Council Agricultural and Rural Management	8.00	337
341	Training Institute Alvan Ikoku College of Education,	8.00	337
	Owerri		
342	Aminu Kano Teaching Hospital	8.00	337
343	Anambra - Imo River Basin Development Authority	8.00	337

S/N	MINISTRIES, DEPARTMENTS AGENCIESAND GOVERNMENT OWNED ENTERPRISES	% Score	Rank
344	Auchi Polytechnic, Edo	8.00	337
345	Bureau of Public Enterprise	8.00	337
346	Centre for Management Development	8.00	337
347	Community Health Practitioners Registration Board	8.00	337
348	Computer Professionals Registration Council of Nigeria	8.00	337
349	Council for the Regulation of Freight Forwarding in Nigeria	8.00	337
350	Economic And Financial Crimes Commission	8.00	337
351	FCE (Technical), Asaba	8.00	337
352	FCE (Technical), Bichi, Kano	8.00	337
353	FCE (Technical), Potiskum, Yobe	8.00	337
354	FCE (Technical), Umunze	8.00	337
355	FCE Katsina	8.00	337
356	Federal College of Animal Health and Production Technology, Vom, Plateau State	8.00	337
357	Federal College of Dental technology and Therapy, Enugu	8.00	337
358	Federal College of Horticulture, Dadin Kowa, Gombe	8.00	337
359	Federal Co-operative College, Oji River	8.00	337
360	Federal Fire Service	8.00	337
361	Federal Institute of Industrial Research, Oshodi	8.00	337
362	Federal Medical Centre, Birnin Kebbi	8.00	337
363	Federal Neuro-Psychiatric Hospital Calabar	8.00	337
364	Federal Neuro-Psychiatric Hospital Kaduna	8.00	337
365	Federal Polytechnic Daura, Katsina State	8.00	337
366	Federal Polytechnic Nekede, Owerri	8.00	337
367	Federal Produce Inspection Services	8.00	337
368	Federal School of Occupational Therapy, Yaba	8.00	337
369	Federal School of Medical Laboratory Jos	8.00	337
370	Federal University Cookya Value	8.00	337
371 372	Federal University Gashua, Yobe Federal University of Agriculture,	8.00	337 337
373	Abeokuta Federal University of Agriculture,	8.00	337
374	Makurdi Federal University of Health Science	8.00	337
375	Otukpo, Benue Federal University of Petroleum Resources, Effurun	8.00	337
376	FG Staff Housing Loans Board	8.00	337
377	Forestry Research Institute of Nigeria, Ibadan	8.00	337
378	French Language Village, Badagry, Lagos	8.00	337
379	Gurara Dam Management Agency	8.00	337

S/N	MINISTRIES, DEPARTMENTS AGENCIESAND GOVERNMENT OWNED ENTERPRISES	% Score	Rank
380	H.A Federal Polytechnic Kazaure, Jigawa	8.00	337
381	Lagos International Trade Fair Complex Management Board	8.00	337
382	Lower Benue River Basin Development Authority	8.00	337
383	Michael Imoudu National Institute for Labour Studies	8.00	337
384	Ministry of Labour and Employment	8.00	337
385	Ministry of Petroleum Resources	8.00	337
386	Moddibo Adama University of Technology, Yola	8.00	337
387	National Agency for Science and Engineering Infrastructure	8.00	337
388	National Agricultural Extension and Research Liaison Services	8.00	337
389	National Broadcasting Commission	8.00	337
390	National Commission for Museums and Monuments	8.00	337
391	National Defence College	8.00	337
392	National Ear Care Centre	8.00	337
393	National Emergency Management Agency	8.00	337
394	National Eye Center	8.00	337
395	National Health Insurance Scheme	8.00	337
396	National Hospital	8.00	337
397	National Industrial Court	8.00	337
398	National Institute for Cultural Orientation	8.00	337
399	National Institute for Legislative and Democratic Studies	8.00	337
400	National Institute for Oceanography and Marine Research	8.00	337
401	National Institute for Policy and Strategic Studies, Kuru	8.00	337
402	National Institute for Sports	8.00	337
403	National Institute of Construction Technology, Uromi	8.00	337
404	National Institute of Pharmaceutical Research and Development, Abuja	8.00	337
405	National Mathematical Centre	8.00	337
406	National Orthopaedic Hospital Dala	8.00	337
407	National Park Service	8.00	337
408	National Root Crops Research Institute, Umudike	8.00	337
409	National Steel Raw Materials Exploration Agency, Kaduna	8.00	337
410	National Troupe of Nigeria	8.00	337
411	National Youth Service Corps	8.00	337
412 413	News Agency of Nigeria Nigeria Integrated Water Management	8.00	337 337
	Commission		
414	Nigerian Army University, Biu	8.00	337
415	Nigerian Football Federation	8.00	337
416	Nigerian Police Academy	8.00	337

S/N	MINISTRIES, DEPARTMENTS AGENCIESAND GOVERNMENT OWNED ENTERPRISES	% Score	Rank
417	Nigerian Police Force	8.00	337
418	Optometrist and Dispensing Opticians Board of Nigeria	8.00	337
419	Pharmacy Council of Nigeria	8.00	337
420	Revenue Mobilisation Allocation and Fiscal Commission	8.00	337
421	Sokoto - Rima River Basin Development Authority	8.00	337
422	Supreme Court of Nigeria	8.00	337
423	University College Hospital Ibadan	8.00	337
424	University of Benin Teaching Hospital	8.00	337
425	University of Ibadan	8.00	337
426	Upper Benue River Basin Development Authority	8.00	337
427	Upper Niger River Basin Development Authority	8.00	337
428	Veterinary Council of Nigeria	8.00	337
429	Voice of Nigeria	8.00	337
430	Waziri Umaru Federal Polytechnic, Birnin Kebbi	8.00	337
431	West African Examination Council	8.00	337
432	Yaba College of Technology, Yaba, Lagos	8.00	337
433	Abuja Investment Company Limited	6.50	433
434	Ahmadu Bello University, Zaria	6.50	433
435	Federal College of Land Resources Technology Kuru, Jos	6.50	433
436	Federal Teaching Hospital Ido-Ekiti	6.50	433
437	National Board for Technology Incubation	6.50	433
438	National Commission for Nomadic Education	6.50	433
439	National Defence Academy, Kaduna	6.50	433
440	National Hydrological Services Agency	6.50	433
441	University of Uyo Teaching Hospital	6.50	433
442	Cross-River Basin Development Authority	5.00	442
443	FCE (Technical) Akoka, Lagos	4.83	443
444	National Business and Technical Examination Board	4.83	443
445	Abuja Environmental Protection Board	4.00	445
446	Ahmadu Bello University Teaching Hospital, Zaria Chad Basin Pivor Basin Development	4.00	445
447	Chad Basin River Basin Development Authority Council of Nigerian Mining Engineers	4.00	445
	and Geosciences		
449	Dental Technologists Registration Board of Nigeria	4.00	445
450	FCE Yola, Adamawa	4.00	445
451	FCE Zaria, Kaduna	4.00	445
452	FCT Muslims Pilgrims Welfare Board	4.00	445
453	Federal College of Agricultural Produce Technology, Kano	4.00	445

S/N	MINISTRIES, DEPARTMENTS AGENCIESAND GOVERNMENT OWNED ENTERPRISES	% Score	Rank
454	Federal College of Freshwater Fisheries Technology, Baga, Borno State	4.00	445
455	Federal Medical Centre, Abeokuta	4.00	445
456	Federal Medical Centre, Azare	4.00	445
457	Federal Polytechnic Bali, Taraba	4.00	445
458	Federal Polytechnic Offa, Kwara	4.00	445
459	Federal Polytechnic Oko, Anambra	4.00	445
460	Federal School of Survey	4.00	445
461	Federal University Dutsin-ma, Katsina	4.00	445
462	Librarians Registration Council of Nigeria	4.00	445
463	Ministry of Police Affairs	4.00	445
464	Ministry of Power	4.00	445
465	Ministry of Science, Technology and Innovation	4.00	445
466	National Assembly Service Commission	4.00	445
467	National Centre for Agricultural Mechanization, Ilorin	4.00	445
468	National Centre for Women Development	4.00	445
469	National Cereals Research Institute Badeggi	4.00	445
470	National Commission for Mass Literacy Adult and NonFormal Education	4.00	445
471	National Commission for Refugees, Migrants and IDPs	4.00	445
472	National Institute for Freshwater Fisheries Research, New-Bussa	4.00	445
473	National Metallurgical Development Center, Jos	4.00	445
474	National Orthopaedic Hospital Enugu	4.00	445
475	National Tuberculosis and Leprosy Training Center, Zaria	4.00	445
476	Niger Delta River Basin Development Authority	4.00	445
477	Nigerian Extractive Industries Transparency Initiative	4.00	445
478	Nigerian Film Corporation	4.00	445
479	Nigerian Law Reform Commission	4.00	445
480	Nigerian Office for Trade Negotiation	4.00	445
481	Office of The Head of Civil Service of the Federation	4.00	445
482	Project Development Institute, Enugu	4.00	445
483	Samaru College of Agriculture (Dae), Zaria Kaduna State	4.00	445

S/N	MINISTRIES, DEPARTMENTS AGENCIESAND GOVERNMENT OWNED ENTERPRISES	% Score	Rank
484	Tafawa Balewa Square Management Board	4.00	445
485	National Boundary Commission	2.50	445
486	Nigerian Institute of Leather and Science Technology	2.50	445
487	Federal Medical Centre, Keffi	0.31	487
488	College of Agriculture (Dae), Kabba, Kogi State	0.00	488
489	Dental Therapist Registration Board of Nigeria	0.00	488
490	FCE Gidan Madi, Sokoto	0.00	488
491	FCE Kontagora, Niger	0.00	488
492	FCE Okene, Kogl	0.00	488
493	FCE Pankshin, Plateau	0.00	488
494	Federal College of Forestry Mechanization, Afaka, Kaduna State	0.00	488
495	Federal Medical Centre, Katsina	0.00	488
496	Federal Polytechnic Kaltungo, Gombe State	0.00	488
497	Hadejia - Jama'are River Basin Development Authority	0.00	488
498	Metallurgical Training Institute, Onitsha	0.00	488
499	Ministry of Agriculture and Rural Development	0.00	488
500	Ministry of Mines and Steel Development	0.00	488
501	N.A Institute of Tech. & Environmental Sciences	0.00	488
502	National Arbovirus and Vector Research, Enugu	0.00	488
503	National Board for Arabic and Islamic Studies	0.00	488
504	National Council for Arts and Culture	0.00	488
505	National Economic Reconstruction Fund	0.00	488
506	National Gallery for Art	0.00	488
507	National Institute for Educational Planning and Administration	0.00	488
508	National Iron Ore Mining Company	0.00	488
509	Nigerian Coal Corporation	0.00	488
510	Nigerian Institute for Trypanosomiasis Research, Kaduna	0.00	488
511	North -East Development Commission	0.00	488
512	Office of the Accountant General of the Federation	0.00	488
513	Office of The Secretary General of the Federation	0.00	488
514	Ogun - Osun River Bas2in Development Authority	0.00	488

The table presented provides a detailed overview of the institutional rankings, with the National Oil Spill Detection and Response Agency securing top position with an impressive score of 77.92%. The Nigerian Investment Promotion Commission follows closely in the 2nd position with a notable score of 71.53% (the same position it secured in 2023 but this time with a higher score), while the Development -Bank of Nigeria hold the 3rd position with a score of 60.17%. The Nigerian Institute of Advanced Legal Studies claims the 4th spot with a commendable score of 44.93%, and the Bank of Industry holds the 5th place with a score of 39.43%. The Nigerian Deposit Insurance Corporation secures the 6th position with a score of 37.98%, and the Nigerian Electricity Regulatory Commission occupies the 7th position with a score of 37.24%. The Tertiary Education Trust Fund occupies the 8th position with a score of 34.64%, while the Central Bank of Nigeria came 9th with a score of 32.79%. Finally, the Nigeria Export-Import Bank achieves the 10th rank with a score of 32.00%. These scores provide a comprehensive evaluation of the institutions' performance, with the Nigerian Oil Spill Detection and Response Agency emerging as the top performer.

A total of one hundred and fifty-one institutions, representing 195 of the total institutions assessed, scored between 8.00-0.31%; they include Abubakar Tafawa Balewa University, Bauchi, Auchi

Polytechnic, Edo, Gurara Dam Management Agency, Ministry of Petroleum, National Defence College, National Hospital, National Industrial Court, National Mathematical Centre, Pharmacy Council of Nigeria, Voice of Nigeria, Office of the Head of the Civil Service, Federal Medical Centre, the Nigerian Defence Academy, Kaduna, among others. Meanwhile, twenty-six institutions did not conform to TII variables, some of which are: Ministry of Mines and Power, FCE Okene, National Board for Arabic and Islamic Studies, Federal College of Forestry and Mechanization, Afaka, Kaduna, Nigerian Coal Corporation, Office of the Accountant General of the Federation and Office of the Secretary General of the Federation among others.

In general, there has been a downward slide from the improvement in performance of institutions this year, compared to 2023. While the highest score achieved in 2024 (77.92%) is higher than that of 2023, which stood at 72.26%, only the first two ranked institutions namely the National Oil Spill Detection and Response Agency (77.92%) and the Nigerian Investment Promotion Commission (71.53%) had excellent (70-100) scores. The next best ranked 3rd, Development Bank of Nigeria had very good (60-69) performance, scoring 60.17%, while the remaining institutions (509) representing 99.4% of the assessed institutions had very poor score of between 0-39.43%.

VARIABLES COMPLIANCE RANKING

This section presents the ranking of institutions under each variable

unde	er each variable		
	FINANCIALS		
S/N	Miniseries, Departments, Agencies, Commissions and Units	% Score	Rank
1	Tertiary Education Trust Fund	85.70	1
2	Nigerian Investment Promotion Commission	64.28	2
3	Nigeria Deposit Insurance Corporation	60.71	3
4	Bank of Industry	57.14	4
5	Infrastructure Concession Regulatory Commission	57.14	4
6	National Oil Spill Detection and Response Agency	57.14	4
7	Nigeria Sovereign Investment Authority	57.14	4
8	Nigerian Electricity Regulatory Commission	57.14	4
9	Development Bank of Nigeria	49.99	9
10	National Lottery Trust Fund	49.99	9
11	Nigeria Export-Import Bank	49.99	9
12	Nigerian Institute of Advanced Legal Studies	49.32	12
13	National Identity Management Commission	42.85	12
14	NIGCOMSAT	42.85	12
15	Independent Corrupt Practices and Other Related Offences Commission	39.28	16
16	Nigerian Agricultural Insurance Corporation	37.50	17
17	Nigerian Communication Commission	37.50	17
18	Fiscal Responsibility Commission	35.71	19
19	National Drug Law Enforcement Agency	32.14	20
20	Debt Management Office	30.35	21
21	Office of the Auditor General of the Federation	28.57	22
22	National Human Rights Commission	26.78	23
23	Nigerian Bulk Electricity Trading PLC	25.00	24
24	Central Bank of Nigeria	21.43	25
25	Bureau of Public Procurement	19.64	26
26	National Library of Nigeria	16.07	27
27	Nigerian Export Promotion Council	12.50	28
28	Nigerian National Petroleum Company Limited	12.50	28
29	Police Service Commission	12.50	28
30	Bureau of Public Service Reforms	10.71	31
31	National Universities Commission	10.71	31
32	Nigerian Upstream Petroleum Regulatory Commission	10.71	31
33	Federal Capital Territory Abuja	7.81	34
34	Energy Commission of Nigeria	7.14	35
35	Investment and Securities Tribunal	7.14	35
36 37	National Agency for the Control of Aids National Salaries Incomes and Wages	5.36 5.36	37 37
38	Commission Nigerian Railway Corporation	5.36	37
	go.iaii riaiiiay corporation	0.00	0,

39	Public Complaints Commission	5.36	37
40 41	National Agricultural Seed Council	3.57 1.79	41
41	Family Homes Fund Ltd Abubakar Tafawa Balewa University	0.00	42
	Teaching Hospital		
43	Abubakar Tafawa Balewa University, Bauchi	0.00	43
44	Abuja Broadcasting Corporation	0.00	43
45	Abuja Enterprise Agency	0.00	43
46	Abuja Environmental Protection Board	0.00	43
47	Abuja Infrastructure Investment Center	0.00	43
48	Abuja Investment Company Limited	0.00	43
49	Abuja Metropolitan Management Council	0.00	43
50	Accident and Investigation Bureau	0.00	43
51	Adeyemi College of Education, Ondo	0.00	43
52	Administrative Staff College of Nigeria	0.00	43
53	Advertising Practitioners Council of Nigeria	0.00	43
54	Agricultural and Rural Management Training Institute	0.00	43
55	Agricultural Research Council of Nigeria	0.00	43
56	Ahmadu Bello University Teaching Hospital, Zaria	0.00	43
57	Ahmadu Bello University, Zaria	0.00	43
58	Air Force Institute of Technology, Kaduna	0.00	43
59	Ajaokuta Steel Company Limited	0.00	43
60	Akanu Ibiam Federal Polytechnic Uwana, Ebonyi	0.00	43
61	Alex Ekueme University, Ndufu-Alike, Ebonyi	0.00	43
63	Alvan Ikoku College of Education, Owerri	0.00	43
64	Aminu Kano Teaching Hospital	0.00	43
65	Anambra - Imo River Basin Development Authority	0.00	43
66	Auchi Polytechnic, Edo	0.00	43
67	Bank of Agriculture	0.00	43
68	Bayero University Kano	0.00	43
69	Benin - Owenna River Basin Development Authority	0.00	43
70	Border Communities Development Agency	0.00	43
71	Budget Office of the Federation	0.00	43
72	Bureau of Public Enterprise	0.00	43
73	Centre for Black African Arts and Culture	0.00	43
74	Centre for Management Development	0.00	43
75	Chad Basin River Basin Development Authority Citizenship and Leadership Training	0.00	43
76	Citizenship and Leadership Training Centre	0.00	43
77	Civil Defence, Correctional, Fire and Immigration Board	0.00	43
78	Cocoa Research Institute of Nigeria, Ibadan	0.00	43
79	Code of Conduct Bureau	0.00	43

VARIABLES COMPLIANCE RANKING

80	College of Agriculture (Dae), Kabba, Kogi State	0.00	43	121	Federal Capital Territory Internal Revenue	0.00	43
81	Community Health Practitioners	0.00	43	122	Federal Character Commission	0.00	43
82	Registration Board Computer Professionals Registration	0.00	43	123	Federal Civil Service Commission	0.00	43
	Council of Nigeria			124	Federal College of Agricultural Produce Technology, Kano	0.00	43
83	Council for the Regulation of Engineering in Nigeria	0.00	43	125	Federal College of Agriculture Akure	0.00	43
84		0.00	43	126	Federal College of Agriculture Ishiagu,	0.00	43
85	Council for the Regulation of Freight	0.00	43	127	Ebonyi State Federal College of Agriculture, Ibadan,	0.00	43
86	Forwarding in Nigeria Council of Nigerian Mining Engineers	0.00	43		Oyo State.		
87	and Geosciences Court of Appeal	0.00	43	128	Federal College of Animal Health and Production Technology, Ibadan, Oyo	0.00	43
88	Cross-River Basin Development	0.00	43	129	State Federal College of Animal Health and	0.00	43
00	Authority	0.00		129	Federal College of Animal Health and Production Technology, Vom, Plateau	0.00	43
89	Defence Headquarter	0.00	43	400	State	0.00	40
90	Defence Industries Corporation of Nigeria	0.00	43	130	Federal College of Dental technology and Therapy, Enugu	0.00	43
91	Dental Technologists Registration Board of Nigeria	0.00	43	131	Federal College of Fisheries and Marine Technology, Lagos	0.00	43
92		0.00	43	132	Federal College of Forestry	0.00	43
93	Nigeria Directorate for Technical Cooperation	0.00	43	133	Mechanization, Afaka, Kaduna State Federal College of Forestry, Ibadan,	0.00	43
	in Africa			104	Oyo State	0.00	40
94	Economic And Financial Crimes Commission	0.00	43		Federal College of Forestry, Jos, Plateau State	0.00	43
95	Electric Development Institute	0.00	43	135	Federal College of Freshwater Fisheries Technology, Baga, Borno	0.00	43
96	FCE (Special), Oyo	0.00	43	400	State		
97	FCE (Technical) Akoka, Lagos	0.00	43	136	Federal College of Freshwater Fisheries Technology, NewBussa	0.00	43
98	FCE (Technical), Asaba	0.00	43	137	Federal College of Horticulture, Dadin	0.00	43
99	FCE (Technical), Bichi, Kano	0.00	43	138	Kowa, Gombe Federal College of Land Resources	0.00	43
100	FCE (Technical), Gombe	0.00	43	139	Technology Kuru, Jos Federal College of Land Resources	0.00	43
101	FCE (Technical), Gusau, Zamfara	0.00	43	139	Technology, Owerri, Imo State		
102	FCE (Technical), Omuku, River	0.00	43	140	Federal College of Wildlife Management, New Bussa, Niger State	0.00	43
103	FCE (Technical), Potiskum, Yobe	0.00	43	141	Federal Competition and Consumer	0.00	43
104	FCE (Technical), Umunze	0.00	43	142	Protection Commission Federal Co-operative College, Ibadan	0.00	43
105	FCE Abeokuta, Ogun	0.00	43	143	Federal Co-operative College, Kaduna	0.00	43
106	FCE Eha-Amufu, Enugu	0.00	43	144	Federal Co-operative College, Oji River	0.00	43
107	FCE Gidan Madi, Sokoto	0.00	43	145	Federal Fire Service	0.00	43
108	FCE Kano	0.00	43	146	Federal High Court	0.00	43
109	FCE Katsina	0.00	43	147	Federal Housing Authority	0.00	43
110	FCE Chudu Cross Biver	0.00	43	148	Federal Inland Revenue Service	0.00	43
111	FCE Obudu, Cross River FCE Okene, Kogl	0.00	43	149	Federal Institute of Industrial Research,	0.00	43
113	FCE Pankshin, Plateau	0.00	43	150	Oshodi Federal Judicial Service Commission	0.00	43
114	FCE Yola, Adamawa	0.00	43	151	Federal Medical Centre, Abeokuta	0.00	43
115	FCE Zaria, Kaduna	0.00	43	152	Federal Medical Centre, Abuja	0.00	43
116	FCT College of Education, Zuba	0.00	43	153	Federal Medical Centre, Asaba	0.00	43
117	FCT Muslims Pilgrims Welfare Board	0.00	43	154	Federal Medical Centre, Azare	0.00	43
118	FCT Water Board Abuja	0.00	43	155	Federal Medical Centre, Bida	0.00	43
119	Federal Airports Authority of Nigeria	0.00	43	156	Federal Medical Centre, Birnin Kebbi	0.00	43
120	Federal Capital Development Authority	0.00	43	157	Federal Medical Centre, Birnin Kudu	0.00	43
				158	Federal Medical Centre, Ebute Metta	0.00	43

VA	RIABLES COMPLIANCE RA	NKING	G				
159	Federal Medical Centre, Jalingo	0.00	43	201	Federal School of Survey	0.00	43
160	Federal Medical Centre, Katsina	0.00	43	202	Federal Teaching Hospital Ido-Ekiti	0.00	43
161	Federal Medical Centre, Keffi	0.00	43	203	Federal Training Center, Kaduna	0.00	43
162	Federal Medical Centre, Makurdi	0.00	43	204	Federal Training Center, Lagos	0.00	43
163	Federal Medical Centre, Owo	0.00	43	205	Federal University Birnin Kebbi	0.00	43
164	Federal Medical Centre, Umuahia	0.00	43	206	Federal University Dutse, Jigawa	0.00	43
165	Federal Medical Centre, Yenogoa	0.00	43	207	Federal University Dutsin-ma, Katsina	0.00	43
166	Federal Medical Centre, Yola	0.00	43	208	Federal University Gashua, Yobe	0.00	43
167	Federal Mortgage Bank of Nigeria	0.00	43	209	Federal University Gusau, Zamfara	0.00	43
168	Federal Neuro-Psychiatric Hospital	0.00	43	210	Federal University Kashere, Gombe	0.00	43
169	Abeokuta Federal Neuro-Psychiatric Hospital	0.00	43	211	Federal University Lafia, Nasarawa	0.00	43
170	Benin-City Federal Neuro-Psychiatric Hospital	0.00	40	212	Federal University Lokoja, Kogi	0.00	43
170	Calabar	0.00	43	213	Federal University of Agriculture Zuru	0.00	43
171	Federal Neuro-Psychiatric Hospital Enugu	0.00	43	214	Federal University of Agriculture,	0.00	43
172	•	0.00	43	215	Abeokuta Federal University of Agriculture, Makurdi	0.00	43
173	Federal Neuro-Psychiatric Hospital Maiduguri	0.00	43	216	,	0.00	43
174	Federal Neuro-Psychiatric Hospital Yaba	0.00	43	217	Otukpo, Benue Federal University of Petroleum Resources, Effurun	0.00	43
175	Federal Polytechnic Ado Ekiti	0.00	43	218	Federal University of Technology,	0.00	43
176	Federal Polytechnic Bali, Taraba	0.00	43	219	Akure Federal University of Technology,	0.00	43
177	Federal Polytechnic Bauchi	0.00	43	220	Minna Fodoral University of Technology	0.00	42
178	Federal Polytechnic Bida, Niger	0.00	43	220	Federal University of Technology, Owerri	0.00	43
179	Federal Polytechnic Damaturu, Yobe	0.00	43	221	Federal University Otuoke, Bayelsa	0.00	43
180	Federal Polytechnic Daura, Katsina State	0.00	43	222	Federal University Oye-Ekiti, Ekiti	0.00	43
181	Federal Polytechnic Ede, Osun	0.00	43	223	Federal University Wukari, Taraba	0.00	43
182	Federal Polytechnic Ekowe, Bayelsa	0.00	43	224	FG Staff Housing Loans Board	0.00	43
183	Federal Polytechnic Idah, Kogi	0.00	43	225	Financial Reporting Council of Nigeria	0.00	43
184	Federal Polytechnic Ilaro, Ogun	0.00	43	226	Forestry Research Institute of Nigeria, Ibadan	0.00	43
185	Federal Polytechnic Ile-Oluji, Ondo	0.00	43	227	French Language Village, Badagry,	0.00	43
186	Federal Polytechnic Kaltungo, Gombe State	0.00	43	228	Lagos Galaxy Backbone	0.00	43
187	Federal Polytechnic Kaura Namoda, Zamfara	0.00	43	229	Gurara Dam Management Agency	0.00	43
188	Federal Polytechnic Mubi, Adamawa	0.00	43	230	H.A Federal Polytechnic Kazaure, Jigawa	0.00	43
189	Federal Polytechnic Nekede, Owerri	0.00	43	231	Hadejia - Jama'are River Basin	0.00	43
190	Federal Polytechnic Nasarawa	0.00	43	232	Development Authority Health Records Officers Registration	0.00	43
191	Federal Polytechnic of Oil and Gas Bonny, Rivers	0.00	43	233	Board of Nigeria Independent National Electoral	0.00	43
192	Federal Polytechnic Offa, Kwara	0.00	43	234	Commission Industrial Training Fund	0.00	43
193	Federal Polytechnic Oko, Anambra	0.00	43		•		
194	Federal Polytechnic Ukana, Akwa Ibom	0.00	43	235	Institute for Agricultural Research and Training, Ibadan	0.00	43
195	Federal Produce Inspection Services	0.00	43	236	Institute for Agricultural Research, Zaria	0.00	43
196	Federal Radio Corporation of Nigeria	0.00	43	237	Institute for Peace and Conflict	0.00	43
197	Federal Road Safety Commission	0.00	43	238	Resolution Institute of Chartered Chemists of	0.00	43
198	Federal Roads Maintenance Agency	0.00	43	220	Nigeria		
199	Federal School of Occupational Therapy, Yaba	0.00	43	239	Institute of Public Analysts of Nigeria	0.00	43
200	Federal School of Medical Laboratory Jos	0.00	43	240	Integrated Water Resource Management Commission	0.00	43

VA	RIABLES COMPLIANCE RA	NKING	à				
241	Irrua Specialist Teaching Hospital	0.00	43	281	Ministry of Transportation	0.00	43
242	Joint Admission and Matriculation	0.00	43	282	Ministry of Water Resources	0.00	43
243	Board Jos University Teaching Hospital	0.00	43	283	Ministry of Women Affairs	0.00	43
244	Kaduna Polytechnic, Kaduna	0.00	43	284	Ministry of Works and Housing	0.00	43
245	Lagos International Trade Fair Complex Management Board	0.00	43	285	Ministry of Youth and Sports Development	0.00	43
246	Lagos University Teaching Hospital	0.00	43	286	Moddibo Adama University of Technology, Yola	0.00	43
247	Lake Chad Research Institute, Maiduguri	0.00	43	287	N.A Institute of Tech. & Environmental Sciences	0.00	43
248	Legal Aid Council of Nigeria	0.00	43	288	National Agency for Food and Drug	0.00	43
249	Librarians Registration Council of Nigeria	0.00	43	289	Administration and Control National Agency for Prohibition of Trafficking in Persons	0.00	43
250	Lower Benue River Basin Development Authority	0.00	43	290	National Agency for Science and Engineering Infrastructure	0.00	43
251	Lower Niger River Basin Development Authority	0.00	43	291	National Agency for the Great Green Wall	0.00	43
252	Maritime Academy of Nigeria	0.00	43	292	National Agricultural Extension and	0.00	43
253 254	Medical and Dental Council of Nigeria Medical Laboratory Science Council of	0.00	43 43	293	Research Liaison Services National Agricultural Land	0.00	43
255	Nigeria, Yaba Medical Rehabilitation Therapists	0.00	43	294	Development Authority National Animal Production Research	0.00	43
256	Board of Nigeria Metallurgical Training Institute, Onitsha	0.00	43	295	Institute National Arbovirus and Vector	0.00	43
257	Michael Imoudu National Institute for	0.00	43	296	Research, Enugu National Assembly Service	0.00	43
258	Labour Studies Michael Opara University of Agriculture,	0.00	43	297	Commission National Automotive Design and	0.00	43
259	Umudike Military Pension Board	0.00	43	298	Development Council National Biosafety Management	0.00	43
260	Ministry of Agriculture and Rural Development	0.00	43	299	Agency National Biotechnology Development Agency	0.00	43
261	Ministry of Aviation	0.00	43	300	National Blood Service Commission	0.00	43
262	Ministry of Communications and Digital Economy	0.00	43	301	National Board for Arabic and Islamic Studies	0.00	43
263 264	Ministry of Defence	0.00	43 43	302	National Board for Technical Education	0.00	43
265	Ministry of Education Ministry of Environment	0.00	43	303	National Board for Technology	0.00	43
266	Ministry of Finance, Budget and	0.00	43	304	Incubation National Boundary Commission	0.00	43
267	National Planning Ministry of Foreign Affairs	0.00	43	305	National Broadcasting Commission	0.00	43
268	Ministry of Health	0.00	43	306	National Bureau of Statistics	0.00	43
269	Ministry of Humanitarian Affairs, Disaster Management & Social	0.00	43	307	National Business and Technical Examination Board	0.00	43
270	Development Ministry of Industry, Trade and	0.00	43	308	National Centre for Technology Management, Ile-Ife	0.00	43
271	Investment Ministry of Information and Culture	0.00	43	309	National Centre for Agricultural Mechanization, Ilorin	0.00	43
272	Ministry of Interior	0.00	43	310	National Centre for Disease Control	0.00	43
273	Ministry of Justice	0.00	43	311	National Centre for Women Development	0.00	43
274	Ministry of Labour and Employment	0.00	43	312	National Cereals Research Institute	0.00	43
275	Ministry of Mines and Steel Development	0.00	43	313	Badeggi National Commission for Colleges of	0.00	43
276	Ministry of Niger Delta Affairs	0.00	43	314	Education National Commission for Mass Literacy	0.00	43
277	Ministry of Petroleum Resources	0.00	43	315	Adult and NonFormal Education National Commission for Museums and	0.00	43
278	Ministry of Police Affairs	0.00	43	316	Monuments National Commission for Nomadic	0.00	43
279 280	Ministry of Power Ministry of Science, Technology and	0.00	43 43		Education		
	Innovation	0.00	43	317	National Commission for Refugees, Migrants and IDPs	0.00	43

VARIABLES COMPLIANCE RANKING 358 National Orientation Agency 0.00 43 318 National Commissions for Persons with 0.00 43 Disabilities 359 National Orthopaedic Hospital Dala 0.00 43 319 National Council for Arts and Culture 0.00 43 National Orthopaedic Hospital Enugu 360 0.00 43 National Defence Academy, Kaduna 43 0.00 National Orthopaedic Hospital Lagos 0.00 43 361 321 National Defence College 0.00 43 362 National Park Service 0.00 43 322 National Directorate of Employment 0.00 43 363 **National Pension Commission** 0.00 43 323 National Ear Care Centre 0.00 43 364 National Population Commission 0.00 43 National Economic Reconstruction 0.00 43 365 National Power Training Institute 0.00 43 Fund 325 National Emergency Management 0.00 43 366 National Primary Health Care 0.00 43 Agency Development Agency 326 National Environmental Standards and 0.00 43 367 National Productivity Centre 0.00 43 Regulations Enforcement Agency National Research Institute for 0.00 368 43 327 National Examination Council 0.00 43 Chemical Technology, Zaria 328 National Eye Center 0.00 43 National Root Crops Research Institute, 0.00 43 National Film and Video Censors Board 43 Umudike 329 0.00 370 National Space Research and 0.00 43 330 National Gallery for Art 0.00 43 Development Agency 331 National Hajj Commission of Nigeria 0.00 43 371 National Steel Raw Materials 0.00 43 Exploration Agency, Kaduna 332 National Health Insurance Scheme 0.00 43 National Sugar Development Council 0.00 43 333 National Horticultural Research 0.00 43 373 National Teachers Institute 0.00 43 Institute, Ibadan 0.00 374 National Troupe of Nigeria 43 334 National Hospital 0.00 43 335 National Hydrological Services Agency 0.00 43 National Tuberculosis and Leprosy 0.00 43 375 Training Center, Zaria National Industrial Court 0.00 43 376 National Veterinary Research Institute, 0.00 43 337 National Information Technology 0.00 43 Vom Development Agency 377 National Water Resources Institute, 0.00 43 National Inland Waterways Authority 0.00 43 Kaduna 378 National Youth Service Corps 0.00 43 339 National Institute for Cultural 0.00 43 Orientation New Partnership for African 379 0.00 43 National Institute for Freshwater 0.00 43 Development Fisheries Research, New-Bussa 43 380 News Agency of Nigeria 0.00 341 National Institute for Legislative and 0.00 43 Niger Delta Development Commission 43 381 0.00 Democratic Studies 342 National Institute for Nigerian 0.00 43 382 Niger Delta River Basin Development 0.00 43 Languages, Aba National Institute for Oceanography 0.00 43 383 Nigeria Agricultural Quarantine Service 0.00 43 and Marine Research Nigeria Arabic Language Village, 43 National Institute for Policy and 0.00 43 344 0.00 Ngala, Borno State Strategic Studies, Kuru 385 Nigeria Atomic Energy Commission 0.00 43 345 National Institute for Sports 0.00 43 Nigeria Commodity Exchange 0.00 43 386 National Institute of Construction 0.00 43 Technology, Uromi 387 Nigeria Customs Service 0.00 43 347 National Institute for Educational 0.00 43 388 Nigerians in Diaspora Commission 0.00 43 Planning and Administration National Institute of Pharmaceutical 0.00 43 389 Nigeria Electricity Liability Management 0.00 43 Research And Development, Abuja Limited 349 **National Insurance Commission** 0.00 43 Nigeria Immigration Service 390 0.00 43 43 350 National Iron Ore Mining Company 0.00 391 Nigeria Institute for Hospitality and 0.00 43 351 National Judicial Council 0.00 43 Tourism Nigeria Integrated Water Management 392 0.00 43 352 National Lottery Regulatory 0.00 43 Commission Commission 393 Nigeria Institute for Medical Research, 0.00 43 43 353 National Mathematical Centre 0.00 394 Nigeria Institute of Soil Science 0.00 43 National Metallurgical Development 0.00 43 395 Nigeria Nuclear Regulatory Authority 0.00 43 National Obstetric Fitsula Centre, 0.00 43 396 Nigeria Security and Civil Defence 0.00 43 Abakaliki National Office for Technology 0.00 43 356 Nigeria Social Insurance Trust Fund 397 0.00 43 Acquisition and Promotion 357 National Open University of Nigeria 0.00 43 Nigerian Air Force 0.00 43

VAF	RIABLES COMPLIANCE RA	NKING	à				
399	Nigerian Airspace Management	0.00	43	438	Nigerian Nuclear Regulatory Authority	0.00	43
400	Agency Nigerian Army	0.00	43	439	Nigerian Navy	0.00	43
401	Nigerian Army College of Education,	0.00	43	440	Nigerian Office for Trade Negotiation	0.00	43
	llorin			441	Nigerian Police Academy	0.00	43
402	Nigerian Army University, Biu	0.00	43	442	Nigerian Police Force	0.00	43
403	Nigerian Building and Road Research Institute, Lagos	0.00	43	443	Nigerian Ports Authority	0.00	43
404	Nigerian Christian Pilgrims	0.00	43	444	Nigerian Postal Service	0.00	43
405	Commission Nigerian Civil Aviation Authority	0.00	43	445	National Post Graduate Medical	0.00	43
406	Nigerian Coal Corporation	0.00	43	446	College of Nigeria Nigerian Press Council	0.00	43
407	Nigerian College of Aviation	0.00	43	447	Nigerian Shippers Council	0.00	43
408	Technology, Zaria Nigerian Content Development and	0.00	43	448	Nigerian Stored Products Research	0.00	43
	Monitoring Board			440	Institute, Ilorin	0.00	40
409	Nigerian Copyright Commission	0.00	43	449	Nigerian Television Authority	0.00	43
410	Nigerian Correctional Service	0.00	43	450	Nigerian Tourism Development Corporation	0.00	43
411	Nigerian Council of Food Science and Technology	0.00	43	451	Nnamdi Azikiwe University, Awka	0.00	43
412	Nigerian Educational Research and	0.00	43	452	Nnamdi Azikwe Teaching Hospital	0.00	43
413	Development Council Nigerian Electricity Management	0.00	43	453	North East Development Commission	0.00	43
414	Services Agency	0.00	40	454	Obafemi Awolowo Teaching Hospital	0.00	43
414	Nigerian Export Processing Zones Authority	0.00	43	455	Obafemi Awolowo University, II e-Ife	0.00	43
415	Nigerian Extractive Industries Transparency Initiative	0.00	43	456	Office of the Accountant General of the Federation	0.00	43
416	Nigerian Film Corporation	0.00	43	457	Office of The Head of Civil Service of	0.00	43
417	Nigerian Financial Intelligence Unit	0.00	43	458	the Federation Office of The Secretary General of the	0.00	43
418	Nigerian Football Federation	0.00	43		Federation		
419	Nigerian Geological Survey Agency	0.00	43	459	Office of the Surveyor-General of the Federation	0.00	43
420	Nigerian Institute for Oil Palm Research, Benin	0.00	43	460	Ogun - Osun River Basin Development Authority	0.00	43
421	Nigerian Institute for Trypanosomiasis	0.00	43	461	Oil and Gas Free Zones Authority	0.00	43
422	Research, Kaduna Nigerian Institute of Animal Science	0.00	43	462	Optometrist and Dispensing Opticians	0.00	43
423	Nigerian Institute of International	0.00	43	463	Board of Nigeria Pension Transitional Arrangement	0.00	43
424	Affairs, Lagos Nigerian Institute of Leather and	0.00	43	464	Directorate	0.00	40
	Science Technology			464	Petroleum Technology Development Fund	0.00	43
425	Nigerian Institute of Mining and Geosciences	0.00	43	465	•	0.00	43
426	Nigerian Institute of Science Laboratory	0.00	43	466	Pharmacy Council of Nigeria	0.00	43
427	Technology, Ibadan Nigerian Institute of Social and	0.00	43	467	Project Development Institute, Enugu	0.00	43
	Economic Research			468	Public Service Institute of Nigeria	0.00	43
428	Nigerian Institute of Transportation Technology	0.00	43	469	Radiographers Registration Board of Nigeria	0.00	43
429	Nigerian Law Reform Commission	0.00	43	470	Raw Materials Research and	0.00	43
430	Nigerian Law School	0.00	43	471	Development Council Revenue Mobilisation Allocation and	0.00	43
431	Nigerian Maritime Administration and Safety Agency	0.00	43		Fiscal Commission		
432	Nigeria Maritime University,	0.00	43	472	Rubber Research Institute of Nigeria, Benin	0.00	43
433	Okerenkoko, Delta Nigerian Meteorological Agency	0.00	43	473	Rural Electrification Agency	0.00	43
434	Nigerian Midstream and Downstream	0.00	43	474	Samaru College of Agriculture (Dae),	0.00	43
435	Petroleum Regulatory Authority		10	475	Zaria Kaduna State Securities and Exchange Commission	0.00	43
	Nigerian Mining Cadastre Office	0.00	43	476	Servicom	0.00	43
436	Nigerian National Merit Award	0.00	43	477	Sheda Science and Technology	0.00	43
437	Nigerian Natural Medicine Development Agency	0.00	43		Complex		

478	Small and Medium Enterprise Development Authority of Nigeria	0.00	43
479	Sokoto - Rima River Basin Development Authority	0.00	43
480	Standards Organisation of Nigeria	0.00	43
481	Supreme Court of Nigeria	0.00	43
482	Surveyors Council of Nigeria	0.00	43
483	Tafawa Balewa Square Management Board	0.00	43
484	Teachers Registration Council of Nigeria	0.00	43
485	Transmission Company of Nigeria	0.00	43
486	Universal Basic Education Commission	0.00	43
487	University College Hospital Ibadan	0.00	43
488	University of Abuja	0.00	43
489	University of Abuja Teaching Hospital	0.00	43
490	University of Benin	0.00	43
491	University of Benin Teaching Hospital	0.00	43
492	University of Calabar	0.00	43
493	University of Calabar Teaching Hospital	0.00	43
494	University of Ibadan	0.00	43
495	University of Ilorin	0.00	43
496	University of Ilorin Teaching Hospital	0.00	43
497	University of Jos	0.00	43
498	University of Lagos	0.00	43
499	University of Maiduguri	0.00	43
500	University of Maiduguri Teaching Hospital	0.00	43
501	University of Nigeria Nsukka	0.00	43
502	University of Nigeria Teaching Hospital	0.00	43
503	University of Port-Harcourt	0.00	43
504	University of Port-Harcourt Teaching Hospital	0.00	43
505	University of Uyo	0.00	43
506 507	University of Uyo Teaching Hospital Upper Benue River Basin Development	0.00	43 43
307	Authority	0.00	40
508	Upper Niger River Basin Development Authority	0.00	43
509	Usmanu DanFodio University Teaching Hospital	0.00	43
510	Usman Danfodio University, Sokoto	0.00	43
511	Veterinary Council of Nigeria	0.00	43
512	Voice of Nigeria	0.00	43
513	Waziri Umaru Federal Polytechnic, Birnin Kebbi	0.00	43
514	West African Examination Council	0.00	43

The above table depicts institutions that have some level of conformity with the identified sub-variable. Only institutions from number 1-42 (8.1%), have some measures of conformity, the remaining institutions from 43-514, representing 91.9% scored zero.

PRO	CUREMENT			
SN	Ministries, Departments, Agencies, Commissions and Units	% Score	Rank	
1	National Oil Spill Detection and Response Agency	95.89	1	
2	Nigerian Investment Promotion Commission	58.37	2	
3	Debt Management Office	25.01	3	
4	Independent Corrupt Practices and Other Related Offences Commission	25.01	3	
5	National Identity Management Commission	25.01	3	
6	Nigerian Electricity Regulatory Commission	25.01	3	
7	Development Bank of Nigeria	20.85	7	
8	Nigerian Ports Authority	20.85	7	
9	Nigerian Institute of Advanced Legal Studies	20.85	7	
10	Federal Inland Revenue Service	16.68	10	
11	Infrastructure Concession Regulatory Commission	16.68	10	
12	National Lottery Trust Fund	16.68	10	
13	Nigeria Customs Service	16.68	10	
14	Nigeria Deposit Insurance Corporation	16.68	10	
15	Rural Electrification Agency	16.68	10	
16	FCE (Special), Oyo	14.29	16	
17	Bureau of Public Procurement	12.51	17	
18	Federal Roads Maintenance Agency	12.51	17	
19	National Obstetric Fitsula Centre, Abakaliki	12.51	17	
20	Petroleum Training Institute, Effurun	12.51	17	
21	Accident and Investigation Bureau	8.34	21	
22	Adeyemi College of Education, Ondo	8.34	21	
23	Administrative Staff College of Nigeria	8.34	21	
24	Citizenship and Leadership Training Centre	8.34	21	
25	Corporate Affairs Commission	8.34	21	
26	Federal Character Commission	8.34	21	
27	Federal Medical Centre, Bida	8.34	21	
28	Ministry of Water Resources	8.34	21	
29	Nigeria Electricity Liability Management Limited	8.34	21	
30	Nigerian Electricity Management Services Agency	8.34	21	
31	Nigerian Railway Corporation	8.34	21	
32	Public Complaints Commission	8.34	21	
33	Transmission Company of Nigeria	8.34	21	
34	Universal Basic Education Commission	8.34	21	
35	Advertising Practitioners Council of Nigeria	4.17	35	
36	Cocoa Research Institute of Nigeria, Ibadan	4.17	35	
37	Energy Commission of Nigeria	4.17	35	
38	FCE (Technical) Akoka, Lagos	4.17	35	
39	Federal University Dutse, Jigawa	4.17	35	

VARIABLES COMPLIANCE RANKING 55 79 **Border Communities Development** 0.00 4.17 Joint Admission and Matriculation 35 Board **Budget Office of the Federation** 0.00 55 4.17 35 41 Ministry of Justice 81 Bureau of Public Enterprise 0.00 55 42 National Agency for the Control of 35 4.17 Bureau of Public Service Reforms 0.00 82 55 National Business and Technical 4.17 35 83 Central Bank of Nigeria 0.00 55 **Examination Board** Centre for Black African Arts and 0.00 55 44 National Power Training Institute 4.17 35 Culture 45 National Research Institute for 4.17 35 85 Centre for Management 0.00 55 Chemical Technology, Zaria Development National Veterinary Research 4.17 35 Chad Basin River Basin Development 0.00 55 Institute, Vom Authority New Partnership for African 35 47 4.17 Civil Defence, Correctional, Fire and 0.00 55 Development Immigration Board 48 **NIGCOMSAT** 4.17 35 88 Code of Conduct Bureau 0.00 55 49 Nigerian Airspace Management 35 4.17 College of Agriculture (Dae), Kabba, 0.00 55 Agency Kogi State Nigerian Maritime Administration and 4.17 35 Community Health Practitioners 0.00 55 Safety Agency Registration Board 51 Pension Transitional Arrangement 4.17 35 91 Computer Professionals Registration 0.00 55 Directorate Council of Nigeria Nigerian Institute of Animal Science 52 4.17 35 0.00 55 Nigerian Institute of Science 4.17 35 53 Council for the Regulation of Freight 0.00 55 Laboratory Technology, Ibadan Forwarding in Nigeria Abubakar Tafawa Balewa University 0.00 55 54 Council of Nigerian Mining Engineers 0.00 55 Teaching Hospital and Geosciences Abubakar Tafawa Balewa University, 0.00 55 0.00 55 Court of Appeal Bauchi Cross-River Basin Development 96 0.00 55 0.00 56 Abuja Broadcasting Corporation 55 Authority 57 Abuja Enterprise Agency 0.00 55 97 Defence Headquarter 0.00 55 58 Abuja Environmental Protection 0.00 55 Defence Industries Corporation of 0.00 55 Board Nigeria 59 Abuja Infrastructure Investment 0.00 55 Dental Technologists Registration 0.00 55 Center Board of Nigeria Abuja Investment Company Limited 0.00 55 60 **Dental Therapist Registration Board** 0.00 55 61 Abuja Metropolitan Management 0.00 55 of Nigeria Directorate for Technical Cooperation 0.00 55 Council 62 Agricultural and Rural Management 0.00 55 in Africa Training Institute **Economic And Financial Crimes** 0.00 55 Agricultural Research Council of 0.00 55 63 Commission Nigeria 103 Electric Development Institute 0.00 55 Ahmadu Bello University Teaching 0.00 55 Family Homes Fund Ltd 0.00 55 Hospital, Zaria 105 FCE (Technical), Asaba 0.00 55 65 Ahmadu Bello University, Zaria 0.00 55 106 FCE (Technical), Bichi, Kano 0.00 55 Air force Institute of Technology, 0.00 55 107 FCE (Technical), Gombe 0.00 55 Kaduna 67 Ajaokuta Steel Company Limited 0.00 55 FCE (Technical), Gusau, Zamfara 0.00 55 Akanu Ibiam Federal Polytechnic 0.00 FCE (Technical), Omuku, River 69 55 0.00 55 Uwana, Ebonyi 110 FCE (Technical), Potiskum, Yobe 0.00 55 55 70 Alex Ekueme University, Ndufu-Alike, 0.00 111 FCE (Technical), Umunze 0.00 55 Ebonyi FCE Abeokuta, Ogun 0.00 55 112 Alvan Ikoku Collegef Education, 0.00 55 Owerri 113 FCE Eha-Amufu, Enugu 0.00 55 0.00 Aminu Kano Teaching Hospital 55 114 FCE Gidan Madi, Sokoto 0.00 55 Anambra - Imo River Basin 0.00 55 115 FCE Kano 0.00 55 Development Authority 116 FCE Katsina 0.00 55 74 Auchi Polytechnic, Edo 0.00 55 FCE Kontagora, Niger 0.00 55 117 75 Bank of Agriculture 0.00 55 55 118 FCE Obudu, Cross River 0.00 76 Bank of Industry 0.00 55 FCE Okene, Kogi 0.00 55 Bayero University Kano 0.00 55 77 FCE Pankshin, Plateau 0.00 55 Benin - Owenna River Basin 0.00 55 FCE Yola, Adamawa 0.00 55 **Development Authority**

VAI	RIABLES COMPLIANCE RA	NKING	à				
122	FCE Zaria, Kaduna	0.00	55	158	Federal Medical Centre, Abuja	0.00	55
123	FCT College of Education, Zuba	0.00	55	159	Federal Medical Centre, Asaba	0.00	55
124	FCT Muslims Pilgrims Welfare Board	0.00	55	160	Federal Medical Centre, Azare	0.00	55
125	FCT Water Board Abuja	0.00	55	161	Federal Medical Centre, Birnin Kebbi	0.00	55
126	Federal Airports Authority of Nigeria	0.00	55	162	Federal Medical Centre, Birnin Kudu	0.00	55
127	Federal Capital Development	0.00	55	163	Federal Medical Centre, Ebute Metta	0.00	55
128	Authority Federal Capital Territory Abuja	0.00	55	164	Federal Medical Centre, Jalingo	0.00	55
129	Federal Capital Territory Internal	0.00	55	165	Federal Medical Centre, Katsina	0.00	55
	Revenue			166	Federal Medical Centre, Keffi	0.00	55
130	Federal Civil Service Commission	0.00	55	167	Federal Medical Centre, Makurdi	0.00	55
131	Federal College of Agricultural	0.00	55	168	Federal Medical Centre, Owo	0.00	55
132	Produce Technology, Kano Federal College of Agriculture Akure	0.00	55	169	Federal Medical Centre, Umuahia	0.00	55
133	Federal College of Agriculture	0.00	55	170	Federal Medical Centre, Yenogoa	0.00	55
	Ishiagu, Ebonyi State			171	Federal Mertaga Bank of Nigeria	0.00	55 55
134	Federal College of Agriculture,	0.00	55	172 173	Federal Mortgage Bank of Nigeria Federal Neuro-Psychiatric Hospital	0.00	55
105	Ibadan, Oyo State.	0.00	EF	173	Abeokuta	0.00	J
135	Federal College of Animal Health and Production Technology, Ibadan, Oyo State	0.00	55	174	Federal Neuro-Psychiatric Hospital Benin-City	0.00	55
136	Federal College of Animal Health and Production Technology, Vom,	0.00	55	175	Federal Neuro-Psychiatric Hospital Calabar	0.00	55
137	Plateau State Federal College of Dental technology	0.00	55	176	Federal Neuro-Psychiatric Hospital Enugu	0.00	55
	and Therapy, Enugu			177	Federal Neuro-Psychiatric Hospital Kaduna	0.00	55
138	Federal College of Fisheries and Marine Technology, Lagos	0.00	55	178	Federal Neuro-Psychiatric Hospital Maiduguri	0.00	55
139	Federal College of Forestry Mechanization, Afaka, Kaduna State	0.00	55	179	Federal Neuro-Psychiatric Hospital	0.00	55
140	Federal College of Forestry, Ibadan, Oyo State	0.00	55	180	Yaba Federal Polytechnic Ado Ekiti	0.00	55
141	Federal College of Forestry, Jos,	0.00	55	181	Federal Polytechnic Bali, Taraba	0.00	55
142	Plateau State Federal College of Freshwater	0.00	55	182	Federal Polytechnic Bauchi	0.00	55
172	Fisheries Technology, Baga, Borno	0.00	33	183	Federal Polytechnic Bida, Niger	0.00	55
	State			184	Federal Polytechnic Damaturu, Yobe	0.00	55
143	Federal College of Freshwater Fisheries Technology, New Bussa	0.00	55	185	Federal Polytechnic Daura, Katsina State	0.00	55
144	Federal College of Horticulture, Dadin Kowa, Gombe	0.00	55	186	Federal Polytechnic Ede, Osun	0.00	55 55
145	Federal College of Land Resources	0.00	55	187 188	Federal Polytechnic Ekowe, Bayelsa Federal Polytechnic Idah, Kogi	0.00	55
	Technology Kuru, Jos			189	Federal Polytechnic Ilaro, Ogun	0.00	55
146	Federal College of Land Resources	0.00	55	190	Federal Polytechnic Ile-Oluji, Ondo	0.00	55
147	Technology, Owerri, Imo State Federal College of Wildlife Management, New Bussa, Niger	0.00	55	191	Federal Polytechnic Kaltungo, Gombe State	0.00	55
148	State Federal Competition and Consumer	0.00	55	192		0.00	55
	Protection Commission	0.00		193	Federal Polytechnic Mubi, Adamawa	0.00	55
149	Federal Co-operative College, Ibadan	0.00	55	194	Federal Polytechnic Nakede, Owerri	0.00	55
150	Federal Co-operative College, Kaduna	0.00	55	195	Federal Polytechnic Nasarawa	0.00	55
151	Federal Co-operative College, Oji River	0.00	55	196	Federal Polytechnic of Oil and Gas Bonny, Rivers	0.00	55
152	_	0.00	55	197		0.00	55
153	Federal High Court	0.00	55	198	Federal Polytechnic Oko, Anambra	0.00	55
154	Federal Housing Authority	0.00	55	199	Federal Polytechnic Ukana, Akwa Ibom	0.00	55
155	Federal Institute of Industrial	0.00	55	200	Federal Produce Inspection Services	0.00	55
156	Research, Oshodi Federal Judicial Service Commission	0.00	55	201	Federal Radio Corporation of Nigeria	0.00	55
157	Federal Medical Centre, Abeokuta	0.00	55	202	Federal Road Safety Commission	0.00	55
	- Caciai Modicai Contro, Abcordia	0.00					

VARIABLES COMPLIANCE RANKING 243 Institute of Public Analysts of Nigeria 0.00 55 203 Federal School of Occupational 0.00 55 Integrated Water Resource 244 0.00 55 Therapy, Yaba 204 Federal School of Medical Laboratory 0.00 55 Management Commission Jos 245 Investment and Securities Tribunal 0.00 55 205 Federal School of Survey 0.0055 246 Irrua Specialist Teaching Hospital 0.00 55 206 Federal Teaching Hospital Ido-Ekiti 0.00 55 247 Jos University Teaching Hospital 0.00 55 Federal Training Center, Kaduna 0.00 207 55 248 Kaduna Polytechnic, Kaduna 0.00 55 208 Federal Training Center, Lagos 0.00 55 249 Lagos International Trade Fair 55 0.00 209 Federal University Birnin Kebbi 0.00 55 Complex Management Board Federal University Dutsin-ma, Katsina 0.00 55 210 250 Lagos University Teaching Hospital 0.00 55 0.00 211 Federal University Gashua, Yobe 55 Lake Chad Research Institute, 0.00 212 Federal University Gusau, Zamfara 0.00 55 Maiduguri 252 Legal Aid Council of Nigeria 0.00 55 213 Federal University Kashere, Gombe 0.00 55 Librarians Registration Council of 0.00 55 0.00 55 214 Federal University lafia, Nasarawa Nigeria 215 Federal University lokoja, Kogi 0.00 55 254 Lower Benue River Basin 0.00 55 0.00 216 Federal University of Agriculture Zuru 55 **Development Authority** 255 Lower Niger River Basin 0.00 55 Federal University of Agriculture, 217 0.00 55 **Development Authority** Abeokuta Maritime Academy of Nigeria 0.00 55 Federal University of Agriculture, 0.00 55 256 218 Makurdi 257 Medical and Dental Council of 0.00 55 Federal University of Health Science 219 0.00 55 Nigeria Otukpo, Benue 258 Medical Laboratory Science Council 0.00 55 Federal University of Petroleum 220 0.00 55 of Nigeria, Yaba Resources, Effurun Medical Rehabilitation Therapists 259 0.00 55 221 Federal University of Technology, 0.00 55 Board of Nigeria Akure 260 Metallurgical Training Institute, 0.00 55 222 Federal University of Technology, 0.00 55 Onitsha Minna Michael Imoudu National Institute for 0.00 55 223 Federal University of Technology, 0.00 55 Labour Studies Owerri Michael Opara University of 262 0.00 55 224 Federal University Otuoke, Bayelsa 0.00 55 Agriculture, Umudike 263 Military Pension Board 0.00 55 225 Federal University Oye-Ekiti, Ekiti 0.00 55 226 Federal University Wukari, Taraba 0.00 55 Ministry of Agriculture and Rural 0.00 55 Development 227 FG Staff Housing Loans Board 0.00 55 Ministry of Aviation 0.00 265 55 228 Financial Reporting Council of 0.00 55 Ministry of Communications and 266 0.00 55 Nigeria Digital Economy 229 Fiscal Responsibility Commission 0.00 55 267 Ministry of Defence 0.00 55 230 Forestry Research Institute of Nigeria, 0.00 55 268 Ministry of Education 0.00 55 Ibadan 269 Ministry of Environment 0.00 231 French Language Village, Badagry, 0.00 55 55 Lagos Ministry of Finance, Budget and 270 0.00 55 232 Galaxy Backbone 0.00 55 National Planning Ministry of Foreign Affairs 271 0.00 55 233 Gurara Dam Management Agency 0.00 55 234 H.A Federal Polytechnic Kazaure, 0.00 55 272 Ministry of Health 0.00 55 Jigawa Ministry of Humanitarian Affairs, 0.00 55 235 Hadejia - Jama'are River Basin 0.00 55 Disaster Management & Social Development Authority Development Health Records Officers Registration 0.00 55 236 274 Ministry of Industry, Trade and 0.00 55 Board of Nigeria Investment 0.00 237 Independent National Electoral 55 275 Ministry of Information and Culture 0.00 55 Commission 276 Ministry of Interior 0.00 55 55 238 Industrial Training Fund 0.00 Ministry of Labour and Employment 0.00 55 Institute for Agricultural Research and 0.00 55 Ministry of Mines and Steel 0.00 55 Training, Ibadan Development 0.00 55 240 Institute for Agricultural Research, 279 Ministry of Niger Delta Affairs 0.00 55 241 Institute for Peace and Conflict 0.00 55 280 Ministry of Petroleum Resources 0.00 55 Resolution Ministry of Police Affairs 0.00 55 Institute of Chartered Chemists of 0.00 55 Ministry of Power 0.00 55 Nigeria

VAI	RIABLES COMPLIANCE RA	NIVING					
VAI	RIABLES COMPLIANCE RA	NKING					
283	Ministry of Science, Technology and Innovation	0.00	55	318	National Commission for Nomadic Education	0.00	55
284	Ministry of Transportation	0.00	55	319	National Commission for Refugees,	0.00	55
285	Ministry of Women Affairs	0.00	55	320	Migrants and IDPs National Commissions for Persons	0.00	55
286	Ministry of Works and Housing	0.00	55	0_0	with Disabilities	0.00	
287	Ministry of Youth and Sports	0.00	55	321	National Council for Arts and Culture	0.00	55
288	Development Moddibo Adama University of	0.00	55	322	National Defence Academy, Kaduna	0.00	55
	Technology, Yola	0.00		323	National Defence College	0.00	55
289	N.A Institute of Tech. &	0.00	55	324	National Directorate of Employment	0.00	55
290	Environmental Sciences National Agency for Food and Drug	0.00	55	325	National Drug Law Enforcement Agency	0.00	55
291	Administration and Control National Agency for Prohibition of	0.00	55	326	National Ear Care Centre	0.00	55
	Trafficking in Persons			327	National Economic Reconstruction Fund	0.00	55
292	National Agency for Science and Engineering Infrastructure	0.00	55	328	National Emergency Management Agency	0.00	55
293	National Agency for the Great Green Wall	0.00	55	329	National Environmental Standards	0.00	55
294	National Agricultural Extension and	0.00	55		and Regulations Enforcement Agency		
005	Research Liaison Services	0.00		330	National Examination Council	0.00	55
295	National Agricultural Land Development Authority	0.00	55	331	National Eye Center	0.00	55
296	National Agricultural Seed Council	0.00	55	332	National Film and Video Censors	0.00	55
297	National Animal Production Research	0.00	55	333	Board National Gallery for Art	0.00	55
298	Institute National Arbovirus and Vector	0.00	55	334	National Hajj Commission of Nigeria	0.00	55
290	Research, Enugu	0.00	55	335	National Health Insurance Scheme	0.00	55
299	National Assembly Service Commission	0.00	55	336	National Horticultural Research	0.00	55
300	National Automotive Design and	0.00	55	337	Institute, Ibadan National Hospital	0.00	55
201	Development Council	0.00	EE	338	National Human Rights Commission	0.00	55
301	National Biosafety Management Agency	0.00	55	339	National Hydrological Services	0.00	55
302	National Biotechnology Development Agency	0.00	55	340	Agency National Industrial Court	0.00	55
303	National Blood Service Commission	0.00	55	341	National Information Technology	0.00	55
304	National Board for Arabic and Islamic Studies	0.00	55	342	Development Agency National Inland Waterways Authority	0.00	55
305	National Board for Technical	0.00	55	343	National Institute for Cultural	0.00	55
306	Education National Board for Technology	0.00	55	344	Orientation National Institute for Freshwater	0.00	55
	Incubation				Fisheries Research, New-Bussa		
307	National Boundary Commission	0.00	55	345	National Institute for Legislative and Democratic Studies	0.00	55
308	National Broadcasting Commission National Bureau of Statistics	0.00	55 55	346	National Institute for Nigerian	0.00	55
310	National Centre for Technology	0.00	55	0.47	Languages, Aba	0.00	
	Management, Ile-Ife	0.00		347	National Institute for Oceanography and Marine Research	0.00	55
311	National Centre for Agricultural Mechanization, Ilorin	0.00	55	348	National Institute for Policy and Strategic Studies, Kuru	0.00	55
312	National Centre for Disease Control	0.00	55	349	National Institute for Sports	0.00	55
313	National Centre for Women	0.00	55	350	National Institute of Construction	0.00	55
314	National Cereals Research Institute	0.00	55	351	Technology, Uromi National Institute for Educational	0.00	55
315	Badeggi National Commission for Colleges of	0.00	55	352	Planning and Administration National Institute of Pharmaceutical	0.00	55
	Education				Research and Development, Abuja		
316	National Commission for Mass Literacy Adult and NonFormal	0.00	55	353	National Insurance Commission	0.00	55
	Education			354	National Iron Ore Mining Company	0.00	55
317	National Commission for Museums	0.00	55	355	National Library of Nigaria	0.00	55 55
	and Monuments			356	National Library of Nigeria	0.00	55

VARIABLES COMPLIANCE RANKING 357 National Lottery Regulatory 0.00 55 Nigeria Sovereign Investment 0.00 55 Commission Authority 358 National Mathematical Centre 0.00 55 400 Nigerian Agricultural Insurance 0.00 55 National Metallurgical Development Corporation 359 0.00 55 401 Nigerian Air Force 0.00 55 Center, Jos 360 National Office for Technology 0.00 55 402 Nigerian Army 0.00 55 Acquisition and Promotion 403 Nigerian Army College of Education, 0.00 55 361 National Open University of Nigeria 0.00 55 362 National Orientation Agency 0.00 55 404 Nigerian Army University, Biu 0.00 55 National Orthopaedic Hospital Dala 0.00 363 55 Nigerian Building and Road 0.00 55 Research Institute, Lagos 364 National Orthopaedic Hospital Enugu 0.00 55 Nigerian Bulk Electricity Trading PLC 406 0.00 55 365 National Orthopaedic Hospital Lagos 0.00 55 Nigerian Christian Pilgrims 0.00 55 366 National Park Service 0.00 55 Commission 367 **National Pension Commission** 0.00 55 408 Nigerian Civil Aviation Authority 0.00 55 368 **National Population Commission** 0.00 55 Nigerian Coal Corporation 0.00 55 0.00 369 National Primary Health Care 55 Nigerian College of Aviation 0.00 55 **Development Agency** Technology, Zaria National Productivity Centre 370 0.00 55 0.00 Nigerian Communication 55 National Root Crops Research 0.00 Commission 55 Nigerian Content Development and 0.00 55 Institute. Umudike 372 National Salaries Incomes and 0.00 55 Monitoring Board 413 Nigerian Copyright Commission 0.00 55 Wages Commission National Space Research and 373 0.00 55 Nigerian Correctional Service 414 0.00 55 Development Agency Nigerian Council of Food Science 0.00 55 374 National Steel Raw Materials 0.00 55 and Technology Exploration Agency, Kaduna Nigerian Educational Research and 0.00 55 375 National Sugar Development Council 0.00 55 **Development Council** National Teachers Institute 0.00 55 417 Nigerian Export Processing Zones 0.00 55 Authority National Troupe of Nigeria 0.00 55 418 Nigerian Export Promotion Council 0.00 55 National Tuberculosis and Leprosy 0.00 55 378 Nigerian Extractive Industries 0.00 Training Center, Zaria Transparency Initiative 379 National Universities Commission 0.00 55 420 Nigerian Film Corporation 0.00 55 National Water Resources Institute, 380 0.00 55 421 Nigerian Financial Intelligence Unit 0.00 55 Kaduna 381 National Youth Service Corps 0.00 55 422 Nigerian Football Federation 0.00 55 382 News Agency of Nigeria 0.00 55 Nigerian Geological Survey Agency 0.00 55 383 Niger Delta Development 0.00 55 424 Nigerian Institute for Oil Palm 0.00 55 Research, Benin Commission Niger Delta River Basin Development 0.00 384 55 Nigerian Institute for 0.00 55 Trypanosomiasis Research, Kaduna Authority 426 385 Nigeria Agricultural Quarantine 0.00 55 Nigerian Institute of International 0.00 55 Service Affairs, Lagos 386 Nigeria Arabic Language Village, 0.00 55 427 Nigerian Institute of Leather and 0.00 55 Ngala, Borno State Science Technology Nigeria Atomic Energy Commission 428 Nigerian Institute of Mining and 0.00 55 0.00 387 55 Geosciences 388 Nigeria Commodity Exchange 0.00 55 Nigerian Institute of Social and 0.00 55 389 Nigeria Diaspora Commission 0.00 55 Economic Research 0.00 Nigeria Export-Import Bank 55 Nigerian Institute of Transportation 0.00 55 Technology 391 Nigeria Immigration Service 0.00 55 431 Nigerian Law Reform Commission 0.00 55 392 Nigeria Institute for Hospitality and 0.00 55 432 Nigerian Law School 0.00 55 **Tourism** Nigeria Integrated Water 0.00 Nigeria Maritime University, 0.00 55 Okerenkoko, Delta Management Commission 434 Nigerian Meteorological Agency 0.00 55 394 Nigeria Institute for Medical 0.00 55 Research, Yaba Nigerian Midstream and Downstream 0.00 55 Nigeria Institute of Soil Science 395 0.00 55 Petroleum Regulatory Authority 0.00 436 Nigerian Mining Cadastre Office 0.00 55 396 Nigeria Nuclear Regulatory Authority 55 Nigerian National Merit Award 0.00 55 437 397 Nigeria Security and Civil Defence 0.00 55 Corps Nigerian National Petroleum 55 0.00 Nigeria Social Insurance Trust Fund 0.00 55 398 Company Limited

439	Nigerian Natural Medicine Development Agency	0.00	55
440	Nigerian Nuclear Regulatory Authority	0.00	55
441	Nigerian Navy	0.00	55
442	Nigerian Office for Trade Negotiation	0.00	55
443	Nigerian Police Academy	0.00	55
444	Nigerian Police Force	0.00	55
445	Nigerian Postal Service	0.00	55
446	National Post Graduate Medical College of Nigeria	0.00	55
447	Nigerian Press Council	0.00	55
448	Nigerian Shippers Council	0.00	55
449	Nigerian Stored Products Research Institute, Ilorin	0.00	55
450	Nigerian Television Authority	0.00	55
451	Nigerian Tourism Development Corporation	0.00	55
452	Nigerian Upstream Petroleum Regulatory Commission	0.00	55
453	Nnamdi Azikiwe University, Awka	0.00	55
454	Nnamdi Azikwe Teaching Hospital	0.00	55
455	North East Development Commission	0.00	55
456	Obafemi Awolowo Teaching Hospital	0.00	55
457	Obafemi Awolowo University, Ile-Ife	0.00	55
458	Office of the Accountant General of the Federation	0.00	55
459	Office of the Auditor General of the Federation	0.00	55
460	Office of The Head of Civil Service of the Federation	0.00	55
461	Office of The Secretary General of the Federation	0.00	55
462	Office of the Surveyor-General of the Federation	0.00	55
463	Ogun - Osun River Basin Development Authority	0.00	55
464	Oil and Gas Free Zones Authority	0.00	55
465	Optometrist and Dispensing	0.00	55
466	Opticians Board of Nigeria Petroleum Technology Development	0.00	55
467	Fund Pharmacy Council of Nigoria	0.00	
467	Pharmacy Council of Nigeria	0.00	55 55
468	Project Development Institute Engage	0.00	55 55
469 470	Project Development Institute, Enugu Public Service Institute of Nigeria	0.00	55 55
470	Radiographers Registration Board of	0.00	55
472	Nigeria Raw Materials Research and	0.00	55
412	Development Council	0.00	33
473	Revenue Mobilisation Allocation and Fiscal Commission	0.00	55
474	Rubber Research Institute of Nigeria, Benin	0.00	55
475	Samaru College of Agriculture (Dae), Zaria Kaduna State	0.00	55
476	Securities and Exchange Commission	0.00	55
477	Servicom	0.00	55

478	Sheda Science and Technology Complex	0.00	55
479	Small and Medium Enterprise Development Authority of Nigeria	0.00	55
480	Sokoto - Rima River Basin Development Authority	0.00	55
481	Standards Organisation of Nigeria	0.00	55
482	Supreme Court of Nigeria	0.00	55
483	Surveyors Council of Nigeria	0.00	55
484	Tafawa Balewa Square Management Board	0.00	55
485	Teachers Registration Council of Nigeria	0.00	55
486	Tertiary Education Trust Fund	0.00	55
487	University College Hospital Ibadan	0.00	55
488	University of Abuja	0.00	55
489	University of Abuja Teaching Hospital	0.00	55
490	University of Benin	0.00	55
491	University of Benin Teaching Hospital	0.00	55
492	University of Calabar	0.00	55
493	University of Calabar Teaching Hospital	0.00	55
494	University of Ibadan	0.00	55
495	University of Ilorin	0.00	55
496	University of Ilorin Teaching Hospital	0.00	55
497	University of Jos	0.00	55
498	University of Lagos	0.00	55
499	University of Maiduguri	0.00	55
500	University of Maiduguri Teaching Hospital	0.00	55
501	University of Nigeria Nsukka	0.00	55
502	University of Nigeria Teaching Hospital	0.00	55
503	University of Port-Harcourt	0.00	55
504	University of Port-Harcourt Teaching Hospital	0.00	55
504	University of Uyo	0.00	55
505	University of Uyo Teaching Hospital	0.00	55
506	Upper Benue River Basin Development Authority	0.00	55
507	Upper Niger River Basin Development Authority	0.00	55
508	Usmanu DanFodio University Teaching Hospital	0.00	55
509	Usmanu Danfodio University, Sokoto	0.00	55
510	Veterinary Council of Nigeria	0.00	55
511	Voice of Nigeria	0.00	55
512	Waziri Umaru Federal Polytechnic, Birnin Kebbi	0.00	55
513	West African Examination Council	0.00	55
514	Yaba College of Technology, Yaba, Lagos	0.00	55

The above table depicts institutions that have some level of conformity with the identified sub-variable. Only institutions from number 1-53 (10.29%), have some measures of conformity, the remaining institutions from 54-514, representing 89.71%, scored zero.

	HUMAN RESOURCES		
S/N	Ministries, Departments, Agencies, Commissions and Units	% Score	Rank
1	Nigerian Investment Promotion Commission	100.00	1
2	National Oil Spill Detection and Response Agency	76.56	2
3	Development Bank of Nigeria	50.00	3
4	Institute of Advanced Legal Studies	50.00	3
5	Federal Civil Service Commission	37.50	5
6	Bureau of Public Service Reforms	28.13	6
7	Nigerian Shippers Council	28.13	6
8	Accident and Investigation Bureau	26.56	8
9	Nigerian Electricity Regulatory Commission	26.56	8
10	Cocoa Research Institute of Nigeria, Ibadan	25.00	10
11	Cross-River Basin Development Authority	25.00	10
12	National Library of Nigeria	18.75	12
13	National Salaries Incomes and Wages Commission	17.19	13
14	Ministry of Water Resources	15.63	14
15	Police Service Commission	15.63	14
16	Administrative Staff College of Nigeria	14.06	16
17	Bureau of Public Procurement	14.06	16
18	Energy Commission of Nigeria	14.06	16
19	National Productivity Centre	14.06	16
20	Abubakar Tafawa Balewa University Teaching Hospital	12.50	20
21	Abuja Enterprise Agency	12.50	20
22	Abuja Infrastructure Investment Center	12.50	20
23	Abuja Investment Company Limited	12.50	20
24	Ahmadu Bello University, Zaria	12.50	20
25	Air force Institute of Technology, Kaduna	12.50	20
26	Alex Ekueme University, Ndufu-Alike, Ebonyi	12.50	20
27	Bayero University Kano	12.50	20
28	Budget Office of the Federation	12.50	20
29 30	Central Bank of Nigeria Citizenship and Leadership Training	12.50 12.50	20 20
31	Centre Code of Conduct Bureau	12.50	20
32	COREN	12.50	20
33	Defence Headquarter	12.50	20
34	Directorate for Technical Cooperation in Africa	12.50	20
35	Electric Development Institute	12.50	20
36	Federal Capital Development Authority	12.50	20
37	Federal Character Commission	12.50	20
38	Federal College of Agriculture Akure	12.50	20
39	Federal College of Agriculture Ishiagu, Ebonyi State	12.50	20
40	Federal College of Freshwater Fisheries Technology, NewBussa	12.50	20

4	1 Federal College of Land Resources Technology Kuru, Jos	12.50	20
4	2 Federal Neuro-Psychiatric Hospital Enugu	12.50	20
4	3 Federal Polytechnic Ado Ekiti	12.50	20
4	4 Federal Road Safety Commission	12.50	20
4	5 Federal Roads Maintenance Agency	12.50	20
4	6 Federal Teaching Hospital Ido-Ekiti	12.50	20
4	 Federal University of Technology, Akure 	12.50	20
4	8 Financial Reporting Council of Nigeria	12.50	20
	9 Galaxy Backbone	12.50	20
5	 Infrastructure Concession Regulatory Commission 	12.50	20
5	1 Institute of Public Analysts of Nigeria	12.50	20
5	2 Investment and Securities Tribunal	12.50	20
	3 Jos University Teaching Hospital	12.50	20
5	4 Lagos University Teaching Hospital	12.50	20
	Medical Laboratory Science Council of Nigeria, Yaba	12.50	20
-	6 Military Pension Board	12.50	20
_	7 Ministry of Aviation	12.50	20
	8 Ministry of Communications and Digital Economy	12.50	20
	9 Ministry of Defence	12.50	20
-	Ministry of Information and Culture	12.50	20
-	1 Ministry of Interior	12.50	20
-	2 Ministry of Justice	12.50	20
	3 Ministry of Transportation	12.50	20
-	4 Ministry of Women Affairs	12.50	20
	5 Ministry of Works and Housing	12.50	20
	6 National Agency for Food and Drug Administration and Control	12.50	20
	7 National Agency for Prohibition of Trafficking in Persons	12.50	20
	8 National Agency for the Great Green Wall	12.50	20
	9 National Automotive Design and Development Council	12.50	20
	National Biosafety Management Agency National Based for Tanksol and	12.50	20
	1 National Board for Technology Incubation	12.50	20
	National Boundary CommissionNational Bureau of Statistics	12.50 12.50	20
	National Bureau of StatisticsNational Centre for Disease Control		20 20
	5 National Commission for Nomadic	12.50 12.50	20
7	Education 6 National Defence Academy, Kaduna	12.50	20
7	7 National Film and Video Censors Board	12.50	20
7	8 National Hajj Commission of Nigeria	12.50	20
7	 National Horticultural Research Institute, Ibadan 	12.50	20
8	National Human Rights Commission	12.50	20
8	 National Hydrological Services Agency 	12.50	20
8	2 National Identity Management Commission	12.50	20

83	National Information Technology Development Agency	12.50	20
84	National Insurance Commission	12.50	20
85	National Lottery Regulatory Commission	12.50	20
86	National Pension Commission	12.50	20
87	National Population Commission	12.50	20
88	National Power Training Institute	12.50	20
89	National Primary Health Care Development Agency	12.50	20
90	National Research Institute for Chemical Technology, Zaria	12.50	20
91	Nigeria Agricultural Quarantine Service	12.50	20
92	Nigeria Atomic Energy Commission	12.50	20
93	Nigeria Deposit Insurance Corporation	12.50	20
94	Nigeria Electricity Liability Management Limited	12.50	20
95	Nigeria Export-Import Bank	12.50	20
96	Nigeria Institute for Medical Research, Yaba	12.50	20
97	Nigeria Institute of Soil Science	12.50	20
98	Nigeria Nuclear Regulatory Authority	12.50	20
99	Nigerian Agricultural Insurance Corporation	12.50	20
100	Nigerian Air Force	12.50	20
101	Nigerian Army	12.50	20
102	Nigerian Building and Road Research Institute, Lagos	12.50	20
103	Nigerian Communication Commission	12.50	20
104	Nigerian Content Development and Monitoring Board	12.50	20
105	Nigerian Copyright Commission	12.50	20
106	Nigerian Council of Food Science and Technology	12.50	20
107	Nigerian Electricity Management Services Agency	12.50	20
108	Nigerian Export Processing Zones Authority	12.50	20
109	Nigerian Export Promotion Council	12.50	20
110	Nigerian Geological Survey Agency	12.50	20
111	Nigerian Institute of Leather and Science Technology	12.50	20
112	Nigerian Institute of Science Laboratory Technology, Ibadan	12.50	20
113	Nigerian Institute of Social and Economic Research	12.50	20
114	Nigerian Institute of Transportation Technology	12.50	20
115	Nigerian National Petroleum Company Limited	12.50	20
116	Nigerian Ports Authority	12.50	20
117	Nigerian Stored Products Research Institute, Ilorin	12.50	20
118	Nnamdi Azikwe Teaching Hospital	12.50	20
119	Office of the Auditor General of the Federation	12.50	20
120	Petroleum Technology Development Fund	12.50	20
121	Petroleum Training Institute, Effurun	12.50	20

122	Public Complaints Commission	12.50	20
123	Radiographers Registration Board of Nigeria	12.50	20
124	Raw Materials Research and Development Council	12.50	20
125	Securities and Exchange Commission	12.50	20
126	Servicom	12.50	20
127	Sheda Science and Technology Complex	12.50	20
128	Surveyors Council of Nigeria	12.50	20
129	Teachers Registration Council of Nigeria	12.50	20
130	Tertiary Education Trust Fund	12.50	20
131	Universal Basic Education Commission	12.50	20
132	University of Uyo	12.50	20
133	University of Uyo Teaching Hospital	12.50	20
134	Usman Danfodio University, Sokoto	12.50	20
135	University of Lagos	6.25	135
136	Civil Defence, Correctional, Fire and Immigration Board	1.61	136
137	Federal Capital Territory Abuja	1.56	137
138	Federal Medical Centre, Keffi	1.56	137
139	University of Jos	1.56	137
140	Abubakar Tafawa Balewa University, Bauchi	0.00	140
141	Abuja Broadcasting Corporation	0.00	140
142	Abuja Environmental Protection Board	0.00	140
143	Abuja Metropolitan Management Council Adeyemi College of Education, Ondo	0.00	140
145	Advertising Practitioners Council of	0.00	140
146	Nigeria Agricultural and Rural Management	0.00	140
147	Training Institute Agricultural Research Council of	0.00	140
148	Nigeria Ahmadu Bello University Teaching	0.00	140
	Hospital, Zaria		
149	Ajaokuta Steel Company Limited	0.00	140
150	Akanu Ibiam Federal Polytechnic Uwana, Ebonyi	0.00	140
151	Alvan Ikoku College Education, Owerri	0.00	140
152	Aminu Kano Teaching Hospital	0.00	140
153	Anambra - Imo River Basin Development Authority	0.00	140
154	Auchi Polytechnic, Edo	0.00	140
155	Bank of Agriculture	0.00	140
156	Bank of Industry	0.00	140
157	Benin - Owenna River Basin Development Authority	0.00	140
158	Border Communities Development Agency	0.00	140
159	Bureau of Public Enterprise	0.00	140
160	Centre for Black African Arts and Culture	0.00	140
161	Centre for Management Development	0.00	140

Plateau State

VARIABLES COMPLIANCE RANKING Chad Basin River Basin 0.00 140 162 205 Federal College of Dental technology 0.00 140 Development Authority and Therapy, Enugu 163 College of Agriculture (Dae), Kabba, 0.00 140 206 Federal College of Fisheries and 0.00 140 Kogi State Marine Technology, Lagos Community Health Practitioners 0.00 140 164 207 Federal College of Forestry 0.00 140 Registration Board Mechanization, Afaka, Kaduna State Computer Professionals Registration 0.00 140 208 0.00 Federal College of Forestry, Ibadan, 140 Council of Nigeria Oyo State Corporate Affairs Commission 0.00 140 166 Federal College of Forestry, Jos, 0.00 140 Council for the Regulation of Freight 167 0.00 140 Plateau State Forwarding in Nigeria Federal College of Freshwater 0.00 210 140 168 Council of Nigerian Mining Engineers 0.00 140 Fisheries Technology, Baga, Borno and Geosciences 0.00 140 169 Court of Appeal Federal College of Horticulture, 0.00 140 **Debt Management Office** 0.00 140 170 Dadin Kowa, Gombe Federal College of Land Resources 0.00 140 Defence Industries Corporation of 0.00 140 Nigeria Technology, Owerri, Imo State 172 0.00 213 Federal College of Wildlife 0.00 140 140 **Dental Technologists Registration** Board of Nigeria Management, New Bussa, Niger **Dental Therapist Registration Board** 0.00 140 Federal Competition and Consumer 0.00 214 140 of Nigeria 174 **Economic And Financial Crimes** 0.00 140 **Protection Commission** Federal Co-operative College, 0.00 140 Commission 175 Family Homes Fund Ltd 0.00 140 Ibadan Federal Co-operative College, 216 0.00 140 0.00 140 176 FCE (Special), Oyo Kaduna FCE (Technical) Akoka, Lagos 0.00 140 177 217 Federal Co-operative College, Oji 0.00 140 178 FCE (Technical), Asaba 140 0.00 River Federal Fire Service 0.00 218 140 179 FCE (Technical), Bichi, Kano 0.00 140 180 FCE (Technical), Gombe 0.00 140 219 Federal High Court 0.00 140 181 FCE (Technical), Gusau, Zamfara 0.00 140 220 Federal Housing Authority 0.00 140 FCE (Technical), Omuku, River 0.00 140 221 Federal Inland Revenue Service 0.00 140 222 Federal Institute of Industrial 0.00 140 183 FCE (Technical), Potiskum, Yobe 0.00 140 Research, Oshodi FCE (Technical), Umunze 0.00 140 184 223 0.00 140 Federal Judicial Service Commission CE Abeokuta, Ogun 0.00 140 185 Federal Medical Centre, Abeokuta 0.00 224 140 FCE Eha-Amufu, Enugu 0.00 186 140 225 Federal Medical Centre, Abuja 0.00 140 187 FCE Gidan Madi, Sokoto 0.00 140 226 Federal Medical Centre, Asaba 0.00 140 FCF Kano 0.00 140 188 227 Federal Medical Centre, Azare 0.00 140 FCE Katsina 189 0.00 140 228 Federal Medical Centre, Bida 0.00 140 190 FCE Kontagora, Niger 0.00 140 229 Federal Medical Centre. Birnin Kebbi 0.00 140 FCE Obudu, Cross River 0.00 140 191 230 Federal Medical Centre, Birnin Kudu 0.00 140 FCE Okene, Kog 0.00 140 192 231 Federal Medical Centre, Ebute Metta 0.00 140 193 FCE Pankshin, Plateau 0.00 140 232 Federal Medical Centre, Jalingo 0.00 140 194 FCE Yola, Adamawa 0.00 140 Federal Medical Centre, Katsina 233 0.00 140 0.00 195 FCE Zaria, Kaduna 140 234 Federal Medical Centre. Makurdi 0.00 140 140 196 FCT College of Education, Zuba 0.00 235 Federal Medical Centre. Owo 0.00 140 197 FCT Muslims Pilgrims Welfare Board 0.00 140 236 Federal Medical Centre, Umuahia 0.00 140 198 FCT Water Board Abuja 0.00 140 237 Federal Medical Centre, Yenogoa 0.00 140 199 Federal Airports Authority of Nigeria 0.00 140 0.00 238 Federal Medical Centre. Yola 140 200 Federal Capital Territory Internal 0.00 140 239 Federal Mortgage Bank of Nigeria 0.00 140 Revenue 201 Federal College of Agricultural 0.00 140 240 Federal Neuro-Psychiatric Hospital 0.00 140 Produce Technology, Kano Abeokuta Federal Neuro-Psychiatric Hospital 0.00 202 Federal College of Agriculture, 140 241 0.00 140 Ibadan, Oyo State. Benin-City 203 Federal College of Animal Health 0.00 140 242 Federal Neuro-Psychiatric Hospital 0.00 140 and Production Technology, Ibadan, Calabar Oyo State 243 Federal Neuro-Psychiatric Hospital 0.00 140 Federal College of Animal Health 0.00 140 Kaduna and Production Technology, Vom, 244 Federal Neuro-Psychiatric Hospital 0.00 140

Maiduguri

VARIABLES COMPLIANCE RANKING 0.00 290 FG Staff Housing Loans Board 140 245 Federal Neuro-Psychiatric Hospital 0.00 140 291 Fiscal Responsibility Commission 0.00 140 246 Federal Polytechnic Bali, Taraba 0.00 140 292 Forestry Research Institute of 0.00 140 Nigeria, Ibadan Federal Polytechnic Bauchi 0.00 140 French Language Village, Badagry, 293 0.00 140 Federal Polytechnic Bida, Niger 0.00 140 Lagos 249 Federal Polytechnic Damaturu, Yobe 0.00 140 294 Gurara Dam Management Agency 0.00 140 250 Federal Polytechnic Daura, Katsina 0.00 140 295 H.A Federal Polytechnic Kazaure, 0.00 140 State Jigawa 251 Federal Polytechnic Ede, Osun 0.00 140 296 Hadejia - Jama'are River Basin 0.00 140 252 Federal Polytechnic Ekowe, Bayelsa 0.00 140 **Development Authority** 297 Health Records Officers Registration 140 0.00 253 Federal Polytechnic Idah, Kogi 0.00 140 Board of Nigeria 254 Federal Polytechnic Ilaro, Ogun 0.00 140 298 Independent Corrupt Practices and 0.00 140 Federal Polytechnic Ile-Oluji, Ondo 0.00 140 255 Other Related Offences Commission 256 Federal Polytechnic Kaltungo, 0.00 140 299 Independent National Electoral 0.00 140 Gombe State Commission Federal Polytechnic Kaura Namoda, 0.00 140 300 Industrial Training Fund 0.00 140 Zamfara 301 Institute for Agricultural Research 0.00 140 258 Federal Polytechnic Mubi, Adamawa 0.00 140 and Training, Ibadan 259 Federal Polytechnic Nakede, Owerri 0.00 140 302 Institute for Agricultural Research, 0.00 140 260 Federal Polytechnic Nasarawa 0.00 140 7aria 303 Institute for Peace and Conflict 0.00 140 Federal Polytechnic of Oil and Gas 0.00 140 Resolution Bonny, Rivers 304 Institute of Chartered Chemists of 0.00 140 262 Federal Polytechnic Offa, Kwara 0.00 140 Nigeria 263 Federal Polytechnic Oko, Anambra 0.00 140 305 Integrated Water Resource 0.00 140 Federal Polytechnic Ukana, Akwa 264 0.00 140 Management Commission Ibom 306 Irrua Specialist Teaching Hospital 0.00 140 Federal Produce Inspection Services 0.00 140 Joint Admission and Matriculation 0.00 140 Federal Radio Corporation of Nigeria 0.00 140 Board 308 Kaduna Polytechnic, Kaduna 0.00 140 Federal School of Occupational 0.00 140 Therapy, Yaba Lagos International Trade Fair 0.00 140 140 268 Federal School of Medical 0.00 Complex Management Board Laboratory Jos 310 Lake Chad Research Institute, 0.00 140 Federal School of Survey 0.00 140 Federal Training Center, Kaduna 0.00 140 Legal Aid Council of Nigeria 140 311 0.00 Federal Training Center, Lagos 0.00 140 312 Librarians Registration Council of 0.00 140 272 Federal University Birnin Kebbi 0.00 140 Nigeria 313 Lower Benue River Basin 0.00 140 Federal University Dutse, Jigawa 0.00 140 **Development Authority** Federal University Dutsin-ma, 0.00 140 Lower Niger River Basin 140 0.00 Katsina **Development Authority** 275 Federal University Gashua, Yobe 0.00 140 315 Maritime Academy of Nigeria 0.00 140 276 Federal University Gusau, Zamfara 0.00 140 316 Medical and Dental Council of 0.00 140 Nigeria 277 Federal University Kashere, Gombe 0.00 140 Medical Rehabilitation Therapists 0.00 140 278 Federal University lafia, Nasarawa 0.00 140 Board of Nigeria 279 Federal University lokoja, Kogi 0.00 140 318 Metallurgical Training Institute, 0.00 140 280 Federal University of Agriculture Zuru 0.00 140 Onitsha Michael Imoudu National Institute for 0.00 140 Federal University of Agriculture, 0.00 140 Labour Studies Abeokuta 320 Michael Opara University of 140 0.00 282 Federal University of Agriculture, 0.00 140 Agriculture, Umudike Makurdi 321 Ministry of Agriculture and Rural 0.00 140 Federal University of Health Science 140 283 0.00 Development Otukpo, Benue 322 Ministry of Education 0.00 140 Federal University of Petroleum 284 0.00 140 0.00 Resources, Effurun 323 Ministry of Environment 140 285 Federal University of Technology, 0.00 140 Ministry of Finance, Budget and 324 0.00 140 Minna National Planning 286 Federal University of Technology, 0.00 140 Ministry of Foreign Affairs 0.00 140 Owerri Ministry of Health 0.00 140 326 287 Federal University Otuoke, Bayelsa 0.00 140 Ministry of Humanitarian Affairs, 0.00 140 288 Federal University Oye-Ekiti, Ekiti 0.00 140 Disaster Management & Social Federal University Wukari, Taraba 0.00 140 Development

VARIABLES COMPLIANCE RANKING 0.00 140 328 Ministry of Industry, Trade and 365 National Drug Law Enforcement 0.00 140 Investment Agency 329 Ministry of Labour and Employment 0.00 140 366 National Ear Care Centre 0.00 140 330 Ministry of Mines and Steel 0.00 140 National Economic Reconstruction 0.00 140 Development 331 Ministry of Niger Delta Affairs 0.00 140 368 National Emergency Management 0.00 140 Ministry of Petroleum Resources 0.00 140 332 Agency 333 Ministry of Police Affairs 0.00 369 National Environmental Standards 0.00 140 140 and Regulations Enforcement 334 Ministry of Power 0.00 140 Agency Ministry of Science, Technology and 335 0.00 140 370 National Examination Council 0.00 140 Innovation National Eye Center 371 0.00 140 336 Ministry of Youth and Sports 0.00 140 372 National Gallery for Art 0.00 140 Development 337 Moddibo Adama University of 0.00 140 373 National Health Insurance Scheme 0.00 140 Technology, Yola 374 National Hospital 0.00 140 338 N.A Institute of Tech. & 0.00 140 375 National Industrial Court 0.00 140 **Environmental Sciences** National Inland Waterways Authority 0.00 339 National Agency for Science and 0.00 140 376 140 Engineering Infrastructure National Institute for Cultural 377 0.00 140 340 National Agency for the Control of 0.00 140 Orientation 378 National Institute for Freshwater 0.00 140 341 National Agricultural Extension and 0.00 140 Fisheries Research, New-Bussa Research Liaison Services National Institute for Legislative and 0.00 140 342 National Agricultural Land 0.00 140 **Democratic Studies** Development Authority 380 National Institute for Nigerian 0.00 140 National Agricultural Seed Council 0.00 140 Languages, Aba National Animal Production National Institute for Oceanography 0.00 140 0.00 140 344 and Marine Research Research Institute 382 National Institute for Policy and 0.00 140 National Arbovirus and Vector 0.00 140 Research, Enugu Strategic Studies, Kuru 383 National Institute for Sports 0.00 140 0.00 346 National Assembly Service 140 Commission 384 National Institute of Construction 0.00 140 National Biotechnology Development 0.00 140 347 Technology, Uromi Agency National Institute for Educational 385 0.00 140 National Blood Service Commission 0.00 140 348 Planning and Administration National Institute of Pharmaceutical 140 0.00 National Board for Arabic and Islamic 0.00 140 349 Research And Development, Abuja Studies 387 National Iron Ore Mining Company 0.00 140 350 National Board for Technical 0.00 140 Education 388 National Judicial Council 0.00 140 351 National Broadcasting Commission 0.00 140 389 National Lottery Trust Fund 0.00 140 National Business and Technical 0.00 352 140 National Mathematical Centre 0.00 390 140 **Examination Board** 391 National Metallurgical Development 0.00 140 353 National Centre for Technology 0.00 140 Center, Jos Management, Ile-Ife National Obstetric Fitsula Centre, 392 0.00 140 0.00 354 National Centre for Agricultural 140 Abakaliki Mechanization, Ilorin 393 National Office for Technology 0.00 140 355 National Centre for Women 0.00 140 Acquisition and Promotion Development National Open University of Nigeria 0.00 394 140 356 National Cereals Research Institute 0.00 140 395 National Orientation Agency 0.00 140 Badeggi 357 National Commission for Colleges of 0.00 140 396 National Orthopaedic Hospital Dala 0.00 140 397 National Orthopaedic Hospital 0.00 140 National Commission for Mass 0.00 140 358 Enugu Literacy Adult and NonFormal 398 National Orthopaedic Hospital Lagos 0.00 140 Education 399 National Park Service 0.00 140 National Commission for Museums 0.00 140 National Root Crops Research 400 0.00 140 and Monuments Institute, Umudike 360 National Commission for Refugees, 0.00 140 National Space Research and 0.00 140 Migrants and IDPs **Development Agency** 361 **National Commissions for Persons** 0.00 140 402 National Steel Raw Materials with Disabilities 0.00 140 Exploration Agency, Kaduna 362 National Council for Arts and Culture 0.00 140 National Sugar Development Council 0.00 140 0.00 140 363 National Defence College 404 National Teachers Institute 0.00 140 National Directorate of Employment 0.00 140 364 National Troupe of Nigeria 0.00 140

VARIABLES COMPLIANCE RANKING 0.00 140 406 National Tuberculosis and Leprosy Nigerian Law School 0.00 140 447 Training Center, Zaria Nigerian Maritime Administration and 0.00 140 140 National Universities Commission 407 0.00 Safety Agency National Veterinary Research 0.00 140 Nigeria Maritime University. 449 0.00 140 Institute. Vom Okerenkoko, Delta National Water Resources Institute, 140 409 0.00 450 Nigerian Meteorological Agency 0.00 140 Kaduna 451 Nigerian Midstream and Downstream 0.00 140 National Youth Service Corps 140 410 0.00 Petroleum Regulatory Authority New Partnership for African 0.00 140 452 Nigerian Mining Cadastre Office 0.00 140 Development 453 Nigerian National Merit Award 0.00 140 412 News Agency of Nigeria 0.00 140 Nigerian Natural Medicine 0.00 140 413 NIGCOMSAT 0.00 140 **Development Agency** Niger Delta Development 0.00 140 455 Nigerian Nuclear Regulatory 0.00 140 Commission Authority Niger Delta River Basin Development 0.00 140 456 Nigerian Navy 0.00 140 Authority 457 Nigerian Office for Trade Negotiation 0.00 140 Nigeria Arabic Language Village, 416 0.00 140 458 Nigerian Police Academy 0.00 140 Ngala, Borno State Nigeria Commodity Exchange 417 0.00 140 Nigerian Police Force 0.00 140 418 Nigeria Customs Service 0.00 140 460 Nigerian Postal Service 0.00 140 Nigeria Diaspora Commission 0.00 140 461 National Post Graduate Medical 0.00 140 College of Nigeria Nigeria Immigration Service 0.00 140 462 0.00 Nigerian Press Council 140 421 Nigeria Institute for Hospitality and 0.00 140 0.00 463 Nigerian Railway Corporation 140 Tourism 422 Nigeria Integrated Water 0.00 140 464 Nigerian Television Authority 0.00 140 Management Commission 465 Nigerian Tourism Development 0.00 140 Nigeria Security and Civil Defence 0.00 140 Corporation Nigerian Upstream Petroleum Corps 0.00 140 Nigeria Social Insurance Trust Fund 424 0.00 140 Regulatory Commission Nigeria Sovereign Investment 0.00 140 467 Nnamdi Azikiwe University. Awka 425 0.00 140 Authority 468 North East Development 0.00 140 426 Nigerian Airspace Management 0.00 140 Commission Agency Obafemi Awolowo Teaching Hospital 0.00 140 427 Nigerian Army College of Education, 140 0.00 470 Obafemi Awolowo University, Ile-Ife 0.00 140 llorin Office of the Accountant General of 0.00 140 428 Nigerian Army University, Biu 0.00 140 the Federation Nigerian Bulk Electricity Trading PLC 0.00 140 472 Office of The Head of Civil Service of 140 0.00 Nigerian Christian Pilgrims 0.00 140 the Federation Commission Office of The Secretary General of 0.00 140 431 Nigerian Civil Aviation Authority 0.00 140 the Federation 474 Office of the Surveyor-General of the 0.00 140 432 Nigerian Coal Corporation 0.00 140 Federation Nigerian College of Aviation 433 0.00 140 475 Ogun - Osun River Basin 0.00 140 Technology, Zaria **Development Authority** Nigerian Communication Satellite 0.00 140 Oil and Gas Free Zones Authority 476 0.00 140 Limited 435 Nigerian Correctional Service 0.00140 Optometrist and Dispensing 0.00 140 Opticians Board of Nigeria 436 Nigerian Educational Research and 0.00 140 478 Pension Transitional Arrangement 0.00 140 **Development Council** Directorate Nigerian Extractive Industries 0.00 140 479 0.00 140 Pharmacy Council of Nigeria Transparency Initiative 480 0.00 438 140 Project Development Institute, Enugu 140 Nigerian Film Corporation 0.00 Nigerian Financial Intelligence Unit 481 Public Service Institute of Nigeria 0.00 140 439 0.00 140 Revenue Mobilisation Allocation and 482 440 Nigerian Football Federation 0.00 140 0.00 140 Fiscal Commission 441 Nigerian Institute for Oil Palm 0.00 140 483 Rubber Research Institute of Nigeria, 0.00 140 Research, Benin Benin Nigerian Institute for 0.00 140 140 484 Rural Electrification Agency 0.00 Trypanosomiasis Research, Kaduna Samaru College of Agriculture (Dae), Nigerian Institute of Animal Science 0.00 140 485 0.00 140 Zaria Kaduna State Nigerian Institute of International 0.00 140 Small and Medium Enterprise 0.00 140 Affairs, Lagos Development Authority of Nigeria Nigerian Institute of Mining and 0.00 140 Geosciences Sokoto - Rima River Basin 0.00 140 140 Nigerian Law Reform Commission 0.00 **Development Authority**

VARIABLES COMPLIANCE RANKING 488 Standards Organisation of Nigeria 0.00 140 Supreme Court of Nigeria 0.00 140 489 490 Tafawa Balewa Square Management 0.00 140 Board 491 Transmission Company of Nigeria 0.00 140 492 University College Hospital Ibadan 0.00 140 University of Abuja 0.00 140 493 University of Abuja Teaching 0.00 140 494 Hospital 0.00 495 University of Benin 140 496 University of Benin Teaching 0.00 140 Hospital 497 University of Calabar 0.00 140 University of Calabar Teaching 0.00 140 Hospital University of Ibadan 499 0.00 140 500 University of Ilorin 0.00 140 University of Ilorin Teaching Hospital 0.00 501 140 University of Maiduguri 502 0.00 140 University of Maiduguri Teaching 503 0.00 140 Hospital 504 University of Nigeria Nsukka 0.00 140 University of Nigeria Teaching 0.00 505 140 Hospital University of Port-Harcourt 0.00 140 506 507 University of Port-Harcourt Teaching 0.00 140 Hospital 508 Upper Benue River Basin 0.00 140 **Development Authority** 509 Upper Niger River Basin 0.00 140 **Development Authority** Usmanu DanFodio University 0.00 140 Teaching Hospital 511 Veterinary Council of Nigeria 0.00 140 0.00 512 Voice of Nigeria 140 Waziri Umaru Federal Polytechnic, 513 0.00 140 Birnin Kebbi West African Examination Council 0.00 140

The above table depicts institutions that have some level of conformity with the identified sub-variable. Only institutions from number 1-139 (26.9%), have some measures of conformity, the remaining institutions from 140-514, representing 73.1% scored zero.

CONTROL OF CORRUPTION

S/N	Ministries, Departments, Agencies, Commissions and Units	% Score	Rank
1	Development Bank of Nigeria	80.00	1
2	National Oil Spill Detection and Response Agency	80.00	1
3	Nigerian Institute of Advanced Legal Studies	80.00	1
4	Bank of Industry	60.00	4
5	Central Bank of Nigeria	60.00	4

6	Nigerian Investment Promotion Commission	60.00	4
7	Nigeria Institute for Medical Research, Yaba	40.00	7
8	Nigerian National Petroleum Company Limited	40.00	7
9	Bank of Agriculture	20.00	9
10	Bureau of Public Procurement	20.00	9
11	Federal Road Safety Commission	20.00	9
12	Federal University of Technology, Minna	20.00	9
13	Kaduna Polytechnic, Kaduna	20.00	9
14	Ministry of Finance, Budget and National Planning	20.00	9
15	National Agency for Prohibition of Trafficking in Persons	20.00	9
16	National Pension Commission	20.00	9
17	Nigeria Deposit Insurance Corporation	20.00	9
18	Nigeria Export-Import Bank	20.00	9
19	Nigeria Sovereign Investment Authority	20.00	9
20	Office of the Auditor General of the Federation	20.00	9
21	University of Lagos	20.00	9
22	Abubakar Tafawa Balewa University Teaching Hospital	0.00	22
23	Abubakar Tafawa Balewa University, Bauchi	0.00	22
24	Abuja Broadcasting Corporation	0.00	22
25	Abuja Enterprise Agency	0.00	22
26	Abuja Environmental Protection Board	0.00	22
27	Abuja Infrastructure Investment Center	0.00	22
28	Abuja Investment Company Limited	0.00	22
29	Abuja Metropolitan Management Council	0.00	22
30	Accident and Investigation Bureau	0.00	22
31	Adeyemi College of Education, Ondo	0.00	22
32	Administrative Staff College of Nigeria	0.00	22
33	Advertising Practitioners Council of Nigeria Agricultural and Rural	0.00	22
	Management Training Institute Agricultural Research Council of	0.00	
35	Nigeria	0.00	22
36	Ahmadu Bello University Teaching Hospital, Zaria	0.00	22
37	Ahmadu Bello University, Zaria	0.00	22
38	Air Force Institute of Technology, Kaduna	0.00	22
39	Ajaokuta Steel Company Limited	0.00	22
40	Akanu Ibiam Federal Polytechnic Uwana, Ebonyi	0.00	22
41	Alex Ekueme University, Ndufu- Alike, Ebonyi	0.00	22

VARIABLES COMPLIANCE RANKING 0.00 Alvan Ikoku Collegef Education, 22 FCE (Technical), Bichi, Kano 0.00 22 Owerri 0.00 22 FCE (Technical), Gombe Aminu Kano Teaching Hospital 0.00 22 43 FCE (Technical), Gusau, Zamfara 0.00 22 Anambra - Imo River Basin 0.00 22 FCE (Technical), Omuku, River 0.00 22 **Development Authority** 85 FCE (Technical), Potiskum, Yobe 22 0.00 0.00 22 45 Auchi Polytechnic, Edo 86 FCE (Technical), Umunze 0.00 22 46 Bayero University Kano 0.00 22 Benin - Owenna River Basin 87 CE Abeokuta, Ogun 0.00 22 0.00 22 Development Authority 88 FCE Eha-Amufu, Enugu 0.00 22 0.00 22 48 **Border Communities** FCE Gidan Madi, Sokoto 89 0.00 22 Development Agency 90 FCE Kano 0.00 22 49 Budget Office of the Federation 0.00 22 91 FCE Katsina 0.00 22 Bureau of Public Enterprise 0.00 22 50 92 FCE Kontagora, Niger 0.00 22 Bureau of Public Service Reforms 0.00 22 93 FCE Obudu, Cross River 0.00 22 Centre for Black African Arts and 0.00 22 FCE Okene, Kogi 0.00 22 Culture FCE Pankshin, Plateau 53 Centre for Management 0.00 22 95 0.00 22 Development 96 FCE Yola, Adamawa 0.00 22 Chad Basin River Basin 54 0.00 22 FCE Zaria, Kaduna 22 0.00 Development Authority 98 FCT College of Education, Zuba 0.00 22 Citizenship and Leadership 0.00 22 55 FCT Muslims Pilgrims Welfare 0.00 99 22 Training Centre Civil Defence, Correctional, Fire 0.00 22 100 FCT Water Board Abuja 0.00 22 and Immigration Board 22 Cocoa Research Institute of 0.00 Federal Airports Authority of 0.00 22 Nigeria, Ibadan Nigeria 58 Code of Conduct Bureau 0.00 22 Federal Capital Development 102 0.00 22 College of Agriculture (Dae), 0.00 22 Authority 103 Federal Capital Territory Abuja 0.00 22 Kabba, Kogi State Community Health Practitioners 0.00 22 104 Federal Capital Territory Internal 0.00 22 Registration Board Revenue Computer Professionals 0.00 22 105 Federal Character Commission 0.00 22 Registration Council of Nigeria Federal Civil Service Commission 0.00 22 106 **COREN** 0.00 22 62 Federal College of Agricultural 0.00 22 0.00 22 Corporate Affairs Commission Produce Technology, Kano 108 Federal College of Agriculture 0.00 22 Council for the Regulation of 0.00 22 Akure Freight Forwarding in Nigeria 109 Federal College of Agriculture 0.00 22 Council of Nigerian Mining 0.00 22 Ishiagu, Ebonyi State Engineers and Geosciences Federal College of Agriculture, 0.00 66 0.00 22 110 22 Court of Appeal Ibadan, Oyo State. Cross-River Basin Development 0.00 22 Federal College of Animal Health 0.00 22 Authority and Production Technology, **Debt Management Office** 0.00 22 Ibadan, Oyo State Defence Headquarter 0.00 22 Federal College of Animal Health 0.00 22 Defence Industries Corporation of 0.00 22 70 and Production Technology, Vom, Nigeria Plateau State **Dental Technologists Registration** 0.00 22 113 Federal College of Dental 0.00 22 Board of Nigeria technology and Therapy, Enugu **Dental Therapist Registration** 0.00 22 Federal College of Fisheries and 0.00 22 Board of Nigeria Marine Technology, Lagos 73 Directorate for Technical 0.00 22 Federal College of Forestry 0.00 22 Cooperation in Africa Mechanization, Afaka, Kaduna **Economic And Financial Crimes** 0.00 22 74 State Commission 116 Federal College of Forestry, 0.00 22 22 75 Electric Development Institute 0.00 Ibadan, Oyo State Federal College of Forestry, Jos, 0.00 22 0.00 22 76 Energy Commission of Nigeria Plateau State Family Homes Fund Ltd 0.00 22 Federal College of Freshwater 0.00 22 FCE (Special), Oyo 0.00 22 Fisheries Technology, Baga, 0.00 22 79 FCE (Technical) Akoka, Lagos Borno State 22 FCE (Technical), Asaba 0.00

VARIABLES COMPLIANCE RANKING Federal College of Freshwater 0.00 22 0.00 Federal Neuro-Psychiatric 22 Fisheries Technology, NewBussa Hospital Yaba 120 Federal College of Horticulture, 0.00 22 Federal Polytechnic Ado Ekiti 22 158 0.00 Dadin Kowa, Gombe Federal Polytechnic Bali, Taraba 0.00 22 121 Federal College of Land 0.00 22 Resources Technology Kuru, Jos Federal Polytechnic Bauchi 0.00 22 22 122 0.00 Federal College of Land 161 Federal Polytechnic Bida, Niger 0.00 22 Resources Technology, Owerri, Federal Polytechnic Damaturu, 0.00 22 162 Imo State Federal College of Wildlife 0.00 22 163 Federal Polytechnic Daura, 0.00 22 Management, New Bussa, Niger Katsina State State Federal Polytechnic Ede, Osun 0.00 22 164 124 Federal Competition and 0.00 22 165 Federal Polytechnic Ekowe, 0.00 22 Consumer Protection Commission Bavelsa 125 Federal Co-operative College, 0.00 22 Federal Polytechnic Idah, Kogi 166 0.00 22 Ibadan 22 167 Federal Polytechnic Ilaro, Ogun 0.00 22 Federal Co-operative College, 0.00 Kaduna Federal Polytechnic Ile-Oluji, 0.00 22 127 Federal Co-operative College, Oji 0.00 22 Ondo River 169 Federal Polytechnic Kaltungo, 0.00 22 128 Federal Fire Service 0.00 22 Gombe State Federal Polytechnic Kaura 170 0.00 22 129 Federal High Court 0.00 22 Namoda, Zamfara 130 Federal Housing Authority 0.00 22 Federal Polytechnic Mubi, 0.00 22 171 131 Federal Inland Revenue Service 0.00 22 Adamawa Federal Institute of Industrial 22 0.00 172 Federal Polytechnic Nakede, 0.00 22 Research, Oshodi Owerri 133 Federal Judicial Service 0.00 22 173 Federal Polytechnic Nasarawa 0.00 22 Commission Federal Polytechnic of Oil and 0.00 22 174 134 Federal Medical Centre, Abeokuta 0.00 22 Gas Bonny, Rivers 135 Federal Medical Centre, Abuja 0.00 22 Federal Polytechnic Offa, Kwara 0.00 22 Federal Medical Centre, Asaba 22 0.00 22 136 0.00 176 Federal Polytechnic Oko, Anambra 137 Federal Medical Centre, Azare 0.00 22 Federal Polytechnic Ukana, Akwa 0.00 22 22 Federal Medical Centre, Bida 0.00 Ibom Federal Medical Centre, Birnin 0.00 22 139 Federal Produce Inspection 0.00 22 178 Kebbi Services 140 Federal Medical Centre, Birnin 0.00 22 Federal Radio Corporation of 0.00 22 Kudu Nigeria 141 Federal Medical Centre, Ebute Metta 0.00 22 180 Federal Roads Maintenance 0.00 22 Federal Medical Centre, Jalingo 0.00 22 Agency 142 181 Federal School of Occupational 0.00 22 Federal Medical Centre, Katsina 143 0.00 22 Therapy, Yaba 144 Federal Medical Centre. Keffi 0.00 22 182 Federal School of Medical 0.00 22 Federal Medical Centre, Makurdi 0.00 22 145 Laboratory Jos 146 Federal Medical Centre, Owo 0.00 22 183 Federal School of Survey 0.00 22 147 Federal Medical Centre, Umuahia 0.00 22 Federal Teaching Hospital Ido-0.00 22 Federal Medical Centre, Yenogoa 0.00 22 185 Federal Training Center, Kaduna 0.00 22 149 Federal Medical Centre, Yola 0.00 22 22 186 Federal Training Center, Lagos 0.00 22 0.00 150 Federal Mortgage Bank of Nigeria 0.00 22 187 Federal University Birnin Kebbi Federal Neuro-Psychiatric 0.00 22 Hospital Abeokuta 188 Federal University Dutse, Jigawa 0.00 22 Federal Neuro-Psychiatric 0.00 22 152 Federal University Dutsin-ma, 0.00 22 Hospital Benin-City Katsina 153 Federal Neuro-Psychiatric 0.00 22 190 Federal University Gashua, Yobe 0.00 22 Hospital Calabar 191 Federal University Gusau, 0.00 22 0.00 22 154 Federal Neuro-Psychiatric Zamfara Hospital Enugu 192 Federal University Kashere, 0.00 22 22 155 Federal Neuro-Psychiatric 0.00 Gombe Hospital Kaduna 193 Federal University lafia, Nasarawa 0.00 22 Federal Neuro-Psychiatric 0.00 22 156 0.00 Federal University lokoja, Kogi 22 Hospital Maiduguri

VA	RIABLES COMPLIANCE RA	NKING					
195	Federal University of Agriculture Zuru	0.00	22	230	Lagos University Teaching Hospital	0.00	22
196	Federal University of Agriculture, Abeokuta	0.00	22	231	Lake Chad Research Institute, Maiduguri	0.00	22
197		0.00	22	232	Legal Aid Council of Nigeria	0.00	22
100	Makurdi	0.00	00	233	Librarians Registration Council of	0.00	22
198	Federal University of Health Science Otukpo, Benue	0.00	22	234	Nigeria Lower Benue River Basin Development Authority	0.00	22
199	Federal University of Petroleum Resources, Effurun	0.00	22	235	Lower Niger River Basin	0.00	22
200	Federal University of Technology, Akure	0.00	22	236	Development Authority Maritime Academy of Nigeria	0.00	22
201	Federal University of Technology,	0.00	22	237	Medical and Dental Council of	0.00	22
202	Owerri Federal University Otuoke,	0.00	22	238	Nigeria Medical Laboratory Science	0.00	22
	Bayelsa			200	Council of Nigeria, Yaba	0.00	
203	Federal University Oye-Ekiti, Ekiti	0.00	22	239	Medical Rehabilitation Therapists	0.00	22
204 205	Federal University Wukari, Taraba	0.00	22 22	240	Board of Nigeria Metallurgical Training Institute,	0.00	22
206	FG Staff Housing Loans Board Financial Reporting Council of	0.00	22	241	Onitsha Michael Imoudu National Institute	0.00	22
	Nigeria	0.00		241	for Labour Studies	0.00	22
207 208	Fiscal Responsibility Commission Forestry Research Institute of	0.00	22 22	242	Michael Opara University of Agriculture, Umudike	0.00	22
	Nigeria, Ibadan			243	Military Pension Board	0.00	22
209	French Language Village, Badagry, Lagos	0.00	22	244	Ministry of Agriculture and Rural Development	0.00	22
210	Galaxy Backbone	0.00	22	245	Ministry of Aviation	0.00	22
211 212	Gurara Dam Management Agency H.A Federal Polytechnic Kazaure,	0.00	22 22	246	Ministry of Communications and	0.00	22
212	Jigawa	0.00	22	047	Digital Economy	0.00	00
213	Hadejia - Jama'are River Basin	0.00	22	247 248	Ministry of Defence Ministry of Education	0.00	22 22
214	Development Authority Health Records Officers	0.00	22	249	Ministry of Environment	0.00	22
214	Registration Board of Nigeria	0.00	22	250	Ministry of Foreign Affairs	0.00	22
215	Independent Corrupt Practices	0.00	22	251	Ministry of Health	0.00	22
010	and Other Related Offences Commission	0.00	00	252	Ministry of Humanitarian Affairs, Disaster Management & Social	0.00	22
216	Independent National Electoral Commission	0.00	22		Development		
217	Industrial Training Fund	0.00	22	253	Ministry of Industry, Trade and Investment	0.00	22
218	Infrastructure Concession	0.00	22	254	Ministry of Information and Culture	0.00	22
219	Regulatory Commission Institute for Agricultural Research	0.00	22	255	Ministry of Interior	0.00	22
	and Training, Ibadan			256	Ministry of Justice	0.00	22
220	Institute for Agricultural Research, Zaria	0.00	22	257	Ministry of Labour and Employment	0.00	22
221	Institute for Peace and Conflict Resolution	0.00	22	258	Ministry of Mines and Steel Development	0.00	22
222	Institute of Chartered Chemists of	0.00	22	259	Ministry of Niger Delta Affairs	0.00	22
223	Nigeria Institute of Public Analysts of	0.00	22	260	Ministry of Petroleum Resources	0.00	22
	Nigeria			261	Ministry of Police Affairs	0.00	22
224	Integrated Water Resource Management Commission	0.00	22	262 263	Ministry of Power Ministry of Science, Technology	0.00	22 22
225	Investment and Securities	0.00	22	203	and Innovation	0.00	22
226	Tribunal Irrua Specialist Teaching Hospital	0.00	22	264	Ministry of Transportation	0.00	22
226	Joint Admission and Matriculation	0.00	22	265	Ministry of Water Resources	0.00	22
	Board	0.00		266	Ministry of Works and Housing	0.00	22
228	Jos University Teaching Hospital	0.00	22	267 268	Ministry of Works and Housing Ministry of Youth and Sports	0.00	22 22
229	Lagos International Trade Fair Complex Management Board	0.00	22	200	Development	0.00	22

VARIABLES COMPLIANCE RANKING 0.00 22 301 National Commission for 0.00 22 269 Moddibo Adama University of Refugees, Migrants and IDPs Technology, Yola N.A Institute of Tech. & 0.00 270 0.00 22 National Commissions for 22 **Environmental Sciences** Persons with Disabilities 271 National Agency for Food and 0.00 22 National Council for Arts and 0.00 22 Drug Administration and Control Culture National Agency for Science and 0.00 22 304 National Defence Academy, 0.00 22 Engineering Infrastructure Kaduna National Agency for the Control of 0.00 22 305 National Defence College 0.00 22 Aids National Directorate of 0.00 22 National Agency for the Great 0.00 22 Employment Green Wall National Drug Law Enforcement 0.00 22 275 National Agricultural Extension 0.00 22 Agency and Research Liaison Services 308 National Ear Care Centre 0.00 22 0.00 22 276 National Agricultural Land National Economic 0.00 22 **Development Authority** Reconstruction Fund 277 National Agricultural Seed Council 0.00 22 National Emergency Management 0.00 22 National Animal Production 278 0.00 22 Agency Research Institute National Environmental Standards 0.00 22 National Arbovirus and Vector 22 279 0.00 and Regulations Enforcement Research, Enugu Agency 280 National Assembly Service 0.00 22 National Examination Council 312 0.00 22 Commission National Eye Center 0.00 22 281 National Automotive Design and 0.00 22 National Film and Video Censors 0.00 22 **Development Council** Board 282 National Biosafety Management 0.00 22 315 National Gallery for Art 0.00 22 Agency National Hajj Commission of 0.00 22 National Biotechnology 0.00 22 Nigeria **Development Agency** 317 National Health Insurance 0.00 22 National Blood Service 0.00 22 284 Scheme Commission National Horticultural Research 0.00 22 National Board for Arabic and 22 0.00 Institute, Ibadan Islamic Studies 319 National Hospital 0.00 22 286 National Board for Technical 0.00 22 National Human Rights Education 320 0.00 22 National Board for Technology 22 0.00 Commission Incubation 321 National Hydrological Services 0.00 22 288 National Boundary Commission 0.00 22 Agency National Identity Management 322 0.00 22 289 National Broadcasting 0.00 22 Commission Commission National Industrial Court 0.00 22 290 National Bureau of Statistics 0.00 22 National Information Technology 0.00 22 National Business and Technical 0.00 22 **Development Agency Examination Board** National Inland Waterways 22 0.00 National Centre for Technology 0.00 22 Authority Management, Ile-Ife National Institute for Cultural 326 0.00 22 293 National Centre for Agricultural 0.00 22 Orientation Mechanization, Ilorin National Institute for Freshwater 0.00 22 294 National Centre for Disease 0.00 22 Fisheries Research, New-Bussa Control 328 National Institute for Legislative 0.00 22 295 National Centre for Women 0.00 22 and Democratic Studies Development 329 National Institute for Nigerian 0.00 22 296 National Cereals Research 0.00 22 Languages, Aba Institute Badeggi 330 National Institute for 0.00 22 National Commission for Colleges 0.00 22 Oceanography and Marine of Education Research National Commission for Mass 0.00 22 National Institute for Policy and 331 0.00 22 Literacy Adult and NonFormal Strategic Studies, Kuru Education 332 0.00 22 National Institute for Sports National Commission for 0.00 22 Museums and Monuments National Institute of Construction 0.00 22 0.00 22 National Commission for Nomadic Technology, Uromi National Institute for Educational Education 0.00 22 Planning and Administration

VA	RIABLES COMPLIANCE RA	ANKING					
335	National Institute of Pharmaceutical Research And	0.00	22	372	Niger Delta Development Commission	0.00	22
000	Development, Abuja	0.00	00	373	Niger Delta River Basin Development Authority	0.00	22
336 337	National Insurance Commission National Iron Ore Mining	0.00	22 22	374	Nigeria Agricultural Quarantine	0.00	22
338	Company National Judicial Council	0.00	22	375	Service Nigeria Arabic Language Village,	0.00	22
339	National Library of Nigeria	0.00	22	376	Ngala, Borno State Nigeria Atomic Energy	0.00	22
340	National Lottery Regulatory Commission	0.00	22	377	Commission Nigeria Commodity Exchange	0.00	22
341	National Lottery Trust Fund	0.00	22	378	Nigeria Customs Service	0.00	22
342	National Mathematical Centre	0.00	22	379	Nigeria Diaspora Commission	0.00	22
343	National Metallurgical Development Center, Jos	0.00	22	380	Nigeria Electricity Liability Management Limited	0.00	22
344	National Obstetric Fitsula Centre, Abakaliki	0.00	22	381	Nigeria Immigration Service	0.00	22
345	National Office for Technology Acquisition and Promotion	0.00	22	382	Nigeria Institute for Hospitality and Tourism	0.00	22
346	National Open University of Nigeria	0.00	22	383	Nigeria Integrated Water Management Commission Nigeria Institute of Soil Science	0.00	22
347	National Orientation Agency	0.00	22	385	Nigeria Nuclear Regulatory	0.00	22
348	National Orthopaedic Hospital Dala	0.00	22	386	Authority Nigeria Security and Civil Defence	0.00	22
349	National Orthopaedic Hospital Enugu	0.00	22	387	Corps Nigeria Social Insurance Trust	0.00	22
350	National Orthopaedic Hospital Lagos	0.00	22	388	Fund Nigerian Agricultural Insurance	0.00	22
351	National Park Service	0.00	22	300	Corporation	0.00	22
352	National Population Commission	0.00	22	389	Nigerian Air Force	0.00	22
353	National Power Training Institute	0.00	22	390	Nigerian Airspace Management	0.00	22
354	National Primary Health Care Development Agency	0.00	22	391	Agency Nigerian Army	0.00	22
355	National Productivity Centre	0.00	22	392	Nigerian Army College of	0.00	22
356	National Research Institute for	0.00	22	202	Education, Ilorin Nigerian Army University, Biu	0.00	22
357	Chemical Technology, Zaria National Root Crops Research	0.00	22	393 394	Nigerian Building and Road	0.00	22
358	Institute, Umudike National Salaries Incomes and	0.00	22	395	Research Institute, Lagos Nigerian Bulk Electricity Trading	0.00	22
	Wages Commission			000	PLC		
359	National Space Research and Development Agency	0.00	22	396	Nigerian Christian Pilgrims Commission	0.00	22
360	National Steel Raw Materials Exploration Agency, Kaduna	0.00	22	397	Nigerian Civil Aviation Authority	0.00	22
361	National Sugar Development	0.00	22	398 399	Nigerian Coal Corporation Nigerian College of Aviation	0.00	22 22
362	Council National Teachers Institute	0.00	22		Technology, Zaria	0.00	
363	National Troupe of Nigeria	0.00	22	400	Nigerian Communication Commission	0.00	22
364	National Tuberculosis and Leprosy Training Center, Zaria	0.00	22	401	Nigerian Communication Satellite Limited	0.00	22
365	National Universities Commission	0.00	22	402	Nigerian Content Development	0.00	22
366	National Veterinary Research Institute, Vom	0.00	22	403	and Monitoring Board Nigerian Copyright Commission	0.00	22
367	National Water Resources	0.00	22	404	Nigerian Correctional Service	0.00	22
368	Institute, Kaduna National Youth Service Corps	0.00	22	405	Nigerian Council of Food Science	0.00	22
369	New Partnership for African Development	0.00	22	406	and Technology Nigerian Educational Research and Development Council	0.00	22
370	News Agency of Nigeria	0.00	22	407	Nigerian Electricity Management	0.00	22
371	NIGCOMSAT	0.00	22		Services Agency		

VAF	RIABLES COMPLIANCE RA	NKING					
408	Nigerian Electricity Regulatory	0.00	22	444	Nigerian Shippers Council	0.00	22
409	Commission Nigerian Export Processing Zones	0.00	22	445	Nigerian Stored Products Research Institute, Ilorin	0.00	22
410	Authority Nigerian Export Promotion	0.00	22	446	Nigerian Television Authority	0.00	22
411	Council Nigerian Extractive Industries	0.00	22	447	Nigerian Tourism Development Corporation	0.00	22
410	Transparency Initiative	0.00	00	448	Nigerian Upstream Petroleum Regulatory Commission	0.00	22
412 413	Nigerian Film Corporation Nigerian Financial Intelligence	0.00	22 22	449	Nnamdi Azikiwe University, Awka	0.00	22
413	Unit	0.00	22	450	Nnamdi Azikwe Teaching Hospital	0.00	22
414	Nigerian Football Federation	0.00	22	451	North East Development Commission	0.00	22
415	Nigerian Geological Survey Agency	0.00	22	452	Obafemi Awolowo Teaching Hospital	0.00	22
416	Nigerian Institute for Oil Palm Research, Benin	0.00	22	453	Obafemi Awolowo University, Ile- Ife	0.00	22
417	Nigerian Institute for Trypanosomiasis Research, Kaduna	0.00	22	454	Office of the Accountant General of the Federation	0.00	22
418	Nigerian Institute of Animal Science	0.00	22	455	Office of The Head of Civil Service of the Federation	0.00	22
419	Nigerian Institute of International Affairs, Lagos	0.00	22	456	Office of The Secretary General of the Federation Office of the Surveyor-General of	0.00	22
420	Nigerian Institute of Leather and Science Technology	0.00	22	457 458	the Federation Ogun - Osun River Basin	0.00	22
421	Nigerian Institute of Mining and Geosciences	0.00	22	459	Development Authority Oil and Gas Free Zones Authority	0.00	22
422	Nigerian Institute of Science Laboratory Technology, Ibadan	0.00	22	460	Optometrist and Dispensing Opticians Board of Nigeria	0.00	22
423	Nigerian Institute of Social and Economic Research Nigerian Institute of Transportation	0.00	22 22	461	Pension Transitional Arrangement Directorate	0.00	22
	Technology			462	Petroleum Technology Development Fund	0.00	22
425 426	Nigerian Law Reform Commission Nigerian Law School	0.00	22 22	463	Petroleum Training Institute,	0.00	22
427	Nigerian Maritime Administration	0.00	22	404	Effurun	0.00	00
	and Safety Agency			464	Pharmacy Council of Nigeria	0.00	22
428	Nigeria Maritime University, Okerenkoko, Delta	0.00	22	465 466	Police Service Commission Project Development Institute,	0.00	22 22
429	Nigerian Meteorological Agency	0.00	22		Enugu		
430	Nigerian Midstream and	0.00	22	467	Public Complaints Commission	0.00	22
	Downstream Petroleum Regulatory Authority			468	Public Service Institute of Nigeria	0.00	22
431	Nigerian Mining Cadastre Office	0.00	22	469	Radiographers Registration Board of Nigeria	0.00	22
432 433	Nigerian National Merit Award Nigerian Natural Medicine	0.00	22 22	470	Raw Materials Research and Development Council	0.00	22
434	Development Agency Nigerian Nuclear Regulatory	0.00	22	471	Revenue Mobilisation Allocation and Fiscal Commission	0.00	22
435	Authority Nigerian Navy	0.00	22	472		0.00	22
436	Nigerian Office for Trade	0.00	22	473	Rural Electrification Agency	0.00	22
	Negotiation			474	Samaru College of Agriculture	0.00	22
437	Nigerian Police Academy	0.00	22	475	(Dae), Zaria Kaduna State Securities and Exchange	0.00	22
438	Nigerian Police Force Nigerian Ports Authority	0.00	22		Commission		
439 440	Nigerian Ports Authority Nigerian Postal Service	0.00	22 22	476		0.00	22
440	National Post Graduate Medical	0.00	22	477	Sheda Science and Technology Complex	0.00	22
442	College of Nigeria Nigerian Press Council	0.00	22	478	Small and Medium Enterprise Development Authority of Nigeria	0.00	22
443	Nigerian Railway Corporation	0.00	22	479	Sokoto - Rima River Basin Development Authority	0.00	22

480	Standards Organisation of Nigeria	0.00	22
481	Supreme Court of Nigeria	0.00	22
482	Surveyors Council of Nigeria	0.00	22
483	Tafawa Balewa Square Management Board	0.00	22
484	Teachers Registration Council of Nigeria	0.00	22
485	Tertiary Education Trust Fund	0.00	22
486	Transmission Company of Nigeria	0.00	22
487	Universal Basic Education Commission	0.00	22
488	University College Hospital Ibadan	0.00	22
489	University of Abuja	0.00	22
490	University of Abuja Teaching Hospital	0.00	22
491	University of Benin	0.00	22
492	University of Benin Teaching Hospital	0.00	22
493	University of Calabar	0.00	22
494	University of Calabar Teaching Hospital	0.00	22
495	University of Ibadan	0.00	22
496	University of Ilorin	0.00	22
497	University of Ilorin Teaching Hospital	0.00	22
498	University of Jos	0.00	22
499	University of Maiduguri	0.00	22
500	University of Maiduguri Teaching Hospital	0.00	22
501	University of Nigeria Nsukka	0.00	22
502	University of Nigeria Teaching Hospital	0.00	22
503	University of Port-Harcourt	0.00	22
504	University of Port-Harcourt Teaching Hospital	0.00	22
505	University of Uyo	0.00	22
506	University of Uyo Teaching Hospital	0.00	22
507	Upper Benue River Basin Development Authority	0.00	22
508	Upper Niger River Basin Development Authority	0.00	22
509	Usmanu DanFodio University Teaching Hospital	0.00	22
510	Usmanu Danfodio University, Sokoto	0.00	22
511	Veterinary Council of Nigeria	0.00	22
512	Voice of Nigeria	0.00	22
513	West African Examination Council	0.00	22
514	Yaba College of Technology, Yaba, Lagos	0.00	22

The above table depicts institutions that have some level of conformity with the identified sub-variable. Only institutions from number 1-21 (4%), have some measures of conformity, the remaining institutions from 22-514, representing 96% scored zero.

	CITIZENS ENGAGEMENT		
S/N	Ministries, Departments, Agencies, Commissions and Units	% Score	Rank
1	Development Bank of Nigeria	100.00	1
2	Nigerian Institute of Advanced Legal Studies	100.00	1
3	National Salaries Incomes and Wages Commission	97.50	3
4	Accident and Investigation Bureau	80.00	4
5	Bank of Industry	80.00	4
6	Cocoa Research Institute of Nigeria, Ibadan	80.00	4
7	FCT College of Education, Zuba	80.00	4
8	Federal College of Forestry, Ibadan, Oyo State	80.00	4
9	Federal Neuro-Psychiatric Hospital Enugu	80.00	4
10	National Agency for Prohibition of Trafficking in Persons	80.00	4
11	National Oil Spill Detection and Response Agency	80.00	4
12	Nigeria Deposit Insurance Corporation	80.00	4
13	Nigeria Institute of Soil Science	80.00	4
14	Nigeria Sovereign Investment Authority	80.00	4
15	Usman Danfodio University, Sokoto	80.00	4
16	Federal Road Safety Commission	77.50	16
17	Nigeria Export-Import Bank	77.50	16
18	Nigerian Electricity Regulatory Commission	77.50	16
19	National Drug Law Enforcement Agency	75.00	19
20	National Identity Management Commission	75.00	19
21	National Pension Commission	75.00	19
22	Nigerian Investment Promotion Commission	75.00	19
23	Tertiary Education Trust Fund	75.00	19
24	Debt Management Office	72.50	24
25	Fiscal Responsibility Commission	72.50	24
26	National Human Rights Commission	72.50	24
27	Nigerian Shippers Council	72.50	24
28	Office of the Auditor General of the Federation	72.50	24

VAR	RIABLES COMPLIANCE	RANKING					
29	Universal Basic Education Commission	72.50	24	 61	Centre for Black African Arts and Culture	60.00	46
30	University of Abuja Teaching Hospital	72.50	24	62	Citizenship and Leadership Training Centre	60.00	46
31	Central Bank of Nigeria	70.00	31	63	Civil Defence, Correctional,	60.00	46
32	National Lottery Trust Fund	70.00	31	64	Fire and Immigration Board COREN	60.00	46
33	University of Lagos	70.00	31	65	Corporate Affairs	60.00	46
34	Bureau of Public Procurement	67.50	34	03	Commission	00.00	40
35	Nigerian Agricultural	67.50	34	66	Court of Appeal	60.00	46
	Insurance Corporation	07.50	•	67	Defence Headquarters	60.00	46
36	Nigerian Communication Commission	67.50	34	68	Defence Industries Corporation of Nigeria	60.00	46
37	Nigerian Copyright Commission	65.00	37	69	Directorate for Technical Cooperation in Africa	60.00	46
38	Nigerian Export Promotion Council	65.00	37	70	Electric Development Institute	60.00	46
39	Energy Commission of	62.50	39	71	FCE (Special), Oyo	60.00	46
40	Nigeria Federal Character	62.50	39	72	FCE (Technical), Gombe	60.00	46
	Commission			73	FCE (Technical), Gusau, Zamfara	60.00	46
41	Federal Civil Service Commission Ministry of Water Page 1799	62.50	39	74	FCE (Technical), Omuku, River	60.00	46
42 43	Ministry of Water Resources National Commission for	62.50 62.50	39	75	FCE Abeokuta, Ogun	60.00	46
40	Colleges of Education	02.50	39	76	FCE Eha-Amufu, Enugu	60.00	46
44	Nigerian Upstream	62.50	39	77	FCE Kano	60.00	46
	Petroleum Regulatory Commission			78	FCE Obudu, Cross River	60.00	46
45	Public Complaints	62.50	39	79	FCT Water Board Abuja	60.00	46
46	Commission Abubakar Tafawa Balewa	60.00	46	80	Federal Airports Authority of Nigeria	60.00	46
	University Teaching Hospital	22.22	4.0	81	Federal Capital Development Authority	60.00	46
47	Abuja Enterprise Agency	60.00	46	82	Federal Capital Territory	60.00	46
48	Administrative Staff College of Nigeria	60.00	46	83	Abuja Federal Capital Territory	60.00	46
49	Advertising Practitioners Council of Nigeria	60.00	46		Internal Revenue		
50	Agricultural Research Council of Nigeria	60.00	46	84 85	Federal College of Agriculture Akure	60.00	46
51	Air force Institute of Technology, Kaduna	60.00	46	65	Federal College of Agriculture Ishiagu, Ebonyi State	60.00	40
52	Ajaokuta Steel Company Limited	60.00	46	86	Federal College of Agriculture, Ibadan, Oyo	60.00	46
53	Akanu Ibiam Federal Polytechnic Uwana, Ebonyi	60.00	46		State.		
54	Alex Ekueme University, Ndufu-Alike, Ebonyi	60.00	46	87	Federal College of Animal Health and Production Technology, Ibadan, Oyo	60.00	46
55	Bank of Agriculture	60.00	46		State		
56	Bayero University Kano	60.00	46	88	Federal College of Fisheries	60.00	46
57	Benin - Owenna River Basin Development Authority	60.00	46		and Marine Technology, Lagos		
58	Border Communities Development Agency	60.00	46	89	Federal College of Forestry, Jos, Plateau State	60.00	46
59	Budget Office of the Federation	60.00	46	90	Federal College of Land	60.00	46
60	Bureau of Public Service Reforms	60.00	46		Resources Technology, Owerri, Imo State		

VAF	RIABLES COMPLIANCE F	RANKING					
91	Federal College of Wildlife Management, New Bussa,	60.00	46	122	Federal Polytechnic Kaura Namoda, Zamfara	60.00	46
92	Niger State Federal Co-operative	60.00	46	123	Federal Polytechnic Mubi, Adamawa	60.00	46
	College, Ibadan	60.00		124	Federal Polytechnic Nasarawa	60.00	46
93	Federal Co-operative College, Kaduna		46	125	Federal Polytechnic of Oil	60.00	46
94 95	Federal High Court Federal Housing Authority	60.00 60.00	46 46	126	and Gas Bonny, Rivers Federal Polytechnic Ukana,	60.00	46
96	Federal Inland Revenue	60.00	46	127	Akwa Ibom Federal Radio Corporation of	60.00	46
97	Service Federal Judicial Service	60.00	46	128	Nigeria Federal Roads Maintenance	60.00	46
98	Commission Federal Medical Centre,	60.00	46	129	Agency Federal Training Center,	60.00	46
99	Abuja Federal Medical Centre,	60.00	46		Lagos		
	Asaba			130	Federal University Birnin Kebbi	60.00	46
100	Federal Medical Centre, Birnin Kudu	60.00	46	131	Federal University Dutse, Jigawa	60.00	46
101	Federal Medical Centre, Ebute Metta	60.00	46	132	Federal University Gusau, Zamfara	60.00	46
102	Federal Medical Centre, Jalingo	60.00	46	133	Federal University Kashere,	60.00	46
103	Federal Medical Centre, Makurdi	60.00	46	134	Gombe Federal University lafia,	60.00	46
104	Federal Medical Centre, Owo	60.00	46	135	Nasarawa Federal University lokoja,	60.00	46
105	Federal Medical Centre, Umuahia	60.00	46	136	Kogi Federal University of	60.00	46
106	Federal Medical Centre, Yenogoa	60.00	46		Agriculture Zuru		
107	Federal Medical Centre, Yola	60.00	46	137	Federal University of Technology, Akure	60.00	46
108	Federal Mortgage Bank of Nigeria	60.00	46	138	Federal University of Technology, Minna	60.00	46
109	Federal Neuro-Psychiatric Hospital Abeokuta	60.00	46	139	Federal University of Technology, Owerri	60.00	46
110	Federal Neuro-Psychiatric Hospital Benin-City	60.00	46	140	Federal University Otuoke, Bayelsa	60.00	46
111	Federal Neuro-Psychiatric Hospital Maiduguri	60.00	46	141	Federal University Oye-Ekiti, Ekiti	60.00	46
112	Federal Neuro-Psychiatric Hospital Yaba	60.00	46	142	Federal University Wukari, Taraba	60.00	46
113	Federal Polytechnic Ado Ekiti	60.00	46	143	Financial Reporting Council	60.00	46
114	Federal Polytechnic Bauchi	60.00	46	144	of Nigeria Galaxy Backbone	60.00	46
115	Federal Polytechnic Bida, Niger	60.00	46	145	Health Records Officers	60.00	46
116	Federal Polytechnic Damaturu, Yobe	60.00	46	146	Registration Board of Nigeria Independent Corrupt	60.00	46
117	Federal Polytechnic Ede, Osun	60.00	46		Practices and Other Related Offences Commission		
118	Federal Polytechnic Ekowe, Bayelsa	60.00	46	147	Independent National Electoral Commission	60.00	46
119	Federal Polytechnic Idah,	60.00	46	148 149	Industrial Training Fund Infrastructure Concession	60.00 60.00	46 46
120	Kogi Federal Polytechnic Ilaro,	60.00	46	173	Regulatory Commission	30.00	+∪
121	Ogun Federal Polytechnic Ile-Oluji, Ondo	60.00	46	150	Institute for Agricultural Research and Training, Ibadan	60.00	46

VAF	RIABLES COMPLIANCE F	RANKING					
151	Institute for Agricultural Research, Zaria	60.00	46	185	National Biosafety Management Agency	60.00	46
152	Institute for Peace and Conflict Resolution	60.00	46	186	National Biotechnology Development Agency	60.00	46
153	Institute of Chartered Chemists of Nigeria	60.00	46	187	National Blood Service Commission	60.00	46
154	Institute of Public Analysts of Nigeria	60.00	46	188	National Board for Technical Education	60.00	46
155	Integrated Water Resource Management Commission	60.00	46	189	National Centre for Technology Management,	60.00	46
156 157	Irrua Specialist Teaching Hospital Jos University Teaching	60.00	46 46	190	lle-lfe National Commissions for Persons with Disabilities	60.00	46
158	Hospital Kaduna Polytechnic, Kaduna	60.00	46	191	National Directorate of Employment	60.00	46
159	Lagos University Teaching Hospital	60.00	46	192	National Environmental Standards and Regulations	60.00	46
160	Lake Chad Research Institute, Maiduguri	60.00	46 46	193	Enforcement Agency National Examination Council	60.00	46
161 162	Legal Aid Council of Nigeria Lower Niger River Basin Development Authority	60.00	46	194	National Film and Video Censors Board	60.00	46
163	Maritime Academy of Nigeria	60.00	46	195	National Hajj Commission of Nigeria	60.00	46
164	Medical and Dental Council of Nigeria	60.00	46	196	National Inland Waterways Authority	60.00	46
165	Medical Rehabilitation Therapists Board of Nigeria	60.00	46	197	National Institute for Nigerian Languages, Aba	60.00	46
166	Michael Opara University of Agriculture, Umudike	60.00	46	198	National Insurance Commission	60.00	46
167	Military Pension Board	60.00	46	199	National Judicial Council	60.00	46
168	Ministry of Aviation	60.00	46	200	National Library of Nigeria	60.00	46
169 170	Ministry of Defence	60.00	46 46	201	National Lottery Regulatory Commission	60.00	46
170	Ministry of Education Ministry of Environment	60.00 60.00	46	202	National Obstetric Fitsula	60.00	46
172	Ministry of Finance, Budget and National Planning	60.00	46	203	Centre, Abakaliki National Office for	60.00	46
173 174	Ministry of Foreign Affairs Ministry of Health	60.00 60.00	46 46		Technology Acquisition and Promotion		
175	Ministry of Humanitarian	60.00	46	204	National Open University of Nigeria	60.00	46
	Affairs, Disaster Management & Social Development			205	National Orientation Agency	60.00	46
176	Ministry of Industry, Trade and Investment	60.00	46	206	National Orthopaedic Hospital Lagos National Primary Health Care	60.00	46 46
177	Ministry of Interior	60.00	46	201	Development Agency	00.00	40
178	Ministry of Justice	60.00	46	208	National Research Institute	60.00	46
179	Ministry of Niger Delta Affairs	60.00	46		for Chemical Technology, Zaria		
180	Ministry of Transportation	60.00	46	209	National Space Research	60.00	46
181	Ministry of Youth and Sports Development	60.00	46	210	and Development Agency National Sugar Development	60.00	46
182	National Agency for Food and Drug Administration and	60.00	46	211	Council National Teachers Institute	60.00	46
183	Control National Agricultural Land	60.00	46	212	National Universities Commission	60.00	46
184	Development Authority National Animal Production	60.00	46	213	National Water Resources Institute, Kaduna	60.00	46
	Research Institute			214	NIGCOMSAT	60.00	46

VAF	RIABLES COMPLIANCE F	RANKING	i				
215	Niger Delta Development Commission	60.00	46	245	Nigerian Institute of International Affairs, Lagos	60.00	46
216	Nigeria Agricultural Quarantine Service	60.00	46	246	Nigerian Institute of Mining and Geosciences	60.00	46
217	Nigeria Arabic Language Village, Ngala, Borno State	60.00	46	247	Nigerian Institute of Science Laboratory Technology,	60.00	46
218	Nigeria Atomic Energy Commission	60.00	46	248	Ibadan Nigerian Institute of Social	60.00	46
219	Nigeria Commodity Exchange	60.00	46	249	and Economic Research Nigerian Institute of	60.00	46
220	Nigeria Customs Service	60.00	46	250	Transportation Technology	60.00	16
221	Nigeria Diaspora Commission	60.00	46	250 251	Nigerian Law School Nigerian Maritime	60.00 60.00	46 46
222	Nigeria Electricity Liability Management Limited	60.00	46		Administration and Safety Agency		
223	Nigeria Immigration Service	60.00	46	252	Nigeria Maritime University,	60.00	46
224	Nigeria Institute for Hospitality and Tourism	60.00	46	253	Okerenkoko, Delta Nigerian Meteorological	60.00	46
225	Nigeria Nuclear Regulatory	60.00	46	254	Agency Nigerian Midstream and	60.00	46
226	Authority Nigeria Security and Civil Defence Corps	60.00	46		Downstream Petroleum Regulatory Authority	00.00	
227	Nigeria Social Insurance Trust Fund	60.00	46	255	Nigerian Mining Cadastre Office	60.00	46
228	Nigerian Air Force	60.00	46	256	Nigerian National Merit	60.00	46
229	Nigerian Airspace Management Agency	60.00	46	257	Award Nigerian National Petroleum	60.00	46
230	Nigerian Army College of Education, Ilorin	60.00	46	258	Company Limited Nigerian Natural Medicine	60.00	46
231	Nigerian Building and Road Research Institute, Lagos	60.00	46	259	Development Agency Nigerian Nuclear Regulatory	60.00	46
232	Nigerian Christian Pilgrims Commission	60.00	46	260	Authority Nigerian Navy	60.00	46
233	Nigerian Civil Aviation	60.00	46	261	Nigerian Ports Authority	60.00	46
234	Authority Nigerian College of Aviation	60.00	46	262	Nigerian Postal Service	60.00	46
235	Technology, Zaria Nigerian Communication	60.00	46	263	National Post Graduate Medical College of Nigeria	60.00	46
200	Satellite Limited	00.00	40	264	Nigerian Press Council	60.00	46
236	Nigerian Content	60.00	46	265	Nigerian Railway Corporation	60.00	46
	Development and Monitoring			266 267	Nigerian Television Authority Nigerian Tourism	60.00 60.00	46 46
237	Board Nigerian Correctional Service	60.00	46	201	Development Corporation	00.00	40
238	Nigerian Educational Research and Development	60.00	46	268	Nnamdi Azikiwe University, Awka	60.00	46
	Council			269	Obafemi Awolowo Teaching	60.00	46
239	Nigerian Electricity Management Services	60.00	46	270	Hospital Obafemi Awolowo University, Ile-Ife	60.00	46
240	Agency Nigerian Export Processing	60.00	46	271	Office of the Surveyor- General of the Federation	60.00	46
241	Zones Authority Nigerian Financial Intelligence Unit	60.00	46	272	Oil and Gas Free Zones Authority	60.00	46
242	Nigerian Geological Survey Agency	60.00	46	273	Pension Transitional Arrangement Directorate	60.00	46
243	Nigerian Institute for Oil Palm	60.00	46	274	Petroleum Technology Development Fund	60.00	46
244	Research, Benin Nigerian Institute of Animal Science	60.00	46	275	Petroleum Training Institute, Effurun	60.00	46

VAF	RIABLES COMPLIANCE F	RANKING					
276	Public Service Institute of Nigeria	60.00	46	310	National Agency for the Control of Aids	42.50	309
277	Radiographers Registration Board of Nigeria	60.00	46	311	Abubakar Tafawa Balewa University, Bauchi	40.00	31
278	Raw Materials Research and Development Council	60.00	46	312	Abuja Broadcasting Corporation	40.00	31
279	Rubber Research Institute of Nigeria, Benin	60.00	46	313	Abuja Infrastructure Investment Center	40.00	31
280	Rural Electrification Agency	60.00	46	314	Abuja Metropolitan Management Council	40.00	31
281	Securities and Exchange Commission	60.00	46	315	Adeyemi College of Education, Ondo	40.00	31
282	Servicom	60.00	46	316	Agricultural and Rural	40.00	31
283	Small and Medium Enterprise Development Authority of Nigeria	60.00	46		Management Training Institute	40.00	
284	Standards Organisation of Nigeria	60.00	46	317	Alvan Ikoku College of Education, Owerri	40.00	31
285	Surveyors Council of Nigeria	60.00	46	318	Aminu Kano Teaching Hospital	40.00	31
286	Teachers Registration Council of Nigeria	60.00	46	319	Anambra - Imo River Basin Development Authority	40.00	31
287	Transmission Company of Nigeria	60.00	46	320	Auchi Polytechnic, Edo	40.00	31
288	University of Abuja	60.00	46	321	Bureau of Public Enterprise	40.00	31
289	University of Benin	60.00	46	322	Centre for Management Development	40.00	31
290	University of Calabar	60.00	46	323	Code of Conduct Bureau	40.00	31
291	University of Calabar Teaching Hospital	60.00	46	324	Community Health Practitioners Registration	40.00	31
292	University of Ilorin	60.00	46		Board	40.00	
293 294	University of Ilorin Teaching Hospital University of Jos	60.00	46 46	325	Computer Professionals Registration Council of Nigeria	40.00	31
294 295	University of Maiduguri	60.00	46	326	Council for the Regulation of	40.00	31
296	University of Maiduguri Teaching Hospital	60.00	46	327	Freight Forwarding in Nigeria Economic And Financial	40.00	31
297	University of Nigeria Nsukka	60.00	46	328	Crimes Commission FCE (Technical), Asaba	40.00	31
298	University of Nigeria	60.00	46	329	FCE (Technical), Bichi, Kano	40.00	31
299	Teaching Hospital University of Port-Harcourt	60.00	46	330	FCE (Technical), Potiskum, Yobe	40.00	31
300	University of Port-Harcourt	60.00	46	331	FCE (Technical), Umunze	40.00	31
301	Teaching Hospital University of Uyo	60.00	46	332	FCE Katsina	40.00	31
302	Usmanu DanFodio University Teaching Hospital	60.00	46	333	Federal College of Animal Health and Production	40.00	31
303	National Centre for Disease Control	50.00	303	224	Technology, Vom, Plateau State	40.00	31
304	Family Homes Fund Ltd	45.00	304	334	Federal College of Dental technology and Therapy,	40.00	3
305	National Agricultural Seed Council	45.00	304		Enugu		
306	National Productivity Centre	45.00	304	335	Federal College of Freshwater Fisheries	40.00	31
307	Nigerian Bulk Electricity Trading PLC	45.00	304	336	Technology, NewBussa Federal College of	40.00	31
308	Police Service Commission	45.00	304		Horticulture, Dadin Kowa, Gombe		
309	Federal Competition and Consumer Protection	42.50	309	337	Federal Co-operative College,Oji River	40.00	31
	Commission			338	Federal Fire Service	40.00	31

VAF	RIABLES COMPLIANCE F	RANKING	à				
339	Federal Institute of Industrial Research, Oshodi	40.00	311	368	Ministry of Labour and Employment	40.00	311
340	Federal Medical Centre, Bida	40.00	311	369	Ministry of Petroleum	40.00	311
341	Federal Medical Centre, Birnin Kebbi	40.00	311	370	Resources Ministry of Women Affairs	40.00	311
342	Federal Neuro-Psychiatric Hospital Calabar	40.00	311	371	Ministry of Works and Housing	40.00	311
343	Federal Neuro-Psychiatric Hospital Kaduna	40.00	311	372	Moddibo Adama University of Technology, Yola	40.00	311
344	Federal Polytechnic Daura, Katsina State	40.00	311	373	National Agency for Science and Engineering	40.00	311
345	Federal Polytechnic Nekede, Owerri	40.00	311	374	Infrastructure National Agency for the Great Green Wall	40.00	311
346	Federal Produce Inspection Services	40.00	311	375	National Agricultural Extension and Research	40.00	311
347	Federal School of Occupational Therapy, Yaba	40.00	311	376	Liaison Services National Automotive Design	40.00	311
348	Federal School of Medical Laboratory Jos	40.00	311	377	and Development Council National Broadcasting	40.00	311
349	Federal Training Center, Kaduna	40.00	311		Commission		
350	Federal University Gashua,	40.00	311	378 379	National Bureau of Statistics National Commission for	40.00 40.00	311
351	Yobe Federal University of	40.00	311	380	Museums and Monuments National Defence College	40.00	311
352	Agriculture, Abeokuta Federal University of	40.00	311	381	National Ear Care Centre	40.00	311
353	Agriculture, Makurdi Federal University of Health	40.00	311	382	National Emergency Management Agency	40.00	311
354	Science Otukpo, Benue Federal University of	40.00	311	383	National Eye Center	40.00	311
	Petroleum Resources, Effurun			384	National Health Insurance Scheme National Horticultural	40.00	311
355	FG Staff Housing Loans Board	40.00	311	386	Research Institute, Ibadan National Hospital	40.00	311
356	Forestry Research Institute of Nigeria, Ibadan	40.00	311	387	National Industrial Court	40.00	311
357	French Language Village, Badagry, Lagos	40.00	311	388	National Information Technology Development	40.00	311
358	Gurara Dam Management Agency	40.00	311	389	Agency National Institute for Cultural	40.00	311
359	H.A Federal Polytechnic Kazaure, Jigawa	40.00	311	390	Orientation National Institute for	40.00	311
360	Investment and Securities Tribunal	40.00	311		Legislative and Democratic Studies		
361	Joint Admission and Matriculation Board	40.00	311	391	National Institute for Oceanography and Marine	40.00	311
362	Lagos International Trade Fair Complex Management Board	40.00	311	392	Research National Institute for Policy and Strategic Studies, Kuru	40.00	311
363	Lower Benue River Basin Development Authority	40.00	311	393 394	National Institute for Sports National Institute for	40.00 40.00	311 311
364	Medical Laboratory Science Council of Nigeria, Yaba	40.00	311	30.	Construction Technology, Uromi	.0.00	J.,
365	Michael Imoudu National Institute for Labour Studies	40.00	311	395	National Institute of Pharmaceutical Research	40.00	311
366	Ministry of Communications and Digital Economy	40.00	311		And Development, Abuja		
367	Ministry of Information and Culture	40.00	311	396	National Mathematical Centre	40.00	311

VAF	RIABLES COMPLIANCE F	RANKING	à				
397	National Orthopaedic Hospital Dala	40.00	311	431	Waziri Umaru Federal Polytechnic, Birnin Kebbi	40.00	311
398	National Park Service	40.00	311	432	West African Examination	40.00	311
399	National Population Commission	40.00	311	433	Council Yaba College of Technology,	40.00	311
400	National Power Training Institute	40.00	311	434	Yaba, Lagos Abuja Environmental	20.00	434
401	National Root Crops Research Institute, Umudike	40.00	311	435	Protection Board Abuja Investment Company	20.00	434
402	National Steel Raw Materials Exploration Agency, Kaduna	40.00	311	436	Limited Ahmadu Bello University	20.00	434
403	National Troupe of Nigeria	40.00	311		Teaching Hospital, Zaria		
404	National Veterinary Research Institute, Vom	40.00	311	437	Ahmadu Bello University, Zaria	20.00	434
405	National Youth Service Corps	40.00	311	438	Chad Basin River Basin Development Authority	20.00	434
406	New Partnership for African Development	40.00	311	439	Council of Nigerian Mining Engineers and Geosciences	20.00	434
407 408	News Agency of Nigeria	40.00 40.00	311 311	440	Dental Technologists Registration Board of Nigeria	20.00	434
	Nigeria Integrated Water Management Commission			441	FCE (Technical) Akoka, Lagos	20.00	434
409	Nigeria Institute for Medical Research, Yaba	40.00	311	442	FCE Yola, Adamawa	20.00	434
410	Nigerian Army	40.00	311	443	FCE Zaria, Kaduna	20.00	434
411	Nigerian Army University, Biu	40.00	311	444	FCT Muslims Pilgrims	20.00	434
412	Nigerian Council of Food Science and Technology	40.00	311	445	Welfare Board Federal College of	20.00	434
413	Nigerian Football Federation	40.00	311		Agricultural Produce		
414	Nigerian Police Academy	40.00	311	446	Technology, Kano Federal College of	20.00	434
415	Nigerian Police Force	40.00	311	440	Freshwater Fisheries	20.00	434
416	Nigerian Stored Products Research Institute, Ilorin	40.00	311		Technology, Baga, Borno State		
417	Nnamdi Azikwe Teaching Hospital	40.00	311	447	Federal College of Land Resources Technology Kuru,	20.00	434
418	Optometrist and Dispensing Opticians Board of Nigeria	40.00	311	448	Jos Federal Medical Centre,	20.00	434
419 420	Pharmacy Council of Nigeria Revenue Mobilisation	40.00 40.00	311 311		Abeokuta		
420	Allocation and Fiscal	40.00	311	449	Federal Medical Centre, Azare	20.00	434
421	Commission Sheda Science and	40.00	311	450	Federal Polytechnic Bali, Taraba	20.00	434
422	Technology Complex Sokoto - Rima River Basin	40.00	311	451	Federal Polytechnic Offa, Kwara	20.00	434
423	Development Authority Supreme Court of Nigeria	40.00	311	452	Federal Polytechnic Oko, Anambra	20.00	434
424	University College Hospital Ibadan	40.00	311	453 454	Federal School of Survey	20.00	434
425	University of Benin Teaching Hospital	40.00	311	454	Federal Teaching Hospital	20.00	434
426	University of Ibadan	40.00	311	455	Federal University Dutsin- ma, Katsina	20.00	434
427	Upper Benue River Basin Development Authority	40.00	311	456	Librarians Registration Council of Nigeria	20.00	434
428	Upper Niger River Basin	40.00	311	457	Ministry of Police Affairs	20.00	434
420	Development Authority	40.00	211	458	Ministry of Power	20.00	434
429	Veterinary Council of Nigeria Voice of Nigeria	40.00 40.00	311	459	Ministry of Science, Technology and Innovation	20.00	434

VA	RIABLES COMPLIANCE	RANKING	ì
460	National Assembly Service Commission	20.00	434
461	National Board for Technology Incubation	20.00	434
462	National Business and Technical Examination Board	20.00	434
463	National Centre for Agricultural Mechanization, Ilorin	20.00	434
464	National Centre for Women Development	20.00	434
465	National Cereals Research Institute Badeggi	20.00	434
466	National Commission for Mass Literacy Adult and NonFormal Education	20.00	434
467	National Commission for Nomadic Education	20.00	434
468	National Commission for Refugees, Migrants and IDPs	20.00	434
469	National Defence Academy, Kaduna	20.00	434
470	National Hydrological Services Agency	20.00	434
471	National Institute for Freshwater Fisheries Research, New-Bussa	20.00	434
472	National Metallurgical Development Center, Jos	20.00	434
473	National Orthopaedic Hospital Enugu	20.00	434
474	National Tuberculosis and Leprosy Training Center, Zaria	20.00	434
475	Niger Delta River Basin Development Authority	20.00	434
476	Nigerian Extractive Industries Transparency Initiative	20.00	434
477	Nigerian Film Corporation	20.00	434
478	Nigerian Law Reform Commission	20.00	434
479	Nigerian Office for Trade Negotiation	20.00	434
480	Office of The Head of Civil Service of the Federation	20.00	434
481	Project Development Institute, Enugu	20.00	434
482	Samaru College of Agriculture (Dae), Zaria Kaduna State	20.00	434
483	Tafawa Balewa Square Management Board	20.00	434
484	University of Uyo Teaching Hospital	20.00	434
485	College of Agriculture (Dae), Kabba, Kogi State	0.00	485
486	Cross-River Basin Development Authority	0.00	485
487	Dental Therapist Registration Board of Nigeria	0.00	485

488 FCE Gidan Madi, Sokoto 0.00 485 489 FCE Kontagora, Niger 0.00 485 490 FCE Okene, Kogi 0.00 485 491 FCE Pankshin, Plateau 0.00 485 492 Federal College of Forestry Mechanization, Afaka, Kaduna State 0.00 485 493 Federal Medical Centre, Keffi 0.00 485 494 Federal Medical Centre, Keffi 0.00 485 495 Federal Polytechnic Kaltungo, Gombe State 0.00 485 496 Hadejia - Jama'are River Basin Development Authority 0.00 485 497 Metallurgical Training Institute, Onitsha 0.00 485 498 Ministry of Agriculture and Rural Development 0.00 485 499 Ministry of Mines and Steel Development 0.00 485 500 N.A Institute of Tech. & Environmental Sciences 0.00 485 501 National Arbovirus and Vector Research, Enugu 0.00 485 502 National Boundary Commission 0.00 485				
490 FCE Okene, Kogi 0.00 485 491 FCE Pankshin, Plateau 0.00 485 492 Federal College of Forestry Mechanization, Afaka, Kaduna State 0.00 485 493 Federal Medical Centre, Keffi 0.00 485 494 Federal Medical Centre, Keffi 0.00 485 495 Federal Polytechnic Kaltungo, Gombe State 0.00 485 496 Hadejia - Jama'are River Basin Development Authority 0.00 485 497 Metallurgical Training Institute, Onitsha 0.00 485 498 Ministry of Agriculture and Rural Development 0.00 485 499 Ministry of Mines and Steel Development 0.00 485 500 N.A Institute of Tech. & 0.00 485 Environmental Sciences 0.00 485 501 National Arbovirus and Vector Research, Enugu 0.00 485 502 National Board for Arabic and Islamic Studies 0.00 485 503 National Council for Arts and Culture 0.00 485 <td< th=""><th>488</th><th>FCE Gidan Madi, Sokoto</th><th>0.00</th><th>485</th></td<>	488	FCE Gidan Madi, Sokoto	0.00	485
491 FCE Pankshin, Plateau 0.00 485 492 Federal College of Forestry Mechanization, Afaka, Kaduna State 0.00 485 493 Federal Medical Centre, Keffi 0.00 485 494 Federal Medical Centre, Keffi 0.00 485 495 Federal Polytechnic Kaltungo, Gombe State 0.00 485 496 Hadejia - Jama'are River Basin Development Authority 0.00 485 497 Metallurgical Training Institute, Onitsha 0.00 485 498 Ministry of Agriculture and Rural Development 0.00 485 499 Ministry of Mines and Steel Development 0.00 485 500 N.A Institute of Tech. & Environmental Sciences 0.00 485 501 National Board for Arabic and Islamic Studies 0.00 485 502 National Board for Arabic and Islamic Studies 0.00 485 503 National Council for Arts and Culture 0.00 485 504 National Forestation Fund 0.00 485 505 National Gallery for Art	489	FCE Kontagora, Niger	0.00	485
492 Federal College of Forestry Mechanization, Afaka, Kaduna State 0.00 485 493 Federal Medical Centre, Keffi 0.00 485 494 Federal Medical Centre, Keffi 0.00 485 495 Federal Polytechnic Kaltungo, Gombe State 0.00 485 496 Hadejia - Jama'are River Basin Development Authority 0.00 485 497 Metallurgical Training Institute, Onitsha 0.00 485 498 Ministry of Agriculture and Rural Development 0.00 485 499 Ministry of Mines and Steel Development 0.00 485 500 N.A Institute of Tech. & Development 0.00 485 501 National Sciences 0.00 485 501 National Fround 0.00 485 502 National Board for Arabic and Islamic Studies 0.00 485 503 National Boundary One Arabic Autional Council for Arts and Culture 0.00 485 505 National Economic Reconstruction Fund 0.00 485 506 National Institute of Development	490	FCE Okene, Kogi	0.00	485
Mechanization, Afaka, Kaduna State 493 Federal Medical Centre, Keffi 494 Federal Medical Centre, Keffi 495 Federal Polytechnic Kaltungo, Gombe State 496 Hadejia - Jama'are River Basin Development Authority 497 Metallurgical Training Institute, Onitsha 498 Ministry of Agriculture and Rural Development 499 Ministry of Mines and Steel Development 500 N.A Institute of Tech. & 0.00 485 Environmental Sciences 501 National Arbovirus and 0.00 485 Environmental Sciences 502 National Board for Arabic and Islamic Studies 503 National Boundary 0.00 485 Commission 504 National Council for Arts and 0.00 485 Reconstruction Fund 506 National Gallery for Art 0.00 485 Culture 507 National Institute of 0.00 485 Educational Planning and Administration 508 National Iron Ore Mining 0.00 485 Company 509 Nigerian Coal Corporation 0.00 485 Trypanosomiasis Research, Kaduna 510 Nigerian Institute of 1.000 485 Trypanosomiasis Research, Kaduna 511 Nigerian Institute of 1.000 485 Commission 512 North East Development 0.00 485 Commission 513 Office of the Accountant 0.00 485 General of the Federation 514 Office of The Secretary 0.00 485	491	FCE Pankshin, Plateau	0.00	485
Katsina 494 Federal Medical Centre, Keffi 0.00 485 495 Federal Polytechnic Kaltungo, Gombe State 0.00 485 496 Hadejia - Jama'are River Basin Development Authority 0.00 485 497 Metallurgical Training Institute, Onitsha 0.00 485 498 Ministry of Agriculture and Rural Development 0.00 485 499 Ministry of Mines and Steel Development 0.00 485 500 N.A Institute of Tech. & 0.00 485 Environmental Sciences 0.00 485 501 National Arbovirus and Vector Research, Enugu 0.00 485 502 National Board for Arabic and Islamic Studies 0.00 485 503 National Boundary 0.00 0.00 485 504 National Council for Arts and Culture 0.00 485 505 National Economic Reconstruction Fund 0.00 485 507 National Institute of One Mining One Mining Administration 0.00 485 507 National Institute for One Mining One Mining		Mechanization, Afaka, Kaduna State	0.00	485
495Federal Polytechnic Kaltungo, Gombe State0.00485496Hadejia - Jama'are River Basin Development Authority0.00485497Metallurgical Training Institute, Onitsha0.00485498Ministry of Agriculture and 	493	•	0.00	485
Kaltungo, Gombe State 496 Hadejia - Jama'are River Basin Development Authority 497 Metallurgical Training Institute, Onitsha 498 Ministry of Agriculture and Rural Development 499 Ministry of Mines and Steel Development 500 N.A Institute of Tech. & 0.00 485 Environmental Sciences 501 National Arbovirus and 0.00 485 Vector Research, Enugu 502 National Board for Arabic and Islamic Studies 503 National Boundary 0.00 485 Culture 505 National Council for Arts and 0.00 485 Culture 506 National Economic 0.00 485 Reconstruction Fund 506 National Institute of 0.00 485 Educational Planning and Administration 508 National Iron Ore Mining 0.00 485 Company 509 Nigerian Coal Corporation 0.00 485 510 Nigerian Institute for 0.00 485 511 Nigerian Institute of Leather and Science Technology 512 North East Development 0.00 485 Commission 513 Office of the Accountant 0.00 485 General of the Federation 514 Office of The Secretary 0.00 485	494	Federal Medical Centre, Keffi	0.00	485
496Hadejia - Jama'are River Basin Development Authority0.00485497Metallurgical Training Institute, Onitsha0.00485498Ministry of Agriculture and Rural Development0.00485499Ministry of Mines and Steel Development0.00485500N.A Institute of Tech. & Environmental Sciences0.00485501National Arbovirus and Vector Research, Enugu0.00485502National Board for Arabic and Islamic Studies0.00485503National Boundary Commission0.00485504National Council for Arts and Culture0.00485505National Economic Reconstruction Fund0.00485506National Institute of Educational Planning and Administration0.00485507National Iron Ore Mining Company0.00485508National Iron Ore Mining Company0.00485509Nigerian Coal Corporation0.00485510Nigerian Institute for Trypanosomiasis Research, Kaduna0.00485511Nigerian Institute of Leather and Science Technology0.00485512North East Development Commission0.00485513Office of the Accountant General of the Federation0.00485514Office of The Secretary0.00485	495		0.00	485
497Metallurgical Training Institute, Onitsha0.00485498Ministry of Agriculture and Rural Development0.00485499Ministry of Mines and Steel Development0.00485500N.A Institute of Tech. & Environmental Sciences0.00485501National Arbovirus and Vector Research, Enugu0.00485502National Board for Arabic and Islamic Studies0.00485503National Boundary Commission0.00485504National Council for Arts and Culture0.00485505National Economic Reconstruction Fund0.00485506National Gallery for Art0.00485507National Institute of Educational Planning and Administration0.00485508National Iron Ore Mining Company0.00485509Nigerian Institute for Trypanosomiasis Research, Kaduna0.00485510Nigerian Institute of Leather and Science Technology0.00485511Nigerian Institute of Leather and Science Technology0.00485512North East Development Commission0.00485513Office of the Accountant General of the Federation0.00485514Office of The Secretary0.00485	496	Hadejia - Jama'are River	0.00	485
498Ministry of Agriculture and Rural Development0.00485499Ministry of Mines and Steel Development0.00485500N.A Institute of Tech. & Environmental Sciences0.00485501National Arbovirus and Vector Research, Enugu0.00485502National Board for Arabic and Islamic Studies0.00485503National Boundary Commission0.00485504National Council for Arts and Culture0.00485505National Economic Reconstruction Fund0.00485507National Gallery for Art0.00485507National Institute of Educational Planning and Administration0.00485508National Iron Ore Mining Company0.00485509Nigerian Coal Corporation0.00485510Nigerian Institute for Trypanosomiasis Research, Kaduna0.00485511Nigerian Institute of Leather and Science Technology0.00485512North East Development Commission0.00485513Office of the Accountant General of the Federation0.00485514Office of The Secretary0.00485	497	Metallurgical Training	0.00	485
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and Islamic Studies 503 National Boundary Commission 504 National Council for Arts and Culture 505 National Economic Reconstruction Fund 506 National Gallery for Art 507 National Institute of Educational Planning and Administration 508 National Iron Ore Mining Company 509 Nigerian Coal Corporation 510 Nigerian Institute for Trypanosomiasis Research, Kaduna 511 Nigerian Institute of Leather and Science Technology 512 North East Development Commission 513 Office of the Accountant General of the Federation 514 Office of The Secretary 0.00 485			0.00	485
Commission 504 National Council for Arts and Culture 505 National Economic 0.00 485 Reconstruction Fund 506 National Gallery for Art 0.00 485 507 National Institute of 0.00 485 Educational Planning and Administration 508 National Iron Ore Mining 0.00 485 Company 509 Nigerian Coal Corporation 0.00 485 510 Nigerian Institute for 0.00 485 Trypanosomiasis Research, Kaduna 511 Nigerian Institute of Leather and Science Technology 512 North East Development 0.00 485 Commission 513 Office of the Accountant General of the Federation 514 Office of The Secretary 0.00 485		and Islamic Studies	0.00	485
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Reconstruction Fund 506 National Gallery for Art 0.00 485 507 National Institute of 0.00 485 Educational Planning and Administration 508 National Iron Ore Mining 0.00 485 Company 509 Nigerian Coal Corporation 0.00 485 510 Nigerian Institute for 0.00 485 Trypanosomiasis Research, Kaduna 511 Nigerian Institute of Leather and Science Technology 512 North East Development 0.00 485 Commission 0.00 485 General of the Federation 514 Office of The Secretary 0.00 485		Culture	0.00	485
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Company 509 Nigerian Coal Corporation 0.00 485 510 Nigerian Institute for 0.00 485 Trypanosomiasis Research, Kaduna 511 Nigerian Institute of Leather 0.00 485 and Science Technology 512 North East Development 0.00 485 Commission 513 Office of the Accountant 0.00 485 General of the Federation 514 Office of The Secretary 0.00 485	507	Educational Planning and	0.00	485
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and Science Technology 512 North East Development 0.00 485 Commission 513 Office of the Accountant 0.00 485 General of the Federation 514 Office of The Secretary 0.00 485	510	Trypanosomiasis Research,	0.00	485
Commission 513 Office of the Accountant 0.00 485 General of the Federation 514 Office of The Secretary 0.00 485	511		0.00	485
General of the Federation 514 Office of The Secretary 0.00 485		Commission		
		General of the Federation	0.00	485
<u></u>	514	Office of The Secretary General of the Federation	0.00	485

The above table depicts institutions that have some level of conformity with the identified sub-variable. Only institutions from number 1-483 (94%), have some measures of conformity, the remaining institutions from 484-514, representing 6% scored zero. This indicates that, many of the institutions accessed are embracing citizens' engagement in their activities.

SECTORAL RANKING

This section presents the general sectoral performance in compliance with the TII variables. The ranking is presented below: on sectoral basis.

The above table depicts the average ranking according to twelve (12) sectors. Financial Institutions have an average score of 25.45% and ranked 1st. This shows that Financial Institutions are the most compliant with TII variables. The institutions in the Oil Sector have an average score of 24.95% and ranked 2nd, while the Military and Paramilitary sector is ranked 3rd with an average score of 13.95%.

The least performing sectors in the complying with the TII variables are the Examination Bodies and Federal Capital Territory with an average score of 7.87%, and River Basins with 7.42%. They occupy the 11th and 12th ranks respectively.

This section presents the ranking of institutions based on a sectoral basis.

This section presents the ranking of institutions on sectoral basis.

FEDERAL MINISTRIES

The ranking of 27 Federal Ministries are presented below:

S/N	FEDERAL MINISTRIES	SCORE%	g-rank	S-RANK
1	Ministry of Water Resources	17.29	46	1
2	Ministry of Finance, Budget and National Planning	16.00	54	2
3	Ministry of Justice	15.33	64	3
4	Ministry of Aviation	14.50	72	4
5	Ministry of Defence	14.50	72	4
6	Ministry of Interior	14.50	72	4
7	Ministry of Transportation	14.50	72	4
8	Federal Capital Territory Abuja	13.88	125	8
9	Ministry of Education	12.00	138	9
10	Ministry of Environment	12.00	138	9
11	Ministry of Foreign Affairs	12.00	138	9
12	Ministry of Health	12.00	138	9
13	Ministry of Humanitarian Affairs, Disaster Management & Social Development	12.00	138	9
14	Ministry of Industry, Trade and Investment	12.00	138	9
15	Ministry of Niger Delta Affairs	12.00	138	9
16	Ministry of Youth and Sports Development	12.00	138	9
17	Ministry of Communications and Digital Economy	10.50	309	17
18	Ministry of Information and Culture	10.50	309	17
19	Ministry of Women Affairs	10.50	309	17
20	Ministry of Works and Housing	10.50	309	17
21	Ministry of Labour and Employment	8.00	338	21
22	Ministry of Petroleum Resources	8.00	338	21
23	Ministry of Police Affairs	4.00	445	23
24	Ministry of Power	4.00	445	23
25	Ministry of Science, Technology and Innovation	4.00	445	23
26	Ministry of Agriculture and Rural Development	0.00	488	26
27	Ministry of Mines and Steel Development	0.00	488	26

Table 8: Ministries Ranking

The Federal Ministry of Water Resources (46 in the overall ranking) has the highest score 17.29% and is ranked 1^{st.} The Federal Ministry of Finance, Budget and National Planning (54 in the overall ranking) is ranked 2nd with 16.00%. The Ministry of Justice (64 in the overall ranking) occupies the 3rd spot with 15.33%. These are the most complying ministries with the TII variables.

The least complying ministries with the TII variables

are: Ministry of Science, Technology and Innovation (ranked 445 in the overall ranking) with a score of 4.00% is ranked 23, while Ministry of Agriculture (ranked 488 in the overall ranking) with a score of 0.00%, and Ministry of Mines and Steel Development (ranked 488 in the overall ranking) with a score of 0.00% are ranked 26th in the sectoral ranking respectively.

COMMISSIONS, AGENCIES, DEPARTMENTS AND UNITS

One Hundred and Eighty-Four (184) Institutions are categorized as clusters. Their ranking is presented below:

S/N	COMMISSIONS, AGENCIES, DEPARTMENTS AND UNITS	SCORE%	g-rank	S-RANK
1	Nigerian Investment Promotion Commission	71.53	2	1
2	Nigerian Electricity Regulatory Commission	37.24	7	2
3	Tertiary Education Trust Fund	34.64	8	3
4	Nigeria Sovereign Investment Authority	31.43	11	4
5	National Identity Management Commission	31.07	12	5
6	Infra structure Concession Regulatory Commission	29.26	13	6
7	National Lottery Trust Fund	27.33	14	7
8	Bureau of Public Procurement	26.74	15	8
9	Office of the Auditor General of the Federation	26.71	16	9
10	Debt Management Office	25.57	17	10
11	Independent Corrupt Practices and Other Related Offences Commission	24.86	19	11
12	National Wages and Salaries Commission	24.01	20	12
13	Nigerian Agricultural Insurance Corporation	23.50	21	13
14	Nigerian Communication Commission	23.50	21	13
15	Accident and Investigation Bureau	22.98	23	15
16	National Agency for Prohibition of Trafficking in Persons	22.50	24	16
17	National Human Rights Commission	22.36	25	17
18	Federal Road Safety Commission	22.00	26	18
19	Fiscal Responsibility Commission	21.64	28	19
20	Natio nal Pension Commission	21.50	29	20
21	National Drug Law Enforcement Agency	21.43	30	21
22	NIGCOMSAT	21.40	31	22
23	Nigerian Shippers Council	20.13	32	23
24	Federal Civil Service Commission	20.00	33	24
25	Bureau of Public Service Reforms	19.77	34	25
26	National Library of Nigeria	18.96	36	26
27	Nigerian Ports Authority	18.67	37	27
28	Universal Basic Education Commission	18.67	38	27
29	Nigerian Export Promotion Council	18.00	43	29
30	Public Complaints Commission	17.74	44	30

31	Energy Commission of Nigeria	17.57	45	31
32	Federal Roads Maintenance Agency	17.00	47	32
33	Federal Character Commission	16.67	49	33
34	Nigeria Electricity Liability Management Limited	16.17	51	34
35	Nigerian Copy Right Commission	15.50	60	35
36	Rural Electrification Agency	15.34	61	36
37	Nigerian Railway Corporation	14.74	68	37
38	Police Service Commission	14.62	70	38
39	Budget Office of the Federation	14.50	72	39
40	COREN	14.50	72	39
41	Directorate of Technical Cooperation in Africa	14.50	72	39
42	Electric Development Institute	14.50	72	39
43	Financial Reporting Council of Nigeria	14.50	72	39
44	Galaxy Backbone	14.50	72	39
45	National Agency for Food and Drug Administration of Nigeria	14.50	72	39
46	National Biosafety Management Agency	14.50	72	39
47	National Film and Video Censors Board	14.50	72	39
48	National Hajj Commission	14.50	72	39
49	National Insurance Commission	14.50	72	39
50	National Lottery Regulatory Commission	14.50		39
51	National Primary Health Care Development agency	14.50		39
52	Nigerian Agricultural Quarantine Agency	14.50		39
53	Nigeria Atomic Energy Commission	14.50		39
54	Nigeria Nuclear Regulatory Authority	14.50		39
55	Nigerian Content Development and Monitoring Board	14.50	72	39
56	Nigerian Export Processing Zones Authority	14.50		39
57	Nigerian Geological Survey Agency	14.50	72	39
58	Petroleum Technology Development Fund	14.50	72	39
59	Radiographers Registration Board of Nigeria	14.50	72	39
60	Raw Materials Research and Development Council	14.50		39
61	Securities and Exchange Commission	14.50		39
62	Servicom	14.50		39
63	Surveyor Council of Nigeria	14.50		39
64	Teachers Registration Council of Nigeria	14.50		39
65	National Universities Commission	14.14		
66	Nigerian Bulk Electricity Trading PLC	14.00		
67	Corporate Affairs Commission	13.67		
68	Transmission Company of Nigeria	13.67		
69	Advertising Practitioners Council of Nigeria	12.83		
70	Nigerian Airspace Management Agency	12.83		
71	Nigerian Maritime Administration and Safety Agency	12.83		
72	Pension Transitional Arrangement Directorate	12.83		
73	National Centre for Disease Control	12.50		
74	National Commission for Colleges of Education	12.50		
75	Civil Defence, Correctional, Fire and Immigration Board	12.32		
76	Agricultural Research Council of Nigeria	12.00		76
77	Ajaokuta Steel Company Limited	12.00		
78	Border Communities Development Agency	12.00		
79	Centre for Black Arts and Culture	12.00		
80	Defence Industries Coorporation of Nigeria	12.00	138	76

Federal Airports Authority of Nigeria	12.00 <mark>138</mark> 76	National Population Commission	10.50 <mark>309</mark> 12
2 Federal Housing Authority	12.00 138 76	•	10.50 309 12
Federal Judicial Service Commission	12.00 138 76		10.50 309 12
Health Records Officers Registration Board of Nigeria	12.00 138 76		10.41 328 13
Independent National Electoral Commission	12.00 138 76	135 National Agricultural Seed Council	9.71 329 13
Industrial Training Fund	12.00 138 76	136 Family Homes Fund Ltd	9.36 332 13
7 Legal Aid Council	12.00 138 76	Joint Admissions and Matriculation Board	8.83 333 13
Medical and Dental Council of Nigeria	12.00 138 76	138 New Partnership for African Development	8.83 333 13
Medical Rehabilitation Therapists Board of Nigeria	12.00 138 76	Federal Competition and Consumer Protection Commission	8.50 333 13
National Agricultural Land Authority	12.00 138 76	140 Bureau of Public Enterprise	8.00 337 14
National Biotechnology Development Agency	12.00 138 76	141 Centre for Management Development	8.00 338 14
National Blood Service Commission	12.00 138 76	142 Community Health Practitioners Registration Board	8.00 337 14
National Board for Technical Education	12.00 138 76	143 Computer Professionals Registration Council of Nigeria	8.00 337 14
National Board for Technology Management, Ile-Ife	12.00 138 76	Council for the Regulation of Freight Forwarding in Nigeria	8.00 337 14
	12.00 138 76	145 Economic and Financial Crimes Commission	8.00 337 14
		146 FG Staff Housing Loan Board	8.00 337 14
National Directorate of Employment	12.00 <mark>138</mark> 76 12.00 <mark>138</mark> 76	147 Gurara Dam Management Agency	8.00 337 14
National Environmental Standards and Regulations Enforcement Agency National Examination Council	12.00 138 76	Lagos International Trade Fair Complex Management Board	8.00 337 14
			8.00 337 14
National Inland Waterways Authority	12.00 138 76	National Agency for Science and Engineering Infrastructure	
National Judicial Council	12.00 138 76	National Broadcasting Commission National Commission for Museum and Monuments	8.00 337 14
National Office for Technology Acquisition and Promotion	12.00 <mark>138</mark> 76		8.00 337 14
National Orientation Agency	12.00 138 76	National Emergency Management Agency	8.00 337 14
National Space Research and Development Agency	12.00 138 76	National Health Insurance Scheme	8.00 337 14
National Sugar Council	12.00 138 76	National Park Service	8.00 337 14
Niger Delta Development Commission	12.00 138 76	National Steel Raw Material Exploration Agency, Kaduna	8.00 337 14
Nigeria Commodity Exchange	12.00 138 76	National Youth Service Corps	8.00 337 14
7 Nigerians in Diaspora Commission	12.00 138 76	Pharmacy Council of Nigeria	8.00 337 14
Nigeria Social Insuramce Trust Fund	12.00 138 76	National Board for Technology Incubation	6.50 433 15
Nigeria Christian Pilgrims Commission	12.00 138 76	Council of Nigerian Mining Engineers and Geosciences	4.00 445 15
Nigerian Civil Aviation Authority	12.00 138 76	Dental Technologists Registration Board of Nigeria	4.00 445 15
Nigerian Financial Intelligence Unit	12.00 138 76	Librarians Registration Council of Nigeria	4.00 445 15
Nigerian Metrological Agency	12.00 138 76	National Assembly Commission	4.00 445 15
Nigerian Mining Cadastre Office	12.00 <mark>138</mark> 76	National Centre for Agricultural Mechanization, Ilorin	4.00 445 15
Nigerian National Merit Award	12.00 <mark>138</mark> 76	National Centre for Women Development	4.00 445 15
Nigerian Natural Medicine Development Agency	12.00 <mark>138</mark> 76	National Commission for Mass Literacy, Adult and Non-formal Education	4.00 445 15
Nigerian Postal Service	12.00 <mark>138</mark> 76	National Commission for Refugees, Migrants and IDPs	4.00 445 15
Nigerian Press Council	12.00 <mark>138</mark> 76	National Metallurgical Development Center, Jos	4.00 <mark>445</mark> 15
Nigerian Television Authority	12.00 <mark>138</mark> 76	Nigerian Extractive Industries Transparency Initiative	4.00 445 15
Nigerian Tourism Development Corporation	12.00 <mark>130 76</mark>	Nigerian Film Corporation	4.00 445 15
Office of the Surveyor-General of the Federation	12.00 <mark>138 76</mark>	170 Nigerian Law Reform Commission	4.00 445 15
1 Small and Medium Scale Enterprise Development Authority of Nigeria	12.00 <mark>138</mark> 76	Nigerian Office for Trade Negotiation	4.00 <mark>445</mark> 15
Standards Organisation of Nigeria	12.00 138 76	Office of the Head of Civil Service of the Federation	4.00 445 15
National Productivity Centre	11.81 <mark>307</mark> 123	Tafawa Balewa Square Management Board	4.00 445 15
Abuja Infrastructure Investment Center	10.50 <mark>309</mark> 124	National Boundary Commission	2.50 485 17
Code of Conduct Bureau	10.50 <mark>309</mark> 124	Dental Therapists Registration Board of Nigeria	0.00 488 17
Medical Laboratory Science Council of Nigeria, Yaba	10.50 <mark>309</mark> 124	National Council for Arts and Culture	0.00 488 17
National Agency for the Great Green Wall	10.50 <mark>309</mark> 124	National Economic Reconstruction Fund	0.00 488 17
National Automotive Design and Development Council	10.50 <mark>309</mark> 124	National Gallery for Arts	0.00 488 17
National Bureau of Statistics	10.50 <mark>309</mark> 124	National Iron Ore Mining Company	0.00 488 17
National Information Technology Development Agency	10.50 <mark>309</mark> 124	180 Nigerian Coal Corporation	0.00 488 17

181	North East Development Commission	0.00 488 175
182	National Judicial Council	0.00 488 175
183	Office of the Accountant General of the Federation	0.00 488 175
184	Office of the Secretary General of the Federation	0.00 488 175

From the sectoral ranking of Commissions, Agencies and Departments, and Units presented above, the Nigerian Investment Promotion Commission (2nd in the overall ranking with a 71.53%) ranks 1st in the sectoral ranking, while the Nigerian Electricity Regulatory Commission (7th in the overall ranking with 37.24%) comes second in the sectoral ranking. The Tertiary Education Trust Fund Nigerian Export Processing Zones Authority (ranked 8th in the overall ranking with 34.64%) is ranked 3rd in the sectoral ranking. These are the Institutions with the most compliance with TII variables among the Commissions, Agencies and Departments, and Units accessed. The following are among the least complying Commissions, Agencies and Departments, and Units with the TII variables: Dental Therapist Registration Board of Nigeria, Office of the Secretary General of the Federation, Office of the Accountant General of the Federation and all other institutions in the table with 0.00% score and jointly ranked 488th and 175th in the overall ranking and sectoral ranking respectively.

MILITARY AND

PARAMILITARY

Thirteen (13) institutions are categorised in the Military and Paramilitary sectoral ranking. The results are presented below:

S/N	MILITARY AND PARAMILITARY	SCORE%	G-RANK	8-RANK
1	Federal Road Safety Commission	22.00	26	1
2	Military Pension Board	14.50	71	2
3	Defence Headquarters	14.50	71	3
4	Nigerian Air Force	14.50	71	3
5	Nigeria Security and Civil Defence Corps	14.50	71	3
6	Nigerian Army	12.83	128	6
7	Nigeria Customs Service	12.00	138	7
8	Nigerian Correctional Service	12.00	138	7
9	Nigerian Navy	12.00	138	7
10	Nigeria Immigration Service	12.00	138	7
11	Defence Industries Corporation of Nigeria	12.00	138	7
12	Nigerian Police Force	8.00	337	12
13	Federal Fire Service	8.00	337	12

From the sectoral ranking of the Military and Paramilitary above, the Federal Road Safety Corps (26th in the overall ranking with a score of 22.00%) is ranked 1st, Military Pension Board, Defence Headquarters, Nigerian Air Force, Nigerian Correctional Service, and Nigeria Security and Civil Defence Corps (71st with a score of 14.50% in the overall ranking) are joint 2nd in the sectoral ranking. The Nigeria Police Force and Federal Fire Service (jointly 337th in the overall ranking) come last in the 12th position in the sectoral ranking.

FEDERAL EDUCATION AND

TRAINING INSTITUTIONS

One Hundred and Sixty two (162) Federal Education and Training Institutions are assessed. Their sectoral ranking is presented below:

S/N	FEDERAL EDUCATION AND TRAINING INSTITUTIONS	SCORE%	G-RANK	8-RANK
1	Nigerian Insti tute of Advanced Legal Studies	60.00	4	1
2	University of Lagos	19.25	35	2
3	Petroleum Training Institute, Effurun	17.00	47	3
4	Administrative Staff College of Nigeria	16.48	50	4
5	Citizenshp and Leadership Training Centre	16.17	51	5
6	Federal Universi ty of Technology, Minna	16.00	55	5
7	Federal College of Forestry, Ibadan, Oyo State	16.00	54	5
8	FCT College of Education, Zuba	16.00	54	5
9	Jos University Teaching Hospital	16.00	54	5
10	FCE (Special), Oyo	14.86	67	9
11	Fede ral University of Technolog y, Akure	14.50	71	10
12	Federal Polytechnic Ado Ekiti	14.50	71	10
13	University of Uyo	14.50	71	10
14	Nigerian Institute of Transportation Technology	14.50	71	10
15	Bayero University Kano	14.50	71	10
16	Air force Institute o f Technology, Kaduna	14.50	71	10
17	Alex Ekueme University, Ndufu -Alike, Ebonyi	14.50	71	10
18	Federal College of Agriculture Akure	14.50	71	10
19	Institute of Public Analysts of Nigeria	14.50	71	10
20	Federal College of Agriculture Ishiagu, Ebonyi State	14.50	71	10
21	Nigeria Arabic Language Village, Ngala, Borno State	14.50	71	10
22	Federal University Dutse, Jigawa	12.83	128	21
23	Nigeria Maritime University, Okerenkoko, Delta	12.83	128	21
24	Nigerian Institute of International Affairs, Lagos	12.83	133	23
25	University of Jos	12.31	137	24
26	Federal University Birnin Kebbi	12.00	138	25
27	Federal University Gusau, Zamfara	12.00	138	25
28	Federal University Kashere, Gombe	12.00	138	25

29	Federal University lafia, Nasarawa	12.00 138 25	Public Service Institute of Nigeria
30	Feder al University lokoja, Kogi	12.00 138 25	Maritime Academy of Nigeria
32	Federal University of Agriculture Zuru	12.00 138 25	Nigerian Army University, Biu
33	Federal University of Technology, Owerri	12.00 138 25	National Teachers In stitute
34	Federal University Otuoke, Bayelsa	12.00 138 25	Nnamdi Azikiwe University, Awka
35	Federal University Oye -Ekiti, Ekiti	12.00 138 25	Federal Training Center, Lagos
36	Federal University W ukari, Taraba	12.00 138 25	Obafemi Awolowo University, Ile
37	Akanu Ibiam Federal Polytechnic Uwana, Ebonyi	12.00 138 25	National Post Graduate Medical Co
38	Federal Polytechnic Bauchi	12.00 138 25	Federal College of Freshwater Fisheries Tech
39	Federal Polytechnic Bida, Niger	12.00 138 25	Nigerian Army College of Education
40	Federal Polytechnic Damaturu, Yobe	12.00 138 25	Adeyemi College of Education, On
41	Federal Polytechn ic Ede, Osun	12.00 138 25	National Water Resources Institute
42	Federal Polytechnic Ekowe, Bayelsa	12.00 <mark>138 25 95</mark>	Federal University Gas hua, Yob
43	Federal Polytechnic Idah, Kogi	12.00 138 25 96	Federal University of Agriculture, A
44	Federal Polytechnic Ilaro, Ogun	12.00 <mark>138 25 97</mark>	Federal University of Agriculture, M
45	Federal Polytechnic Ile -Oluji, Ondo	12.00 138 25 98	Federal University of Health Science
46	Federal Polytechnic Kaur a Namoda, Zamfara	12.00 <mark>138 25 99</mark>	Federal University of Petroleum Re
47	Federal Polytechnic Mubi, Adamawa	12.00 138 25 100	Federal Polytechnic Daura, Katsina
48	Federal Polytechnic Nekede, Owerri	12.00 138 25 101	H.A Federal Polytechnic Kazaure,
50	Federal Polytechnic of Oil and Gas Bonny, Rivers	12.00 138 25 102	Kaduna Polytechnic, Kaduna
5 1	Federal Polytechnic Ukana , Akwa Ibom	12.00 138 25 103	Waziri Umaru Federal Polytechnic,
52	Michael Opara University of Agriculture, Umudike	12.00 138 25 104	Yaba Colle ge of Technology, Yab
53	National Open University of Nigeria	12.00 <mark>138 </mark>	Moddibo Adama University of Tech
54	University of Abuja	12.00 138 25 106	University of Ibadan
55	University of Benin	12.00 <mark>138 25 107</mark>	FCE (Technical), Asaba
56	University of Calabar	12.00 138 25 108	FCE (Technical), Bichi, Kano
57	University of Ilorin	12.00 138 25 109	FCE (Technical), Potisk um, Yob
58	University of Maiduguri	12.00 138 25 110	FCE (Technical), Umunze
60	University of Nigeria Nsukka	12.00 138 25 111	FCE Katsina
61	University of Port -Harcourt	12.00 138 25	Federal College of Animal Health and Production Techn
62	Usmanu Danfodio University, Sokoto	12.00 138 25	Federal College of Dental technology ar
63	FCE (Technical), Gombe	12.00 138 25	Federal College of Horticulture, Dad
64	FCE (Technical) , Gusau, Zamfara	12.00 138 25	Federal Co -operative College, Oji
65	FCE (Technical), Omuku, River	12.00 138 25	Michael Imoudu National Institute fo
66	FCE Abeokuta, Ogun	12.00 138 25	National Institute for Nig erian L
67	FCE Eha -Amufu, Enugu	12.00 138 25	National Institute for Policy and Strate
68	FCE Kano	12.00 138 25	National Institute for Sports
69	FCE Obudu, Cross River	12.00 138 25	National Institute of Construction Te
70	Federal College of Agriculture, Ibadan, Oyo State.	12.00 138 25	National Institute for Educational Planning
71	Federal College of Animal Health and Production Technology, Ibadan, Oyo State	12.00 138 25	Nigeria Institute of Soil Science
72	Federal College of Fisheries and Marine Technology, Lagos	12.00 138 25	Pharmacy Council of Nigeria
73	Federal College of Forestr y, Jos, Plateau State	12.00 138 25	Agricultural and Rural Management
74	Federal College of Land Resources Technology, Owerri, Imo State	12.00 138 25	Alvan Ikoku College of Education
75	Federal College of Wildlife Management, New Bussa, Niger State	12.00 138 25	Feder al School of Occupational Ti
76	Federal Co -operative College, Ibadan	12.00 138 25	National Defence College
77	Fe deral Co -operative College, Kaduna	12.00 138 25	National Mathematical Centre
78	Nigerian Institute of Leather and Science Technology	12.00 138 25	Abubakar Tafawa Balewa Universit
79	Nigerian Institute of Science Laboratory Technology, Ibadan	12.00 138 25	Auchi Polytechnic, Edo
80	Nigeria Institute for Hospitality and Tourism	12.00 138 25	Federal Scho ol of Medical Labora
81	Institute for Peace a nd Conflict Resolution	12.00 138 25	Federal Training Center, Kaduna
82	National Power Training Institute	12.00 138 25	French Language Village, Badagry
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33	Public Service Institute of Nigeria	12.00	138	25
34	Maritime Academy of Nigeria	12.00	138	25
35	Nigerian Army University, Biu	12.00	138	25
16	National Teachers In stitute	12.00	138	25
7	Nnamdi Azikiwe University, Awka	12.00	138	25
8	Federal Training Center, Lagos	12.00	138	25
9	Obafemi Awolowo University, Ile -Ife	12.00	138	25
0	National Post Graduate Medical College of Nigeria	12.00	138	25
11	Federal College of Freshwater Fisheries Technology, New Bussa	10.50	309	87
2	Nigerian Army College of Education, Ilorin	10.50	309	87
3	Adeyemi College of Education, Ondo	9.67	330	92
4	National Water Resources Institute, Kaduna	8.83	333	93
5	Federal University Gas hua, Yobe	8.00	338	94
6	Federal University of Agriculture, Abeokuta	8.00	338	94
7	Federal University of Agriculture, Makurdi	8.00	338	94
8	Federal University of Health Science Otukpo, Benue	8.00	338	
9	Federal University of Petroleum Resources, Effurun		338	94
9	Federal Polytechnic Daura, Katsina State		338	94
01	H.A Federal Polytechnic Kazaure, Jigawa	8.00	338	94
)2	Kaduna Polytechnic, Kaduna		338	94
03	Waziri Umaru Federal Polytechnic, Birnin Kebbi		338	94
)4	Yaba Colle ge of Technology, Yaba, Lagos	8.00	338	94
71	Moddibo Adama University of Technology, Yola		338	94
)5	University of Ibadan		338	94
)6	FCE (Technical), Asaba		338	94
)7	FCE (Technical), Bichi, Kano		338	94
80	FCE (Technical), Potisk um, Yobe		338	94
)9	FCE (Technical), Umunze		338	94
0	FCE Katsina		338	94
1	Federal College of Animal Health and Production Technology, Vom, Plateau State		338	94
2	Federal College of Dental technology and Therapy, Enugu			94
3	Federal College of Horticulture, Dadin Kowa, Gombe		338	
14	Federal Co -operative College, Oji River		338	94
15	· · · · · · · · · · · · · · · · · · ·		338	94
6	Michael Imoudu National Institute for Labour Studies		338	94
7	National Institute for Nig erian Languages, Aba	8.00		94
8	National Institute for Policy and Strategic Studies, Kuru	8.00		_
9	National Institute for Sports	8.00		
20	National Institute of Construction Technology, Uromi	8.00		
21	National Institute for Educational Planning and Administration	8.00	338	94
22	Nigeria Institute of Soil Science	8.00	338	94
	Pharmacy Council of Nigeria	8.00	338	94
24	Agricultural and Rural Management Training Institute	8.00	338	94
35	Alvan Ikoku College of Education, Ow erri	8.00	338	94
22 24 25 26	Feder al School of Occupational Therapy, Yaba	8.00	338	94
27	National Defence College	8.00	338	94
28	National Mathematical Centre	8.00	338	94
20	Abubakar Tafawa Balewa University, Bauchi	8.00	338	94
30	Auchi Polytechnic, Edo	8.00	338	94
21	Federal Scho ol of Medical Laboratory Jos	8.00	338	94
32	Federal Training Center, Kaduna	8.00	338	94
33	French Language Village, Badagry, Lagos	8.00	338	94
1				

134	Optometrist and Dispensing Opticians Board of Nigeria	8.00 338 94
135	Ahmadu Bello University, Zaria	6. 50 <mark>434 134</mark>
136	Nigerian Defence Academy, Kaduna	6.50 <mark>434</mark> 134
137	Federal College of Land Resources Technology Kuru, Jos	6.50 <mark>434 134</mark>
138	FCE (Technical) Akoka, Lagos	4.83 <mark>444 137</mark>
139	Federal University Dutsin -ma, Katsina	4.00 <mark>446 138</mark>
140	Federal Polyt echnic Bali, Taraba	4.00 <mark>446 138</mark>
141	Federal Polytechnic Offa, Kwara	4.00 <mark>446 138</mark>
142	Federal Polytechnic Oko, Anambra	4.00 <mark>446 138</mark>
143	FCE Yola, Adamawa	4.00 <mark>446 138</mark>
144	FCE Zaria, Kaduna	4.00 <mark>446 138</mark>
145	National Institute for Legislative and Democratic Studies	4.00 <mark>446 138</mark>
146	Nigerian Law School	4.00 <mark>446 138</mark>
147	Project Development Institute, Enugu	4.00 <mark>446 138</mark>
140 149	Samaru College of Agriculture (Dae), Zaria Kaduna State	4.00 <mark>446 138</mark>
149	Federal School of Survey	4.00 <mark>4.46 138</mark>
150	Federal College of Freshwater Fisheries Technology, Baga, Borno State	4.00 <mark>446 138</mark>
151	Federal College of Agricultural Produce Technology, Kano	4.00 <mark>446 138</mark>
152	Nigerian Institute of Mining and Geosciences	2.50 486 151
153	Federal Polytechni c Kaltungo, Gombe State	0.0 0488 152
154	FCE Gidan Madi, Sokoto	0.00 488 152
155	FCE Kontagora, Niger	0.00 488 152
156	FCE Okene, Kogl	0.00 488 152
157	FCE Pankshin, Plateau	0.00 488 152
158	Federal College of Forestry Mechanization, Afaka, Kaduna State	0.00 488 152
159	Nigerian Institute of Animal Science	0.00 488 152
160	Nigerian College of Aviation Technology, Zaria	0.00 488 152
161	Metallurgical Training Institute, Onitsha	0.00 488 152
162	College of Agriculture (Dae), Kabba, Kogi State	0.00 488 152
163	N.A Institute of Tech. & Environmental Sciences	0.00 488 152

From the sectoral ranking of the Federal Education and Training Institutions above, the Nigerian Institute of Advanced Legal Studies (4th in the overall ranking) with score 60.00% is ranked 1st. It is followed by the University of Lagos (35th in the overall ranking) with score of 19.25%, while the Petroleum Training Institute, Effurun (4th in the overall ranking) with score of 17.00% is ranked 3rd. They are the three (3) institutions most compliant with TII variables.

Institutions that are non-compliant with TII variables are: Federal Polytechnic Kaltungo, Gombe State, FCE Gidan Madi, Sokoto FCE Okene, Kogi State, Metallurgical Training Institute, Onitsha, and other institutions as shown in the table above with 0.00% score, 488th in the overall ranking, and 152nd in the sectoral ranking respectively.

TEACHING AND

SPECIALIST HOSPITALS

Fifty-One (49) Teaching and Specialist Hospitals are assessed. Their sectoral rankings are presented below:

S/N	FEDERAL EDUCATION AND TRAINING INSTITUTIONS	SCORE%	g-rank	8-RANK
1	Usmanu DanFodio University Teaching Hospital	18.50	39	1
2	National Obstetric Fitsula Centre, Abakaliki	14.50	71	2
3	Abubakar Tafawa Balewa University Teaching Hospital	14.50	71	2
4	University of Abuja Teaching Hospital	14.50	71	2
5	Federal Medical Centre, Abuja	12.00	138	5
6	Federal Neuro -Psychiatric Hospital Abeokuta	12.00	138	5
7	University of Port -Harcourt Teaching Hospital	12.00	138	5
8	Lagos University Teaching Hospital	12.00	138	5
9	University of Nigeria Teaching Hospital	12.00	138	5
10	Federal Medical Centre, Asaba	12.00	138	5
11	Federal Medical Centre, Birnin Kudu	12.00	138	5
12	Federal Medical Centre, Ebute Metta	12.00	138	5
13	Federal Medical Centre, Jalingo	12.00	138	5
14	Federal Medical Centre, Makurdi	12.00	138	5
15	Federal Medical Centre, Owo	12.00	138	5
16	Federal Medical Centre, Umuahia	12.00	138	5
17	Federal Medical Centre, Yenogoa	12.00	138	5
18	Federal Neuro -Psychiatric Hospital Abeokuta	12.00	138	5
19	Federal N euro -Psychiatric Hospital Benin-City	12.00	138	5
20	Federal Neuro -Psychiatric Hospital Maiduguri	12.00	138	5
21	Federal Neuro -Psychiatric Hospital Yaba	12.00	138	5
22	University of Calabar Teaching Hospital	12.00	138	5
23	Uni versity of Ilorin Teaching Hospital	12.00	138	5
24	National Orthopaedic Hospital Lagos	12.00	138	5
25	Obafemi Awolowo Teaching Hospital	12.00	138	5
26	University of Maiduguri Teaching Hospital	12.00	138	5
27	Federal Medical Centre, Yola	11.81	307	27
28	Nnamdi Azikwe Teaching Hospital	10.50	309	28
29	Federal Medical Centre, Bida	9.67	330	29
30	Irrua Specialist Teaching Hospital	8.83	333	30
31	Federal Medical Centre, Birnin Kebbi	8.00	337	31
32	Federal Neuro -Psychiatric Hospital Calabar	8.00	337	31
33	Federal Neuro -Psychiatric Hospital Kaduna	8.00	337	31
34	National Eye Center	8.00	337	31
35	University College Hospital Ibadan	8.00	337	31
36	University of Benin Teaching Hospital	8.00	337	31
37	National Ear Care Centre	8.00	337	31
38	National Hospital	8.00	337	31
39	Nation al Orthopaedic Hospital Dala	8.00	337	31
40	National Tuberculosis and Leprosy Training Center, Zaria	8.00	337	31
41	Aminu Kano Teaching Hospital	8.00	337	31
42	University of Uyo Teaching Hospital	6.50	433	42
43	Federal Teachi ng Hospital Ido-Ekiti	6.50	433	42

44 Federal Medical Centre, A	Abeokuta 4.00	445	44
Federal Medical Centre, A	Azare 4.00	445	44
46 Ahmadu Bello University Te	aching Hospital, Zaria 4.00	445	44
47 National Orthopaedic Hos	spital Enugu 4.00	445	44
Federa I Medical Centre,	Keffi 0.31	487	48
49 Federal Medical Centre, h	Katsina 0.00	488	49

Table 12: Teaching and Specialists Hospitals Ranking

The table above depicts the sectoral ranking of Teaching and Specialist Hospitals. Usmanu Dan Fodio University Teaching Hospital (39th in the overall ranking) with score of 18.50% is ranked 1st. National Obstetric Fitsula Centre, Abakaliki, Tafawa Balewa University Teaching Hospital and University of Abuja Teaching Hospital (all tied on 71st in the overall ranking) with score of 14.50%, are ranked 2nd. They are the 4 institutions with the most compliance with TII variables in the Teaching and Specialist Hospitals' sectoral ranking. The last institution, Federal Medical Centre, Katsina indicate no compliance with TII variables with a score of zero.

COURTS AND

TRIBUNALS

5 courts and Tribunal are assessed. Their sectoral ranking is presented below:

S/N	COURTS AND TRIBUNALS	SCORE%	G-RANK	S-FLANK
1	Court of Appeal	12.00	138	1
2	Federal High Court	12.00	138	1
3	Investment and Securities Tribunal	11.93	306	3
4	Supreme Court of Nigeria	08.00	337	4
5	National Industrial Court	08.00	337	4

Table 13: Courts and Tribunals Ranking

The table above depicts the sectoral ranking of Courts and Tribunals. The Court of Appeal and Fedral High Court (both ranked 138th in the overall ranking) with score of 12.00% are ranked 1st in the sectoral ranking, while Investment and Securities Tribunal (306 in the overall ranking) with score of 11.93% is ranked 3rd in the sectoral ranking. They are most complying institutions with TII variables in the Courts and Tribunals sectoral ranking. However, Supreme Courts and National Industrial Court (both ranked 337th in the overall ranking) with 8.00% occupy the 4th position. They are the institutions with the least compliance with TII variables in the courts and tribunals ranking.

EXAMINATION BODIES

The five (5) examination bodies in Nigeria are assessed, and their sectoral ranking is presented below:

S/N	EXAMINATION BODIES	SCORE%	G-RANK	S-RANK
1	National Examinations Council	12.00	138	1
2	Joint Admission and Matriculation Board	08.83	333	2
3	West African Examination Council	08,00	336	3
4	National Business and Technical Examination Board	04.83	442	4
5	National Board for Arabic and Islamic Studies	00.00	487	5

Table 14: Examination Bodies Ranking

The table above depicts the sectoral ranking of Examination Bodies. The National Examination Council (138th in the overall ranking), with 12.00% score is ranked 1st. Joint Admission and Matriculation Board (333rd in the overall ranking), with 8.83% score is ranked 2nd. They are the institutions most compliant with TII variables in the Examination Bodies sectoral ranking.

National Board for Arabic and Islamic Studies (487th in the overall ranking) with 0.00% score, occupies the 5th position. It is the institution with the least compliance with TII variables in Examination Bodies sectoral ranking.

FEDERAL CAPITAL

TERRITORY

Ten (10) institutions are assessed under the Federal Capital Territory (FCT). Their sector ranking is presented below:

S/N	FEDERAL CAPITAL TERRITORY	SCORE%	-RANK	S-RANK
1	Abuja Enterprise Agency	14.50	71	1
2	Federal Capital Development Authority	14.50	71	1
3	FCT Water Board Abuja	12.00	138	3
4	Federal Capital Territory Internal Revenue	12.00	138	3
5	Abuja Infrastructure Investment Center	10.50	308	5
6	Abuja Metropolitan Management Council	08.00	336	6
7	Abuja Broadcasting Corporation	08.00	336	6
8	Abuja Investment Company Limited	06.50	432	8
9	Abuja Environmental Protection Board	04.00	445	9
10	FCT Muslims Pilgrims Welfare Board	04.00	445	9

Table 15: Federal Capital Territory Ranking

From the sectoral ranking of the Federal Capital Territory in the table above, Abuja Enterprise Agency and Federal Capital Development Authority (71st in the overall ranking) with 14.50% score are ranked 1st respectively. Similarly, FCT Water Board Abuja and Abuja Infrastructure Investment Center (137th in the overall ranking) with 12.00% score are ranked 3rd respectively. These four (4) institutions are the most compliant with TII variables.

Abuja Environmental Protection Board and FCT Muslims Pilgrims Welfare Board (445th in the overall ranking) with score of 4.00 are the least compliant with TII variables.

FINANCIAL

INSTITUTIONS

Nine (9) institutions are identified and assessed under the Financial Institutions. Their sectoral ranking is presented below:

S/N	FINANCIAL INSTITUTIONS	SCORE%	S-RANK	
1	Development Bank of Nigeria	60.17	3	1
2	Bank of Industry	39.43	5	2
3	Central Bank of Nigeria	32.79	9	3
4	Nigeria Export-Import Bank	32.00	10	4
5	Bank of Agriculture	16.00	54	5
6	Nigeria Deposit Insurance Corporation	15.34	61	6
7	Federal Inland Revenue Service	15.34	62	6
8	Securities and Exchange Commission	14.50	71	8
9	Federal Mortgage Bank of Nigeria	12.00	138	9

Table 16: Financial Institutions Ranking

The table above depicts the sectoral ranking of Financial Institutions. Development Bank of Nigeria (3rd in the overall ranking) with score of 60.17 is ranked 1st. It is followed by the Bank of Industry (5th in the overall ranking) with score of 39.43% and ranked 2rd. They are the institutions most compliant with TII variables in the Financial sectoral ranking. However, Federal Mortgage Bank (138th in the overall ranking) is the institution least compliant, with 12.00% and ranked 9th.

OIL SECTOR

Six (6) institutions are assessed under the Oil Sector . Their ranking is presented below:

S/N	OIL SECTOR	SCORE%G-RANK S-RANI		
1	National Oil Spill Detection and Response Agency	77.92	1	1
2	Nigerian National Petroleum Corporation	25.00	18	2
3	Nigerian Content Development and Monitoring Board	21.40	31	3
4	Petroleum Technology Development Fund	14.50	71	4
5	Oil and Gas Free Zones Authority	12.00	138	5
6	Nigerian Midstream and Downstream Petroleum Regulatory Authority	12.00	138	5
7	Nigerian Upstream Petroleum Regulatory Commission	12.00	138	5

Table 17: Oil Sector Ranking

From the sectoral ranking above, National Oil Spill Detection and Response Agency (1st in the overall ranking) with 77.92% score occupies the 1st rank, while the Nigerian National Petroleum Compant Limited (18th in the overall ranking) with score of 25.00% is ranked 2nd. They are the most compliant with TII variables in the Oil Sector.

Oil and Gas Free Zones Authority, Nigerian Midstream and Downstream Petroleum Regulatory Authority, and Nigerian Upstream Petroleum Regulatory Commission (ranked 138th in the overall ranking) are

RESEARCH

INSTITUTIONS

Twenty Seven (27) Research Institutions are identified and assessed. Their sectoral ranking is presented below:

S/N	RESEARCH INSTITUTIONS	SCORE%	-RANK	S-RANK
1	National Space Research and Development Agency	24.01	20	1
2	Cocoa Research Institute of Nigeria, Ibadan	21.83	27	2
3	Nigeria Institute for Medical Research, Yaba	18.50	39	3
4	National Root Crops Research Institute, Umudike	15.33	64	4
5	Nigerian Institute of Social and Economic Research	15.33	66	5
6	Raw Materials Research and Development Council	14.50	71	6
7	Nigerian Institute for Oil Palm Research, Benin	14.50	71	6
8	National Veterinary Research Institute, Vom	14.14	123	8
9	Nigerian Institute for Trypanosomiasis Research, Kaduna	12.00	138	9
10	Institute for Agricultural Research and Training, Ibadan	12.00	138	9
11	Nigerian Stored Products Research Institute, Ilorin	12.00	138	9
12	Rubber Research Institute of Nigeria, Benin	12.00	138	9
13	National Animal Production Research Institute	12.00	138	9
14	Institute for Agricultural Research and Training, Ibadan	12.00	138	9

15	National Institute for Oceanography and Marine Research	12.00	138	9
16	Lake Chad Research Institute, Maiduguri	12.00	138	9
17	National Research Institute for Chemical Technology, Zaria	11.81	307	17
18	National Horticultural Research Institute, Ibadan	10.50	309	18
19	Nigerian Educational Research and Development Council	10.50	309	18
20	Forestry Research Institute of Nigeria, Ibadan	8.00	337	20
21	National Institute of Pharmaceutical Research And Development, Abuja	8.00	337	20
22	Federal Institute of Industrial Research, Oshodi	8.00	337	20
23	National Agricultural Extension and Research Liaison Services	8.00	337	20
24	Nigerian Building and Road Research Institute, Lagos	8.00	337	20
25	National Cereals Research Institute Badeggi	4.00	445	25
26	National Institute for Freshwater Fisheries Research, New-Bussa	0.00	488	26
27	National Arbovirus and Vector Research, Enugu	0.00	488	26

Table 18: Research Institutions Ranking

From the sectoral ranking above, National Space Research and Development Agency (20th in the overall ranking) with 24.01%, occupies the 1st rank. Cocoa Research Institute of Nigeria, Ibadan (27th in the overall ranking with score of 21.83% is ranked 2nd, while Nigeria Medical Institute for Medical Research, Yaba (39th in the overall ranking) with score of 18.50% occupies the 3rd spot. They are the institutions with the most compliance with TII variables in the Research Institutions sectoral ranking.

National Institute for Freshwater Fisheries Research, New-Bussa and National Arbovirus and Vector Research, Enugu are the only institutions with no compliance with the TII variables in the Research Institutions sectoral ranking, ranked 26th respectively with 0.00% score.

RIVER

BASINS

Twelve (12) River Basins are assessed under this category. Their sectoral ranking is presented below:

S/N	RIVER BASIN	SCORE%	3-RANK	S-RANK
1	Lower Benue River Basin Development Authority	12.00	138	1
2	Lower Niger River Basin Development Authority	12.00	138	1
3	Niger Delta River Basin Development Authority	12.00	138	1
4	Benin - Owenna River Basin Development Authority	12.00	138	1
5	Upper Benue River Basin Development Authority	8.00	337	5
6	Upper Niger River Basin Development Authority	8.00	337	5
7	Anambra - Imo River Basin Development Authority	8.00	337	5
8	Sokoto - Rima River Basin Development Authority	8.00	337	5
9	Cross -River Basin Development Authority	5.00	442	9
10	Chad Basin River Basin Development Authority	4.00	445	10
11	Hadejia - Jama'are River Basin Development Authority	0.00	488	11
12	Ogun - Osun River Basin Development Authority	0.00	488	11

Table 19: River Basins Ranking

From the sectoral ranking of River Basin in the table above, Lower Benue River Basin Authority, Lower Niger River Basin Development Authority, Niger Delta River Basin Development Authority, and Benin - Owenna River Basin Development Authority (138th in the overall ranking) with score of 12.00% are ranked 1st.

The Institutions with non-compliance with TII variables among the River Basins are: Hadejia - Jama'are River Basin Development Authority, and Ogun - Osun River Basin Development Authority (488th in the overall ranked) are ranked 11th with a core of 0.00% respectively.

STATES RANKING

S/N	State	% Score	Rank
1	Kaduna	51.42	1
2	Kano	35.89	2
3	Kogi	32.84	3
4	Kwara	32.56	4
5	Gombe	32.50	5
6	Ekiti	31.44	6
7	Osun	31.17	7
8	Ondo	29.50	8
9	Borno	28.94	9
10	Katsina	27.83	10
11	Bauchi	26.89	11
12	Sokoto	26.72	12
13	Kebbi	26.17	13
14	Jigawa	26.17	13
15	Benue	25.05	15
16	Zamfara	24.78	16
17	Abia	24.72	17
18	Yobe	23.67	18
19	Enugu	23.67	18
20	Bayelsa	23.56	20
21	Imo	23.56	20
22	Ebonyi	22.89	22
23	Cross River	22.39	23
24	Ogun	22.28	24
25	Rivers	22.28	24
26	Delta	22.00	26
27	Lagos	22.00	26
28	Nasarawa	21.72	28
29	Akwa Ibom	20.89	29
30	Adamawa	19.22	30
31	Edo	18.67	31
32	Anambra	16.33	32
33	Niger	14.22	33
34	Oyo	12.61	34
35	Taraba	12.00	35
36	Plateau	8.72	36
37	FCT -Abuja	2.58	37

This section presents the ranking of the states. All the thirty-six (36) and the FCT states are assessed based on the TII variables for states.

0-44	45-49	50-59	60-69	70-100
V. POOR	POOR	GOOD	V. GOOD	EXCELLENT

The table able offers a comprehensive portrayal of state rankings in terms of compliance with the TII (Transparency and Integrity Index) variables. The data reveals that, Kaduna, Kano, and Kogi States occupy the foremost positions as the three topmost compliant states, with Kaduna State securing the highest score at 51.42%, earning it the 1st position. Kano and Kogi States follow closely, achieving scores of 35.89% and 32.84%, thereby occupying the 2nd and 3rd positions respectively. On the other hand, Taraba State emerges at the 35th position with a score of 12.00%, while Plateau and FCT-Abuja trail behind at 36th and 37th positions, garnering scores of 8.72% and 2.58%, respectively. These three (the 2 states and FCT) are positioned at the lower end of the compliance spectrum, signifying their comparatively weaker observance to the TII variables.

Furthermore, it is noteworthy that the TII score for the year 2024 has witnessed a downward spiral, descending from 61.32% to 51.42% in the current assessment period.

VARIABLES COMPLIANCE RANKING

	HUMAN RESOURCE VARIABLE RANKING		CONTROL OF CORRUPTION VARIABLE RANKING			CITIZEN ENGAGEMENT VARIABLE RANKING					
S/N	State	% Score	Rank	S/N	State	% Score	Rank	S/N	State	% Score	Rank
1	Kaduna	14.29	1	1	Kaduna	40.00	1	1	Kano	77.50	1
2	FCT-Abuja	1.79	2	2	Kano	20.00	2	2	Abia	62.50	2
3	Abia	0.00	3	3	Abia	0.00	3	3	Gombe	62.50	2
4	Adamawa	0.00	3	4	Adamawa	0.00	3	4	Kaduna	62 .50	2
5	Akwa Ibom	0.00	3	5	Akwa Ibom	0.00	3	5	Adamawa	60.00	5
6	Anambra	0.00	3	6	Anambra	0.00	3	6	Akwa Ibom	60.00	5
7	Bauchi	0.00	3	7	Bauchi	0.00	3	7	Benue	60.00	5
8	Bayelsa	0.00	3	8	Bayelsa	0.00	3	8	Borno	60.00	5
9	Benue	0.00	3	9	Benue	0.00	3	9	Delta	60.00	5
10	Borno	0.00	3	10	Borno	0.00	3	10	Edo	60.00	5
11	Cross Riv er	0.00	3	11	Cross River	0.00	3	11	Ekiti	60.00	5
12	Delta	0.00	3	12	Delta	0.00	3	12	Enugu	60.00	5
13	Ebonyi	0.00	3	13	Ebonyi	0.00	3	13	Jigawa	60.00	5
14	Edo	0.00	3	14	Edo	0.00	3	14	Katsina	60.00	5
15	Ekiti	0.00	3	15	Ekiti	0.00	3	15	Kebbi	60.00	5
16	Enugu	0.00	3	16	Enugu	0.00	3	16	Kogi	60.00	5
17	Gombe	0.00	3	17	FCT - Abuja	0.00	3	17	Kw ara	60.00	5
18	Imo	0.00	3	18	Gombe	0.00	3	18	Lagos	60.00	5
19	Jigawa	0 .00	3	19	Imo	0.00	3	19	Nasarawa	60.00	5
20	Kano	0.00	3	20	Jigawa	0.00	3	20	Niger	60.00	5
21	Katsina	0.00	3	21	Katsina	0.00	3	21	Ogun	60.00	5
22	Kebbi	0.00	3	22	Kebbi	0.00	3	22	Ondo	60.00	5
23	Kogi	0.00	3	23	Kogi	0.00	3	23	Osun	60.00	5
24	Kwara	0.00	3	24	Kwara	0.00	3	24	Rivers	60.00	5
25	Lagos	0.00	3	25	Lagos	0.00	3	25	Sokoto	60.00	5
8	Nasarawa	0.00	3	26	Nasarawa	0.00	3	26	Taraba	60.00	5
27	Niger	0.00	3	27	Niger	0.00	3	27	Yobe	60.00	5
28	Ogun	0.00	3	28	Ogun	0.00	3	28	Zamfara	60.00	5
29	Ondo	0.00	3	29	Ondo	0.00	3	29	Cross River	42.50	29
30	Osun	0.00	3	30	Osun	0.00	3	30	Anambra	40.00	30
31	Oyo	0.00	3	31	Oyo	0.00	3	31	Bauchi	40.00	30
32	Plateau	0.00	3	32	Plateau	0.00	3	32	Bayelsa	40.00	30
33	Rivers	0.00	3	33	Rivers	0.00	3	33	lmo	40.00	30
34	Sokoto	0.00	3	34	Sokoto	0.00	3	34	Ebonyi	20.00	34
35	Taraba	0.00	3	35	Taraba	0.00	3	35	Oyo	20.00	34
36	Yobe	0.00	3	36	Yobe	0.00	3	36	Plateau	20.00	34
37	Zamfara	0.00	3	37	Zamfara	0.00	3	37	FCT - Abuja	0.00	37

FINANCIALS VARIABLE RANKING

PROCUREMENT VARIABLE RANKING

S/N	State	% Score	Rank	S/N	State	% Score	Rank
1	Ekiti	97.21	1	1	Kaduna	58.37	1
2	Kwara	90.28	2	2	Delta	37.52	2
3	Ebonyi	90.27	3	3	Kebbi	16.68	3
4	Kogi	87.50	4	4	Kogi	16.68	3
5	Ondo	87.50	4	5	Ogun	16.68	3
6	Osun	87.50	4	6	Gombe	12.51	6
7	Gombe	87.49	7	7	Kwara	12.51	6
8	Bauchi	86.10	8	8	Bauchi	8.34	8
9	Borno	84.71	9	9	Bayelsa	8.34	8
10	Kaduna	81.94	10	10	Imo	8.34	8
11	Kano	81.94	10	11	Osun	8.34	8
12	Katsina	79.17	12	12	Oyo	8.34	8
13	Sokoto	69.44	13	13	Ebonyi	4.17	13
14	Bayelsa	69.44	13	14	Jigawa	4.17	13
15	Cross River	69.44	13	15	Nasarawa	4.17	13
16	Imo	69.44	13	16	Rivers	4.17	13
17	Jigawa	66.66	17	17	Sokoto	4.17	13
18	Benue	65.27	18	18	Abia	0.00	18
19	Zamfara	63.89	19	19	Adamawa	0.00	18
20	Abia	61.11	20	20	Akwa Ibom	0.00	18
21	Yobe	58.33	21	21	Anambra	0.00	18
22	Enugu	58.33	22	22	Benue	0.00	18
23	Kebbi	54.17	23	23	Borno	0.00	18
24	Lagos	50.00	24	24	Cross River	0.00	18
25	Rivers	47.22	25	25	Edo	0.00	18
26	Nasarawa	44.44	26	26	Ekiti	0.00	18
27	Akwa Ibom	44.44	26	27	Enugu	0.00	18
28	Anambra	41.66	27	28	FCT-Abuja	0.00	18
29	Adamawa	36.11	29	29	Kano	0.00	18
30	Ogun	34.72	30	30	Katsina	0.00	18
31	Oyo	34.72	30	31	Lagos	0.00	18
32	Edo	33.33	32	32	Niger	0.00	18
33	Plateau	23.61	33	33	Ondo	0.00	18
34	Delta	12.50	34	34	Plateau	0.00	18
35	Niger	11.11	35	35	Taraba	0.00	18
36	FCT - Abuja	11.11	35	36	Yobe	0.00	18
37	Taraba	0.00	37	37	Zamfara	0.00	18

LOCAL GOVERNMENT RANKING

This section presents the ranking of Local Government Areas (LGAs). A total of Two Hundred and Thirty-One (231) LGAs are assessed based on the TII variables for LGAs. The rankings are presented below:

0-44	45-49	50-59	60-69	70-100
V. POOR	POOR	GOOD	V. GOOD	EXCELLENT

S/N	LGAs	Score	Rank	S tate
1	Abi	17.78	1	C ross River
2	Akamkpa	17.78	1	Cross River
3	Akpabuyo	17.78	1	Cross River
4	Bakassi	17.78	1	Cross River
5	Bekwara	17.78	1	Cross River
6	Biase	17.78	1	Cross River
7	Boki	17.78	1	Cross River
8	Calabar Municipal	17.78	1	Cross River
9	Calabar South	17.78	1	Cross River
10	Etung	17.78	1	Cross River
11	lkom	17.78	1	Cross River
12	Obanliku	17.78	1	Cross River
13	Obubra	17.78	1	Cross River
14	Obudu	17.78	1	Cross River
15	Odukpani	17.78	1	Cross River
16	Ogoja	17.78	1	Cross River
17	Yakurr	17.78	1	Cross River
18	Yala	17.78	1	Cross River
19	Ado -Ekiti	17.78	1	Ekiti
20	Aiyekire	17.78	1	Ekiti
21	Efon	17.78	1	Ekiti
22	Ekiti West	17.78	1	Ekiti
23	Ekiti East	17.78	1	Ekiti
24	Emure	17.78	1	Ekiti
25	Ekiti South - West	17.78	1	Ekiti
26	Irepodun/Ifelodun	17.78	1	Ekiti
27	Ikole	17.78	1	Ekiti
28	Ise/Orun	17.78	1	Ekiti
29	Ikere	17.78	1	Ekiti
30	llejemeje	17.78	1	Ekiti
31	Ido -Osi	17.78	1	Ekiti

S/N	LGAs	Score	Rank	S tate
32	ljero	17.78	1	Ekiti
33	Moba	17.78	1	Ekiti
34	Oye	17.78	1	Ekiti
35	Abadam	11.85	35	B orno
36	Askira - Uba	11.85	35	Borno
37	Bama	11.85	35	Borno
38	Bayo	11.85	35	Borno
39	Biu	11.85	35	Borno
40	Chibok	11.85	35	Borno
41	Damboa	11.85	35	Borno
42	Dikwa	11.85	35	Borno
43	Gubio	11.85	35	Borno
44	Jere	11.85	35	Borno
45	Kaga	11.85	35	Borno
46	Kala/Balge	11.85	35	Bo rno
47	Kondunga	11.85	35	Borno
48	Kukawa	11.85	35	Borno
49	Kwaya	11.85	35	Borno
50	Kusar	11.85	35	Borno
51	Mafa	11.85	35	Borno
52	Magumeri	11.85	35	Borno
53	Maiduguri	11.85	35	Borno
54	Marte	11.85	35	Borno
55	Mobbar	11.85	35	Borno
56	Monguno	11.85	35	Borno
57	Ngala	11.85	35	Borno
58	Nganzai	11.85	35	Borno
59	Shani	11.85	35	Borno
60	Abeokuta North	11.85	35	Ogun
61	Abeokuta South	11.85	35	Ogun
62	Ado -Odo Ota	11.85	35	Ogun
63	Ewekoro	11.85	35	Ogun

S/N	LGAs	Score	Rank	State
64	Ifo	11.85	35	Ogun
65	ljebu East	11.85	35	Ogun
66	ljebu North	11.85	35	Ogun
67	ljebu North East	11.85	35	Ogun
68	ljebu Ode	11.85	35	Ogun
69	Ikenne	11.85	35	Ogun
70	Imeko Afon	11.85	35	Ogun
71	Ipokia	11.85	35	Ogun
72	Obafemi Owode	11.85	35	Ogun
73	Odeda	11.85	35	Ogun
74	Odogbolu	11.85	35	Ogun
75	Ogun Waterside	11.85	35	Ogun
76	Remo North	11.85	35	Ogun
77	Sagamu	11.85	35	Ogun
78	Yewa North	11.85	35	Ogun
79	Yewa South	11.85	35	Ogun
80	Alimosho	8.00	80	Lagos
81	Badagry	8.00	80	Lagos
82	lbeju - Lekki	8.00	80	Lagos
83	Mushin	8.00	80	Lag os
84	Aniocha North	6.88	84	Delta
85	Aniocha South	6.88	84	Delta
86	Bomadi	6.88	84	Delta
87	Burutu	6.88	84	Delta
88	Ethiope East	6.88	84	Delta
89	Ethiope West	6.88	84	Delta
90	Ika North East	6.88	84	Delta
91	Ika South	6.88	84	Delta
92	Isoko North	6.88	84	Delta
93	Isoko South	6.88	84	Delta
94	Ndokwa East	6.88	84	Delta
95	Ndokwa West	6.88	84	Delta
96	Okpe	6.88	84	Delta
97	Oshimili North	6.88	84	Delta
98	Oshimili South	6.88	84	Delta
99	Patani	6.88	84	Delta
100	Sapele	6.88	84	Delta
101	Udu	6.88	84	Delta
102	Ughelli North	6.88	84	Delta
103	Ughelli South	6.88	84	Delta
104	Ukwuani	6.88	84	Delta
105	Uvwie	6.88	84	Delta
106	Warri North	6.88	84	Delta
107	Warri South	6.88	84	Delta

S/N	LGAs	Score	Rank	State
108	Demsa	6.67	108	Adamawa
109	Fufore	6.67	108	Adamawa
110	Ganye	6.67	108	Adamawa
111	Girei	6.67	108	Adamawa
112	Gombi	6.67	108	Adamawa
113	Guyuk	6.67	108	Adamawa
114	•	6.67	108	Adamawa
115	Hong Jada		108	
		6.67		Adamawa
116	Lamurde		108	Adamawa
117	Madagali	6.67	108	Adamawa
118	Maiha	6.67	108	Adamawa
119	Mayo - Belwa	6.67	108	Adamawa
120	Michika	6.67	108	Adamawa
121	Mubi North	6.67	108	Adamawa
122	Mubi South	6.67	108	Adamawa
123	Numan	6.67	108	Adamawa
124	Shelleng	6.67	108	Adamawa
125	Song	6.67	108	Adamawa
126	Toungo	6.67	108	Ad amawa
127	Yola North	6.67	108	Adamawa
128	Yola South	6.67	108	Adamawa
129	Warri South West	5.93	129	Delta
130	Abaji	5.93	129	Federal Capital Territory
131	Abuja Municipal	5.93	129	Federal Capital Territory
132	Bwari	5.93	129	Federal Capital Territor y
133	Gwagwalada	5.93	129	Federal Capital Territory
134	Kuje	5.93	129	Federal Capital Territory
135	Kwali	5.93	129	Federal Capital Territory
136	Akko	5.93	129	Gombe
137	Balanga	5.93	129	Gombe
138	Billiri	5.93	129	Gombe
139	Dukku	5.93	129	Gombe
140	Kaltungo	5.93	129	Gombe
14 1	Kwami	5.93	129	Gombe
142	Shomgom	5.93	129	Gombe

S/N	LGAs	Score	Rank	State
143	Funakaye	5.93	129	Gombe
144	Gombe	5.93	129	Gombe
145	Nafada/Bajoga	5.93	129	Gombe
146	Yamaltu Deba	5.93	129	Gombe
147	Adavi	5.93	129	Kogi
148	Ajaokuta	5.93	129	Kogi
14 9	Ankpa	5.93	129	Kogi
150	Bassa	5.93	129	Kogi
151	Dekina	5.93	129	Kogi
152	Ibaji	5.93	129	Kogi
153	Idah	5.93	129	Kogi
154	Igalamela - Odolu	5.93	129	Kogi
155	ljumu	5.93	129	Kogi
156	Kabba/Bunu	5.93	129	Kogi
157	Koton Karfe	5.93	129	Kogi
157	Lokoja	5.93	129	Kogi
159	Mopa - Muro	5.93	129	Kogi
160	Ofu	5.93	129	Kogi
161	Ogori/Magongo	5.93	129	Kogi
162	Okehi	5.93	129	Kogi
163	Okene	5.93	129	Kogi
164	Olamaboro	5.93	129	Kogi
165	Omala	5.93	129	Kogi
166	Yagba East	5.93	129	Kogi
167	Yagba West	5.93	12 9	Kogi
168	Asa	5.93	129	Kw ara
169	Baruten	5.93	129	Kwara
170	Edu	5.93	129	Kwara
171	Ekiti	5.93	129	Kwara
172	Ifelodun	5.93	129	Kwara
173	Ilorin East	5.93	129	Kwara
174	Ilorin South	5.93	129	Kwara
175	Ilorin West	5.93	129	Kwara
176	Irepodun	5.93	12 9	Kwara
177	Isin	5.93	129	Kwara
178	Kaiama	5.93	129	Kwara
179	Moro	5.93	129	Kwara
180	Offa	5.93	129	Kwara
181	Oke Ero	5.93	129	Kwara
182	Oyun	5.93	129	Kwara
183	Pategi	5.93	129	Kwara
184	Akwanga	5.93	129	Nasarawa
185	Awe	5.93	129	Nasarawa
186	Doma	5.93	129	Nasarawa
187	Karu	5.93	129	Nasarawa
184 185 186	Akwanga Awe Doma	5.93 5.93 5.93	129 129 129	Nasarawa Nasarawa Nasarawa

S\$MN	LGAs	Score	Rank	State
188	Keana	5.93	129	Nasarawa
189	Keffi	5.93	129	Nasarawa
190	Kokona	5.93	129	Nasarawa
191	Lafia	5.93	129	Nasarawa
192	Nasarawa	5.93	129	Nasarawa
193	Nasarawa Eggon	5.93	129	Nasarawa
194	Obi	5.93	129	Nas arawa
195	Toto	5.93	129	Na sarawa
196	Wamba	5.93	129	Nasarawa
197	Ajeromi Ifelodun	4.00	197	Lagos
198	Amuwo Odofin	4.00	197	Lagos
199	Арара	4.00	197	Lagos
200	Ifako Ijaye	4.00	197	Lagos
201	Kosofe	4.00	197	Lagos
202	Epe	2.86	202	Lagos
203	Aba North	0.74	203	Abia
204	Aba South	0.74	203	Abia
205	Arochukwu	0.74	203	Abia
206	Bende	0.74	203	Abia
207	Ikwuano	0.74	203	Abia
208	Isuikwuato	0.74	203	Abia
209	Isiala Ngwa North	0.74	203	Abia
210	Isiala Ngwa South	0.74	203	Abia
211	Nnochi	0.74	203	Abia
212	Osisioma	0.74	203	Abia
213	Ohafia	0.74	203	Abia
214	Obingwa	0.74	203	Abia
215	Ukwa West	0.74	203	Abia
216	Ukwa East	0.74	203	Abia
217	Umuahia South	0.74	203	Abia
218	Umuahia North	0.74	203	Abia
219	Ugwunagbo	0.74	203	Abia
220	Buruku	0.74	203	A bia
221	Gboko	0.74	203	Ben ue
222	Gume	0.74	203	Benue
223	Gwer East	0.74	203	Benue
224	Gwer West	0.74	203	Benue
225	Katsina -Ala	0.74	203	Benue
226	Konshisha	0.74	203	Benue
227	Kwande	0.74	203	Benue
228	Logo	0.74	203	Benue
229	Tarka	0.74	203	Benue
230	Ushongo	0.74	203	Benue
231	Vandeikya	0.74	203	Benue

The tables for LGAs presents a comprehensive portrayal of LGAs rankings in terms of compliance with the TII (Transparency and Integrity Index) variables. A total of Two Hundred and Thirty-One LGAs were available for assessment. This is a massive improvement from the paltry seven (7) LGAs that had functional websites for assessment in 2023. From the data available on the table, about thirty-four (34) LGAs namely Boki, Obudu, Abi and others had score of 17.78% and were ranked 1st respectively, while the lowest ranked LGAs such as Logo, Tarka, Ushongo and others

scored 0.74% and ranked 203. When it comes to compliance with TII variables, all LGAs scored 0.00% in the critical variables such as open procurement and control of corruption, except in the financial, human resources and citizens engagement. It is noteworthy that, with the number of LGAs that were available for assessment and the attainment of Local Government Autonomy soon to be operational, there is cautious optimism that, there would be improvements in the coming year.

LGAs VARIABLE COMPLIANCE RANKING

LGAs FINANCIAL VARIABLE RANKING

S/N	LGAs	Score(%)	Rank	State
1	Abi	88.88	1	Cross River
2	Akamkpa	88.88	1	Cross River
3	Akpabuyo	88.88	1	Cross River
4	Bakassi	88.88	1	Cross River
5	Bekwara	88.88	1	Cross River
6	Biase	88.88	1	Cross River
7	Boki	88.88	1	Cross River
8	Calabar Municipal	88.88	1	Cross River
9	Calabar South	88.88	1	Cross River
10	Etung	88.88	1	Cross River
11	lkom	88.88	1	Cross River
12	Obanliku	88.88	1	Cross River
13	Obubra	88.88	1	Cross River
14	Obudu	88.88	1	Cross River
15	Odukpani	88.88	1	Cross River
16	Ogoja	88.88	1	Cross River
17	Yakurr	88.88	1	Cross River
18	Yala	88.88	1	Cross River
19	Ado -Ekiti	88.88	1	Ekiti
20	Aiyekire	88.88	1	Ekiti
21	Efon	88.88	1	Ekiti
22	Ekiti West	88.88	1	Ekiti
23	Ekiti East	88.88	1	Ekiti
24	Emure	88.88	1	Ekiti

S/N	LGAs	Score(%)	Rank	State
25	Ekiti South -West	88.88	1	Ekiti
26	Irepodun/Ifelodun	88.88	1	Ekiti
27	Ikole	88.88	1	Ekiti
28	Ise/Orun	88.88	1	Ekiti
29	Ikere	88.88	1	Ekiti
30	Ilejemeje	88.88	1	Ekiti
31	Ido-Osi	88.88	1	Ekiti
32	Ijero	88.88	1	Ekiti
33	Moba	88.88	1	Ekiti
34	Oye	88.88	1	Ekiti
35	Abadam	59.25	35	Borno
36	Askira -Uba	59.25	35	Borno
37	Bama	59.25	35	Borno
38	Bayo	59.25	35	Borno
39	Biu	59.25	35	Borno
40	Chibok	59.25	35	Borno
41	Damboa	59.25	35	Borno
42	Dikwa	59.25	35	Borno
43	Gubio	59.25	35	Borno
44	Jere	59.25	35	Borno
45	Kaga	59.25	35	Borno
46	Kala/Balge	59.25	35	Borno
47	Kondunga	59.25	35	Borno
48	Kukawa	59.25	35	Borno

S/N	LGAs	Score(%)	Rank	State
49	Kwaya	59.25	35	Borno
50	Kusar	59.25	35	Borno
51	Mafa	59.25	35	Borno
52	Magumeri	59.25	35	Borno
53	Maiduguri	59.25	35	Borno
54	Marte	59.25	35	Borno
55	Mobbar	59.25	35	Borno
56	Monguno	59.25	35	Borno
57	Ngala	59.25	35	Borno
58	Nganzai	59.25	35	Borno
59	Shani	59.25	35	Borno
60	Abeokuta North	59.25	35	Ogun
61	Abeokuta South	59.25	35	Ogun
62	Ado -Odo Ota	59.25	35	Ogun
63	Ewekoro	59.25	35	Ogun
64	Ifo	59.25	35	Ogun
65	ljebu East	59.25	35	Ogun
66	ljebu North	59.25	35	Ogun
67	Ikenne	59.25	35	Ogun
68	Ipokia	59.25	35	Ogun
69	Odeda	59.25	35	Ogun
70	Odogbolu	59.25	35	Ogun
71	Ijebu North East	59.25	35	Ogun
72	ljebu Ode	59.25	35	Ogun
73	Imeko Afon	59.25	35	Ogun
74	Obafemi Owode	59.25	35	Ogun
75	Ogun Waterside	59.25	35	Ogun
76	Sagamu	59.25	35	Ogun
77	Yewa North	59.256	35	Ogun
78	Yewa South	59.256	35	Ogun
79	Remo North	59.256	35	Ogun
80	Demsa	33.33	80	Adamawa
81	Fufore	33.33	80	Adamawa
82	Ganye	33.33	80	Adamawa
83	Girei	33.33	80	Adamawa
84	Gombi	33.33	80	Adamawa
85	Guyuk	33.33	80	Adamawa
86	Hong	33.33	80	Adamawa
87	Jada	33.33	80	Adamawa
88	Lamurde	33.33	80	Adamawa
89	Madagali	33.33	80	Adamawa
90	Maiha Maya Bahya	33.33	80	Adamawa
91	Mayo -Belwa	33.33	80	Adamawa
92	Michika	33.33	80	Adamawa

		(0/)		
S/N L	GAs S	core(%)	Rank	State
93	Mubi North	33.33	80	Adamawa
94	Mubi South	33.33	80	Ada mawa
95	Numan	33.33	80	Adamawa
96	Shelleng	33.33	80	Adamawa
97	Song	33.33	80	Adamawa
98	Toungo	33.33	80	Adamawa
99	Yola North	33.33	80	Adamawa
100	Yola South	33.33	80	Adamawa
101	Aniocha North	29.62	101	Delta
102	Aniocha South	29.62	101	Delta
103	Bomadi	29.62	101	Delta
104	Burutu	29.62	101	Delta
105	Ethiope East	29.62	101	Delta
106	Ethiope West	29.62	101	Delta
107	Ika North East	29.62	101	Delta
108	Ika South	29.62	101	Delta
109	Isoko North	29.62	101	Delta
110	Isoko South	29.62	101	Delta
111	Ndokwa East	29.62	101	Delta
112	Ndokwa West	29.62	101	Delta
113	Okpe	29.62	101	Delta
114	Oshimili North	29.62	101	Delta
115	Oshimili South	29.62	101	Delta
116	Patani	29.62	101	Delta
117	Sapele	29.62	101	Delta
118	Udu	29.62	101	Delta
119	Ughelli No rth	29.62	101	Delta
120	Ughelli South	29.62	101	Delta
121	Ukwuani	29.62	101	Delta
122	Uvwie	29.62	101	Delta
123	Warri North	29.62	101	Delta
124	Warri South	29.62	101	Delta
125	Warri South West	29.62	101	Delta
126	Abaji	29.62	101	Federal Capital Ter ritory
127	Abuja Municipal	29.62	101	Federal Capital Territory
128	Bwari	29.62	101	Federal Capital Territory
129	Gwagwalada	29.62	101	Federal Capital Territory

S/N	LGAs	Score(%)	Rank	State
130	Kuje	29.62	101	Federal Capital Territory
131	Kwali	29.62	101	Federal Capital Territory
132	Akko	29.62	101	Gombe
133	Balanga	29.62	101	Gombe
134	Billiri	29.62	101	Gombe
135	Dukku	29.62	101	Gombe
136	Kaltungo	29.62	101	Gombe
137	Kwami	29.62	101	Gombe
138	Shomgom	29.62	101	Gombe
139	Funakaye	29.62	101	Gombe
140	Gombe	29.62	101	Gombe
141	Nafada/Bajoga	29.62	101	Gombe
142	Yamaltu Deba	29.62	101	Gombe
143	Adavi	29.62	101	Kogi
144	Ajaokuta	29.62	101	Kogi
145	Ankpa	29.62	101	Kogi
146	Bassa	29.62	101	Kogi
147	Dekina	29.62	101	Kogi
148	Ibaji	29.62	101	Kogi
149	ldah	29.62	101	Kogi
150	Igalamela -Odolu	29.62	101	Kogi
151	ljumu	29.62	101	Kogi
152	Kabba/Bunu	29.62	101	Kogi
153	Koton Karfe	29.62	101	Kogi
154	Lokoja	29.62	101	Kogi
155	Mopa -Muro	29.62	101	Kogi
156	Ofu	29.62	101	Kogi
157	Ogori/Magongo	29.62	101	Kogi
158	Okehi	29.62	101	Kogi
159	Okene	29.62	101	Kogi
160	Olamaboro	29.62	101	Kogi
161	Omala	29.62	101	Kogi
162	Yagba East	29.62	101	Kogi
163	Yagba West	29.62	101	Kogi
164	Asa	29.62	101	Kwara

S/N I	_GAs	Score(%)	Rank	State
165	Baruten	29.62	101	Kwara
166	Edu	29.62	101	Kwara
167	Ekiti	29.62	101	Kwara
168	Ifelodun	29.62	101	Kwara
169	Ilorin East	29.62	101	Kwara
170	Ilorin South	29.62	101	Kwara
171	Ilorin West	29.62	101	Kwara
172	Irepodun	29.62	101	Kwara
173	Isin	29.62	101	Kwara
174	Kaiama	29.62	101	Kwara
175	Moro	29.62	101	Kwara
176	Offa	29.62	101	Kwara
177	Oke Ero	29.62	101	Kwara
178	Oyun	29.62	101	Kwara
179	Pategi	29.62	101	Kwara
180	Akwanga	29.62	101	Nasarawa
181	Awe	29.62	101	Nasarawa
182	Doma	29.62	101	Nasarawa
183	Karu	29.62	101	Nasarawa
184	Keana	29.62	101	Nasarawa
185	Keffi	29.62	101	Nasarawa
186	Kokona	29.62	101	Nasarawa
187	Lafia	29.62	101	Nasarawa
188	Nasarawa	29.62	101	Nasarawa
189	Nasarawa Eggon	29.62	101	Nasarawa
190	Obi	29.62	101	Nasarawa
191	Toto	29.62	101	Nasarawa
192	Wamba	29.62	101	Nasarawa
193	Aba North	3.70	193	Abia
194	Aba South	3.70	193	Abia
195	Arochukwu	3.70	193	Abia
196	Bende	3.70	193	Abia
197	Ikwuano	3.70	193	Abia
198	Isuikwuato	3.70	193	Abia
199	Isiala Ngwa North	3.70	193	Abia
200	Isiala Ngwa South	3.70	193	Abia
201	Nnochi	3.70	193	Abia



The Center for Fiscal Transparency and Public Integrity is a non-partisan organization established in 2016 with the aim of promoting accountability, transparency within the public sector, and ensuring good governance at all levels.

The Center has over time worked with both government and CSO's to implement programs and interventions aimed at strengthening democracy and improving governance in Nigeria.

Contact Us

P: +234 09 292 1659

E:mail@fiscaltransparency.org tii@fiscaltransparency.org A: No. 11, Ado-Ekiti Close, Off Emeka Anyaoku Street, Area 11, Garki-Abuja.





