

CENTER FOR FISCAL
TRANSPARENCY
AND INTEGRITY WATCH

TRANSPARENCY & INTEGRITY INDEX 2021

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CENTER FOR FISCAL TRANSPARENCY AND INTEGRITY WATCH

The Center for Fiscal Transparency & Integrity Watch (CeFTIW) 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.

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ACRONYMS

A5 - Audit Report of the Last Five Years
AC/ABP–Anti-Corruption/Anti-Bribery Policy
ACL - Anti-Corruption Law
AR10 - Annual Report of the Last Ten Years
AT - Advertisement of Tender
BA5 - Budget Allocation of the Last Five Years
BI5 - Budget Implementation Report of the Last Five Years
BL - Broken Links
CC - Communication Channels
CEDAW – Convention on the Elimination of All Forms of Discrimination Against Women
CeFTIW - Center for Fiscal Transparency and Integrity Watch
D - Disability
DLC - Dead Link Checker
DSS - Department of State Security
EA - Auditor-General Audit Report
ER - Email Response
FOI - Freedom of Information Act
IA- Internal Audit Report
IE- Institutional Email
IS - Implementation Status
IS - Interactive Section
L/P - License and Permits
LC - List of Contractors
LCA5 - List of Contracts Awarded in the Last Five Years
LGAR5 - Local Government Audit Report of the Last Five years
LGB5 - Local Government Budgets of the Last Five years
LGP - Local Government Procurement
LLP - List of Licence and Permits Beneficiaries
MDA - Ministries, Department, and Agencies
NIA - National Intelligence Agency
NP - Number of Personnel
OGP - Open Government Partnership
ONSA - Office of the National Security Adviser
P3 - Promotion Information of the Last Three Years
PI - Public Institutions
PL - Procurement Law
QS - Quota System
R10 - Recruitment Information of the Last Ten Years
RP - Recruitment Policy
SD - Sex Distribution
SDGs - Sustainable Development Goals
SMA - Social Media Accounts
TII - Transparency & Integrity Index
UNCAC -United Nations Convention Against Corruption
UOC - Updated Organisational Chart
WC3 - Web Content Accessibility Guidelines
WPB - Whistle Blowing Policy
WU - Website Update

SUMM

EXECUTIVE **SUMMARY**

The Center for Fiscal Transparency and Integrity Watch (CeFTIW) is a non-governmental and non-partisan organisation established to promote accountability and transparency within the public sector and enhance good governance at all levels. The conception of the Transparency & Integrity Index is in line with our objective of promoting transparency, monitoring public sector expenditure and strengthening the integrity mechanisms of public institutions.

The index is essential because no existing mechanism presently covers such a broad scope regarding open governance. It also attempts to address concerns of MDAs and other public institutions inability to publicise their activities as required by relevant laws that guide their operations. TII is initiated to evaluate and monitor MDAs and other public institutions compliance with laws that mandates them to disclose their activities proactively. We aim to establish the extent of the institutions' disclosure of vital information relating to good governance within the public domain, with emphasis on the website and portals of the MDAs.

The assessment follows a conscientious review of international conventions and commitments, among which include: the United Nation Convention Against Corruption (UNCAC), 2004; The Open Government Partnership; the African Union Convention on Preventing and Combating Corruption, 2006; Sustainable Development Goal (SDG) 10 and 16; Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW); Convention on the Rights of Persons with Disabilities; and other local laws which are detailed in the report.

ARY

The assessment of federal institutions is slightly different from the state and local governments. For federal MDAs, we identified thirty-one (31) sub-variables under five thematic areas within which the assessment is conducted. While for the states and local governments, twelve (12) sub-variables are identified. The variables are built around Fiscal Transparency, Open Procurement, Anti-Corruption, Citizens Engagement, and Local Government Transparency.

Our findings show that the overall performance of the institutions is abysmal. All the institutions' score is below average in a percentage scale. Family Homes Ltd occupied the 1st rank with 34.92%. The assessment of the states indicates that Kaduna state has the highest score of 76.67% and is ranked 1st.

The evaluation will be conducted continuously, and a report will be released annually on the 28th of September – to coincide with the United Nations International Day for Universal Access to Information. The objective of the Day is to accelerate sustainable solutions aimed at reaching the Sustainable Development Goals by mobilizing governments, civil society and people to take ownership and contribute to SDG16 (Just, Peaceful and Inclusive Societies), as measured by public access to information, particularly in regards to building effective, accountable and inclusive institutions at all levels.

It will provide a benchmark for rating public sector officials and their institutions, and at the same time, empower Nigerians to demand accountability.

As a homegrown index, it is projected for that it will be adopted globally.

Umar Yakubu
Executive Director
Center for Fiscal Transparency and Integrity Watch

BACK**GROUND**

The Center for Fiscal Transparency and Integrity Watch (CeFTIW) is a non-governmental and non-partisan organisation established in 2016 to promote accountability and transparency within the public sector, and enhance good governance at all levels. In achieving its objectives, the Center supports public and private organisations in combatting corruption; promotes legal and institutional frameworks within the criminal justice system in combatting corruption; and strengthens the integrity mechanism of public institutions.

Transparency and accountability are cardinal mechanisms of having effective and accountable institutions. The United Nations (UN), among its Sustainable Development Goals (SDGs), has emphasised the need for countries worldwide to share information and government data proactively with the public to have effective, accountable and inclusive institutions.

In line with the CeFTIW's objective of promoting accountability and transparency within the public sector, our pioneer project called '**Transparency and Integrity Index (TII) 2021**' is designed to assess Ministries, Departments, and Agencies (MDAs) of the Federal, State, Local Governments and other government institutions in Nigeria. The objective is to assess and evaluate the publication of some classes of information that are statutorily required to be within the public domain, particularly on the websites of public institutions. The required information revolves around fiscal transparency, budget implementation, open procurement and contracting, and citizens engagement.

TII is not designed as a confrontational measure against the institutions under review. Rather, it is primarily cut out to encourage public institutions' compliance with global standards and improve governance.

The evaluation will be conducted continuously, and a report will be released annually on 28th September, being the **United Nations International Day for Universal Access to Information**. The day highlights the advantages of having public access to information to help in the formulation of sustainable policies.

The UN is of the opinion that informed citizens can make decisions on how they are governed. Information is power. Only when citizens know how they are governed can they hold their governments accountable for their decisions and actions. [1] Therefore, universal access to information is the cornerstone of healthy and inclusive societies.

The TII Index 2021 will provide the benchmark to rate public sector institutions in Nigeria and, at the same time, empower Nigerians to demand accountability at all levels. The work will also serve as a homegrown pioneer index in Nigeria, projecting that it can be adopted globally.

The MDAs were grouped into clusters and assessed in three phases against identified variables and sub-variables. Each sub-variable was ascribed a point for its availability. Afterwards, a weighted aggregate formula was employed to estimate the aggregate proportion of each of the variables.

The methodology for the work is explained below in the Methodology Section of this report. It should, however, be noted here that the words 'MDAs', 'Public Institutions', 'Organisations' and 'Agencies' are used interchangeably to mean the same thing.

1. International Day for Universal Access to Information .... https://www.un.org/en/observances/information-access-day

SELECTION AND JUSTIFICATION OF **THE VARIABLES**

The selection of the variables was after rigorous research on strategic areas relating to fiscal transparency; budgeting, human resources, anti-corruption and anti-bribery; open procurement and contracting; and citizens engagement. It involves a conscientious review of international conventions and commitments that Nigeria subscribed to and local laws, regulations, policies, and guidelines that public institutions must comply with. The relevant instruments under review are:

1. International Commitments

i. United Nations Convention Against Corruption (UNCAC), 2004

In line with Nigeria's commitment under this Convention, Article 7 requires Nigeria to endeavour to adopt, maintain and strengthen systems for the recruitment, hiring, retention, promotion and retirement of civil servants and, where appropriate, other non-elected public officials: [2]

(a) Based on principles of efficiency, transparency and objective criteria such as merit, equity and aptitude; and

(b) Have adequate procedures for selecting and training individuals for public positions considered especially vulnerable to corruption and the rotation (where appropriate) of such individuals to other positions. [3]

Article 9 on public procurement and management of public finances requires Nigeria to take necessary steps to establish an appropriate procurement system based on transparency, competition and objective criteria in decision-making and are

[2] UNITED NATIONS CONVENTION AGAINST CORRUPTION PREAMBLE. https://treaties.un.org/doc/source/RecentTexts/Corruption_E.pdf
[3] UNITED NATIONS CONVENTION AGAINST CORRUPTION PREAMBLE. https://treaties.un.org/doc/source/RecentTexts/Corruption_E.pdf

effective, among other things, in preventing corruption. Article 9(a), 9(b) requires the established appropriate system of procurement to address:

(a) 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; [4.]
(b) The establishment in advance of conditions for participation, including selection and award criteria and tendering rules, and their publication.

Article 10 on Public Reporting requires Nigeria to take the necessary measures to enhance transparency in its public administration, including its organisation, functioning, and decision-making processes, where appropriate. In Article 10(a) and 10(c), such measures should include:

a) Adopting procedures or regulations that allow members of the general public to obtain, where appropriate, information on the organisation's functioning and decision-making processes of its public administration and, with due regard for the protection of privacy and personal data, on decisions and legal acts that concern members of the public; and [5.]
b) Publishing information, including periodic reports on the risks of corruption in its public administration.

i. Nigeria's Open Government Partnership (OGP) Action Plan II

The Open Government Partnership (OGP) is an international multi-lateral instrument focused on

4. UNITED NATIONS CONVENTION AGAINST CORRUPTION PREAMBLE. https://treaties.un.org/doc/source/RecentTexts/Corruption_E.pdf
5. UNITED NATIONS CONVENTION AGAINST CORRUPTION PREAMBLE. https://treaties.un.org/doc/source/RecentTexts/Corruption_E.pdf

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improving transparency, accountability, citizen participation and response of government to its citizens through technology and innovation.[6]

Nigeria is currently implementing 16 commitments from its 2019-2022 OGP Action Plan. The Nigeria OGP Action Plan II (reviewed during our research) was built around seven thematic areas.

It effectively deals with transparency in budgeting, procurement, taxation and natural resource governance, corruption, asset recovery management, freedom of information, communication channels between citizens and government, service delivery and inclusion of under-represented groups in government.

ii. Sustainable Development Goal (SDG) 10 and 16

Goal 10 is about reducing inequality within and among countries. Target 10.2 calls explicitly for reducing all forms of inequalities and empowering and promoting the social, economic and political inclusion of all, irrespective of age, gender, disability, race, ethnicity, origin, religion, or economic or another status.[7]

Goal 16 of the Sustainable Development Goals (SDGs) is about peace, justice and strong institutions. The aims of the goal are 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.[8] In this project, we have made reference to targets 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-

6. https://www.opengovpartnership.org/
7. UNCTAD DGFF2016 SDG Goal 10.2 - Social, economic and .... https://stats.unctad.org/Dgff2016/prosperity/goal10/target_10_2.html
8. Goal 16: Promote peaceful and inclusive societies for https://unstats.un.org/sdgs/report/2017/goal-16/

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making at all levels.[9]
- Ensure public access to information and protect fundamental freedoms in accordance with national legislation and international agreements.[10]

iii. African Union Convention on Preventing and Combating Corruption, 2006

In line with Nigeria's commitment under this Convention, Article 7(4) requires Nigeria to ensure transparency, equity, and efficiency in the management of tendering and hiring procedures in the public service. Furthermore, Article 9 requires Nigeria to adopt measures for citizen's right of access to information to assist in the fight against corruption.[11]

iv. Convention on the Elimination of All Forms of Discrimination Against Women

In line with Nigeria's commitment under this Convention, Article 11(1) (a) and (b) encourages Nigeria to take appropriate measures to eliminate discrimination against women in the field of employment. The country is specifically required to ensure that women are afforded the same right as men, and in particular:[12]
- The right to work as an inalienable right of all human beings; and
- The right to the same employment opportunities, including applying the same criteria for selection in employment matters.[13]

v. Convention on the Rights of Persons with Disabilities

In line with Nigeria's commitment under this Convention, Article 27 encourages Nigeria to eliminate all forms of discrimination against persons with disabilities in the field of work and employment. Article 27(1)(a), 27(1)(e), and 27(1)(g) encourages the country to:
- Prohibit discrimination on the basis of disability with regard to all matters concerning all forms of employment, including conditions of recruitment, hiring and employment,

9. Transparency, Accountability & Participation for 2030 Agenda. https://sustainabledevelopment.un.org/content/documents/9935TAP%20Network%20Goal%2016%20Advocacy%20Toolkit.pdf
10. Transparency, Accountability & Participation for 2030 Agenda. https://sustainabledevelopment.un.org/content/documents/9935TAP%20Network%20Goal%2016%20Advocacy%20Toolkit.pdf
11. UNITED NATIONS CONVENTION AGAINST CORRUPTION PREAMBLE. https://treaties.un.org/doc/source/RecentTexts/Corruption_E.pdf
12. OHCHR | Convention on the Elimination of All Forms of .... https://www.ohchr.org/EN/ProfessionalInterest/Pages/CEDAW.aspx
13. OHCHR | Convention on the Elimination of All Forms of .... https://www.ohchr.org/EN/ProfessionalInterest/Pages/CEDAW.aspx

career advancement, and safe and healthy working conditions;[14]
- Promote employment opportunities and career advancement for persons with disabilities in the labour market, as well as assistance in finding, obtaining, and returning to employment; and
- Employ persons with disabilities in the public sector.[15]

2. National Statutes, Regulations, Policies and Guidelines

I. Freedom of Information Act, 2011

Under the Freedom of Information (FOI) Act 2011, there is the mandate of proactive disclosure of public institution's (PI) information.[16] The Act requires PI to disclose diverse classes of information proactively as 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 which specifically mandates PIs to:[17]

- Publish a description of the organisation and responsibilities of the institution, including details of the programs and functions of each division, branch and department 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.

14. Article 27 – Work and employment | United Nations Enable. https://www.un.org/development/desa/disabilities/convention-on-the-rights-of-persons-with-disabilities/article-27-work-and-employment.html
15. Article 27 – Work and employment | United Nations Enable. https://www.un.org/development/desa/disabilities/convention-on-the-rights-of-persons-with-disabilities/article-27-work-and-employment.html
16. https://osgf.gov.ng/storage/app/media/pdf/FOIA2011.pdf
17. https://www.cbn.gov.ng/FOI/Freedom%20Of%20Information%20Act.pdf

- Update and review information required to be published under the section periodically.[18]

Section 2(4) of the Act mandates PIs to ensure that the information mentioned above 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.[19]

II. Executive Order No. 001, 2017

Executive Order 001 on promoting transparency and efficiency in the business environment, mandates all 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 issued. The Order further instructs MDAs to publish such list on its website within 21 days from the date of issuance of the Order.[20]

III. Fiscal Responsibility Act, 2007

Under the Fiscal Responsibility Act, institutions are required to make timely disclosure and wide publication of all transactions and decisions involving public revenue and expenditure for transparency and accountability purposes. Specifically, sections 48(1) and 49(1) mandate the FGN to:

- Ensure complete and timely disclosure and comprehensive publication of all transactions and decisions involving public revenues and expenditures and their financial implications.
- Publish their audited accounts not later than six months, following the end of the financial year.

IV. Federal Character Principle

Parts 1 & 6 of the guiding principles and formulae for the distribution of posts, as stated by the Federal Character Commission (FCC), states that:[22]

- Each state of the Federation and the Federal Capital Territory (FCT) shall be

[18] Freedom of Information Act - Central Bank of Nigeria. https://www.cbn.gov.ng/FOI/Freedom%20Of%20Information%20Act.pdf

[19] Freedom of Information Act - Central Bank of Nigeria. https://www.cbn.gov.ng/FOI/Freedom%20Of%20Information%20Act.pdf

[20] https://www.nta.ng/news/domestic/20170518-text-executive-order-acting-president-osinbajo-budgets-may-182017/

[21] http://lawsofnigeria.placng.org/laws/fiscal%20responsibility.pdf

equitably represented in all national institutions and public enterprises.
- Each state shall produce 2.5% of the total workforce in any Federal Establishment, while the FCT shall produce 1%.

The procedure for recruitment into the Federal Civil Service (FCS), as stated in Part 3(6) of the FCC encourages the PIs to give adequate consideration to gender representation and the physically challenged persons.

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

The Framework and Guidelines were issued by National Information Technology Development Agency (NITDA). It aims to guide the use of social media within the PIs' communications environment for the improvement of transparency in government, participation, and interaction with the public. The guidelines encourage PIs to develop and professionally maintain a Social Media Account. In Part 2.9 of the guidelines, PIs are required to set up mechanisms to institutionalise social media within their structures.[23]

VI. Discrimination Against Persons with Disabilities (Prohibition) Act, 2018

While addressing employment opportunities for persons with disabilities, section 29 of the Act encourages all employers of labour in a public organisation to have persons with disabilities constituting at least 5% of their employment.[24]

22. https://federalcharacter.gov.ng/

23. https://nitda.gov.ng/wp-content/uploads/2020/11/FrameworkAndGuidelinesForTheUseOfSocialMediaPlatformsInPublicInstitutions1.pdf

24. Employment Of Persons With Disabilities - TheNigeriaLawyer. https://thenigerialawyer.com/employment-of-persons-with-disabilities/

JUSTIFICATION OF **THE VARIABLES**

In view of the instruments, laws, regulations, agreements, and other international commitments mentioned above, we have identified thirty-one areas as sub-variables, organised around five (5) thematic areas (variables) within which the evaluation and assessment of the institutions were carried out.

The variables dealt with accessibility issues and functionality of the institutions' websites, fiscal transparency and accountability, transparency in procurement and the issuance of licenses and permits, integrity in the activities of the institutions, and anti-corruption and anti-bribery components existing in the institutions.

Furthermore, the variables reflect the provision of equal opportunities and inclusion of opportunity for all to have access to information, citizens engagement and participatory decision making. The identified areas are presented in the table below:

VARIABLE	SUB-VARIABLES	Explanation	BINDING STATUTE(S)
Accessibility	Implementation Status	A standard website has to be well structured, functional and accessible all the time. It should have well-organised landmarks, headings, styles/content, images, links, tables, forms, widgets/scripts, and audio/video, and it should be navigated easily.	Web Content Accessibility Guidelines
	Broken Links	Broken links affect the usability and navigation of a website. A standard website ought to be free of broken links all the time.	
Budget/Audit Report	Budget Allocation of the Last Five Years	MDAs should ensure that their budget allocations are readily available on their websites.	Section 2(3)(c)(iv) and section 2(3)(c)(v) of the FOI Act, 2011
	Budget Released of the Last Five Years	MDAs should publish their approved budgets and the amounts released in a budget cycle on their websites.	
	Budget Implementation of the Last Five Years	Detailed information relating to each budget cycle's level of implementation should be published on the MDAs' websites.	Section 48(1) and 49(1) of the Fiscal Responsibility Act, 2007

Table 1: Justification of the Variables

Budget/Audit Report	Internal Audit Report	The audit report prepared by the MDA's Audit Department should be available on its website.	Nigeria's OGP Action Plan II SDG 16.6
	Auditor General's Audit Report	The report of the Auditor-General should be readily available on the MDA's website.	
	Revenue Generated in the last five years	Revenue generating agencies should disclose the total revenue they generated in a year and ensure that it is available on their websites.	
	Revenue Remitted to Government in the Last 5 Years	Revenue generating agencies should disclose the total amount they remitted to the government from their generated revenue in a year, and ensure that it is available on their websites.	
	Revenue Retained in the Last Five Years	Revenue generating agencies should disclose the amount they retained from their generated revenue in a year and ensure it is available on their websites.	
Procurement	Advertisement of Tender	Tender advert of every MDA and other institutions of government should be published on the MDAs' websites. This will enable the general public to have	Executive Order 001, 2017

Procurement		full knowledge of the procurement activities of the MDAs.	Section 2(3)(e)(i) of the FOI, 2011
	List of Contracts Awarded in the Last Five Years; and	There should be a record of the contracts the MDAs awarded and the details of the contractors duly published on the MDAs' websites to ensure a transparent procurement process and enable public scrutiny of the MDAs' procurement records.	Article 7(4) of the African Union Convention on Preventing and Fighting Corruption, 2006
	List of Contractors		
	License/Permits	MDAs with the statutory responsibility of issuing licenses and permits should publish procedures and mechanisms for obtaining licenses and permits on their websites. This will remove discrepancies and difficulties in issuing licenses and permits and ensure transparency in the process.	Article 9(a) and 9(b) of the United Nations Convention Against Corruption, 2004
	List of License/Permits Beneficiaries	The list of licenses and permits should be available on the MDAs' websites for verification and public scrutiny.	Nigeria's OGP Action Plan II
	Interactive Section	MDAs should provide mechanisms and tools to facilitate citizens engagement on their websites. This	

Citizens Engagement/ Responsiveness and Dialogue		includes tools for citizens feedback and comments, chat areas and newsletter.	Section 2(3)(e)(ii) and section 2(5) of the FOI Act, 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
	Institutional Email	MDAs and other institutions of government should have an official functional contact email provided on their websites.	
	Email Response	MDAs and other government institutions should respond to inquiries and complaints sent to them via their official emails.	
	Social Media Account	MDAs should have a social media account that will enable engagement with a wide range of citizens and facilitate disseminating information about the MDAs' activities.	
	Annual Report of the Last Ten Years	MDAs and other government institutions should publish on their websites a summary of their activities.	
	Website Update	The website of the MDAs and other government institutions should be reviewed and updated whenever changes occur.	

	Whistle Blowing Policy	MDAs should have a policy and mechanism for reporting corruption and bribery.	
Human Resources	Recruitment Information of the last 10 Years	Recruitment into the Federal Civil Service should be based on stipulated laws and guidelines. MDAs and other institutions of government ought to publish information relating to their recruitment exercises on their websites.	Article 11(1)(a) and 11(1)(b) of the Convention on the Elimination of all Forms of Discrimination Against Women Article 27(1)(a), 27(1)(e), and 27(1)(g) of the Convention on the Rights of Persons with Disabilities Article 7 of the United Nations Convention Against Corruption, 2004
	Recruitment Policy	MDAs should have a policy stating how they conduct recruitment, and the policy should be available on their websites.	
	Number of Personnel	The details and number of staff of the MDAs should be disclosed on the MDAs' websites.	
	Information and Date of Last 3 Promotion Exercises	Promotion should be based on laid down criteria and guidelines. MDAs should disclose on their websites the date of their promotion exercises, the details of those promoted, and the requisites for the selection of the promoted candidates.	

Human Resources	Sex Distribution	To ensure equal opportunity irrespective of gender, MDAs should disclose the sex distribution of their staff on their websites.	Federal Character Principle
	Quota System	Recruitment must follow the Federal Character Principle. MDAs should disclose the demographic distribution of their staff and management positions on their websites to ensure that all the geo-political zones are equally represented.	Recruitment Procedure as Stated by the Federal Character Commission
	Disability	To ensure equal opportunity irrespective of disability, MDAs should disclose the number of disabled persons among their staff on their websites.	SDG 10.2
	Updated Organizational Chart	MDAs should disclose on their websites the updated list and profiles of their management team and principal officers.	Section 2(3)(c)(vi) of the FOI Act, 2011
	Anti-Corruption/Anti-Bribery Policy	Fighting corruption and bribery in all its forms ought to be among the cardinal responsibility of all institutions. MDAs should have a comprehensive anti-corruption and anti-bribery policy published on their websites. This will demonstrate that the MDAs have Zero tolerance for corruption and bribery.	Section 29 of the Discrimination Against Persons with Disabilities (Prohibition) Act, 2018

METHODOLOGY

Four hundred and seventy-five (475) MDAs and other government institutions were selected. The selected MDAs were assessed within the span of seven (7) months, from January – July 2021. The data was collected and analysed in three phases below:

- From January to March 2021, the first phase was the initial evaluation of all the selected institutions. The data was collected and analysed.
- In the second phase, from April to May 2021, all the selected institutions were re-evaluated to detect possible changes on their websites.
- The final phase of the evaluation, from June to July 2021, the selected institutions were re-evaluated for the last time to detect possible changes on the websites and updates. Any updated information after the third phase was noted but not used.

After concluding the data collection and recording, the data was reviewed to detect possible errors and discrepancies that might occur in the process. In addition, intelligence gathering institutions like the National Intelligence Agency (NIA), Department of State Security (DSS), and Office of the National Security Adviser are being excluded from this assessment for their peculiarity. The selected MDAs, being grouped into clusters according to their peculiar responsibilities, were divided as follows:

- Ministries
- Commissions, Agencies, Departments and Units

- Courts and Tribunal
- Examination Bodies
- FCT
- Federal Education and Training Institutions
- Financial Institutions
- Military and Paramilitary
- Oil Sector
- Research Institutions
- River Basin Development Authorities
- Teaching and Specialist Hospitals

We used five variables (proxies by thirty-one sub-variables) in assessing the selected MDAs and other institutions. The evaluation was carried out using automated and manual evaluation methods. The first variable (Accessibility) and its sub-variables (Implementation Status and Broken Links) were evaluated with an automated process, using 'Functional Accessibility Evaluator' (FAE) 2.0 to assess the implementation status and 'Dead Link Checker' (DLC) to check the website broken links.

FAE 2.0 is a software that analyses web pages for requirements defined by Web Content Accessibility Guidelines (W3C) 2.0, Levels A and AA Success Criteria. The software organises its analysis of documents based on website landmarks, headings, styles/content, images, links, tables, forms, widgets/scripts, audio/video, keyboard, timing, and site navigation. The implementation score of the FAE was based on the rule results across all pages of the evaluated website, and this ranges from 0 to 100. The overall implementation score was categorised into four (4): complete (100), almost complete (95-99), partial implementation (50-94), and not implemented (0-49).

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

Other variables were evaluated manually. The data was gathered from what was published on the website of each institution. All the required

information is supposed to be by default in the public domain. Additionally, some sub-variables were attached to a period to evaluate the extent of the public institutions' disclosure of some critical information over time.

However, in scoring the email responses, an email was sent to all the institutions, and sufficient time was given to respond. We expected that MDAs would respond with an acknowledgement of receipt of the TII emails within the shortest possible time. Only genuine responses were scored and recorded, while automatic responses were not considered.

SCORING **CRITERIA**

A one-point structured scale ranging from 0 to 1 score was aimed to get the availability of the proxy variables. A score was allocated to each variable, and each sub-variable was ascribed a score of 1 point for its availability and a score of 0, if otherwise. The summation of the sub-variables under each variable was rescaled to give 100 points. Afterwards, a weighted average proportional formula was employed to estimate the aggregate proportion of each of the variables. This was done to avoid prejudice in calculating the scores. Other variables that did not apply to all the institutions (L/P, LLP, AG5, AR5, ARG5) were peculiarly scored and rescaled to give the desired aggregate proportion. At the end, however, the mean score of all the variables ascribed to each sector was determined and utilised for ranking the performance of the various sectors. The scoring criteria are illustrated in the table below:

VARIABLE	SUB -VARIABLE	RESEARCH QUESTION	SCORE KEY	TOTAL OBTAINABLE SCORE	REMARK
Accessibility	Implementation Status (IS)	What is the FAE implementation score of the institution's website?	Before Transformation = 0-100 IS After Transformation = 0-1 Total = 1	2	Method of transformation was used to transform the implementation score to a 1point structured scale.
	Broken Links (BL)	How many broken links are there on the institution's website?	Before Transformation= 0 - ∞		Method of transformation was used to transform the broken links score to a 1point structured scale.

Table 2: Scoring Criteria

Accessibility			After Transformation = 0-1 Total = 1		
Budget/Audit Report	Budget Allocation of the Last Five Years (BA5)	Was the institution's previous budget allocations (Appropriation Bill) from 2016 -2020 available on its website?	Scale of 0 -1 2016= 0.2 2017= 0.2 2018= 0.2 2019= 0.2 2020= 0.2 Total = 1	5	
	Budget Released of the Last Five Years (BR5)	Does the institution publish its approved budget (Appropriation	Scale of 0 -1		

		Act) from 2016 -2020 on the website?	2016= 0.2 2017= 0.2 2018= 0.2 2019= 0.2 2020= 0.2 Total = 1		
	Budget Implementation of the Last Five Years (BI5)	Does the institution publish on its website the level of implementation of previous budgets from 2016 -2020?	Scale of 0 -1 2016= 0.2 2017= 0.2 2018= 0.2 2019= 0.2 2020= 0.2 Total = 1		

Budget/Audit Report	Revenue Generated in the Last Five years (AG5)	Does the institution disclose the revenue it generated from 2016 - 2020 on the website?	Scale of 0 -1 2016= 0.2 2017= 0.2 2018= 0.2 2019= 0.2 2020= 0.2 Total = 1		This is for revenue - generating institutions.
	Revenue Returned to Government in the Last Five Years (ARG5)	Does the institution disclose the amount it deposited to the government treasury from the revenue generated from 2016 - 2020 on the website?	Scale of 0 -1 2016= 0.2 2017= 0.2 2018= 0.2 2019= 0.2		This is for revenue - generating institutions.

			2020= 0.2 Total = 1		
	Revenue Retained in the Last Five years (AR5)	Does the institution disclose the amount it retained from the generated revenue from 2016 -2020 on the website?	Scale of 0 -1 2016= 0.2 2017= 0 .2 2018= 0.2 2019= 0.2 2020= 0.2 Total = 1		This is for revenue - generating institutions.
	Internal Audit Report (IA)	Was the institution's audited accounts of 2020 available on the website?	Scale of 0 -1 Available= 1		The statement of accounts of the year ended 2020 that the institution's internal audit department prepared or

Budget/Audit Report			Not -Available= 0 Total = 1		prepared by independent external auditors .
	Auditor General's Audit Report (EA)	Was the Auditor - General's audit report of the institution's 2020 statement of accounts available on the website?	Scale of 0 -1. Available= 1 Not -Available= 0 Total = 1		
Procurement	Advertisement of Tender (AT)	Does the institution publish a tender advert, was there a record of any available on the website?	Scale of 0-1 Available= 1 Not -Available= 0 Total = 1	3	

	List of Contracts Awarded in the Last Five Years (LCA5)	Does the institution publish the record of contracts awarded from 2016 -2020 on the website?	Scale of 0 -1 2016= 0.2 2017= 0.2 2018= 0.2 2019= 0.2 2020= 0.2 Total = 1		
	List of Contractors (LC)	Does the institution make available the list of their contractors on the website?	Scale of 0 -1 Available= 1 Not -Available= 0 Total = 1		

Procurement					
	License/Permits (L/P)	Does the institution publish information relating to the issuance of licenses and permits on the website?	Scale of 0 -1 Available= 1 Not -Available= 0 Total = 1		This is for an institution that, within its mandate and statutory duties, issues licenses and permits.
	List of License/Permits Beneficiaries (LLP)	Was the list of licenses and permits beneficiaries available on the institution's website?	Scale of 0 -1 Available= 1 Not -Available= 0 Total = 1		This is for an institution that, within its mandate and statutory duties, issues licenses and permits.

Citizens Engagement/ Responsiveness and Dialogue	Interactive Section (IS)	Does the institution provide any interactive section to facilitate citizen engagement on the website?	Scale of 0 -1 Yes = 1 No = 0 Total = 1	7	Citizen's engagement tools comprise complaint and response mechanisms like feedback forms, satisfaction questionnaires, chat areas, or newsletters.
	Social Media Accounts (SMA)	Does the institution have any social media account to facilitate citizens engagement?	Scale of 0 -1 Yes = 1 No = 0 Total = 1		Either of Facebook, Twitter, LinkedIn or Instagram.
	Email Response (ER)	Does the institution respond to emails?	Scale of 0-1		The frequency of response is between the time the TII email was sent, to

Citizens Engagement/ Responsiveness and Dialogue			Yes = 1 No = 0 Total = 1		29 th July, the date the data collection was concluded.
	Institutional Email (IE)	Does the institution have an official contact email preferably published on the website?	Scale of 0 -1 Yes = 1 No = 0 Total = 1		Contact email must be official, i.e., it must have the institution's domain attached. Gmail and Yahoo mail were not recognised nor scored.
	Annual Report of the Last ten (10) years (AR10)	Were the annual reports of the institution from 2011-2020 available on the website?	Scale of 0 -1 2011 = 0.1 2012 = 0.1 2013 = 0.1		An annual report is the compilation of the institution's overall activities in a calendar year.

			2014 = 0.1 2015 = 0.1 2016 = 0.1 2017 = 0.1 2018 = 0.1 2019 = 0.1 2020 = 0.1 Total = 1		
	Website Update (WU)	How frequent was the website updated?	Scale of 0 -1 V Good = 1 Good = 0.75 Average = 0.5 Poor = 0.25		Website update was scored after reviewing the dates of the previous posts and publications on the website.

Citizens Engagement/ Responsiveness and Dialogue			v. Poor = 0		
	Whistle Blowing Policy (WBP)	Does the institution have a whistleblowing policy available on the website?	Scale of 0 -1 Available= 1 Not -Available= 0 Total = 1		The policy and/or mechanism of reporting known or suspected illegal, unethical or generally unacceptable practices.
Human Resources	Recruitment Information of the last 10 Years (R10)	Was there a publication of information on the institution's previous recruitment (2010 - 2020) on the website?	Scale of 0 -1 Available= 1 Not -Available Total = 1	9	This comprises of the date of previous recruitment, and how the recruitment was carried out.
	Recruitment Policy	Does the institution have a recruitment	Scale of 0 -1		

	(RP)	policy available on the website?	Available= 1 Not -Available= 0 Total = 1		
	Number of Personnel (NP)	How many staff does the institution have? Does the institution publish a comprehensive list of all its staff and their details as required by law?	Scale of 0 -1 Available= 1 Not -Available= 0 Total = 1		
	Information and Date of Last 3 Promotion Exercises	Does the institution publish any information relating to previous promotion exercises?	Scale of 0 -1 Information of each previous		

Human Resources	(P3)		promotion exercise= 0.33 Total = 0.33*3= 1		
	Sex Distribution (SD)	Was there any information relating to the gender distribution of the institution's staff available on the website?	Scale of 0 -1 Available= 1 Not -Available= 0 Total = 1		
	Quota System (QS)	Was there any information relating to the geographical distribution of the staff	Scale of 0 -1 Available= 1		This is to ascertain whether the country's six geo - political zones are equally represented as required by the

		of the institution on the website?	Not -Available= 0 Total = 1		federal character principle.
	Disability (D)	Does the institution have persons with disabilities among its staff, and was their details duly published on the website?	Scale of 0 -1 Available= 1 Not -Available= 0 Total = 1		
	Updated Organizational Chart (UOC)	Does the institution publish the updated details of its management on the website?	Scale of 0 -1 Yes = 1 No = 0 Total = 1		This must be complete and comprehensive details of the management of the institutions,

Human Resources	Anti-Corruption/Anti-Bribery Policy (AC/ABP)	Does the institution have either anti-corruption and anti-bribery policies available on the website?	Scale of 0 -1 Available= 1 Not-Available= 0 Total = 1		Policies and code of conduct regarding accepting gifts, hospitality, donations, and other forms of bribery and corrupt practices.

PRESENTATION OF RESULTS AND RANKINGS

OVERALL RANKING

This section presents the overall ranking of the institutions. Out of the 475 selected Institutions, 448 are assessed, and the results are shown below:

KEYS

- Agencies, Departments, Commissions and Units
- Courts and Tribunals
- Examination Bodies
- FCT
- Federal Education and Training Institutions
- Financial Institutions
- Military and Paramilitary
- Ministries
- Oil Sector
- Research Institutions
- River Basins
- Teaching and Specialist Hospitals

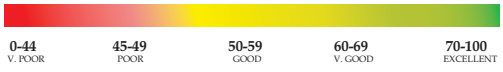


Fig. 1 Keys



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

S/N	MINISTRIES, DEPARTMENTS AND AGENCIES	SCORE%	RANK
1	Family Homes Fund Ltd	34.92	1
2	Nigerian Extractive Industries Transparency Initiative	33.37	2
3	Petroleum Product Price Regulatory Agency	32.84	3
4	Development Bank of Nigeria	30.60	4
5	Nigeria Deposit Insurance Corporation	29.74	5
6	Nigerian Electricity Regulatory Commission	29.48	6
7	National Agency for the Control of Aids	29.09	7
8	Central Bank of Nigeria	28.95	8
9	National Agency for Prohibition of Trafficking in Persons	28.37	9
	Nigerian Ports Authority	27.70	10
11	Transmission Company of Nigeria	26.59	11
12	Niger Delta Development Commission	26.59	11
13	Nigerian Institute of Science Laboratory Technology	26.59	11
14	Office Of The SGF	26.29	14
15	Department of Petroleum Resources	25.99	15
16	Nigerian National Petroleum Corporation	25.04	16
17	Infrastructure Concession Regulatory Commission	24.86	17
18	Federal Road Safety Commission	24.80	18
19	Federal University of Agriculture Zuru	24.50	19
20	COREN	24.38	20
21	Nigerian Shippers Council	24.17	21
22	National Orthopaedic Hospital Enugu	23.81	22
23	Ministry of Aviation	23.25	23
24	National Sugar Development Council	23.09	24
25	Federal Inland Revenue Service	22.70	25
26	Nigerian Communication Commission	22.70	25
27	National Identity Management Commission	21.75	27
28	Federal Mortgage Bank of Nigeria	21.71	28
29	Ministry of Health	21.21	29
30	University of Jos	21.03	30
31	Finanacial Reporting Council of Nigeria	20.91	31
32	Securities And Exchange Commission	20.63	32
33	National Insurance Commssion	20.46	33
34	Federal Roads Maintainance Agency	20.32	34
35	National Veterinary Research Institute	20.22	35
36	National Biosafety Management Agency	20.04	36
37	National Oil Spill Detection and Response Agency	20.04	36
38	Bank of Industry	20.04	36
39	Nigerian Investment Promotion Commission	20.04	36
40	Administrative Staff College of Nigeria	20.04	36
41	Nigeria Customs Service	19.92	41
42	Corporate Affairs Commission	19.92	41
43	Ministry of Mines and Steel Development	19.92	41
44	National Universities Commission	19.92	41
45	National Lottery Regulatory Commission	19.92	41
46	National Hajj Commission of Nigeria	19.92	41
47	Nigeria Nuclear Regulatory Authority	19.92	41
48	FG Staff Housing Loans Board	19.92	41
49	Independent Corrupt Practices and Other Related Offences C	19.77	49
50	Debt Management Office	19.68	50
51	Bureau of Public Service Reforms	19.33	51
52	Rural Electrification Agency	19.25	52
53	National Research Institute for Chemical Technology	19.15	53
54	Public Complaints Commission	18.97	54
55	Federal Medical Centre Birnin Kudu	18.95	55
56	Federal College Of Forestry Mechanization, Afaka, Kaduna State	18.95	55
57	Federal University of Health Science Otukpo	18.95	55
58	Nigeria Sovereign Investment Authority	18.59	58
59	Federal Airports Authority of Nigeria	18.43	59
60	Nigerian Film Corporation	18.39	60
61	Nigerian Airspace Management Agency	18.25	61
62	Nigerian College of Aviation	18.25	61
63	Ministry of Environment	18.25	61
64	Obafemi Awolowo Teaching Hospital	18.25	61
65	Ministry of Power	18.25	61
66	Nigerian Bulk Electricity Tradind PLC	18.25	61
67	Citizenship and Leadership Training Centre	18.25	61
68	Ajaokuta Steel Company Limited	18.25	61
69	Federal Housing Authority	18.25	61
70	Nigerian Railway Corporation	18.25	61
71	Ministry of Water Resources	18.25	61
72	Lower Niger River Basin Development Authority	18.25	61
73	Federal Polytechnic Bauchi	18.25	61
74	Federal Polytechnic Ilaro, Ogun	18.25	61
75	Servicom	18.25	61
76	Nigeria Immigration Service	17.70	76
77	Office of The Head Of Civil Service of The Federation	17.48	77
78	Federal University Otuoke, Bayelsa	17.26	78
79	University of Nigeria Nsukka	17.16	79
80	Nigerian Mining Cadastre Office	17.14	80
81	Small and Medium Enterprise Development Authority of Nigeria	16.83	81
82	National Agricultural Seed Council	16.79	82
83	Accident Investigation Bureau	16.71	83
84	National Information Technology Development Agency	16.71	83
85	National Hydrological Services Agency	16.65	85
86	National Pension Commission	16.61	86
87	Nigerian Institute of Animal Science	16.47	87
88	Federal Medical Centre Umuahia	16.47	87
89	Nigerian Press Council	16.47	87
90	Petroleum Equalisation Fund	16.47	87
91	National Business and Technical Examination Board	16.47	87
92	Ahmadu Bello University, Zaria	16.47	87
93	Federal University of Technology, Akure	16.47	87
94	Federal University Dutse, Jigawa	16.47	87
95	Nigeria Electricity Liability Management Limited	16.47	87
96	Federal Character Commission	16.47	87
97	Civil Defence, Correctional, Fire and Immigration Board	16.17	97
98	North East Development Commission	16.17	97
99	Ministry of Labour and Employment	16.17	97
100	National Library of Nigeria	16.17	97

Table 3: Overall Ranking Table

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

S/N	MINISTRIES, DEPARTMENTS AND AGENCIES	SCORE%	RANK
101	Computer Professionals Registration Council of Nigeria	16.17	97
102	Nigerian Christian Pilgrims Commission	16.17	97
103	Ministry of Science and Technology	16.17	97
104	Federal Polytechnic of Oil and Gas Bonny, Rivers	15.75	104
105	National Power Training Institute	15.48	105
106	Nigerian Export Promotion Council	15.46	106
107	Office Of The Auditor General Of The Federation	15.36	107
108	Ministry of Agriculture and Rural Development	14.92	108
109	Nigerian Civil Aviation Authoriy	14.92	108
110	National Environmental Standards and Regulations Enforcement Agency	14.92	108
111	National Agency for Food and Drug Administration and Control	14.92	108
112	National Broadcasting Commission	14.92	108
113	National Film and Video Censors Board	14.92	108
114	Federal University Kashere, Gombe	14.76	114
115	Energy Commission of Nigeria	14.68	115
116	FCE Abeokuta, Ogun	14.68	115
117	Ministry of Justice	14.48	117
118	Yaba College of Technology, Yaba, Lagos	14.48	117
119	Ministry of Finance	14.38	119
120	Ministry of Niger Delta Affairs	14.38	119
121	Upper Benue River Basin Development Authority	14.38	119
122	Joint Admission and Matriculation Board	14.38	119
123	University of Abuja	14.38	119
124	Federal Polytechnic Oko, Anambra	14.38	119
125	FCE (Technical), Bichi, Kano	14.38	119
126	Federal School of Survey	14.38	119
127	Nigerian Institute of Social and Economic Research	13.69	127
128	National Productivity Centre	13.69	127
129	Akanu Ibiam Federal Polytechnic Uwana, Ebonyi	13.69	127
130	Bank of Agriculture	13.39	130
131	Integrated Water Resource Management Commission	13.13	131
132	Nigerian Police Force	13.13	131
133	National Orientation Agency	12.70	133
134	Nigerian Air Force	12.70	133
135	Federal Medical Centre Asaba	12.70	133
136	Federal Medical Centre Azare	12.70	133
137	Federal Medical Centre Katsina	12.70	133
138	National Judicial Council	12.70	133
139	Federal Judicial Service Commissionn	12.70	133
140	Usmanu Danfodio University, Sokoto	12.70	133
141	National Agricultural Extension and Research Liason Service	12.70	133
142	Office of the Surveyor General of the Federation	12.60	142
143	Nigerian Educational Research and Development Council	12.60	142
144	Nigerian Electricity Management Services Agency	12.14	144
145	Irrua Specialist Teaching Hospital	11.98	145
146	Nigerian Content Development and Monitoring Board	11.98	145
147	Federal University Wukari, Taraba	11.98	145
148	FCE (Technical), Potiskum, Yobe	11.98	145
149	National Population Commission	11.98	145
150	Nigerian Building and Road Research Institute	11.98	145
151	Military Pension Board	11.98	145
152	Federal College Agriculture Akure	11.90	152
153	Tertiary Education Trust Fund	11.88	153
154	National Salaries Incomes and Wages Commission	11.88	153
155	Bureau of Public Procurement	11.72	155
156	Nigerian Meteorological Agency	11.71	156
157	National Ear Care Centre	11.71	156
158	Nigeria Institute for Hospitality and Tourism	11.71	156
159	National Theatre	11.71	156
160	Nigeria Security and Civil Defense Corps	11.71	156
161	FCT Water Board Abuja	11.71	156
162	National Bureau of Statistics	11.71	156
163	Ministry of Humanatarian Affairs, DM & SD	11.71	156
164	Nigerian Institute of Transportation Technology	11.71	156
165	National Root Crops Research Institute	11.71	156
166	University of Ilorin	11.61	166
167	Lake Chad Research Institute	11.61	166
168	National Human Rights Commission	10.99	168
169	Ministry of Police Affairs	10.99	168
170	Police Service Commission	10.92	170
171	National Inland Waterways Authority	10.91	171
172	FCE (Technical), Umunze	10.91	171
173	Federal Medical Centre Abeokuta	10.81	173
174	Universal Basic Education Commission	10.81	173
175	Legal Aid Council of Nigeria	10.63	175
176	Nigerian Copyright Commission	10.46	176
177	National Centre for Disease Control	10.46	176
178	Federal Competition and Consumer Protection Commssion	10.28	178
179	Federal Medical Centre Makurdi	10.20	179
180	Federal Polytechnic Ado Ekiti	10.20	179
181	Independent National Electoral Commission	10.20	179
182	Defence Industries Corporation of Nigeria	10.20	179
183	Federal Civil Service Commission	10.13	183
184	National Commission For Refugees, Migrants and IDPs	10.10	184
185	National Horticultural Research Institute	10.10	184
186	Nigerian Law School	9.92	186
187	Defence Headquarter	9.92	186
188	Nigerian Army	9.92	186
189	Ministry of Defence	9.92	186
190	Nigerian Navy	9.92	186
191	National Centre for Agricultural Mechanization	9.92	186
192	Forestry Reseach Institute of Nigeria	9.92	186
193	National Agency for the Great Green Wall	9.92	186
194	Ministry of Foreign Affairs	9.92	186
195	Nigerian Institute of International Affairs	9.92	186
196	National Health Insurance Scheme	9.92	186
197	National Primary Health Care Development Agency	9.92	186
198	Nigerian Institute for Medical Research	9.92	186
199	University of Benin Teaching Hospital	9.92	186
200	University of Abuja Teaching Hospital	9.92	186

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

S/N	MINISTRIES, DEPARTMENTS AND AGENCIES	SCORE%	RANK
201	University College Hospital Ibadan	9.92	186
202	University of Ilorin Teaching Hospital	9.92	186
203	University of Nigeria Teaching Hospital	9.92	186
204	Jos University Teaching Hospital	9.92	186
205	Aminu Kano Teaching Hospital	9.92	186
206	Lagos University Teaching Hospital	9.92	186
207	University of Maiduguri Teaching Hospial	9.92	186
208	Nnamdi Azikwe Teaching Hospital	9.92	186
209	University of Portharcourt Teaching Hospital	9.92	186
210	Usmanu Dan Fodio University Teaching Hospital	9.92	186
211	University of Uyo Teaching Hospital	9.92	186
212	Ahmadu Bello University Teaching Hospital	9.92	186
213	Federal Teaching Hospital	9.92	186
214	Abubakar Tafawa Balewa University Teaching Hospital	9.92	186
215	National Hospital	9.92	186
216	Federal Medical Centre Abuja	9.92	186
217	Federal Medical Centre Jalingo	9.92	186
218	Federal Medical Centre Yola	9.92	186
219	National Orthopaedic Hospital Dala	9.92	186
220	National Orthopaedic Hospital Lagos	9.92	186
221	Federal Radio Corporation of Nigeria	9.92	186
222	Advertising Practitioners Council Of Nigeria	9.92	186
223	National Council for Arts and Culture	9.92	186
224	National Gallery for Art	9.92	186
225	National Institute for Cultural Orientation	9.92	186
226	Petroleum Training Institute	9.92	186
227	Petroleum Technology Development Fund	9.92	186
228	Nigerian Correctional Service	9.92	186
229	Federal Fire Service	9.92	186
230	Federal Capital Development Authority	9.92	186
231	Federal Capital Territory Internal Revenue	9.92	186
232	Federal High Court	9.92	186
233	Federal College Of Fisheries And Marine Technology, Lagos	9.92	186
234	Federal College Of Freshwater Fisheries Technology, Baga, Borno State	9.92	186
235	Federal College Of Land Resources Technology, Owerri Imo State	9.92	186
236	Federal College Of Forestry, Ibadan, Oyo State	9.92	186
237	Federal College Of Forestry, Jos, Plateau State	9.92	186
238	Samaru College Of Agriculture (Dac), Zaria Kaduna State	9.92	186
239	Nigeria Export-Import Bank	9.92	186
240	Pension Transitional Arrangement Directorate	9.92	186
241	Ministry of Industry, Trade and Investment	9.92	186
242	Industrial Training Fund	9.92	186
243	Nigerian Institute of Mining and Geosciences	9.92	186
244	National Emergency Management Agency	9.92	186
245	Ministry of Communication and Digital Economy	9.92	186
246	Nigerian Postal Service	9.92	186
247	NIGCOMSAT	9.92	186
248	Galaxy Backbone	9.92	186
249	Ministry of Works and Housing	9.92	186
250	Surveyors Council of Nigeria	9.92	186
251	Ministry of Transportation	9.92	186
252	Nigerian Maritime Administration and Safety Agency	9.92	186
253	National Industrial Court	9.92	186
254	Ministry of Women Affairs	9.92	186
255	National Centre for Women Development	9.92	186
256	National Water Resources Institute	9.92	186
257	Ministry of Education	9.92	186
258	National Board for Technical Education	9.92	186
259	National Commission For Colleges of Education	9.92	186
260	National Examination Council	9.92	186
261	National Institute of Educational Planning and Administration	9.92	186
262	National Teachers Institute	9.92	186
263	Librarians Registration Council of Nigeria	9.92	186
264	Federal University of Technology, Owerri	9.92	186
265	Federal University Lafia, Nasarawa	9.92	186
266	Federal University Lokoja, Kogi	9.92	186
267	Federal University Gusau, Zamfara	9.92	186
268	Moddibo Adama University of Technology, Yola	9.92	186
269	Federal University of Agriculture, Abeokuta	9.92	186
270	University of Benin	9.92	186
271	University of Calabar	9.92	186
272	Airforce Institute of Technology, Kaduna	9.92	186
273	Auchi Polytechnic, Edo	9.92	186
274	Federal Polytechnic Bida, Niger	9.92	186
275	Federal Polytechnic Ile-Oluji, Ondo	9.92	186
276	Federal Polytechnic Kaura Namoda, Zamfara	9.92	186
277	Federal Polytechnic Ukana, Akwa Ibom	9.92	186
278	FCE (Technical), Asaba	9.92	186
279	FCE Kano	9.92	186
280	FCE Okene, Kogi	9.92	186
281	New Partnership for African Development	9.92	186
282	National Lottery Trust Fund	9.92	186
283	Bureau of Public Enterprise	9.92	186
284	Revenue Mobilisation Allocation and Fiscal Commission	9.92	186
285	Public Service Institute Of Nigeria	9.92	186
286	National Institute For Legislative and Democratic Studies	9.92	186
287	National Board for Technology Incubation	9.92	186
288	National Biotechnology Development Agency	9.92	186
289	Raw Materials Research and Development Council	9.92	186
290	Federal Institute of Industrial Research, Oshodi	9.92	186
291	National Agency for Science and Engineering Infrastructure	9.92	186
292	National Institute for Policy and Strategic Studies, Kuru	9.92	186
293	Nigerian Stored Products Research Institute	9.92	186
294	Institute for Agricultural Research, Ibadan	9.92	186
295	Nigeria Diaspora Commission	9.92	186
296	National Boundary Commission	9.92	186
297	Nigerian Office for Trade Negotiation	9.92	186
298	Electronic Development Institute	9.92	186
299	National Commission for Mass Literacy Adult and Non-formal Education	9.92	186
300	National Defence College	9.92	186

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

S/N	MINISTRIES, DEPARTMENTS AND AGENCIES	SCORE%	RANK
301	National Commission for Nomadic Education	9.13	301
302	Teachers Registration Council of Nigeria	9.11	302
303	Ministry of Youth and Sports Development	9.03	303
304	Institute for Peace and Comflict Resolution	8.93	304
305	Nigerian Tourism Development Corporation	8.93	304
306	National Youth Service Corps	8.93	304
307	Kaduna Polytechnic, Kaduna	8.93	304
308	Nigerian Institute of Advanced Legal Studies	8.31	308
309	Office of the Accountant General of the Federation	8.31	308
310	Agricultural and Rural Management Training Institute	8.13	310
311	Nigeria Institute of Soil Science	8.13	310
312	Federal Medical Centre Birnin Kebbi	8.13	310
313	Federal Medical Centre Owo	8.13	310
314	Federal Medical Centre Yenogoa	8.13	310
315	Federal Ministry of Information and Culture	8.13	310
316	News Agency of Nigeria	8.13	310
317	Nigerian Television Authority	8.13	310
318	Voice of Nigeria	8.13	310
319	National Commission for Museums and Monuments	8.13	310
320	Nigerian Football Federation	8.13	310
321	Abuja Enterprise Agency	8.13	310
322	Budget Office Of The Federation	8.13	310
323	Nigerian Geological Survey Agency	8.13	310
324	Lower Benue River Basin Development Authority	8.13	310
325	Bayero University Kano	8.13	310
326	Alex Ekueme University, Ndufu-Alike, Ebonyi	8.13	310
327	Federal University Oye-Ekiti, Ekiti	8.13	310
328	Federal University Birnin Kebbi	8.13	310
329	Michael Opara University of Agriculture, Umudike	8.13	310
330	Obafemi Awolowo University, Ile-Ife	8.13	310
331	Federal University of Agriculture, Makurdi	8.13	310
332	University of Ibadan	8.13	310
333	University of Maiduguri	8.13	310
334	University of Port-Hacourt	8.13	310
335	University of Uyo	8.13	310
336	Federal Polytechnic Damaturu, Yobe	8.13	310
337	Federal Polytechnic Idah, Kogi	8.13	310
338	Federal Polytechnic Nakede, Owerri	8.13	310
339	FCE Eha-Amufu, Enugu	8.13	310
340	FCE (Technical), Omuku, Rivers	8.13	310
341	Alvan Ikoku College of Education, Owerri	8.13	310
342	FCE (Technical), Gusau, Zamfara	8.13	310
343	FCE Obudu, Cross River	8.13	310
344	Adeyemi College of Education, Ondo	8.13	310
345	Nigerian National Merit Award	8.13	310
346	Nigeria Atomic Energy Commission	8.13	310
347	Code Of Conduct Bureau	8.13	310
348	National Assembly Service Commission	8.13	310
349	National Center For Technology Management	8.13	310
350	Nigerian Institute of Leather and Science Technology	8.13	310

S/N	MINISTRIES, DEPARTMENTS AND AGENCIES	SCORE%	RANK
351	National Institute for Freshwater Fisheries Research	8.13	310
352	Nigerian Institute for Oil Palm Research	8.13	310
353	Economic And Financial Crimes Commission	8.13	310
354	Nigerian Financial Intelligence Unit	8.04	354
355	Court of Appeal	7.83	355
356	National Directorate of Employment	7.60	356
357	Supreme Court of Nigeria	7.32	357
358	Nigerian Agricultural Insurance Corporation	7.14	358
359	Ministry of Petroleum Resources	7.14	358
360	Ministry of Interior	7.14	358
361	Federal Capital Territory Abuja	7.14	358
362	Investment and Securities Tribunal	7.14	358
363	Oil and Gas Free Zone Authority	7.14	358
364	Standards Organisation of Nigeria	7.14	358
365	National Automative Design and Development Council	7.14	358
366	Nigerian Export Processing Zone Authority	7.14	358
367	Tafawa Balewa Square Management Board	7.14	358
368	Maritime Academy of Nigeria	7.14	358
369	Nigeria Social Insurance Trust Fund	7.14	358
370	National Board for Arabic and Islamic Studies	7.14	358
371	Federal University of Technology, Minna	7.14	358
372	National Open University of Nigeria	7.14	358
373	National Defence Academy, Kaduna	7.14	358
374	University of Lagos	7.14	358
375	Federal Polytechnic Ede, Osun	7.14	358
376	Federal Polytechnic Ekowe, Bayelsa	7.14	358
377	FCE (special), Oyo	7.14	358
378	FCE Katsina	7.14	358
379	FCE Zaria, Kaduna	7.14	358
380	Border Communities Development Agency	7.14	358
381	National Office for Technology Acquisation and Promotion	7.14	358
382	Nigerian Law Reform Commission	7.14	358
383	National Cereals Research Institute Badeggi	7.14	358
384	Veterinary Council of Nigeria	6.35	384
385	Federal Medical Centre Keffi	6.35	384
386	Centre for Black African Arts and Culture	6.35	384
387	Nigeria Commodity Exchange	6.35	384
388	Nnamdi Azikiwe University, Awka	6.35	384
389	Federal Polytechnic Bali, Taraba	6.35	384
390	Federal Polytechnic Offa, Kwara	6.35	384
391	National Institute of Construction Technology, Uromi	6.35	384
392	FCE Kontagora, Niger	6.35	384
393	FCE Pankshin, Plateau	6.35	384
394	Sheda Science and Technology Complex	6.35	384
395	Abuja Investment Company Limited	6.25	395
396	Upper Niger River Basin Development Authority	6.25	395
397	FCT College of Education Zuba	6.25	395
398	National Park Service	5.36	398
399	National Institute for Sports	5.36	398
400	Abuja Broadcasting Corporation	5.36	398



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

S/N	MINISTRIES, DEPARTMENTS AND AGENCIES	SCORE%	RANK
401	Federal College Of Agriculture Ishiagu, Ebonyi State	5.36	398
402	Federal College Of Animal Health And Production Technology, Vom, Plateau State	5.36	398
403	College Of Agriculture (Dac), Kabba, Kogi State	5.36	398
404	National Iron Ore Mining Company	5.36	398
405	Michael Imoudu National Institute for Labour Studies	5.36	398
406	West African Examination Council	5.36	398
407	Abubakar Tafawa Balewa University, Bauchi	5.36	398
408	Federal University Gashua, Yobe	5.36	398
409	Nigerian Army University, Biu	5.36	398
410	Federal Polytechnic Mubi, Adamawa	5.36	398
411	H.A Federal Polytechnic Kazaure, Jigawa	5.36	398
412	FCE (Technical), Gombe	5.36	398
413	FCE Yola, Adamawa	5.36	398
414	National Agricultural Land Development Authority	5.36	398
415	National Institute for Oceanography and Marine Research	5.36	398
416	Federal College Of Animal Health And Production Technology, Ibadan, Oyo State	3.57	416
417	National Economic Reconstruction Fund	3.57	416
418	Metallurgical Training Institute	3.57	416
419	Nigerian Police Academy	3.57	416
420	National Mathematical Centre	3.57	416
421	Federal University of Petroleum Resources, Effurun	3.57	416
422	Federal Polytechnic Nasarawa	3.57	416
423	Nigerian Army School of Education, Ilorin	3.57	416
424	Nigerian Natural Medicine Development Agency	3.57	416
425	Federal Medical Centre Ebute Metta	1.79	425
426	National Steel Raw Materials Exploration Agency	1.79	425
427	W.U Federal Polyechnic, Birnin Kebbi	1.79	425
428	Cocoa Research Institute of Nigeria	1.79	425
429	Agricultural Research Council of Nigeria	1.61	429
430	Directorate for Technical Cooperation in Africa	0.00	430
431	National Troupe of Nigeria	0.00	430
432	Federal College of Agriculture, Ibadan, Oyo State	0.00	430
433	Federal College of Wildlife Management, New Bussa, Niger State	0.00	430
434	Anambra - Imo River Basin Development Authority	0.00	430
435	Benin - Owenna River Basin Development Authority	0.00	430
436	Cross - River River Basin Development Authority	0.00	430
437	Chad Basin River Basin Development Authority	0.00	430
438	Hadejia Jama'are River Basin Development Authority	0.00	430
439	Ogun - Osun River Basin Development Authority	0.00	430
440	Niger Delta River Basin Development Authority	0.00	430
441	Sokoto - Rima River Basin Development Authority	0.00	430
442	Gurara Dam Management Agency	0.00	430
443	Federal University Dutsin-ma, Katsina	0.00	430
444	Nigerian Maritime University, Okerenkoko, Delta	0.00	430
445	N.A Institute of Tech. & Enviromental Sciences	0.00	430
446	Project Development Institute	0.00	430
447	Institute of Archeology and Museum Studies	0.00	430
448	Council for the Regulation of Freight Forwarding in Nigeria	0.00	430

The Table above depicts the ranking of the overall institutions. Family Homes Fund Ltd has the highest score of 34.92% and ranked 1st, which is the institution most complying with the TII variables. It is followed by nine (9) other institution in the top ranking, the institutions are: Nigerian Extractive Industry Initiative, ranked 2nd with 33.37% score; Petroleum Product Price Regulatory Agency, 3rd with 32.48% score; Development Bank of Nigeria, 4th with 30.60% score; Nigeria Deposit Insurance Corporation, 5th with 29.74% score; Nigerian Electricity Regulatory Commission, 6th with 29.48% score; National Agency for the Control of Aids, 7th with 29.09 score; Central Bank of Nigeria, 8th with 28.95% score; National Agency for the Prohibition of Trafficking in Persons, 9th with 28.37% score; and Nigerian Port Authority, 27.70% score.

The least effective institutions complying with the TII variables are: Federal Medical Center Ebutte Metta, National Steel Raw Materials Exploration Agency, W.U Federal Polytechnic Birnin Kebbi, and Cocoa Research Institute of Nigeria, jointly occupying 425th rank with 1.79% score. They are followed by Agricultural Research Council of Nigeria, ranked 429th with 1.61% score.

Institutions with complete non-compliance are: Directorate for Technical Cooperation in Africa; National Troupe of Nigeria; Federal College of Agriculture Ibadan, Oyo State; Federal College of Wildlife Management, New Bussa, Niger; Anambra - Imo River Basin Development Authority; Benin - Owenna River Basin Development Authority; Cross - River River Basin Development Authority; Chad Basin River Basin Development Authority; Hadejia Jama'are River Basin Development Authority; Ogun - Osun River Basin Development Authority; Niger - Delta River Basin Development Authority; Gurara Dam Management Agency; Federal University Dutsin-ma, Katsina; Nigerian Maritime University, Okerenkoko Delta; N.A Institute of Technology & Environmental Sciences; Project Development Institute; FCT College of Education Zuba; Institute of Archeology And Museum Studies; and Council for the Regulation of Freight Forwarding In Nigeria. The institutions jointly occupied the 430th rank, with 0.00% score.

Generally, the performance of all the institutions is very poor. The score all the institutions is below average, on a scale of hundred as shown in the ranking table.

VARIABLES COMPLIANCE **RANKING**

This section presents the ranking of institutions under each variable.

ACCESSIBILITY

SN	Ministries, Departments and Agencies	Score	Rank
1	Petroleum Product Price Regulatory Agency	50.00	1
2	Office Of The SGF	50.00	1
3	Federal University of Agriculture Zuru	50.00	1
4	COREN	50.00	1
5	Federal Medical Centre Birnin Kudu	50.00	1
6	Federal College of Forestry Mechanization, Afaka, Kaduna State	50.00	1
7	Federal University of Health Science Otukpo	50.00	1
8	Nigerian Film Corporation	50.00	1
9	University of Nigeria Nsukka	50.00	1
10	Accident Investigation Bureau	50.00	1
11	Civil Defence, Correctional, Fire and Immigration Board	50.00	1
12	North East Development Commission	50.00	1
13	Ministry of Labour and Employment	50.00	1
14	National Library of Nigeria	50.00	1
15	Computer Professionals Registration Council of Nigeria	50.00	1
16	Nigerian Christian Pilgrims Commission	50.00	1
17	Ministry of Science and Technology	50.00	1
18	Ministry of Finance	50.00	1
19	Ministry of Niger Delta Affairs	50.00	1
20	Upper Benue River Basin Development Authority	50.00	1
21	Joint Admission and Matriculation Board	50.00	1
22	University of Abuja	50.00	1
23	Federal Polytechnic Oko, Anambra	50.00	1
24	FCE (Technical), Bichi, Kano	50.00	1
25	Federal School of Survey	50.00	1
26	Bank of Agriculture	50.00	1

Table 4: Accessibility Ranking

27	Office of the Surveyor General of the Federation	50.00	1
28	Nigerian Educational Research and Development Council	50.00	1
29	University of Ilorin	50.00	1
30	Lake Chad Research Institute	50.00	1
31	Federal Medical Centre Abeokuta	50.00	1
32	Ministry of Youth and Sports Development	50.00	1
33	Abuja Investment Company Limited	50.00	1
34	Upper Niger River Basin Development Authority	50.00	1
35	FCT College of Education Zuba	50.00	1
36	National Sugar Development Council	16.50	36
37	Federal Roads Maintenance Agency	16.50	36
38	Federal Polytechnic of Oil and Gas Bonny, Rivers	16.50	36
39	Federal University Kashere, Gombe	16.50	36
40	Irrua Specialist Teaching Hospital	16.50	36
41	Nigerian Content Development and Monitoring Board	16.50	36
42	Federal University Wukari, Taraba	16.50	36
43	FCE (Technical), Potiskum, Yobe	16.50	36
44	National Population Commission	16.50	36
45	Nigerian Building and Road Research Institute	16.50	36
46	Military Pension Board	16.50	36
47	Federal Medical Centre Makurdi	16.50	36
48	Federal Polytechnic Ado Ekiti	16.50	36
49	Independent National Electoral Commission	16.50	36
50	Defence Industries Corporation of Nigeria	16.50	36

The table above depicts Institutions that have some level of compliance with the identified sub-variables. Institutions from Number 1-35.

Note: Institutions not mentioned scored zero.

BUDGET/ AUDIT REPORT

SN	Ministries, Departments and Agencies	Score	Rank
1	Financial Reporting Council of Nigeria	40.00	1
2	Nigerian Extractive Industries Transparency Initiative	20.00	2
3	Development Bank of Nigeria	20.00	2
4	Department of Petroleum Resources	20.00	2
5	Nigerian National Petroleum Corporation	20.00	2
6	Infrastructure Concession Regulatory Commission	20.00	2
7	Nigeria Sovereign Investment Authority	20.00	2
8	Nigerian Export Promotion Council	20.00	2
9	Office of The Head of Civil Service of The Federation	8.00	9
10	Rural Electrification Agency	4.00	10
11	Police Service Commission	4.00	10
12	Federal Civil Service Commission	4.00	10
13	Independent Corrupt Practices (and Other Related Offences) Commission	2.50	13

Table 5: Budget Audit Report Ranking

The Table above shows institutions that published their financials – Budgets and Audit reports. Financial Reporting Council of Nigeria has the highest score of 40.00% and occupies the 1st rank.

HUMAN RESOURCES

SN	Ministries, Departments and Agencies	Score	Rank
1	Ministry of Aviation	44.44	1
2	Development Bank of Nigeria	33.33	2
3	Nigerian Shippers Council	33.33	2
4	National Orthopaedic Hospital Enugu	33.33	2
5	Nigerian Institute of Social and Economic Research	33.33	2
6	Nigerian Electricity Regulatory Commission	22.22	6
7	Central Bank of Nigeria	22.22	6

Table 6: Human Resources Ranking

8	Nigerian Ports Authority	22.22	6
9	National Sugar Development Council	22.22	6
10	Federal Inland Revenue Service	22.22	6
11	Nigerian Communication Commission	22.22	6
12	National Orientation Agency	22.22	6
13	National Identity Management Commission	22.22	6
14	Ministry of Health	22.22	6
15	University of Jos	22.22	6
16	Financial Reporting Council of Nigeria	22.22	6
17	Federal Medical Centre Birnin Kudu	22.22	6
18	Federal College Of Forestry Mechanization, Afaka, Kaduna State	22.22	6
19	Federal University of Health Science Otukpo	22.22	6
20	Nigeria Sovereign Investment Authority	22.22	6
21	Nigeria Immigration Service	22.22	6
22	University of Nigeria Nsukka	22.22	6
23	Federal University Kashere, Gombe	22.22	6
24	Ministry of Justice	22.22	6
25	Yaba College of Technology, Yaba, Lagos	22.22	6
26	Nigerian Air Force	22.22	6
27	Federal Medical Centre Asaba	22.22	6
28	Federal Medical Centre Azare	22.22	6
29	Federal Medical Centre Katsina	22.22	6
30	National Judicial Council	22.22	6
31	Federal Judicial Service Commissionn	22.22	6
32	Usmanu Danfodio University, Sokoto	22.22	6
33	National Agricultural Extension and Research Liason Services	22.22	6
34	National Inland Waterways Authority	22.22	6
35	FCE (Technical), Umunze	22.22	6
36	National Commission for Nomadic Education	22.22	6
37	Federal Civil Service Commission	22.22	6

38	Court of Appeal	22.22	6
39	Family Homes Fund Ltd	11.11	39
40	Nigerian Extractive Industries Transparency Initiative	11.11	39
41	Petroleum Product Price Regulatory Agency	11.11	39
42	Nigeria Deposit Insurance Corporation	11.11	39
43	National Agency for the Control of Aids	11.11	39
44	National Agency for Prohibition of Trafficking in Persons	11.11	39
45	Transmission Company of Nigeria	11.11	39
46	Niger Delta Development Commission	11.11	39
47	Nigerian Institute of Science Laboratory Technology	11.11	39
48	Office Of The SGF	11.11	39
49	Department of Petroleum Resources	11.11	39
50	Nigerian National Petroleum Corporation	11.11	39
51	Infrastructure Concession Regulatory Commission	11.11	39
52	Federal Road Safety Commission	11.11	39
53	Federal University of Agriculture Zuru	11.11	39
54	COREN	11.11	39
55	Federal Mortgage Bank of Nigeria	11.11	39
56	Securities And Exchange Commission	11.11	39
57	National Insurance Commission	11.11	39
58	Federal Roads Maintenance Agency	11.11	39
59	National Veterinary Research Institute	11.11	39
60	National Biosafety Management Agency	11.11	39
61	National Oil Spill Detection and Response Agency	11.11	39
62	Bank of Industry	11.11	39
63	Nigerian Investment Promotion Commission	11.11	39
64	Administrative Staff College of Nigeria	11.11	39
65	Nigeria Customs Service	11.11	39
66	Corporate Affairs Commission	11.11	39
67	Ministry of Mines and Steel Development	11.11	39

68	National Universities Commission	11.11	39
69	National Lottery Regulatory Commission	11.11	39
70	National Hajj Commission of Nigeria	11.11	39
71	Nigeria Nuclear Regulatory Authority	11.11	39
72	FG Staff Housing Loans Board	11.11	39
73	Independent Corrupt Practices and Oher Related Offences C.	11.11	39
74	Debt Management Office	11.11	39
75	Bureau of Public Service Reforms	11.11	39
76	Rural Electrification Agency	11.11	39
77	National Research Institute for Chemical Technology	11.11	39
78	Public Complaints Commission	11.11	39
79	Federal Airports Authority of Nigeria	11.11	39
80	Nigerian Airspace Management Agency	11.11	39
81	Nigerian College of Aviation	11.11	39
82	Ministry of Environment	11.11	39
83	Obafemi Awolowo Teaching Hospital	11.11	39
84	Ministry of Power	11.11	39
85	Nigerian Bulk Electricity Trading PLC	11.11	39
86	Citizenship and Leadership Training Centre	11.11	39
87	Ajaokuta Steel Company Limited	11.11	39
88	Federal Housing Authority	11.11	39
89	Nigerian Railway Corporation	11.11	39
90	Ministry of Water Resources	11.11	39
91	Lower Niger River Basin Development Authority	11.11	39
92	Federal Polytechnic Bauchi	11.11	39
93	Federal Polytechnic Ilaro, Ogun	11.11	39
94	Servicom	11.11	39
95	Small and Medium Enterprise Development Authority of Nigeria	11.11	39
96	Accident Investigation Bureau	11.11	39
97	National Information Technology Development Agency	11.11	39

98	National Hydrological Services Agency	11.11	39
99	Nigerian Institute of Animal Science	11.11	39
100	Federal Medical Centre Umuahia	11.11	39
101	Nigerian Press Council	11.11	39
102	Petroleum Equalisation Fund	11.11	39
103	National Business and Technical Examination Board	11.11	39
104	Ahmadu Bello University, Zaria	11.11	39
105	Federal University of Technology, Akure	11.11	39
106	Federal University Dutse, Jigawa	11.11	39
107	Nigeria Electricity Liability Management Limited	11.11	39
108	Federal Character Commission	11.11	39
109	Civil Defence, Correctional, Fire and Immigration Board	11.11	39
110	North East Development Commission	11.11	39
111	Ministry of Labour and Employment	11.11	39
112	National Library of Nigeria	11.11	39
113	Computer Professionals Registration Council of Nigeria	11.11	39
114	Nigerian Christian Pilgrims Commission	11.11	39
115	Ministry of Science and Technology	11.11	39
116	Nigerian Export Promotion Council	11.11	39
117	Bureau of Public Procurement	11.11	39
118	Ministry of Agriculture and Rural Development	11.11	39
119	Nigerian Civil Aviation Authority	11.11	39
120	National Environmental Standards and Regulations Enforcement Agency	11.11	39
121	National Agency for Food and Drug Administration and Control	11.11	39
122	National Broadcasting Commission	11.11	39
123	National Film and Video Censors Board	11.11	39
124	Energy Commission of Nigeria	11.11	39
125	FCE Abeokuta, Ogun	11.11	39
126	Ministry of Finance	11.11	39
127	Ministry of Niger Delta Affairs	11.11	39

128	Upper Benue River Basin Development Authority	11.11	39
129	Joint Admission and Matriculation Board	11.11	39
130	University of Abuja	11.11	39
131	Federal Polytechnic Oko, Anambra	11.11	39
132	FCE (Technical), Bichi, Kano	11.11	39
133	Federal School of Survey	11.11	39
134	Integrated Water Resource Management Commission	11.11	39
135	Nigerian Police Force	11.11	39
136	Office of the Surveyor General of the Federation	11.11	39
137	Nigerian Educational Research and Development Council	11.11	39
138	Irrua Specialist Teaching Hospital	11.11	39
139	Nigerian Content Development and Monitoring Board	11.11	39
140	Federal University Wukari, Taraba	11.11	39
141	FCE (Technical), Potiskum, Yobe	11.11	39
142	National Population Commission	11.11	39
143	Nigerian Building and Road Research Institute	11.11	39
144	Military Pension Board	11.11	39
145	Tertiary Education Trust Fund	11.11	39
146	National Salaries Incomes and Wages Commission	11.11	39
147	Nigerian Meteorological Agency	11.11	39
148	National Ear Care Centre	11.11	39
149	Nigeria Institute for Hospitality and Tourism	11.11	39
150	National Theatre	11.11	39
151	Nigeria Security and Civil Defense Corps	11.11	39
152	FCT Water Board Abuja	11.11	39
153	National Bureau of Statistics	11.11	39
154	Ministry of Humanatarian Affairs, DM & SD.	11.11	39
155	Nigerian Institute of Transportation Technology	11.11	39
156	National Root Crops Research Institute	11.11	39
157	National Human Rights Commission	11.11	39

158	Ministry of Police Affairs	11.11	39
159	Police Service Commission	11.11	39
160	Federal Medical Centre Abeokuta	11.11	39
161	Universal Basic Education Commission	11.11	39
162	Legal Aid Council of Nigeria	11.11	39
163	Nigerian Copyright Commission	11.11	39
164	National Centre for Disease Control	11.11	39
165	Federal Competition and Consumer Protection Commission	11.11	39
166	Federal Medical Centre Makurdi	11.11	39
167	Federal Polytechnic Ado Ekiti	11.11	39
168	Independent National Electoral Commission	11.11	39
169	Defence Industries Corporation of Nigeria	11.11	39
170	National Commission For Refugees, Migrants and IDPs	11.11	39
171	National Horticultural Research Institute	11.11	39
172	Nigerian Law School	11.11	39
173	Defence Headquarter	11.11	39
174	Nigerian Army	11.11	39
175	Ministry of Defence	11.11	39
176	Nigerian Navy	11.11	39
177	National Centre for Agricultural Mechanization	11.11	39
178	Forestry Reseach Institute of Nigeria	11.11	39
179	National Agency for the Great Green Wall	11.11	39
180	Ministry of Foreign Affairs	11.11	39
181	Nigerian Institute of International Affairs	11.11	39
182	National Health Insurance Scheme	11.11	39
183	National Primary Health Care Development Agency	11.11	39
184	Nigerial Institute for Medical Research	11.11	39
185	University of Benin Teaching Hospital	11.11	39
186	University of Abuja Teaching Hospital	11.11	39
187	University College Hospital Ibadan	11.11	39

188	University of Ilorin Teaching Hospital	11.11	39
189	University of Nigeria Teaching Hospital	11.11	39
190	Jos University Teaching Hospital	11.11	39
191	Aminu Kano Teaching Hospital	11.11	39
192	Lagos University Teaching Hospital	11.11	39
193	University of Maiduguri Teaching Hospital	11.11	39
194	Nnamdi Azikwe Teaching Hospital	11.11	39
195	University of Portharcourt Teaching Hospital	11.11	39
196	Usmanu Dan Fodio University Teaching Hospital	11.11	39
197	University of Uyo Teaching Hospital	11.11	39
198	Ahmadu Bello University Teaching Hospital	11.11	39
199	Federal Teaching Hospital	11.11	39
200	Abubakar Tafawa Balewa University Teaching Hospital	11.11	39
201	National Hospital	11.11	39
202	Federal Medical Centre Abuja	11.11	39
203	Federal Medical Centre Jalingo	11.11	39
204	Federal Medical Centre Yola	11.11	39
205	National Orthopaedic Hospital Dala	11.11	39
206	National Orthopaedic Hospital Lagos	11.11	39
207	Federal Radio Corporation of Nigeria	11.11	39
208	Advertising Practitioners Council Of Nigeria	11.11	39
209	National Council for Arts and Culture	11.11	39
210	National Gallery for Art	11.11	39
211	National Institute for Cultural Orientation	11.11	39
212	Petroleum Training Institute	11.11	39
213	Petroleum Technology Development Fund	11.11	39
214	Nigerian Correctional Service	11.11	39
215	Federal Fire Service	11.11	39
216	Federal Capital Development Authority	11.11	39
217	Federal Capital Territory Internal Revenue	11.11	39

218	Federal High Court	11.11	39
219	Federal College Of Fisheries And Marine Technology, Lagos	11.11	39
220	Federal College Of Freshwater Fisheries Technology, Baga, Borno State	11.11	39
221	Federal College Of Land Resources Technology, Owerri Imo State	11.11	39
222	Federal College Of Forestry, Ibadan, Oyo State	11.11	39
223	Federal College Of Forestry, Jos, Plateau State	11.11	39
224	Samaru College Of Agriculture (Dac), Zaria Kaduna State	11.11	39
225	Nigeria Export-Import Bank	11.11	39
226	Pension Transitional Arrangement Directorate	11.11	39
227	Ministry of Industry, Trade and Investment	11.11	39
228	Industrial Training Fund	11.11	39
229	Nigerian Institute of Mining and Geosciences	11.11	39
230	National Emergency Management Agency	11.11	39
231	Ministry of Communication and Digital Economy	11.11	39
232	Nigerian Postal Service	11.11	39
233	NIGCOMSAT	11.11	39
234	Galaxy Backbone	11.11	39
235	Ministry of Works and Housing	11.11	39
236	Surveyors Council of Nigeria	11.11	39
237	Ministry of Transportation	11.11	39
238	Nigerian Maritime Administration and Safety Agency	11.11	39
239	National Industrial Court	11.11	39
240	Ministry of Women Affairs	11.11	39
241	National Centre for Women Development	11.11	39
242	National Water Resources Institute	11.11	39
243	Ministry of Education	11.11	39
244	National Board for Technical Education	11.11	39
245	National Commission For Colleges of Education	11.11	39
246	National Examination Council	11.11	39
247	National Institute of Educational Planning and Administration	11.11	39

248	National Teachers Institute	11.11	39
249	Librarians Registration Council of Nigeria	11.11	39
250	Federal University of Technology, Owerri	11.11	39
251	Federal University Lafia, Nasarawa	11.11	39
252	Federal University Lokoja, Kogi	11.11	39
253	Federal University Gusau, Zamfara	11.11	39
254	Moddibo Adama University of Technology, Yola	11.11	39
255	Federal University of Agriculture, Abeokuta	11.11	39
256	University of Benin	11.11	39
257	University of Calabar	11.11	39
258	Airforce Institute of Technology, Kaduna	11.11	39
259	Auchi Polytechnic, Edo	11.11	39
260	Federal Polytechnic Bida, Niger	11.11	39
261	Federal Polytechnic Ile-Oluji, Ondo	11.11	39
262	Federal Polytechnic Kaura Namoda, Zamfara	11.11	39
263	Federal Polytechnic Ukana, Akwa Ibom	11.11	39
264	FCE (Technical), Asaba	11.11	39
265	FCE Kano	11.11	39
266	FCE Okene, Kogi	11.11	39
267	New Partnership for African Development	11.11	39
268	National Lottery Trust Fund	11.11	39
269	Bureau of Public Enterprise	11.11	39
270	Revenue Mobilisation Allocation and Fiscal Commission	11.11	39
271	Public Service Institute Of Nigeria	11.11	39
272	National Institute For Legislative and Democratic Studies	11.11	39
273	National Board for Technology Incubation	11.11	39
274	National Biotechnology Development Agency	11.11	39
275	Raw Materials Research and Development Council	11.11	39
276	Federal Institute of Industrial Research, Oshodi	11.11	39
277	National Agency for Science and Engineering Infrastructure	11.11	39

278	National Institute for Policy and Strategic Studies, Kuru	11.11	39
279	Nigerian Stored Products Research Institute	11.11	39
280	Institute for Agricultural Research, Ibadan	11.11	39
281	Nigeria Diaspora Commission	11.11	39
282	National Boundary Commission	11.11	39
283	Nigerian Office for Trade Negotiation	11.11	39
284	Electronic Development Institute	11.11	39
285	National Commission for Mass Literacy Adult and Non-formal Education	11.11	39
286	National Defence College	11.11	39
287	Ministry of Youth and Sports Development	11.11	39
288	Nigerian Institute of Advanced Legal Studies	11.11	39
289	Office of the Accountant General of the Federation	11.11	39
290	Agricultural and Rural Management Training Institute	11.11	39
291	Nigeria Institute of Soil Science	11.11	39
292	Federal Medical Centre Birnin Kebbi	11.11	39
293	Federal Medical Centre Owo	11.11	39
294	Federal Medical Centre Yenogoa	11.11	39
295	Federal Ministry of Information and Culture	11.11	39
296	News Agency of Nigeria	11.11	39
297	Nigerian Television Authority	11.11	39
298	Voice of Nigeria	11.11	39
299	National Commission for Museums and Monuments	11.11	39
300	Nigerian Football Federation	11.11	39
301	Abuja Enterprise Agency	11.11	39
302	Budget Office Of The Federation	11.11	39
303	Nigerian Geological Survey Agency	11.11	39
304	Lower Benue River Basin Development Authority	11.11	39
305	Bayero University Kano	11.11	39
306	Alex Ekueme University, Ndufu-Alike, Ebonyi	11.11	39
307	Federal University Oye-Ekiti, Ekiti	11.11	39

308	Federal University Birnin Kebbi	11.11	39
309	Michael Opara University of Agriculture, Umudike	11.11	39
310	Obafemi Awolowo University, Ile-Ife	11.11	39
311	Federal University of Agriculture, Makurdi	11.11	39
312	University of Ibadan	11.11	39
313	University of Maiduguri	11.11	39
314	University of Port-Harcourt	11.11	39
315	University of Uyo	11.11	39
316	Federal Polytechnic Damaturu, Yobe	11.11	39
317	Federal Polytechnic Idah, Kogi	11.11	39
318	Federal Polytechnic Nakede, Owerri	11.11	39
319	FCE Eha-Amufu, Enugu	11.11	39
320	FCE (Technical), Omuku, Rivers	11.11	39
321	Alvan Ikoku Collage of Education, Owerri	11.11	39
322	FCE (Technical), Gusau, Zamfara	11.11	39
323	FCE Obudu, Cross River	11.11	39
324	Adeyemi College of Education, Ondo	11.11	39
325	Nigerian National Merit Award	11.11	39
326	Nigeria Atomic Energy Commission	11.11	39
327	Code Of Conduct Bureau	11.11	39
328	National Assembly Service Commission	11.11	39
329	National Center For Technology Management	11.11	39
330	Nigerian Institute of Leather and Science Technology	11.11	39
331	National Institute for Freshwater Fisheries Research	11.11	39
332	Nigerian Institute for Oil Palm Research	11.11	39
333	National Directorate of Employment	11.11	39
334	Veterinary Council of Nigeria	11.11	39
335	Federal Medical Centre Keffi	11.11	39
336	Centre for Black African Arts and Culture	11.11	39
337	Nigeria Commodity Exchange	11.11	39

338	Nnamdi Azikiwe University, Awka	11.11	39
339	Federal Polytechnic Bali, Taraba	11.11	39
340	Federal Polytechnic Offa, Kwara	11.11	39
341	National Institute of Construction Technology, Uromi	11.11	39
342	FCE Kontagora, Niger	11.11	39
343	FCE Pankshin, Plateau	11.11	39
344	Sheda Science and Technology Complex	11.11	39
345	Economic And Financial Crimes Commission	11.11	39
346	Supreme Court of Nigeria	11.11	39

346 Institutions partially complied with the requirement of the Human Resource variable. However, Ministry of Aviation has the most compliance performance and ranked 1st with 44.44% score. The must featured sub-variable is the Updated Organisational Chart. All other sub-variables were not available

PROCUREMENT

SN	Ministries, Departments and Agencies	Score	Rank
1	Family Homes Fund Ltd	100.00	1
2	Petroleum Product Price Regulatory Agency	66.67	2
3	National Agency for the Control of Aids	66.67	2
4	National Agency for Prohibition of Trafficking in Persons	66.67	2
5	Transmission Company of Nigeria	66.67	2
6	Niger Delta Development Commission	66.67	2
7	Nigerian Institute of Science Laboratory Technology	66.67	2
8	Nigerian Extractive Industries Transparency Initiative	66.67	2
9	Federal Road Safety Commission	66.67	2
10	Nigeria Deposit Insurance Corporation	60.00	10
11	Nigerian Electricity Regulatory Commission	60.00	10
12	Central Bank of Nigeria	60.00	10
13	Nigerian Ports Authority	60.00	10
14	National Pension Commission	60.00	10

Table 7: Procurement Ranking

15	Department of Petroleum Resources	40.00	15
16	COREN	40.00	15
17	Federal Inland Revenue Service	40.00	15
18	Nigerian Communication Commission	40.00	15
19	Office Of The Auditor General Of The Federation	40.00	15
20	Federal Mortgage Bank of Nigeria	40.00	15
21	Securities And Exchange Commission	40.00	15
22	National Insurance Commission	40.00	15
23	Nigeria Customs Service	40.00	15
24	Corporate Affairs Commission	40.00	15
25	Ministry of Mines and Steel Development	40.00	15
26	National Universities Commission	40.00	15
27	National Lottery Regulatory Commission	40.00	15
28	National Hajj Commission of Nigeria	40.00	15
29	Nigeria Nuclear Regulatory Authority	40.00	15
30	FG Staff Housing Loans Board	40.00	15
31	Nigerian Mining Cadastre Office	40.00	15
32	National Agricultural Seed Council	40.00	15
33	Development Bank of Nigeria	33.33	33
34	Office Of The SGF	33.33	33
35	Nigerian National Petroleum Corporation	33.33	33
36	Federal University of Agriculture Zuru	33.33	33
37	Nigerian Shippers Council	33.33	33
38	National Orthopaedic Hospital Enugu	33.33	33
39	National Sugar Development Council	33.33	33
40	National Identity Management Commission	33.33	33
41	Ministry of Health	33.33	33
42	University of Jos	33.33	33
43	Federal Roads Maintenance Agency	33.33	33
44	National Veterinary Research Institute	33.33	33

45	National Biosafety Management Agency	33.33	33
46	National Oil Spill Detection and Response Agency	33.33	33
47	Bank of Industry	33.33	33
48	Nigerian Investment Promotion Commission	33.33	33
49	Debt Management Office	33.33	33
50	Bureau of Public Service Reforms	33.33	33
51	Rural Electrification Agency	33.33	33
52	National Research Institute for Chemical Technology	33.33	33
53	Public Complaints Commission	33.33	33
54	Federal Airports Authority of Nigeria	33.33	33
55	Nigerian Airspace Management Agency	33.33	33
56	Nigerian College of Aviation	33.33	33
57	Ministry of Environment	33.33	33
58	Obafemi Awolowo Teaching Hospital	33.33	33
59	Ministry of Power	33.33	33
60	Nigerian Bulk Electricity Trading PLC	33.33	33
61	Citizenship and Leadership Training Centre	33.33	33
62	Ajaokuta Steel Company Limited	33.33	33
63	Federal Housing Authority	33.33	33
64	Nigerian Railway Corporation	33.33	33
65	Ministry of Water Resources	33.33	33
66	Lower Niger River Basin Development Authority	33.33	33
67	Federal Polytechnic Bauchi	33.33	33
68	Federal Polytechnic Ilaro, Ogun	33.33	33
69	Servicom	33.33	33
70	Office of The Head Of Civil Service of The Federation	33.33	33
71	Federal University Otuoke, Bayelsa	33.33	33
72	Small and Medium Enterprise Development Authority of Nigeria	33.33	33
73	National Hydrological Services Agency	33.33	33
74	Nigerian Institute of Animal Science	33.33	33

75	Federal Medical Centre Umuahia	33.33	33
76	Nigerian Press Council	33.33	33
77	Petroleum Equalisation Fund	33.33	33
78	National Business and Technical Examination Board	33.33	33
79	Ahmadu Bello University, Zaria	33.33	33
80	Federal University of Technology, Akure	33.33	33
81	Federal University Dutse, Jigawa	33.33	33
82	Nigeria Electricity Liability Management Limited	33.33	33
83	Federal Polytechnic of Oil and Gas Bonny, Rivers	33.33	33
84	National Power Training Institute	33.33	33
85	Energy Commission of Nigeria	33.33	33
86	FCE Abeokuta, Ogun	33.33	33
87	National Productivity Centre	33.33	33
88	Akanu Ibiam Federal Polytechnic Uwana, Ebonyi	33.33	33
89	Federal College Agriculture Akure	33.33	33
90	Infrastructure Concession Regulatory Commission	33.33	33
91	Administrative Staff College of Nigeria	33.33	33
92	Federal Character Commission	33.33	33
93	Independent Corrupt Practices and Oher Related Offences C.	33.33	33
94	Ministry of Aviation	20.00	94
95	Nigerian Film Corporation	20.00	94
96	Nigeria Immigration Service	20.00	94
97	National Information Technology Development Agency	20.00	94
98	Bureau of Public Procurement	20.00	94
99	Ministry of Agriculture and Rural Development	20.00	94
100	Nigerian Civil Aviation Authority	20.00	94
101	National Environmental Standards and Regulations Enforcement Agency	20.00	94
102	National Agency for Food and Drug Administration and Control	20.00	94
103	National Broadcasting Commission	20.00	94
104	National Film and Video Censors Board	20.00	94

105	Integrated Water Resource Management Commission	20.00	94
106	Nigerian Police Force	20.00	94
107	Nigerian Electricity Management Services Agency	20.00	94

From the Procurement variable ranking above, 107 institutions complied with the variable requirement. Family Homes Ltd has the highest performance score of 100% and ranked 1st. It was followed by 13 other institutions with score from 60.00% - 66.67% and occupies the 2nd – 10th rank.

CITIZENS ENGAGEMENT/RESPONSIVENESS AND DIALOGUE

SN	Ministries, Departments and Agencies	Score	Rank
1	Nigeria Deposit Insurance Corporation	95.71	1
2	National Agency for the Control of Aids	77.14	2
3	National Veterinary Research Institute	72.86	3
4	Tertiary Education Trust Fund	72.86	3
5	National Salaries Incomes and Wages Commission	72.86	3
6	Teachers Registration Council of Nigeria	72.86	3
7	Nigerian Extractive Industries Transparency Initiative	71.43	7
8	Development Bank of Nigeria	71.43	7
9	Nigerian Electricity Regulatory Commission	71.43	7
10	National Agency for Prohibition of Trafficking in Persons	71.43	7
11	Office Of The SGF	71.43	7
12	Nigerian National Petroleum Corporation	71.43	7
13	Federal Mortgage Bank of Nigeria	71.43	7
14	National Biosafety Management Agency	71.43	7
15	National Oil Spill Detection and Response Agency	71.43	7
16	Bank of Industry	71.43	7
17	Nigerian Investment Promotion Commission	71.43	7
18	Administrative Staff College of Nigeria	71.43	7
19	Federal University Otuoke, Bayelsa	71.43	7

Table 8: Citizens Engagement Ranking

20	National Information Technology Development Agency	71.43	7
21	Ministry of Justice	71.43	7
22	Yaba College of Technology, Yaba, Lagos	71.43	7
23	Nigerian Meteorological Agency	71.43	7
24	National Ear Care Centre	71.43	7
25	Nigeria Institute for Hospitality and Tourism	71.43	7
26	National Theatre	71.43	7
27	Nigeria Security and Civil Defense Corps	71.43	7
28	FCT Water Board Abuja	71.43	7
29	National Bureau of Statistics	71.43	7
30	Ministry of Humanitarian Affairs, DM & SD.	71.43	7
31	Nigerian Institute of Transportation Technology	71.43	7
32	National Root Crops Research Institute	71.43	7
33	Institute for Peace and Conflict Resolution	71.43	7
34	Nigerian Tourism Development Corporation	71.43	7
35	National Youth Service Corps	71.43	7
36	Kaduna Polytechnic, Kaduna	71.43	7
37	Infrastructure Concession Regulatory Commission	70.00	37
38	Debt Management Office	68.57	38
39	Central Bank of Nigeria	67.14	39
40	Department of Petroleum Resources	65.71	40
41	Bureau of Public Service Reforms	65.71	40
42	National Human Rights Commission	65.71	40
43	Ministry of Police Affairs	65.71	40
44	Independent Corrupt Practices and Oher Related Offences C.	64.29	44
45	National Research Institute for Chemical Technology	64.29	44
46	Nigeria Sovereign Investment Authority	64.29	44
47	Universal Basic Education Commission	64.29	44
48	Nigerian Financial Intelligence Unit	64.29	44
49	National Identity Management Commission	62.86	49

50	Securities And Exchange Commission	62.86	49
51	Public Complaints Commission	62.86	49
52	Legal Aid Council of Nigeria	62.86	49
53	National Insurance Commission	61.43	53
54	Accident Investigation Bureau	61.43	53
55	Nigerian Export Promotion Council	61.43	53
56	Nigerian Copyright Commission	61.43	53
57	National Centre for Disease Control	61.43	53
58	Nigerian Shippers Council	60.00	58
59	Federal Competition and Consumer Protection Commission	60.00	58
60	Ministry of Health	58.57	60
61	Federal Airports Authority of Nigeria	58.57	60
62	National Commission For Refugees, Migrants and IDPs	58.57	60
63	National Horticultural Research Institute	58.57	60
64	Family Homes Fund Ltd	57.14	64
65	Petroleum Product Price Regulatory Agency	57.14	64
66	Nigerian Ports Authority	57.14	64
67	Transmission Company of Nigeria	57.14	64
68	Niger Delta Development Commission	57.14	64
69	Nigerian Institute of Science Laboratory Technology	57.14	64
70	Federal University of Agriculture Zuru	57.14	64
71	National Orthopaedic Hospital Enugu	57.14	64
72	Ministry of Aviation	57.14	64
73	National Sugar Development Council	57.14	64
74	Federal Inland Revenue Service	57.14	64
75	Nigerian Communication Commission	57.14	64
76	National Orientation Agency	57.14	64
77	University of Jos	57.14	64
78	Federal Roads Maintenance Agency	57.14	64
79	Nigeria Customs Service	57.14	64

80	Corporate Affairs Commission	57.14	64
81	Ministry of Mines and Steel Development	57.14	64
82	National Universities Commission	57.14	64
83	National Lottery Regulatory Commission	57.14	64
84	National Hajj Commission of Nigeria	57.14	64
85	Nigeria Nuclear Regulatory Authority	57.14	64
86	FG Staff Housing Loans Board	57.14	64
87	Rural Electrification Agency	57.14	64
88	Federal Medical Centre Birnin Kudu	57.14	64
89	Federal College Of Forestry Mechanization, Afaka, Kaduna State	57.14	64
90	Federal University of Health Science Otukpo	57.14	64
91	Nigerian Film Corporation	57.14	64
92	Nigerian Airspace Management Agency	57.14	64
93	Nigerian College of Aviation	57.14	64
94	Ministry of Environment	57.14	64
95	Obafemi Awolowo Teaching Hospital	57.14	64
96	Ministry of Power	57.14	64
97	Nigerian Bulk Electricity Trading PLC	57.14	64
98	Citizenship and Leadership Training Centre	57.14	64
99	Ajaokuta Steel Company Limited	57.14	64
100	Federal Housing Authority	57.14	64
101	Nigerian Railway Corporation	57.14	64
102	Ministry of Water Resources	57.14	64
103	Lower Niger River Basin Development Authority	57.14	64
104	Federal Polytechnic Bauchi	57.14	64
105	Federal Polytechnic Ilaro, Ogun	57.14	64
106	Servicom	57.14	64
107	Nigeria Immigration Service	57.14	64
108	Office of The Head Of Civil Service of The Federation	57.14	64
109	Nigerian Mining Cadastre Office	57.14	64

110	Civil Defence, Correctional, Fire and Immigration Board	57.14	64
111	North East Development Commission	57.14	64
112	Ministry of Labour and Employment	57.14	64
113	National Library of Nigeria	57.14	64
114	Computer Professionals Registration Council of Nigeria	57.14	64
115	Nigerian Christian Pilgrims Commission	57.14	64
116	Ministry of Science and Technology	57.14	64
117	National Power Training Institute	57.14	64
118	Ministry of Agriculture and Rural Development	57.14	64
119	Nigerian Civil Aviation Authority	57.14	64
120	National Environmental Standards and Regulations Enforcement Agency	57.14	64
121	National Agency for Food and Drug Administration and Control	57.14	64
122	National Broadcasting Commission	57.14	64
123	National Film and Video Censors Board	57.14	64
124	Federal University Kashere, Gombe	57.14	64
125	Bank of Agriculture	57.14	64
126	Nigerian Air Force	57.14	64
127	Federal Medical Centre Asaba	57.14	64
128	Federal Medical Centre Azare	57.14	64
129	Federal Medical Centre Katsina	57.14	64
130	National Judicial Council	57.14	64
131	Federal Judicial Service Commission	57.14	64
132	Usmanu Danfodio University, Sokoto	57.14	64
133	National Agricultural Extension and Research Liason Services	57.14	64
134	Nigerian Electricity Management Services Agency	57.14	64
135	Irrua Specialist Teaching Hospital	57.14	64
136	Nigerian Content Development and Monitoring Board	57.14	64
137	Federal University Wukari, Taraba	57.14	64
138	FCE (Technical), Potiskum, Yobe	57.14	64
139	National Population Commission	57.14	64

140	Nigerian Building and Road Research Institute	57.14	64
141	Military Pension Board	57.14	64
142	Police Service Commission	57.14	64
143	Nigerian Law School	57.14	64
144	Defence Headquarter	57.14	64
145	Nigerian Army	57.14	64
146	Ministry of Defence	57.14	64
147	Nigerian Navy	57.14	64
148	National Centre for Agricultural Mechanization	57.14	64
149	Forestry Research Institute of Nigeria	57.14	64
150	National Agency for the Great Green Wall	57.14	64
151	Ministry of Foreign Affairs	57.14	64
152	Nigerian Institute of International Affairs	57.14	64
153	National Health Insurance Scheme	57.14	64
154	National Primary Health Care Development Agency	57.14	64
155	Nigerian Institute for Medical Research	57.14	64
156	University of Benin Teaching Hospital	57.14	64
157	University of Abuja Teaching Hospital	57.14	64
158	University College Hospital Ibadan	57.14	64
159	University of Ilorin Teaching Hospital	57.14	64
160	University of Nigeria Teaching Hospital	57.14	64
161	Jos University Teaching Hospital	57.14	64
162	Aminu Kano Teaching Hospital	57.14	64
163	Lagos University Teaching Hospital	57.14	64
164	University of Maiduguri Teaching Hospital	57.14	64
165	Nnamdi Azikwe Teaching Hospital	57.14	64
166	University of Port Harcourt Teaching Hospital	57.14	64
167	Usmanu Dan Fodio University Teaching Hospital	57.14	64
168	University of Uyo Teaching Hospital	57.14	64
169	Ahmadu Bello University Teaching Hospital	57.14	64

170	Federal Teaching Hospital	57.14	64
171	Abubakar Tafawa Balewa University Teaching Hospital	57.14	64
172	National Hospital	57.14	64
173	Federal Medical Centre Abuja	57.14	64
174	Federal Medical Centre Jalingo	57.14	64
175	Federal Medical Centre Yola	57.14	64
176	National Orthopaedic Hospital Dala	57.14	64
177	National Orthopaedic Hospital Lagos	57.14	64
178	Federal Radio Corporation of Nigeria	57.14	64
179	Advertising Practitioners Council Of Nigeria	57.14	64
180	National Council for Arts and Culture	57.14	64
181	National Gallery for Art	57.14	64
182	National Institute for Cultural Orientation	57.14	64
183	Petroleum Training Institute	57.14	64
184	Petroleum Technology Development Fund	57.14	64
185	Nigerian Correctional Service	57.14	64
186	Federal Fire Service	57.14	64
187	Federal Capital Development Authority	57.14	64
188	Federal Capital Territory Internal Revenue	57.14	64
189	Federal High Court	57.14	64
190	Federal College Of Fisheries And Marine Technology, Lagos	57.14	64
191	Federal College Of Freshwater Fisheries Technology, Baga, Borno State	57.14	64
192	Federal College Of Land Resources Technology, Owerri Imo State	57.14	64
193	Federal College Of Forestry, Ibadan, Oyo State	57.14	64
194	Federal College Of Forestry, Jos, Plateau State	57.14	64
195	Samaru College Of Agriculture (DAC), Zaria Kaduna State	57.14	64
196	Nigeria Export-Import Bank	57.14	64
197	Pension Transitional Arrangement Directorate	57.14	64
198	Ministry of Industry, Trade and Investment	57.14	64
199	Industrial Training Fund	57.14	64

200	Nigerian Institute of Mining and Geosciences	57.14	64
201	National Emergency Management Agency	57.14	64
202	Ministry of Communication and Digital Economy	57.14	64
203	Nigerian Postal Service	57.14	64
204	NIGCOMSAT	57.14	64
205	Galaxy Backbone	57.14	64
206	Ministry of Works and Housing	57.14	64
207	Surveyors Council of Nigeria	57.14	64
208	Ministry of Transportation	57.14	64
209	Nigerian Maritime Administration and Safety Agency	57.14	64
210	National Industrial Court	57.14	64
211	Ministry of Women Affairs	57.14	64
212	National Centre for Women Development	57.14	64
213	National Water Resources Institute	57.14	64
214	Ministry of Education	57.14	64
215	National Board for Technical Education	57.14	64
216	National Commission For Colleges of Education	57.14	64
217	National Examination Council	57.14	64
218	National Institute of Educational Planning and Administration	57.14	64
219	National Teachers Institute	57.14	64
220	Librarians Registration Council of Nigeria	57.14	64
221	Federal University of Technology, Owerri	57.14	64
222	Federal University Lafia, Nasarawa	57.14	64
223	Federal University Lokoja, Kogi	57.14	64
224	Federal University Gusau, Zamfara	57.14	64
225	Moddibo Adama University of Technology, Yola	57.14	64
226	Federal University of Agriculture, Abeokuta	57.14	64
227	University of Benin	57.14	64
228	University of Calabar	57.14	64
229	Airforce Institute of Technology, Kaduna	57.14	64

230	Auchi Polytechnic, Edo	57.14	64
231	Federal Polytechnic Bida, Niger	57.14	64
232	Federal Polytechnic Ile-Oluji, Ondo	57.14	64
233	Federal Polytechnic Kaura Namoda, Zamfara	57.14	64
234	Federal Polytechnic Ukana, Akwa Ibom	57.14	64
235	FCE (Technical), Asaba	57.14	64
236	FCE Kano	57.14	64
237	FCE Okene, Kogi	57.14	64
238	New Partnership for African Development	57.14	64
239	National Lottery Trust Fund	57.14	64
240	Bureau of Public Enterprise	57.14	64
241	Revenue Mobilisation Allocation and Fiscal Commission	57.14	64
242	Public Service Institute Of Nigeria	57.14	64
243	National Institute For Legislative and Democratic Studies	57.14	64
244	National Board for Technology Incubation	57.14	64
245	National Biotechnology Development Agency	57.14	64
246	Raw Materials Research and Development Council	57.14	64
247	Federal Institute of Industrial Research, Oshodi	57.14	64
248	National Agency for Science and Engineering Infrastructure	57.14	64
249	National Institute for Policy and Strategic Studies, Kuru	57.14	64
250	Nigerian Stored Products Research Institute	57.14	64
251	Institute for Agricultural Research, Ibadan	57.14	64
252	Nigeria Diaspora Commission	57.14	64
253	National Boundary Commission	57.14	64
254	Nigerian Office for Trade Negotiation	57.14	64
255	Electronic Development Institute	57.14	64
256	National Commission for Mass Literacy Adult and Non-formal Education	57.14	64
257	National Defence College	57.14	64
258	Nigerian Agricultural Insurance Corporation	57.14	64
259	Ministry of Petroleum Resources	57.14	64

260	Ministry of Interior	57.14	64
261	Federal Capital Territory Abuja	57.14	64
262	Investment and Securities Tribunal	57.14	64
263	Oil and Gas Free Zone Authority	57.14	64
264	Standards Organisation of Nigeria	57.14	64
265	National Automotive Design and Development Council	57.14	64
266	Nigerian Export Processing Zone Authority	57.14	64
267	Tafawa Balewa Square Management Board	57.14	64
268	Maritime Academy of Nigeria	57.14	64
269	Nigeria Social Insurance Trust Fund	57.14	64
270	National Board for Arabic and Islamic Studies	57.14	64
271	Federal University of Technology, Minna	57.14	64
272	National Open University of Nigeria	57.14	64
273	National Defence Academy, Kaduna	57.14	64
274	University of Lagos	57.14	64
275	Federal Polytechnic Ede, Osun	57.14	64
276	Federal Polytechnic Ekowe, Bayelsa	57.14	64
277	FCE (special), Oyo	57.14	64
278	FCE Katsina	57.14	64
279	FCE Zaria, Kaduna	57.14	64
280	Border Communities Development Agency	57.14	64
281	National Office for Technology Acquisition and Promotion	57.14	64
282	Nigerian Law Reform Commission	57.14	64
283	National Cereals Research Institute, Badeggi	57.14	64
284	National Agricultural Seed Council	54.29	284
285	Small and Medium Enterprise Development Authority of Nigeria	45.71	285
286	National Hydrological Services Agency	44.29	286
287	Nigerian Institute of Advanced Legal Studies	44.29	286
288	Office of the Accountant General of the Federation	44.29	286
289	Federal Road Safety Commission	42.86	289

290	COREN	42.86	289
291	Office Of The Auditor General Of The Federation	42.86	289
292	Financial Reporting Council of Nigeria	42.86	289
293	University of Nigeria Nsukka	42.86	289
294	Nigerian Institute of Animal Science	42.86	289
295	Federal Medical Centre Umuahia	42.86	289
296	Nigerian Press Council	42.86	289
297	Petroleum Equalisation Fund	42.86	289
298	National Business and Technical Examination Board	42.86	289
299	Ahmadu Bello University, Zaria	42.86	289
300	Federal University of Technology, Akure	42.86	289
301	Federal University Dutse, Jigawa	42.86	289
302	Nigeria Electricity Liability Management Limited	42.86	289
303	Federal Character Commission	42.86	289
304	Federal Polytechnic of Oil and Gas Bonny, Rivers	42.86	289
305	Ministry of Finance	42.86	289
306	Ministry of Niger Delta Affairs	42.86	289
307	Upper Benue River Basin Development Authority	42.86	289
308	Joint Admission and Matriculation Board	42.86	289
309	University of Abuja	42.86	289
310	Federal Polytechnic Oko, Anambra	42.86	289
311	FCE (Technical), Bichi, Kano	42.86	289
312	Federal School of Survey	42.86	289
313	Nigerian Institute of Social and Economic Research	42.86	289
314	National Productivity Centre	42.86	289
315	Akanu Ibiam Federal Polytechnic Uwana, Ebonyi	42.86	289
316	Integrated Water Resource Management Commission	42.86	289
317	Nigerian Police Force	42.86	289
318	University of Ilorin	42.86	289
319	Lake Chad Research Institute	42.86	289

320	National Inland Waterways Authority	42.86	289
321	FCE (Technical), Umunze	42.86	289
322	Federal Medical Centre Makurdi	42.86	289
323	Federal Polytechnic Ado Ekiti	42.86	289
324	Independent National Electoral Commission	42.86	289
325	Defence Industries Corporation of Nigeria	42.86	289
326	Agricultural and Rural Management Training Institute	42.86	289
327	Nigeria Institute of Soil Science	42.86	289
328	Federal Medical Centre Birnin Kebbi	42.86	289
329	Federal Medical Centre Owo	42.86	289
330	Federal Medical Centre Yenogoa	42.86	289
331	Federal Ministry of Information and Culture	42.86	289
332	News Agency of Nigeria	42.86	289
333	Nigerian Television Authority	42.86	289
334	Voice of Nigeria	42.86	289
335	National Commission for Museums and Monuments	42.86	289
336	Nigerian Football Federation	42.86	289
337	Abuja Enterprise Agency	42.86	289
338	Budget Office Of The Federation	42.86	289
339	Nigerian Geological Survey Agency	42.86	289
340	Lower Benue River Basin Development Authority	42.86	289
341	Bayero University Kano	42.86	289
342	Alex Ekueme University, Ndufu-Alike, Ebonyi	42.86	289
343	Federal University Oye-Ekiti, Ekiti	42.86	289
344	Federal University Birnin Kebbi	42.86	289
345	Michael Opara University of Agriculture, Umudike	42.86	289
346	Obafemi Awolowo University, Ile-Ife	42.86	289
347	Federal University of Agriculture, Makurdi	42.86	289
348	University of Ibadan	42.86	289
349	University of Maiduguri	42.86	289

350	University of Port-Harcourt	42.86	289
351	University of Uyo	42.86	289
352	Federal Polytechnic Damaturu, Yobe	42.86	289
353	Federal Polytechnic Idah, Kogi	42.86	289
354	Federal Polytechnic Nakede, Owerri	42.86	289
355	FCE Eha-Amufu, Enugu	42.86	289
356	FCE (Technical), Omuku, Rivers	42.86	289
357	Alvan Ikoku Collage of Education, Owerri	42.86	289
358	FCE (Technical), Gusau, Zamfara	42.86	289
359	FCE Obudu, Cross River	42.86	289
360	Adeyemi College of Education, Ondo	42.86	289
361	Nigerian National Merit Award	42.86	289
362	Nigeria Atomic Energy Commission	42.86	289
363	Code Of Conduct Bureau	42.86	289
364	National Assembly Service Commission	42.86	289
365	National Center For Technology Management	42.86	289
366	Nigerian Institute of Leather and Science Technology	42.86	289
367	National Institute for Freshwater Fisheries Research	42.86	289
368	Nigerian Institute for Oil Palm Research	42.86	289
369	Economic And Financial Crimes Commission	42.86	289
370	National Park Service	42.86	289
371	National Institute for Sports	42.86	289
372	Abuja Broadcasting Corporation	42.86	289
373	Federal College Of Agriculture Ishiagu, Ebonyi State	42.86	289
374	Federal College Of Animal Health And Production Technology, Vom, Plateau State	42.86	289
375	College Of Agriculture (DAC), Kabba, Kogi State	42.86	289
376	National Iron Ore Mining Company	42.86	289
377	Michael Imoudu National Institute for Labour Studies	42.86	289
378	West African Examination Council	42.86	289

379	Abubakar Tafawa Balewa University, Bauchi	42.86	289
380	Federal University Gashua, Yobe	42.86	289
381	Nigerian Army University, Biu	42.86	289
382	Federal Polytechnic Mubi, Adamawa	42.86	289
383	H.A Federal Polytechnic Kazaure, Jigawa	42.86	289
384	FCE (Technical), Gombe	42.86	289
385	FCE Yola, Adamawa	42.86	289
386	National Agricultural Land Development Authority	42.86	289
387	National Institute for Oceanography and Marine Research	42.86	289
388	National Directorate of Employment	38.57	388
389	Supreme Court of Nigeria	36.36	389
390	Bureau of Public Procurement	31.43	390
391	Energy Commission of Nigeria	28.57	391
392	FCE Abeokuta, Ogun	28.57	391
393	Office of the Surveyor General of the Federation	28.57	391
394	Nigerian Educational Research and Development Council	28.57	391
395	Federal College Agriculture Akure	28.57	391
396	Federal Civil Service Commission	28.57	391
397	National Commission for Nomadic Education	28.57	391
398	Veterinary Council of Nigeria	28.57	391
399	Federal Medical Centre Keffi	28.57	391
400	Centre for Black African Arts and Culture	28.57	391
401	Nigeria Commodity Exchange	28.57	391
402	Nnamdi Azikiwe University, Awka	28.57	391
403	Federal Polytechnic Bali, Taraba	28.57	391
404	Federal Polytechnic Offa, Kwara	28.57	391
405	National Institute of Construction Technology, Uromi	28.57	391
406	FCE Kontagora, Niger	28.57	391
407	FCE Pankshin, Plateau	28.57	391
408	Sheda Science and Technology Complex	28.57	391

409	Federal College Of Animal Health And Production Technology, Ibadan, Oyo State	28.57	391
410	National Economic Reconstruction Fund	28.57	391
411	Metallurgical Training Institute	28.57	391
412	Nigerian Police Academy	28.57	391
413	National Mathematical Centre	28.57	391
414	Federal University of Petroleum Resources, Effurun	28.57	391
415	Federal Polytechnic Nasarawa	28.57	391
416	Nigerian Army School of Education, Ilorin	28.57	391
417	Nigerian Natural Medicine Development Agency	28.57	391
418	Court of Appeal	18.18	418
419	Federal Medical Centre Abeokuta	14.29	419
420	Federal Medical Centre Ebute Metta	14.29	419
421	National Steel Raw Materials Exploration Agency	14.29	419
422	W.U Federal Polytechnic, Birnin Kebbi	14.29	419
423	Cocoa Research Institute of Nigeria	14.29	419
424	National Pension Commission	12.86	424
425	Agricultural Research Council of Nigeria	12.86	424

From the ranking table above, 425 institutions complied with few sub-variables. Nigerian Deposit Insurance Corporation has the highest score of 95.71% and ranked 1st. It was followed by 283 other institutions with 50.00% - 77.14%.

SECTORAL **RANKING**

This section presents the ranking of the institutions based on sector.

MINISTRIES

There are 27 ministries, and their ranking is presented below:

S/N	MINISTRIES	SCORE%	RANK 1	RANK 2
1	Ministry of Aviation	23.25	23	1
2	Ministry of Health	21.21	29	2
3	Ministry of Mines and Steel Development	19.92	41	3
4	Ministry of Environment	18.25	61	4
5	Ministry of Power	18.25	61	4
6	Ministry of Water Resources	18.25	61	4
7	Ministry of Labour and Employment	16.17	97	7
8	Ministry of Science and Technology	16.17	97	7
9	Ministry of Agriculture and Rural Development	14.92	108	9
10	Ministry of Justice	14.48	117	10
11	Ministry of Finance	14.38	119	11
12	Ministry of Niger Delta Affairs	14.38	119	11
13	Ministry of Humanatarian Affairs, DM & SD	11.71	156	13
14	Ministry of Police Affairs	10.99	168	14
15	Ministry of Defence	9.92	186	15
16	Ministry of Foreign Affairs	9.92	186	15
17	Ministry of Industry, Trade and Investment	9.92	186	15
18	Ministry of Communication and Digital Economy	9.92	186	15
19	Ministry of Works and Housing	9.92	186	15
20	Ministry of Transportation	9.92	186	15
21	Ministry of Women Affairs	9.92	186	15
22	Ministry of Education	9.92	186	15
23	Ministry of Youth and Sports Development	9.03	303	23
24	Federal Ministry of Information and Culture	8.13	310	24
25	Ministry of Petroleum Resources	7.14	358	25
26	Ministry of Interior	7.14	358	25
27	Federal Capital Territory Abuja	7.14	358	25

Table 9: Ministries Ranking

On streamlining the Ministries' performance, Ministry of Aviation (23rd in the overall ranking) has the highest score of 23.25% and is ranked 1st. Ministry of Health (29th in the overall ranking) is ranked 2nd with 21.21% score. And Ministry of Mines and Steel Development (41st in the overall ranking) occupies the 3rd rank with 19.92% score. These are the most complying ministries with the TII variables.

The least complying ministries with the TII variables are: Ministry of Petroleum Resources, Ministry of Interior, And Federal Capital Territory Abuja, jointly occupies the 358th rank in the overall ranking, with 7.14% score and ranked 25th in the ministries sectoral ranking.

COMMISSIONS, AGENCIES, DEPARTMENTS AND UNITS

171 Institutions are categorised as clusters. Their ranking is presented below:

S/N	COMMISSIONS, AGENCIES, DEPARTMENTS AND UNITS	SCORE%	RANK 1	RANK 2
1	Family Homes Fund Ltd	34.92	1	1
2	Nigerian Extractive Industries Transparency Initiative	33.37	2	2
3	Nigerian Electricity Regulatory Commission	29.48	6	3
4	National Agency for the Control of Aids	29.09	7	4
5	National Agency for Prohibition of Trafficking in Persons	28.37	9	5
6	Nigerian Ports Authority	27.70	10	6
7	Transmission Company of Nigeria	26.59	11	7
8	Niger Delta Development Commission	26.59	11	7
9	Office Of The SGF	26.29	14	9
10	Infrastructure Concession Regulatory Commission	24.86	17	10
11	COREN	24.38	20	11
12	Nigerian Shippers Council	24.17	21	12
13	National Sugar Development Council	23.09	24	13
14	Federal Inland Revenue Service	22.70	25	14
15	Nigerian Communication Commission	22.70	25	14
16	National Identity Management Commission	21.75	27	16
17	Finanacial Reporting Council of Nigeria	20.91	31	17
18	National Insurance Commssion	20.46	33	18
19	Federal Roads Maintainance Agency	20.32	34	19
20	National Biosafety Management Agency	20.04	36	20
21	National Oil Spill Detection and Response Agency	20.04	36	20
22	Nigerian Investment Promotion Commission	20.04	36	20
23	Administrative Staff College of Nigeria	20.04	36	20
24	Corporate Affairs Commission	19.92	41	24
25	National Universities Commission	19.92	41	24
26	National Lottery Regulatory Commission	19.92	41	24

Table 10: Commissions, Agencies and Departments Ranking

S/N	COMMISSIONS, AGENCIES, DEPARTMENTS AND UNITS	SCORE%	RANK 1	RANK 2
27	National Hajj Commission of Nigeria	19.92	41	24
28	Nigeria Nuclear Regulatory Authority	19.92	41	24
29	FG Staff Housing Loans Board	19.92	41	24
30	Independent Corrupt Practices and Other Related Offences C	19.77	49	30
31	Debt Management Office	19.68	50	31
32	Bureau of Public Service Reforms	19.33	51	32
33	Rural Electrification Agency	19.25	52	33
34	Public Complaints Commission	18.97	54	34
35	Nigeria Sovereign Investment Authority	18.59	58	35
36	Federal Airports Authority of Nigeria	18.43	59	36
37	Nigerian Film Corporation	18.39	60	37
38	Nigerian Airspace Management Agency	18.25	61	38
39	Nigerian College of Aviation	18.25	61	38
40	Nigerian Bulk Electricity Tradind PLC	18.25	61	38
41	Ajaokuta Steel Company Limited	18.25	61	38
42	Federal Housing Authority	18.25	61	38
43	Nigerian Railway Corporation	18.25	61	38
44	Servicom	18.25	61	38
45	Office of The Head Of Civil Service of The Federation	17.48	77	45
46	Nigerian Mining Cadastre Office	17.14	80	46
47	Small and Medium Enterprise Development Authority of Nigeria	16.83	81	47
48	National Agricultural Seed Council	16.79	82	48
49	Accident Investigation Bureau	16.71	83	49
50	National Information Technology Development Agency	16.71	83	49
51	National Hydrological Services Agency	16.65	85	51
52	National Pension Commission	16.61	86	52
53	Nigerian Press Council	16.47	87	53
54	Nigeria Electricity Liability Management Limited	16.47	87	53
55	Federal Character Commission	16.47	87	55
56	Civil Defence, Correctional, Fire and Immigration Board	16.17	97	56
57	North East Development Commission	16.17	97	56
58	National Library of Nigeria	16.17	97	56
59	Computer Professionals Registration Council of Nigeria	16.17	97	56
60	Nigerian Christian Pilgrims Commission	16.17	97	56
61	Nigerian Export Promotion Council	15.46	106	61
62	Office Of The Auditor General Of The Federation	15.36	107	62
63	Nigerian Civil Aviation Authoriy	14.92	108	63
64	National Environmental Standards and Regulations Enforcement Agency	14.92	108	63
65	National Agency for Food and Drug Administration and Control	14.92	108	63
66	National Broadcasting Commission	14.92	108	63
67	National Film and Video Censors Board	14.92	108	63
68	Energy Commission of Nigeria	14.68	115	68
69	National Productivity Centre	13.69	127	69
70	Integrated Water Resource Management Commission	13.13	131	70
71	National Orientation Agency	12.70	133	71
72	National Judicial Council	12.70	133	71
73	Federal Judicial Service Commission	12.70	133	71
74	Office of the Surveyor General of the Federation	12.60	142	74
75	Nigerian Electricity Management Services Agency	12.14	144	75
76	National Population Commission	11.98	145	76
77	Tertiary Education Trust Fund	11.88	153	77
78	National Salaries Incomes and Wages Commission	11.88	153	77
79	Bureau of Public Procurement	11.72	155	79
80	Nigerian Meteorological Agency	11.71	156	80
81	National Theatre	11.71	156	80
82	National Bureau of Statistics	11.71	156	80
83	National Human Rights Commission	10.99	168	83
84	Police Service Commission	10.92	170	84
85	National Inland Waterways Authority	10.91	171	85
86	Universal Basic Education Commission	10.81	173	86
87	Legal Aid Council of Nigeria	10.63	175	87
88	Nigerian Copyright Commission	10.46	176	88
89	National Centre for Disease Control	10.46	176	88
90	Federal Competition and Consumer Protection Commssion	10.28	178	90
91	Independent National Electoral Commission	10.20	179	91
92	Federal Civil Service Commission	10.13	183	92
93	National Commission For Refugees, Migrants and IDPs	10.10	184	93
94	Nigerian Law School	9.92	186	94
95	Defence Headquarter	9.92	186	94
96	National Centre for Agricultural Mechanization	9.92	186	94
97	National Agency for the Great Green Wall	9.92	186	94
98	National Health Insurance Scheme	9.92	186	94
99	National Primary Health Care Development Agency	9.92	186	94
100	Federal Radio Corporation of Nigeria	9.92	186	94
101	Advertising Practitioners Council Of Nigeria	9.92	186	94
102	National Council for Arts and Culture	9.92	186	94
103	National Gallery for Art	9.92	186	94
104	Pension Transitional Arrangement Directorate	9.92	186	94
105	Industrial Training Fund	9.92	186	94
106	National Emergency Management Agency	9.92	186	94
107	Nigerian Postal Service	9.92	186	94
108	NIGCOMSAT	9.92	186	94
109	Galaxy Backbone	9.92	186	94
110	Surveyors Council of Nigeria	9.92	186	94
111	Nigerian Maritime Administration and Safety Agency	9.92	186	94
112	National Centre for Women Development	9.92	186	94
113	National Board for Technical Education	9.92	186	94
114	National Commission For Colleges of Education	9.92	186	94
115	Librarians Registration Council of Nigeria	9.92	186	94
116	New Partnership for African Development	9.92	186	94
117	National Lottery Trust Fund	9.92	186	94
118	Bureau of Public Enterprises	9.92	186	94
119	Revenue Mobilisation Allocation and Fiscal Commission	9.92	186	94
120	Public Service Institute Of Nigeria	9.92	186	94
121	National Board for Technology Incubation	9.92	186	94
122	National Biotechnology Development Agency	9.92	186	94
123	National Agency for Science and Engineering Infrastructure	9.92	186	94
124	Nigeria Diaspora Commission	9.92	186	94

S/N	COMMISSIONS, AGENCIES, DEPARTMENTS AND UNITS	SCORE%	RANK 1	RANK 2
125	National Boundary Commission	9.92	186	94
126	Nigerian Office for Trade Negotiation	9.92	186	94
127	National Commission for Mass Literacy Adult and Non-formal Education	9.92	186	94
128	National Commission for Nomadic Education	9.13	301	128
129	Teachers Registration Council of Nigeria	9.11	302	129
130	Nigerian Tourism Development Corporation	8.93	304	130
131	National Youth Service Corps	8.93	304	130
132	Office of the Accountant General of the Federation	8.31	308	132
133	News Agency of Nigeria	8.13	310	133
134	Nigerian Television Authority	8.13	310	133
135	Voice of Nigeria	8.13	310	133
136	National Commission for Museums and Monuments	8.13	310	133
137	Nigerian Football Federation	8.13	310	133
138	Budget Office Of The Federation	8.13	310	133
139	Nigerian Geological Survey Agency	8.13	310	133
140	Nigerian National Merit Award	8.13	310	133
141	Nigeria Atomic Energy Commission	8.13	310	133
142	Code Of Conduct Bureau	8.13	310	133
143	National Assembly Service Commission	8.13	310	133
144	National Center For Technology Management	8.13	310	133
145	Economic And Financial Crimes Commission	8.13	310	133
146	Nigerian Financial Intelligence Unit	8.04	354	146
147	National Directorate of Employment	7.60	356	147
148	Nigerian Agricultural Insurance Corporation	7.14	358	148
149	Standards Organisation of Nigeria	7.14	358	148
150	National Automative Design and Development Council	7.14	358	148
151	Nigerian Export Processing Zone Authority	7.14	358	148
152	Tafawa Balewa Square Management Board	7.14	358	148
153	Nigeria Social Insurance Trust Fund	7.14	358	148
154	Border Communities Development Agency	7.14	358	148
155	National Office for Technology Acquisation and Promotion	7.14	358	148
156	Nigerian Law Reform Commission	7.14	358	148
157	Veterinary Council of Nigeria	6.35	384	157
158	Centre for Black African Arts and Culture	6.35	384	157
159	Nigeria Commodity Exchange	6.35	384	157
160	Sheda Science and Technology Complex	6.35	384	157
161	National Park Service	5.36	398	161
162	National Iron Ore Mining Company	5.36	398	161
163	National Agricultural Land Development Authority	5.36	398	161
164	National Economic Reconstruction Fund	3.57	416	164
165	National Mathematical Centre	3.57	416	164
166	Nigerian Natural Medicine Development Agency	3.57	416	164
167	National Steel Raw Materials Exploration Agency	1.79	425	167
168	Directorate for Technical Cooperation in Africa	0.00	430	168
169	National Troupe of Nigeria	0.00	430	168
170	Gurara Dam Management Agency	0.00	430	168
171	Council for the Regulation of Freight Forwarding in Nigeria	0.00	430	168

From the sectoral ranking of Commissions, Agencies, Departments and Units above, Family Homes Fund Ltd (1st in the overall ranking) with 34.92% score retained 1st rank. Nigerian Extractive Industries Transparency Initiative (2nd in the overall ranking) with 33.37% score retained 2nd rank. And Nigerian Electricity Regulatory Commission (6th in the overall ranking) with 29.48% score occupies the 3rd rank. These are the institutions with the most compliance with TII variables among the Commissions, Agencies, Departments and Units.

Institutions with non-compliance with TII variables among the Commissions, Agencies, Departments and Units are: Directorate for Technical Cooperation in Africa, National Troupe of Nigeria, Gurara Dam Management Agency, and Council for the Regulation of Freight Forwarding in Nigeria with 0.00% score and jointly ranked 430th.

MILITARY AND PARAMILITARY

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

S/N	MILITARY AND PARAMILITARY	SCORE%	RANK 1	RANK 2
1	Federal Road Safety Commission	24.80	18	1
2	Nigeria Customs Service	19.92	41	2
3	Nigeria Immigration Service	17.70	76	3
4	Nigerian Police Force	13.13	131	4
5	Nigerian Air Force	12.70	133	5
6	Military Pension Board	11.98	145	6
7	Nigeria Security and Civil Defense Corps	11.71	156	7
8	Defence Industries Corporation of Nigeria	10.20	179	8
9	Nigerian Army	9.92	186	9
10	Nigerian Navy	9.92	186	9
11	Nigerian Correctional Service	9.92	186	9
12	Federal Fire Service	9.92	186	9
13	National Defence College	9.92	186	9

Table 11: Military and Paramilitary Ranking

From the sectoral ranking of the Military and Paramilitary above, Federal Road Safety Commission (18th in the overall ranking) with 24.80% score is ranked 1st. Nigeria Customs Service (4th in the overall ranking) is ranked 2nd with 19.92%. Nigeria Immigration Service (76th in the overall ranking) is ranked 3rd with 17.70%. They are the 3 institutions with the most compliance with TII Variables among the Military and Paramilitary.

FEDERAL EDUCATION AND TRAINING INSTITUTIONS

135 federal education and training institutions are assessed. Their sectoral ranking is presented below:

S/N	FEDERAL EDUCATION AND TRAINING INSTITUTIONS	SCORE%	RANK 1	RANK 2
1	Nigerian Institute of Science Laboratory Technology	26.59	11	1
2	Federal University of Agriculture Zuru	24.50	19	2
3	University of Jos	21.03	30	3
4	Federal College of Forestry Mechanization, Afaka, Kaduna State	18.95	55	4
5	Federal University of Health Science Otukpo	18.95	55	4
6	Citizenship and Leadership Training Centre	18.25	61	6
7	Federal Polytechnic Bauchi	18.25	61	6
8	Federal Polytechnic Ilaro, Ogun	18.25	61	6
9	Federal University Otuoke, Bayelsa	17.26	78	9
10	University of Nigeria Nsukka	17.16	79	10
11	Nigerian Institute of Animal Science	16.47	87	11
12	Ahmadu Bello University, Zaria	16.47	87	11
13	Federal University of Technology, Akure	16.47	87	11
14	Federal University Dutse, Jigawa	16.47	87	11
15	Federal Polytechnic of Oil and Gas Bonny, Rivers	15.75	104	15
16	National Power Training Institute	15.48	105	16
17	Federal University Kashere, Gombe	14.76	114	17
18	FCE Abeokuta, Ogun	14.68	115	18
19	Yaba College of Technology, Yaba, Lagos	14.48	117	19
20	University of Abuja	14.38	119	20
21	Federal Polytechnic Oko, Anambra	14.38	119	20
22	FCE (Technical), Bichi, Kano	14.38	119	20
23	Federal School of Survey	14.38	119	20
24	Akanu Ibiam Federal Polytechnic Uwana, Ebonyi	13.69	127	24
25	Usmanu Danfodio University, Sokoto	12.70	133	25
26	Federal University Wukari, Taraba	11.98	145	26
27	FCE (Technical), Potiskum, Yobe	11.98	145	26
28	Federal College Agriculture Akure	11.90	152	28
29	Nigeria Institute for Hospitality and Tourism	11.71	156	29
30	Nigerian Institute of Transportation Technology	11.71	156	29
31	University of Ilorin	11.61	166	31
32	FCE (Technical), Umunze	10.91	171	32
33	Federal Polytechnic Ado Ekiti	10.20	179	33
34	Nigerian Institute of International Affairs	9.92	186	34
35	National Institute for Cultural Orientation	9.92	186	34
36	Petroleum Training Institute	9.92	186	34
37	Federal College Of Fisheries And Marine Technology, Lagos	9.92	186	34
38	Federal College Of Freshwater Fisheries Technology, Baga, Borno State	9.92	186	34
39	Federal College Of Land Resources Technology, Owerri Imo State	9.92	186	34
40	Federal College Of Forestry, Ibadan, Oyo State	9.92	186	34
41	Federal College Of Forestry, Jos, Plateau State	9.92	186	34
42	Samaru College Of Agriculture (DAC), Zaria Kaduna State	9.92	186	34
43	Nigerian Institute of Mining and Geosciences	9.92	186	34
44	National Water Resources Institute	9.92	186	34
45	National Institute of Educational Planning and Administration	9.92	186	34
46	National Teachers Institute	9.92	186	34
47	Federal University of Technology, Owerri	9.92	186	34
48	Federal University Lafia, Nasarawa	9.92	186	34
49	Federal University Lokoja, Kogi	9.92	186	34
50	Federal University Gusau, Zamfara	9.92	186	34
51	Moddibo Adama University of Technology, Yola	9.92	186	34
52	Federal University of Agriculture, Abeokuta	9.92	186	34
53	University of Benin	9.92	186	34
54	University of Calabar	9.92	186	34
55	Airforce Institute of Technology, Kaduna	9.92	186	34
56	Auchi Polytechnic, Edo	9.92	186	34
57	Federal Polytechnic Bida, Niger	9.92	186	34
58	Federal Polytechnic Ile-Oluji, Ondo	9.92	186	34
59	Federal Polytechnic Kaura Namoda, Zamfara	9.92	186	34
60	Federal Polytechnic Ukana, Akwa Ibom	9.92	186	34
61	FCE (Technical), Asaba	9.92	186	34
62	FCE Kano	9.92	186	34
63	FCE Okene, Kogi	9.92	186	34
64	National Institute For Legislative and Democratic Studies	9.92	186	34
65	National Institute for Policy and Strategic Studies, Kuru	9.92	186	34
66	Electronic Development Institute	9.92	186	34
67	Institute for Peace and Comflict Resolution	8.93	304	67
68	Kaduna Polytechnic, Kaduna	8.93	304	67
69	Nigerian Institute of Advanced Legal Studies	8.31	308	69
70	Agricultural and Rural Management Training Institute	8.13	310	70
71	Nigeria Institute of Soil Science	8.13	310	70
72	Bayero University Kano	8.13	310	70
73	Alex Ekueme University, Ndufu-Alike, Ebonyi	8.13	310	70
74	Federal University Oye-Ekiti, Ekiti	8.13	310	70
75	Federal University Birnin Kebbi	8.13	310	70
76	Michael Opara University of Agriculture, Umudike	8.13	310	70
77	Obafemi Awolowo University, Ile-Ife	8.13	310	70
78	Federal University of Agriculture, Makurdi	8.13	310	70
79	University of Ibadan	8.13	310	70
80	University of Maiduguri	8.13	310	70
81	University of Port-Hacourt	8.13	310	70
82	University of Uyo	8.13	310	70
83	Federal Polytechnic Damaturu, Yobe	8.13	310	70
84	Federal Polytechnic Idah, Kogi	8.13	310	70
85	Federal Polytechnic Nakede, Owerri	8.13	310	70
86	FCE Eha-Amufu, Enugu	8.13	310	70
87	FCE (Technical), Omuku, Rivers	8.13	310	70
88	Alvan Ikoku College of Education, Owerri	8.13	310	70
89	FCE (Technical), Gusau, Zamfara	8.13	310	70
90	FCE Obudu, Cross River	8.13	310	70
91	Adeyemi College of Education, Ondo	8.13	310	70
92	Nigerian Institute of Leather and Science Technology	8.13	310	70
93	Maritime Academy of Nigeria	7.14	358	93
94	Federal University of Technology, Minna	7.14	358	93
95	National Open University of Nigeria	7.14	358	93
96	National Defence Academy, Kaduna	7.14	358	93
97	University of Lagos	7.14	358	93
98	Federal Polytechnic Ede, Osun	7.14	358	93
99	Federal Polytechnic Ekowe, Bayelsa	7.14	358	93
100	FCE (special), Oyo	7.14	358	93

Table12: Federal Education and Training Institutions Ranking

S/N	FEDERAL EDUCATION AND TRAINING INSTITUTIONS	SCORE%	RANK 1	RANK 2
101	FCE Katsina	7.14	358	93
102	FCE Zaria, Kaduna	7.14	358	93
103	Nnamdi Azikiwe University, Awka	6.35	384	103
104	Federal Polytechnic Bali, Taraba	6.35	384	103
105	Federal Polytechnic Offa, Kwara	6.35	384	103
106	National Institute of Construction Technology, Uromi	6.35	384	103
107	FCE Kontagora, Niger	6.35	384	103
108	FCE Pankshin, Plateau	6.35	384	103
109	FCT College of Education Zuba	6.25	395	109
110	National Institute for Sports	5.36	398	110
111	Federal College Of Agriculture Ishiagu, Ebonyi State	5.36	398	110
112	Federal College Of Animal Health And Production Technology, Vom, Plateau State	5.36	398	110
113	College Of Agriculture (Dac), Kabba, Kogi State	5.36	398	110
114	Michael Imoudu National Institute for Labour Studies	5.36	398	110
115	Abubakar Tafawa Balewa University, Bauchi	5.36	398	110
116	Federal University Gashua, Yobe	5.36	398	110
117	Nigerian Army University, Biu	5.36	398	110
118	Federal Polytechnic Mubi, Adamawa	5.36	398	110
119	H.A Federal Polytechnic Kazaure, Jigawa	5.36	398	110
120	FCE (Technical), Gombe	5.36	398	110
121	FCE Yola, Adamawa	5.36	398	110
122	Federal College Of Animal Health And Production Technology, Ibadan, Oyo State	3.57	416	122
123	Metallurgical Training Institute	3.57	416	122
124	Nigerian Police Academy	3.57	416	122
125	Federal University of Petroleum Resources, Effurun	3.57	416	122
126	Federal Polytechnic Nasarawa	3.57	416	122
127	Nigerian Army School of Education, Ilorin	3.57	416	122
128	W.U Federal Polyechnic, Birnin Kebbi	1.79	425	128
129	Federal College of Agriculture, Ibadan, Oyo State	0.00	430	129
130	Federal College of Wildlife Management, New Bussa, Niger State	0.00	430	129
131	Federal University Dutsin-ma, Katsina	0.00	430	129
132	Nigerian Maritime University, Okerenkoko, Delta	0.00	430	129
133	N.A Institute of Tech. & Enviromental Sciences	0.00	430	129
134	Project Development Institute	0.00	430	129
135	Institute of Archeology and Museum Studies	0.00	430	129

From the sectoral ranking of the Federal Education and Training Institutions above, Nigerian Institute of Science Laboratory Technology (11th in the overall ranking), with 26.59% score is ranked 1st. It is followed by Federal University of Agriculture Zuru (19th in the overall ranking), with 24.50% score and ranked 2nd. And University of Jos (30th in the overall ranking) with 21.03% is ranked 3rd. They are the 3 institutions with the most compliance with TII variables.

Institutions with non-compliance with TII variables are: Federal College of Agriculture Ibadan, Federal College of wildlife Management New Bussa, Federal University Dutsinma, Nigerian Maritime University, N.A institute of Technology and Environmental Sciences, Project Development Institute, and Institute of Archaeology and Museum Studies, all with 0.00% score, 430th in the overall ranking, and 129th in the sectoral ranking respectively.

TEACHING AND SPECIALIST HOSPITALS

38 Teaching and Specialist Hospitals are assessed. Their sectoral ranking is presented below:

S/N	TEACHING AND SPECIALIST HOSPITALS	SCORE%	RANK 1	RANK 2
1	National Orthopaedic Hospital Enugu	23.81	22	1
2	Federal Medical Centre Birnin Kudu	18.95	55	2
3	Obafemi Awolowo Teaching Hospital	18.25	61	3
4	Federal Medical Centre Umuahia	16.47	87	4
5	Federal Medical Centre Asaba	12.70	133	5
6	Federal Medical Centre Azare	12.70	133	5
7	Federal Medical Centre Katsina	12.70	133	5
8	Irrua Specialist Teaching Hospital	11.98	145	8
9	National Ear Care Centre	11.71	156	9
10	Federal Medical Centre Abeokuta	10.81	173	10
11	Federal Medical Centre Makurdi	10.20	179	11
12	University of Benin Teaching Hospital	9.92	186	12
13	University of Abuja Teaching Hospital	9.92	186	12
14	University College Hospital Ibadan	9.92	186	12
15	University of Ilorin Teaching Hospital	9.92	186	12
16	University of Nigeria Teaching Hospital	9.92	186	12
17	Jos University Teaching Hospital	9.92	186	12
18	Aminu Kano Teaching Hospital	9.92	186	12
19	Lagos University Teaching Hospital	9.92	186	12
20	University of Maiduguri Teaching Hospial	9.92	186	12
21	Nnamdi Azikwe Teaching Hospital	9.92	186	12
22	University of Portharcourt Teaching Hospital	9.92	186	12
23	Usmanu Dan Fodio University Teaching Hospital	9.92	186	12
24	University of Uyo Teaching Hospital	9.92	186	12
25	Ahmadu Bello University Teaching Hospital	9.92	186	12
26	Federal Teaching Hospital	9.92	186	12
27	Abubakar Tafawa Balewa University Teaching Hospital	9.92	186	12

Table 13: Teaching and Specialists Hospitals Ranking

28	National Hospital	9.92	186	12
29	Federal Medical Centre Abuja	9.92	186	12
30	Federal Medical Centre Jalingo	9.92	186	12
31	Federal Medical Centre Yola	9.92	186	12
32	National Orthopaedic Hospital Dala	9.92	186	12
33	National Orthopaedic Hospital Lagos	9.92	186	12
34	Federal Medical Centre Birnin Kebbi	8.13	310	34
35	Federal Medical Centre Owo	8.13	310	34
36	Federal Medical Centre Yenogoa	8.13	310	34
37	Federal Medical Centre Keffi	6.35	384	37
38	Federal Medical Centre Ebute Metta	1.79	425	38

The table above depicts the sectoral ranking of Teaching and Specialist Hospitals. National Orthopaedic Hospital Enugu (22nd in the overall ranking), with 23.81% score is ranked 1st. Federal Medical Centre Birnin Kudu (55th in the overall ranking), with 18.95% score is ranked 2nd. And Obafemi Awolowo Teaching Hospital (61st in the overall ranking), with 18.25% score occupies the 3rd rank. They are the 3 institutions with the most compliance with TII Variables in the Teaching and Specialist Hospital sectoral ranking.

Institutions with the least compliance with the TII variables are: Federal Medical Center Keffi (384th in the overall ranking) with 6.35% score is ranked 37th, and Federal Medical Center Ebute Metta (425th in the overall ranking) with 1.79% score is ranked 38th.

COURTS AND TRIBUNALS

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

S/N	COURTS AND TRIBUNALS	SCORE%	RANK 1	RANK 2
1	Federal High Court	9.92	186	1
2	National Industrial Court	9.92	186	1
3	Court of Appeal	7.83	355	3
4	Supreme Court of Nigeria	7.32	357	4
5	Investment and Securities Tribunal	7.14	358	5

Table 14: Courts and Tribunals Ranking

The table above depicts the sectoral ranking of Courts and Tribunals. Federal High Court and National Industrial Court, with 186th rank in the overall ranking, scored 9.92% and ranked 1st respectively. They are the most complying institutions with TII variables in the courts and tribunals sectoral ranking.

However, Investment and Securities Tribunal (358th in the overall ranking) with 7.14% score occupies the 5th rank. It is the institution with the least compliance with the TII variables in the courts and tribunal sectoral ranking.

EXAMINATION BODIES

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

S/N	EXAMINATION BODIES	SCORE%	RANK 1	RANK 2
1	National Business and Technical Examination Board	16.47	87	1
2	Joint Admission and Matriculation Board	14.38	119	2
3	National Examination Council	9.92	186	3
4	National Board for Arabic and Islamic Studies	7.14	358	4
5	West African Examination Council	5.36	398	5

Table 15: Examination Bodies Ranking

The table above depicts the sectoral ranking of Examination Bodies. National Business and Technical Examination Board (87th in the overall ranking), with 16.47% score is ranked 1st. Joint Admission and Matriculation Board (119th in the overall ranking) with 13.39% score occupies the 2nd rank. They are the institutions most complying with TII variables in the Examination Bodies sectoral ranking.

West African Examination Council (398th in the overall ranking) with 5.36% score occupies the 5th rank. It is the institution with the least compliance with the TII variables in the Examination Bodies sectoral ranking.

FEDERAL CAPITAL TERRITORY

6 institutions are assessed under the Federal Capital Territory (FCT). Their sectoral ranking is presented below:

S/N	FEDERAL CAPITAL TERRITORY	SCORE%	RANK 1	RANK 2
1	FCT Water Board Abuja	11.71	156	1
2	Federal Capital Development Authority	9.92	186	2
3	Federal Capital Territory Internal Revenue	9.92	186	2
4	Abuja Enterprise Agency	8.13	310	4
5	Abuja Investment Company Limited	6.25	395	5
6	Abuja Broadcasting Corporation	5.36	398	6

Table 16: Federal Capital Territory Ranking

From the sectoral ranking of the Federal Capital Territory above, FCT Water board (156th in the overall ranking) with 11.71% score is ranked 1st. And Federal Capital Development Authority (186th in the overall ranking) with 11.61% score is ranked 2nd. These two (2) institutions are the most complying with TII variables in the Federal Capital Territory sectoral ranking.

Abuja Broadcasting Corporation (398th in the overall ranking) is the institution with least compliance with the TII variables in the Federal Capital Territory Sectoral Ranking. It has 5.36% score and occupies the 6th rank.

FINANCIAL INSTITUTIONS

8 institutions are identified and assessed under the Financial Institutions. Their Sectoral ranking is presented below:

S/N	FINANCIAL INSTITUTIONS	SCORE%	RANK 1	RANK 2
1	Development Bank of Nigeria	30.60	4	1
2	Nigeria Deposit Insurance Corporation	29.74	5	2
3	Central Bank of Nigeria	28.95	8	3
4	Federal Mortgage Bank of Nigeria	21.71	28	4
5	Securities And Exchange Commission	20.63	32	5
6	Bank of Industry	20.04	36	6
7	Bank of Agriculture	13.39	130	7
8	Nigeria Export-Import Bank	9.92	186	8

Table 17: Financial Institutions Ranking

The table above depicts the sectoral ranking of Financial Institutions. Development Bank of Nigeria (4th in the overall ranking) with 30.73% score occupies the 1st rank. It is followed by Nigeria Deposit Insurance Corporation (5th in the overall ranking) with 29.74% score and ranked 2nd. They are the institutions most complying with TII variables in the Financial Institutions sectoral ranking.

However, Nigeria Export-Import Bank (186th in the overall ranking) is the institution with least compliance with 9.92% score and ranked 8th.

OIL SECTOR

7 institutions are assessed under the Oil Sector ranking. The institutions are operating in Nigeria's oil sector. Their ranking is presented Below:

S/N	OIL SECTOR	SCORE%	RANK 1	RANK 2
1	Petroleum Product Price Regulatory Agency	32.84	3	1
2	Department of Petroleum Resources	25.99	15	2
3	Nigerian National Petroleum Corporation	25.04	16	3
4	Petroleum Equalisation Fund	16.47	87	4
5	Nigerian Content Development and Monitoring Board	11.98	145	5
6	Petroleum Technology Development Fund	9.92	186	6
7	Oil and Gas Free Zone Authority	7.14	358	7

Table 18: Oil Sector Ranking

From the ranking sectoral ranking above, Petroleum Product Price Regulatory Agency (3rd in the overall ranking) with 32.84% score is ranked 1st. And Department of Petroleum Resources (15th in the overall ranking) with 25.99% score occupies the 2nd rank. They are the institutions most complying with TII variables in the Oil Sector sectoral ranking.

Oil and Gas Free Zone Authority (358th in the overall ranking) is the institution with least compliance with 7.14% score and ranked 7th.

RESEARCH INSTITUTIONS

21Research Institutions are identified and assessed. Their sectoral ranking is presented below:

S/N	RESEARCH INSTITUTIONS	SCORE%	RANK 1	RANK 2
1	National Veterinary Research Institute	20.22	35	1
2	National Research Institute for Chemical Technology	19.15	53	2
3	Nigerian Institute of Social and Economic Research	13.69	127	3
4	National Agricultural Extension and Research Liason Services	12.70	133	4
5	Nigerian Educational Research and Development Council	12.60	142	5
6	Nigerian Building and Road Research Institute	11.98	145	6
7	National Root Crops Research Institute	11.71	156	7
8	Lake Chad Research Institute	11.61	166	8
9	National Horticultural Research Institute	10.10	184	9
10	Forestry Research Institute of Nigeria	9.92	186	10
11	Nigerian Institute for Medical Research	9.92	186	10
12	Raw Materials Research and Development Council	9.92	186	10
13	Federal Institute of Industrial Research, Oshodi	9.92	186	10
14	Nigerian Stored Products Research Institute	9.92	186	10
15	Institute for Agricultural Research, Ibadan	9.92	186	10
16	National Institute for Freshwater Fisheries Research	8.13	310	16
17	Nigerian Institute for Oil Palm Research	8.13	310	16
18	National Cereals Research Institute Badeggi	7.14	358	18
19	National Institute for Oceanography and Marine Research	5.36	398	19
20	Cocoa Research Institute of Nigeria	1.79	425	20
21	Agricultural Research Council of Nigeria	1.61	429	21

Table 19: Research Institutions Ranking

From the sectoral ranking above, National Veterinary Research Institute (35th in the overall ranking) with 20.22% score occupies the 1st rank. National Research Institute for Chemical Technology (53rd in the overall ranking) follows it with 19.15% score and ranked 2nd. Nigerian Institute of Social and Economic Research (127th in the overall ranking) is ranked 3rd with 16.17% score. They are the institutions with the most compliance with TII variables in the Research Institutions sectoral ranking.

Cocoa Research Institute of Nigeria (425th in the overall ranking) with 1.79% score is ranked 20th. And Agricultural Research Council of Nigeria (429th in the overall ranking) with 1.61% score occupies the 21st rank. They are the institutions with least compliance with the TII variables in the Research Institutions sectoral ranking.

RIVER BASINS

12 River Basins are assessed under a category. Their sectoral ranking is presented below:

S/N	RIVER BASIN	SCORE%	RANK 1	RANK 2
1	Lower Niger River Basin Development Authority	18.25	61	1
2	Upper Benue River Basin Development Authority	14.38	119	2
3	Lower Benue River Basin Development Authority	8.13	310	3
4	Upper Niger River Basin Development Authority	6.25	395	4
5	Anambra - Imo River Basin Development Authority	0.00	430	5
6	Benin - Owenna River Basin Development Authority	0.00	430	5
7	Cross - River River Basin Development Authority	0.00	430	5
8	Chad Basin River Basin Development Authority	0.00	430	5
9	Hadejia Jama'are River Basin Development Authority	0.00	430	5
10	Ogun - Osun River Basin Development Authority	0.00	430	5
11	Niger Delta River Basin Development Authority	0.00	430	5
12	Sokoto - Rima River Basin Development Authority	0.00	430	5

Table 20: River Basins Ranking

From the sectoral ranking of the River Basins Authorities above, Lower Niger River Basin Development Authority (61st in the overall ranking) with 18.25% score is ranked 1st. And Upper Benue River Basin Development Authority (119th in the overall ranking) is ranked 2nd with 14.38% score.

The Institutions with non-compliance with TII variables among the River Basin Authorities are: Anambra - Imo River Basin Development Authority, Benin - Owenna River Basin Development Authority, Cross-River River Basin Development Authority, Chad Basin River Basin Development Authority, Hadejia - Jama'are River Basin Development Authority, Ogun - Osun River Basin Development Authority, Niger Delta River Basin Development Authority, and Sokoto-Rima River Basin Development Authority (all ranked 430th in the overall ranking) were ranked 5th with a score of 0.00% respectively.

SECTORS GENERAL RANKING

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

S/N	SECTORS	AVERAGE SCORE	RANK 1
1	Financial Institutions	21.87	1
2	Oil Sector	18.48	2
3	Agencies, Departments, Commissions, and Units	13.23	3
4	Military and Paramilitary	13.21	4
5	Ministries	12.97	5
6	Teaching and Specialist Hospitals	10.82	6
7	Examination Bodies	10.65	7
8	Research Institutions	10.26	8
9	Federal Educational and Training Institutions	9.33	9
10	Federal Capital Territory	8.55	10
11	Courts and Tribunal	8.43	11
12	River Basin	3.92	12

Table 21: Sectors General Ranking

The table above depicts the sectors general ranking. Financial Institutions have an average score of 21.87% and ranked 1st. This shows that Financial Institutions are the most complying institutions with the TII variables. The institutions in the Oil Sector have an average score of 18.48% and ranked 2nd.

The least performing sectors in complying with the TII variables are: the Courts and Tribunals with 8.43% average score, and River Basins Authorities with 3.92% average score. They occupies the 11th and 12th ranks respectively.

WEBSITES NOT FOUND

This section presents the list of institutions that their website couldn't be found. The institutions are listed below:

S/N	WEBSITES NOT FOUND
1	Technical Aid Corps
2	University of Calabar Teaching Hospital
3	Federal Medical Centre Abakaliki
4	Federal Medical Centre Bida
5	Federal Medical Centre Gombe
6	Federal Medical Centre Gusau
7	Federal Medical Centre Ido
8	Federal Medical Centre Lokoja
9	Federal Medical Centre Nguru
10	Federal Medical Centre Owerri
11	National Eye Centre
12	Abuja Metropolitan Management Council
13	Abuja Environmental Protection Board
14	FCT Christian Pilgrims Welfare Board
15	FCT Muslim Pilgrims Welfare Board
16	Abuja Infrastructure Investment Centre
17	Federal College of Agriculture Dadin Kowa, Gombe
18	Federal College of Land Resources Technology Kuru, Jos
19	Nigerian Coal Corporation
20	FCE (Technical), Akoka, Lagos
21	Code Of Conduct Tribunal
22	Rubber Research Institute of Nigeria, Benin
23	National Commission for Persons with Disability
24	National Secondary Education Commission
25	National Tuberculosis and Leprosy Training Centre
26	Defence Research and Development Bureau
27	Defence Intelligence College

Table 22: Website not found

VARIABLES COMPLIANCE **CHART**

This section shows the institutions compliance with each of the TII variables

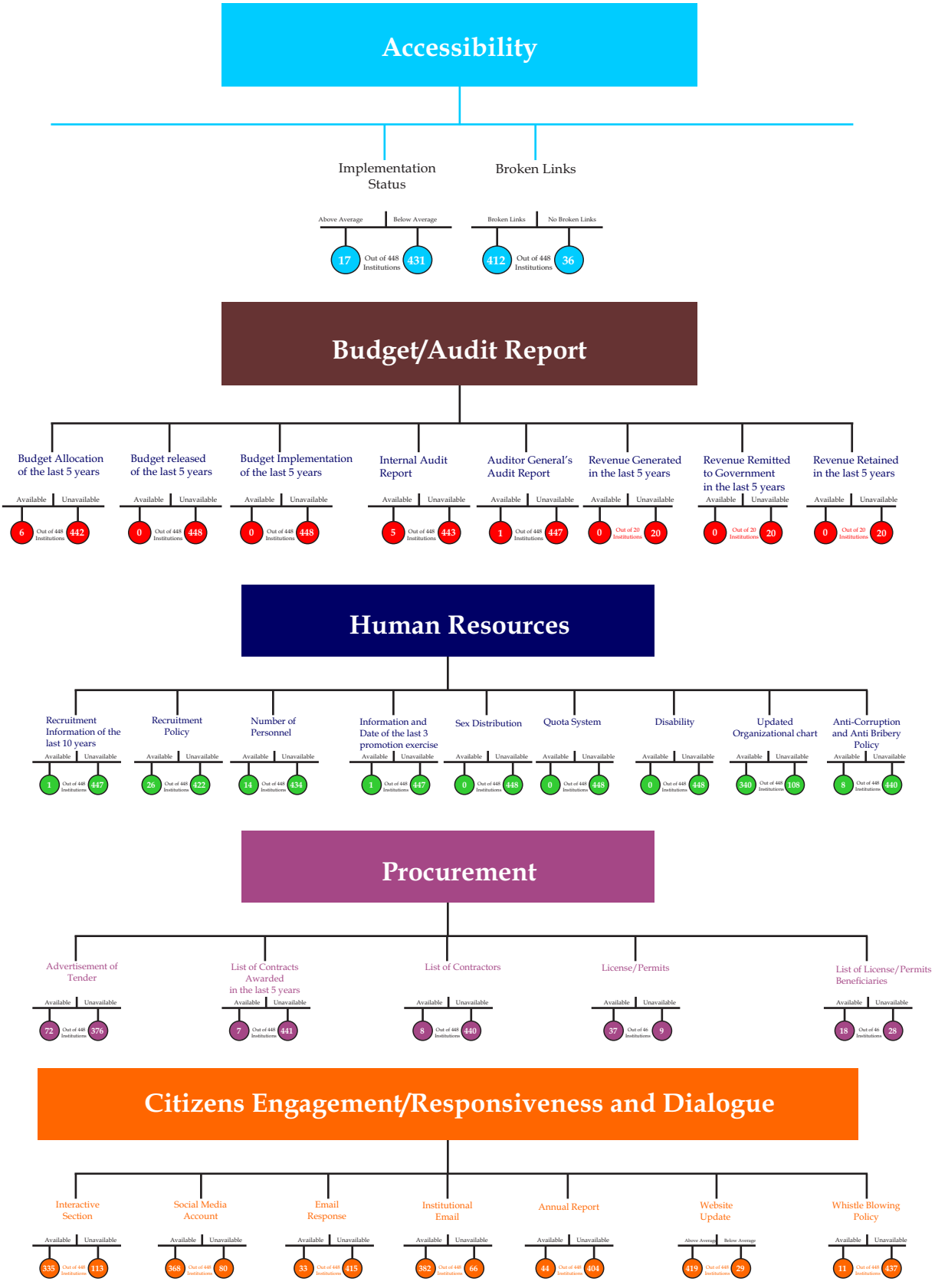


Fig. 2 Variables Compliance Chart

The chart above shows that the overall performance of the institutions is very poor. On accessibility, out of the 448 institutions, only 17 have above average implementation status, while the remaining 431 institutions' websites are below average. This implies that the organisation of landmarks, headings, styles/content, images, links, tables, forms, widgets/scripts, and audio/video in majority of the institutions' websites is not up to standard as it should have been, in line with the web content accessibility guidelines.

On fiscal transparency, out of the 488 Institutions, 6 published their Budgets Allocation, 5 published their Internal Audit Report, and only 1 Institution have the Auditor General's Audit Report available on website. This shows that there is very poor compliance with Section 2(3)(c)(iv) and section 2(3)(c)(v) of the FOI Act 2011, Section 48(1) and 49(1) of the Fiscal Responsibility Act 2007, Nigeria's OGP Action Plan II, and SDG 16.6 in entrenching the fiscal transparency principles.

On procurement transparency, the assessment shows that 72 out of the 448 institutions published tender adverts on website, 7 disclosed awarded contracts from 2016-2020 on website, and 7 disclosed the list of their contractors. Furthermore, out of the 44 institutions responsible for issuing licenses and permits, 37 Institutions published information relating to the issuance of licenses and permits on their websites, and 18 institutions disclosed the list of licenses and permits beneficiaries. This shows that the institutions compliance with Executive Order 001 2017, Section 2(3)(e)(i) of the FOI Act 2011, Article 7(4) of the AU Convention on Preventing and Fighting Corruption 2006, Article 9(a) and 9(b) of the UNCAC 2004, and Nigeria's OGP Action Plan II, is not satisfying.

On Citizens Engagement / Responsiveness and Dialogue variable, out of the 448 institutions, 352 provide interactive sections on their websites to aid citizens participation, 369 Institutions have a social media account, 385 institutions have official email published on their websites, and 44 institutions published annual reports. The institutions' response to email is very poor, only 33 out of the 448 institutions respond to the TII emails. Furthermore, it was discovered that only 12 out of the 448 institutions provide information about their policy on whistleblowing.

While assessing the institutions' compliance with Article 11(1)(a) and 11(1)(b) of the CEDAW; Article 27(1)(a), 27(1)(e), and 27(1)(g) of the Convention on the Rights of Persons with Disabilities; Article 7 of the UNCAC 2004; the Federal Character Principle; Recruitment procedure as stated by the FCC; SDG 10.2; and Section 2(3)(c)(vi) of the FOI Act, 2011; it shows that out of the 448 assessed institutions, only 1 institution published information on recruitment and promotion exercise. 25 institutions disclosed their recruitment policy, 15 institutions published their staffs' details, 8 institutions have anti-corruption and anti-bribery policy, and 343 have updated organisational chart. However, none of the institutions provides information regarding the sex distribution of their staffs, the number of persons with disabilities and the quota system.

GOVERN

THE STATES **AND** LOCAL GOVERNMENTS

The assessment of the states and local governments is slightly different due to the fact that some of the statutes that require proactive disclosure and guide the activities of federal institutions do not apply to states. In addition, states have different laws and policies that guide their activities. In this regard, we set general requirements in line with our reviewed international policies and conventions that states ought to comply with. The general requirements dealt with issues in the following areas:

- **Fiscal Transparency**

The requirement for fiscal transparency is that each state should have its budgets, which are substantially complete and reliable, and its annual audited accounts published on the state's official website(s) and/or other online portal(s).

- **Open Procurement**

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

- **Citizens Engagement**

States should have a legal backing for citizens to demand accountability by having access to diverse classes of information; that is, to have or domesticate Freedom of Information (FOI) Law. Furthermore, states should have communication channels that will aid communication with citizens and facilitate engagement. The channels should comprise feedback forms and official email on the official website, and/or social media account(s).

- **Anti-Corruption and Whistle blowing**

To address the menace of corruption at the state level, we expect each state to develop or have anti-bribery/anti-corruption law(s) that will address corruption. In addition, states should also have procedures for whistleblowing.

- **Local Government Transparency**

Each state should ensure that its local government's budgets, which are substantially complete and completely reliable, and annual audited accounts are jointly made available online on the state's official website(s) and/or other online portal(s).

METHODOLOGY

The reality is that Local governments are not autonomous, therefore Local Governments are assessed under the states. However, out of the 774 local governments in Nigeria, less than 15 have functional websites, and the states supervise most of the local governments' activities. For this reason, we expect that the states will disclose critical information regarding the finances and procurement of the local governments.

From our general requirements, we identified twelve (12) sub-variables built around five (5) variables for the evaluation and assessment of the states and local governments. Some sub-variables are attached a period to evaluate the extent of the states' disclosure of critical information over time. The data is sourced manually from what is published on the websites and other online portals of each state. The condition set for the data collection is that data should be primarily available on the official website of each state, or on websites of other institutions of the states.

Scoring Criteria

A 1-point structured scale ranging from 0-1 score is used to get the availability of the proxy variables. 1 point was attributed to each sub-variable for its availability and 0 if otherwise. The summation of the sub-variables under each variable was rescaled to give 100 points. Afterwards, a weighted average proportional formula was employed to estimate the aggregate proportion of the variables. The methodology is explained in the table below:

Areas	Variable	Sub¯Variable	Check List	Source	Score Key
Fiscal Transparency	Budget/Audit Report	Budget Appropriation Act (BA5)	Five (5) Year budget online.	State Government website(s) and portal(s)	Scale of 0-1 2016= 0.2 2017= 0.2 2018= 0.2 2019= 0.2 2020= 0.2 Total = 1
		Budget Performance/Implementation Report (BI5)			Scale of 0-1 2016= 0.2 2017= 0.2 2018= 0.2 2019= 0.2 2020= 0.2 Total = 1
		Audit Report (A5)	Does the state publish its audited accounts of the last five years online?		Scale of 0-1 2016= 0.2 2017= 0.2 2018= 0.2 2019= 0.2

Table 23: State Score Criteria Table

					2020= 0.2 Total = 1
Open Procurement	Procurement	Contracts Awarded (LCA5)	Availability of information on contracts awarded each year (2015-2020) online.	State Government website(s) and portal(s)	Scale of 0-1 2016= 0.2 2017= 0.2 2018= 0.2 2019= 0.2 2020= 0.2 Total = 1
		List of Contractors (LC)			Scale of 0-1 2016= 0.2 2017= 0.2 2018= 0.2 2019= 0.2 2020= 0.2 Total = 1
		Procurement Law (PL)	Does the state have procurement law?	State Government website(s) and portal(s)	Scale of 0-1 Available= 1 Not-Available= 0 Total = 1

Citizens Engagement	Citizens Engagement	Freedom of Information (FOI)	Does the state have or domesticated the Freedom of Information Act?	State Government website(s) and portal(s)	Scale of 0-1 Available= 1 Not-Available= 0 Total = 1
		Communication Channel (CC)	Does the state have/provide any medium of communication, either of feedback forms and social media account(s)?	State Government website(s) and portal(s) Evaluation of Facebook and Twitter	Scale of 0-1 Available= 1 Not-Available= 0 Total = 1
Anti-Corruption: **Anti-Corruption and Whistleblowing**	Anti-Corruption	Anti-Corruption Laws (ACL)	Does the state have or domesticated anti-corruption laws, including an anti-corruption agency?	State Government website(s) and portal(s)	Scale of 0-1 Available= 1 Not-Available= 0 Total = 1
Local Government Transparency	Local Government Administration	Local Governments Budgets (LGB5)	Does the state government disclose the budget of its local governments of the last five years (2016-2020) online?	State Government website(s) and portal(s)	Scale of 0-1 2016= 0.2 2017= 0.2 2018= 0.2 2019= 0.2 2020= 0.2 Total = 1

		LG Audit Report (LGAR5)	Were the Local Government Audit reports of the last five years (2016-2020) available online?	State Government website(s) and portal(s).	Scale of 0-1 2016= 0.2 2017= 0.2 2018= 0.2 2019= 0.2 2020= 0.2 Total = 1
		Procurement (LGP)	Was there any comprehensive information about the LGIs procurement process, tender advert, and list of contracts awarded available online?	State Government website(s) and portal(s)	Scale of 0-1 Available= 1 Not-Available= 0 Total = 1

STATES **RANKING**

This section presents the ranking of the states. All the 36 states are assessed based on the TII variables for states.



S/N	STATES	SCORE%	RANK
1	KADUNA	76.67	1
2	EKITI	73.33	2
3	KWARA	65.00	3
4	KANO	60.00	4
5	OYO	60.00	4
6	TARABA	58.33	6
7	YOBE	58.33	6
8	KEBBI	48.33	8
9	PLATEAU	46.67	9
10	EDO	45.00	10
11	GOMBE	45.00	10
12	OGUN	45.00	10
13	DELTA	43.33	13
14	BORNO	41.67	14
15	KOGI	41.67	14
16	LAGOS	40.00	16
17	ONDO	40.00	16
18	BAYELSA	38.33	18
19	OSUN	38.33	18
20	AKWA-IBOM	36.67	20
21	JIGAWA	36.67	20
22	ADAMAWA	35.00	22
23	EBONYI	35.00	22
24	KATSINA	35.00	22
25	BAUCHI	33.33	25
26	NASARAWA	33.33	25
27	ABIA	31.67	27
28	CROSS RIVER	30.00	28
29	BENUE	26.67	29
30	RIVERS	26.67	29
31	ENUGU	23.33	31
32	ANAMBRA	22.50	32
33	IMO	21.67	33
34	NIGER	20.00	34
35	SOKOTO	16.67	35
36	ZAMFARA	16.67	35

Table 24: States Ranking

The table above depicts the ranking of the States. It shows that Kaduna, Ekiti, and Kwara States are the top 3 states most complying with the TII variables. Kaduna State has the highest score of 76.67%, and is ranked 1st. It is followed by Ekiti and Kwara States, with scores of 73.33% and 65.00%, and ranked 2nd and 3rd respectively.

Niger State with 20.00% score is ranked 34th, followed by Sokoto and Zamfara States with 16.67% score and jointly ranked 35th respectively. They are the bottom 3 states least complying with the TII variables.

STATES VARIABLES COMPLIANCE **RANKING**

Budget/ Audit Report

States	Score	Rank
Kwara	3	1
Taraba	3	1
Yobe	3	1
Ekiti	2.6	4
Gombe	2.6	4
Kaduna	2.6	4
Kano	2.6	4
Adamawa	2.2	8
Borno	2.2	8
Kogi	2.2	8
Bauchi	2	11
Edo	2	11
Ondo	2	11
Kebbi	1.8	14
Lagos	1.8	14
Osun	1.8	14
Ogun	1.8	17
Oyo	1.8	17
Plateau	1.8	17
Abia	1.6	20
Bayelsa	1.6	20
Jigawa	1.6	20
Enugu	1.4	23
Akwa Ibom	1.4	24
Ebonyi	1.4	24
Katsina	1.4	24
Benue	1.2	27
Rivers	1.2	27
Delta	1	29
Cross River	0.8	30
Nasarawa	0.8	30
Anambra	0.7	32
Niger	0.4	33
Imo	0.2	34
Sokoto	0	35
Zamfara	0	35

Procurement Ranking

States	Score	Rank
Delta	3	1
Kwara	3	1
Yobe	3	1
Kaduna	2.6	4
Ekiti	2.2	5
Kano	2.2	5
Kebbi	2.2	5
Oyo	2.2	5
Plateau	2.2	5
Bayelsa	1.8	10
Cross River	1.8	10
Edo	1.8	10
Jigawa	1.8	10
Ogun	1.8	10
Ondo	1.8	10
Osun	1.8	10
Borno	1.4	17
Ebonyi	1.4	17
Gombe	1.4	17
Taraba	1.4	17
Abia	1	21
Adamawa	1	21
Akwa Ibom	1	21
Anambra	1	21
Bauchi	1	21
Benue	1	21
Imo	1	21
Katsina	1	21
Kogi	1	21
Lagos	1	21
Nasarawa	1	21
Niger	1	21
Rivers	1	21
Sokoto	1	21
Zamfara	1	21
Enugu	0	36

Citizens Engarment

States	Score	Rank
Akwa Ibom	2	1
Ekiti	2	1
Kaduna	2	1
Abia	1	4
Adamawa	1	4
Anambra	1	4
Bauchi	1	4
Bayelsa	1	4
Benue	1	4
Borno	1	4
Cross River	1	4
Delta	1	4
Ebonyi	1	4
Edo	1	4
Enugu	1	4
Gombe	1	4
Imo	1	4
Jigawa	1	4
Kano	1	4
Katsina	1	4
Kebbi	1	4
Kogi	1	4
Kwara	1	4
Lagos	1	4
Nasarawa	1	4
Niger	1	4
Ogun	1	4
Ondo	1	4
Osun	1	4
Oyo	1	4
Plateau	1	4
Rivers	1	4
Sokoto	1	4
Taraba	1	4
Yobe	1	4
Zamfara	1	4

Anti-Corruption Law

States	Score	Rank
Kaduna	1	1
Kano	1	1
Ekiti	1	1
Lagos	1	1
Oyo	1	1
Abia	0	6
Adamawa	0	6
Akwa Ibom	0	6
Anambra	0	6
Bauchi	0	6
Bayelsa	0	6
Benue	0	6
Borno	0	6
Cross River	0	6
Delta	0	6
Ebonyi	0	6
Edo	0	6
Enugu	0	6
Gombe	0	6
Imo	0	6
Jigawa	0	6
Katsina	0	6
Kebbi	0	6
Kogi	0	6
Kwara	0	6
Nasarawa	0	6
Niger	0	6
Ogun	0	6
Ondo	0	6
Osun	0	6
Plateau	0	6
Rivers	0	6
Sokoto	0	6
Taraba	0	6
Yobe	0	6
Zamfara	0	6

Local Governments

States	Score	Rank
Taraba	1.6	1
Nasarawa	1.2	2
Oyo	1.2	2
Ekiti	1	4
Kaduna	1	4
Katsina	0.8	6
Kebbi	0.8	6
Kogi	0.8	6
Kwara	0.8	6
Ogun	0.8	6
Edo	0.6	11
Plateau	0.6	11
Borno	0.4	13
Ebonyi	0.4	13
Enugu	0.4	13
Gombe	0.4	13
Imo	0.4	13
Kano	0.4	13
Abia	0.2	19
Bayelsa	0.2	19
Delta	0.2	19
Adamawa	0	22
Akwa Ibom	0	22
Anambra	0	22
Bauchi	0	22
Benue	0	22
Cross River	0	22
Jigawa	0	22
Lagos	0	22
Niger	0	22
Ondo	0	22
Osun	0	22
Rivers	0	22
Sokoto	0	22
Yobe	0	22
Zamfara	0	22

Table 25: States Variables Compliance Ranking

STATES VARIABLES COMPLIANCE **CHART**

This section shows the States compliance with the TII states variables

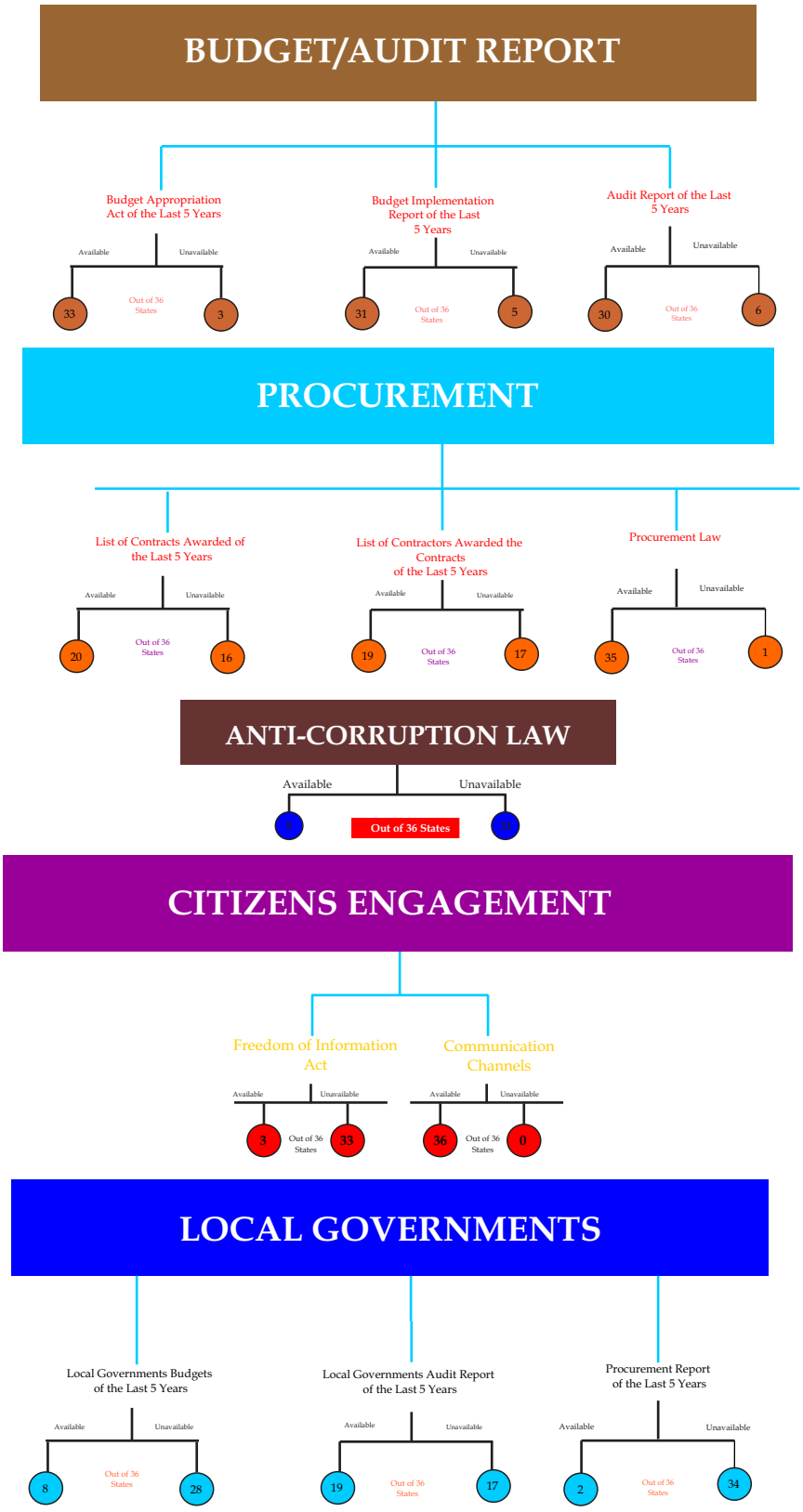


Fig. 3 States Variables Compliance Chart

The chart above shows the overall performance of the States in complying with the TII variables. The chart implies that majority of the states have disclosed their state of finances in line with the fiscal transparency requirement. Out of the 36 states, 33 States have published budget allocations, 31 States have published budgets implementation reports, and 30 States published financial audit reports.

20 states published the list of its awarded contracts within 2016-2020 period, and 19 states disclosed the list of the contractors. The findings also show that 35 states have procurement institutions and laws.

Despite the crucial importance of having anti-corruption laws and policies, our finding shows that only 5 out of the 36 states have enacted laws on anti-corruption and anti-bribery.

Our findings also show that out of the 36 states, only 3 states domesticated the Freedom of Information (FOI) Law. However, all the 36 states have communication channels (feedback forms and social media account(s)) to facilitate citizens engagement.

On local government transparency, out of the 36 states, 8 published local governments budget, 19 states published reports of the accountant general on local government accounts, and 2 states published information on local government procurement.

Appendix

S/N	Ministries, Departments and Agencies	URL(s)	EMAIL(s)
1	Abubakar Tafawa Balewa University Teaching Hospital	https://atbuth.org.ng/	info@atbuth.ng
2	Abubakar Tafawa Balewa University, Bauchi	https://www.atbu.edu.ng	Not Found
3	Abuja Broadcasting Corporation	http://asoradioandtv.com	info@asoradioandtv.com
4	Abuja Enterprise Agency	Not Found	Not Found
5	Abuja Environmental Protection Board	Not Found	Not Found
6	Abuja Infrastructure Investment Center	Not Found	Not Found
7	Abuja Investment Company Limited	abujainvestments.com	online@abujainvestments.com
8	Abuja Metropolitan Management Council	Not Found	Not Found
9	Accident Investigation Bureau	http://aib.gov.ng	info@aib.gov.ng
10	Adeyemi Collage of Education, Ondo	https://www.aceondo.edu.ng/	Support@aceondo.edu.ng
11	Administrative Staff College of Nigeria	https://ascon.gov.ng/	info@ascon.gov.ng
12	Advertising Practitioners Council of Nigeria	https://apcon.gov.ng/	Not Found
13	Agricultural and Rural Management Training Institute	http://armti.gov.ng	info@armti.gov.ng
14	Agricultural Research Council of Nigeria	https://arcn.gov.ng/	info@arcn.gov.ng
15	Ahmadu Bello University Teaching Hospital	http://abuth.gov.ng	info@abuth.gov.ng
16	Ahmadu Bello University, Zaria	https://www.abu.edu.ng	info@abu.edu.ng vc@abu.edu.ng
17	Airforce Institute of Technology, Kaduna	http://abuth.gov.ng	info@abuth.gov.ng
18	Ajaokuta Steel Company Limited	https://www.ajaokutasteel.com	info@ajaokutasteel.com
19	Akanu Ibiam Federal Polytechnic Uwana, Ebonyi	https://www.polyunwana.net/	mail@polyunwana.edu.ng
20	Alex Ekueme University, Ndufu-Alike, Ebonyi	https://www.funai.edu.ng	pro@funai.edu.ng
21	Alvan Ikoku Collage of Education, Owerri	https://www.alvanikoku.edu.ng/	Not Found
22	Aminu Kano Teaching Hospital	akth.gov.ng	info@akth.gov.ng
23	Anambra - Imo River Basin Development Authority	https://www.airbda.gov.ng/	Not Found
24	Auchi Polytechnic, Edo	https://auchipoly.edu.ng/	support@auchipoly.edu.ng
25	Bank of Agriculture	http://boang.com	info@boanig.com
26	Bank of Industry	https://www.boi.ng/	customercare@boi.ng
27	Bayero University Kano	https://www.buk.edu.ng	info@buk.edu.ng
28	Benin - Owenna River Basin Development Authority	https://www.borbda.gov.ng/	Not Found
29	Border Communities Development Agency	https://www.bcda.gov.ng/	Not Found
30	Budget Office of the Federation	https://www.budgetoffice.gov.ng	info@budgetoffice.gov.ng contact@budgetoffice.gov.ng
31	Bureau of Public Enterprise	https://bpe.gov.ng/	info@bpe.gov.ng
32	Bureau of Public Procurement	https://www.bpp.gov.ng	info@bpp.gov.ng
33	Bureau of Public Service Reforms	https://www.bpsr.gov.ng	enquiries@bpsr.gov.ng
34	Central Bank of Nigeria	https://www.cbn.gov.ng/	contactcbn@cbn.gov.ng ethicsoffice@cbn.gov.ng
35	Centre for Black African Arts and Culture	cbaacfestac77.org	info@cbaacfestac77.org
36	Chad Basin River Basin Development Authority	https://www.cbda-ng.com	Not Found
37	Citizenship and Leadership Training Centre	https://cltc.gov.ng	info@cltc.gov.ng
38	Civil Defence, Correctional, Fire and Immigration Board	http://cdfipb.gov.ng	info@cdfipb.gov.ng
39	Cocoa Research Institute of Nigeria	crin.gov.ng	Not Found
40	Code of Conduct Bureau	http://ccb.gov.ng/	Not Found
41	Code of Conduct Tribunal	Not Found	Not Found
42	College of Agriculture (Dac), Kabba, Kogi State	dac.abu.edu.ng/kca/	cakab@abu.edu.ng
43	Computer Professionals Registration Council of Nigeria	https://cpn.gov.ng/metro/	info@cpn.gov.ng
44	COREN	https://coren.gov.ng/	info@coren.gov.ng
45	Corporate Affairs Commission	https://www.cac.gov.ng	protocol@cac.gov.ng helpdesk@cac.gov.ng cservice@cac.gov.ng
46	Council for the Regulation of Freight Forwarding in Nigeria	crffn.gov.ng	info@crffn.gov.ng
47	Court of Appeal	http://courtofappealng.com/	Not Found
48	Cross - River River Basin Development Authority	https://www.crrbda.gov.ng/	Not Found
49	Debt Management Office	https://www.dmo.gov.ng	enquiries@dmo.gov.ng
50	Defence Headquarter	defencehq.mil.ng	Not Found
51	Defence Industries Corporation of Nigeria	dicon.gov.ng	contacthq@dicon.gov.ng
52	Defence Intelligence College	Not Found	Not Found
53	Defence Research and Development Bureau	Not Found	Not Found
54	Department of Petroleum Resources	http://dpr.gov.ng	info@dpr.gov.ng
55	Development Bank of Nigeria	https://www.devbankng.com	info@devbankng.com
56	Directorate for Technical Cooperation in Africa	http://dtca.gov.ng/	Not Found
57	Economic And Financial Crimes Commission	https://www.efccnigeria.org/efcc/	info@efccnigeria.org
58	Electronic Development Institute	eldi.org.ng	admin@eldi.org.ng
59	Energy Commission of Nigeria	energy.gov.ng	dg@energy.gov.ng
60	Family Homes Fund Ltd	https://www.fhfl.com.ng	info@fhfl.com.ng
61	FCE (special), Oyo	http://fcesoyo.edu.ng/	info@fcesoyo.edu.ng
62	FCE (Technical) Akoka, Lagos	Not Found	Not Found
63	FCE (Technical), Asaba	https://www.fcetasaba.edu.ng/	registrar@fcetasaba.edu.ng
64	FCE (Technical), Bichi, Kano	https://www.fcetbichi.edu.ng/index.php	info@fcetbichi.edu.ng
65	FCE (Technical), Gombe	http://fcetgombe.edu.ng/home/	info@fcetgombe.edu.ng
66	FCE (Technical), Gusau, Zamfara	http://www.fcegusau.edu.ng/	info@fcetgusau.edu.ng
67	FCE (Technical), Omuku, Rivers	https://fcetomoku.edu.ng/	Not Found
68	FCE (Technical), Potiskum, Yobe	https://fcetpotiskum.edu.ng/	info@fcetpotiskum.edu.ng
69	FCE (Technical), Umunze	https://www.fcetumunze.edu.ng	info@fcetumunze.edu.ng
70	FCE Abeokuta, Ogun	http://fce-abeokuta.edu.ng/	Not Found
71	FCE Eha-Amufu, Enugu	http://fceehamufu.edu.ng/	info@fceehamufu.edu.ng
72	FCE Kano	https://www.fcekano.edu.ng/	admin@fcekano.edu.ng
73	FCE Katsina	https://fcekatsina.edu.ng	info@fcekatsina.edu.ng
74	FCE Kontagora, Niger	https://www.fcekg.edu.ng/	Not Found

75	FCE Obudu, Cross River	https://www.fceobudu.edu.ng/	info@fceobudu.edu.ng
76	FCE Okene, Kogi	https://fceokene.edu.ng	info@fceokene.edu.ng
77	FCE Pankshin, Plateau	http://www.fcepankshin.edu.ng/	fcepankshin@yahoo.com
78	FCE Yola, Adamawa	https://www.fceyoladegree.edu.ng/	Not Found
79	FCE Zaria, Kaduna	http://fcezaria.net/index.php	info@fcezaria.net
80	FCT Christian Pilgrims Welfare Board	Not Found	Not Found
81	FCT College of Education Zuba	fctcoezuba.edu.ng	Not Found
82	FCT Muslims Pilgrims Welfare Board	Not Found	Not Found
83	FCT Water Board Abuja	fctwb.gov.ng	info@fctwb.gov.ng
84	Federal Airports Authority of Nigeria	http://faan.gov.ng	contact@faan.gov.ng
85	Federal Capital Development Authority	fcda.gov.ng	info@fcda.gov.ng
86	Federal Capital Territory Abuja	fcta.gov.ng	info@fcta.gov.ng
87	Federal Capital Territory Internal Revenue	fctirs.gov.ng	contactus@fctirs.gov.ng
88	Federal Character Commission	https://federalcharacter.gov.ng/	info@federalcharacter.gov.ng
89	Federal Civil Service Commission	http://www.fedcivilservice.gov.ng/	info@fedcivilservice.gov.ng/
90	Federal College Agriculture Akure	www.fecaakure.edu.ng	contact@fecaakure.edu.ng provost@fecaakure.edu.ng registrar@fecaakure.edu.ng
91	Federal College of Agriculture Dadin Kowa, Gombe	Not Found	Not Found
92	Federal College of Agriculture Ishiagu, Ebonyi State	www.fcaishiagu.edu.ng	info@fcaishiagu.edu.ng
93	Federal College of Agriculture, Ibadan, Oyo State.	www.fcaib.edu.ng	Not Found
94	Federal College of Animal Health and Production Technology, Ibadan, Oyo State.	www.fcahptib.edu.ng	collage@fcahptib.edu.ng
95	Federal College of Animal Health and Production Technology, Vom, Plateau State.	www.fcahptom.edu.ng	contact@fcahptvom.edu.ng
96	Federal College of Fisheries and Marine Technology, Lagos	www.fcfmt.edu.ng	info@fcfmt.edu.ng
97	Federal College of Forestry Mechanization, Afaka, Kaduna State	www.fcfmafaka.edu.ng	office@fcfmafaka.edu.ng
98	Federal College of Forestry, Ibadan, Oyo State.	www.fcfibadan.edu.ng	info@fcfibadan.edu.ng
99	Federal College of Forestry, Jos, Plateau State.	www.fcfjos.edu.ng	info@fcfjos.edu.ng
100	Federal College of Freshwater Fisheries Technology, Baga, Borno State	www.fcfft-newbussa.edu.ng	info@fcfft-newbussa.edu.ng
101	Federal College of Land Resources Technology Kuru, Jos	www.fecolartkuru.com	Fecolartkuru2@gmail.com
102	Federal College of Land Resources Technology, Owerri Imo State.	www.fecolartow.ng	info@fecolartow.ng fecolartow@gmail.com
103	Federal College of Wildlife Management, New Bussa, Niger State.	www.fcwm.edu.ng	Not Found
104	Federal Competition and Consumer Protection Commission	https://www.fccpc.gov.ng/	contact@fccpc.gov.ng
105	Federal Fire Service	https://fedfire.gov.ng/	info@fedfire.gov.ng/
106	Federal High Court	http://fhc.gov.ng	info@fhc.gov.ng
107	Federal Housing Authority	https://fha.gov.ng/	info@fha.gov.ng
108	Federal Inland Revenue Service	firs.gov.ng	enquiries@firs.gov.ng
109	Federal Institute of Industrial Research, Oshodi	https://fiiro.gov.ng/	info@fiiro.gov.ng enquiries@fiiro.gov.ng
110	Federal Judicial Service Commission	fjsc.gov.ng	info@fjsc.gov.ng
111	Federal Medical Centre Abakaliki	Not Found	Not Found
112	Federal Medical Centre Abeokuta	Not Found	Not Found
113	Federal Medical Centre Abuja	http://fmcabuuja.gov.ng	info@fmcabuja.gov.ng
114	Federal Medical Centre Asaba	http://fmcasaba.org	info@fmcasaba.org
115	Federal Medical Centre Azare	http://fmcazare.gov.ng	info@fmcazare.gov.ng
116	Federal Medical Centre Bida	Not Found	Not Found
117	Federal Medical Centre Birnin Kebbi	http://fmcbirninkebbi.gov.ng	info@fmcbirninkebbi.gov.ng
118	Federal Medical Centre Birnin Kudu	http://fmcbkd.gov.ng	info@fmcbkd.com
119	Federal Medical Centre Ebute Metta	Not Found	Not Found
120	Federal Medical Centre Gombe	Not Found	Not Found
121	Federal Medical Centre Gusau	Not Found	Not Found
122	Federal Medical Centre Ido	Not Found	Not Found
123	Federal Medical Centre Jalingo	http://fmcjalingo.gov.ng	info@fmcjalingo.gov.ng
124	Federal Medical Centre Katsina	http://fmckatsina.gov.ng	admin@fmckatsina.gov.ng
125	Federal Medical Centre Keffi	http://fmckeffi.gov.ng	Not Found
126	Federal Medical Centre Lokoja	Not Found	Not Found
127	Federal Medical Centre Makurdi	http://fmcmakurdi.gov.ng	info@fmcmakurdi.gov.ng
128	Federal Medical Centre Nguru	Not Found	Not Found
129	Federal Medical Centre Owerri	Not Found	Not Found
130	Federal Medical Centre Owo	https://www.fmcowo.org.ng/	info@fmcowo.org.ng
131	Federal Medical Centre Umuahia	**http://www.fmc-umuahia.com.ng/**	info @ fmc-umuahia.com.ng
132	Federal Medical Centre Yenogoa	https://fmcyenagoa.org.ng/	info@fmcyenagoa.org.ng
133	Federal Medical Centre Yola	http://fmcyola.gov.ng	info@fmcyola.gov.ng
134	Federal Ministry of Information and Culture	https://fmic.gov.ng/	Not Found
135	Federal Mortgage Bank of Nigeria	https://fmbn.gov.ng/	info@fmbn.gov.ng
136	Federal Polytechnic Ado Ekiti	https://fedpolyado.edu.ng/	contactus@fedpolyado.edu.ng
137	Federal Polytechnic Bali, Taraba	https://fedpobali.edu.ng/	infor@fedpolybali.edu.ng
138	Federal Polytechnic Bauchi	https://fptb.edu.ng/	info@fptb.edu.ng
139	Federal Polytechnic Bida, Niger	https://fedpolybida.edu.ng/	info@fedpolybida.edu.ng
140	Federal Polytechnic Damaturu, Yobe	https://www.fedpodam.edu.ng/	info@fedpodam.edu.ng
141	Federal Polytechnic Ede, Osun	https://www.federalpolyede.edu.ng/	pro@federalpolyede.edu.ng
142	Federal Polytechnic Ekowe, Bayelsa	https://www.federalpolyekowe.edu.ng/	support@federalpolyekowe.edu.ng
143	Federal Polytechnic Idah, Kogi	https://fepoda.edu.ng/	helpdesk@fepoda.edu.ng
144	Federal Polytechnic Ilaro, Ogun	https://federalpolyilaro.edu.ng/	info@federalpolyilaro.edu.ng
145	Federal Polytechnic Ile-Oluji, Ondo	http://fedpolel.edu.ng/	info@fedpolel.edu.ng
146	Federal Polytechnic Kaura Namoda, Zamfara	https://fedponam.edu.ng/	admin@fedponam.edu.ng
147	Federal Polytechnic Mubi, Adamawa	http://federalpolytechnicmubi.edu.ng/	info@federalpolytechnicmubi.edu.ng
148	Federal Polytechnic Nakede, Owerri	https://fpno.edu.ng/	info@fpno.edu.ng
149	Federal Polytechnic Nasarawa	https://fedpolynas.edu.ng/	info@fedpolynas.edu.ng
150	Federal Polytechnic of Oil and Gas Bonny, Rivers	https://fedpolybonny.edu.ng/	info@fedpolybonny.edu.ng
151	Federal Polytechnic Offa, Kwara	https://www.fpo.edu.ng/	Not Found
152	Federal Polytechnic Oko, Anambra	https://federalpolyoko.edu.ng/	publicrelatinons@federalpolyoko.edu.ng

153	Federal Polytechnic Ukana, Akwa Ibom	https://fedpolyukana.edu.ng/	info@fedpolyukana.edu.ng
154	Federal Radio Corporation of Nigeria	radionigeria.gov.ng	Info@radionigeria.gov.ng
155	Federal Road Safety Commission	https://frsc.gov.ng/	info@frsc.gov.ng
156	Federal Roads Maintenance Agency	https://ferma.gov.ng/	info@ferma.gov.ng
157	Federal School of Survey	http://fss-oyo.edu.ng/	Not Found
158	Federal Teaching Hospital	https://fethi.gov.ng	Not Found
159	Federal University Birnin Kebbi	https://www.fubk.edu.ng	enquiriesI@fubk.edu.ng
160	Federal University Dutse, Jigawa	https://www.fud.edu.ng	info@fud.edu.ng
161	Federal University Dutsin-ma, Katsina	https://www.fudutsinma.edu.ng	info@fudutsinma.edu.ng
162	Federal University Gashua, Yobe	https://www.fugashua.edu.ng	info@fugashua.edu.ng
163	Federal University Gusau, Zamfara	https://www.fugusau.edu.ng	info@fugusau.edu.ng
164	Federal University Kashere, Gombe	https://www.fukashere.edu.ng	info@fukashere.edu.ng
165	Federal University Lafia, Nasarawa	https://www.fulafia.edu.ng	info@fulafia.edu.ng
166	Federal University Lokoja, Kogi	https://www.fulokoja.edu.ng	info@fulokoja.edu.ng
167	Federal University of Agriculture Zuru	fuaz.edu.ng	info@fuaz.edu.ng
168	Federal University of Agriculture, Abeokuta	https://www.unaab.edu.ng	Not Found
169	Federal University of Agriculture, Makurdi	https://www.uam.edu.ng	info@uam.edu.ng
170	Federal University of Health Science Otukpo	fuhso.ng	info@fuhso.ng
171	Federal University of Petroleum Resources, Effurun	https://www.site.fupre.edu.ng	Not Found
172	Federal University of Technology, Akure	https://www.futa.edu.ng	info@futa.edu.ng
173	Federal University of Technology, Minna	https://www.futminna.edu.ng	info@futminna.edu.ng
174	Federal University of Technology, Owerri	https://www.futo.edu.ng	info@futo.edu.ng
175	Federal University Otuoke, Bayelsa	https://www.fuotuoke.edu.ng	info@fuotuoke.edu.ng
176	Federal University Oye-Ekiti, Ekiti	https://www.fuoye.edu.ng	info@fuoye.edu.ng
177	Federal University Wukari, Taraba	https://www.fuwukari.edu.ng	info@fuwukari.edu.ng
178	FG Staff Housing Loans Board	https://fgshlb.gov.ng/	info@fgshlb.gov.ng
179	Financial Reporting Council of Nigeria	https://www.financialreportingcouncil.gov.ng/	enquiries@financialreportingcouncil.gov.ng
180	Forestry Research Institute of Nigeria	http://frin.gov.ng	edfrin@frin.gov.ng
181	Galaxy Backbone	https://galaxybackbone.com.ng/	Not Found
182	Gurara Dam Management Agency	https://www.gdma.gov.ng/	Not Found
183	H.A Federal Polytechnic Kazaure, Jigawa	http://hafedpoly.edu.ng	Not Found
184	Hadejia Jama'are River Basin Development Authority	https://www.hjrbda.kn.gov.ng/	Not Found
185	Independent Corrupt Practices and Oher Related Offences Commission	https://icpc.gov.ng/	info@icpc.gov.ng
186	Independent National Electoral Commission	https://www.inecnigeria.org/	iccc@inec.gov.ng
187	Industrial Training Fund	https://www.itf.gov.ng/	dg@itf.gov.ng
188	Infrastructure Concession Regulatory Commission	https://www.icrc.gov.ng/	info@icrc.gov.ng
189	Institute for Agricultural Research, Ibadan	iart.gov.ng	director@iart.gov.ng
190	Institute for Peace and Conflict Resolution	http://ipcr.gov.ng	info@ipcr.gov.ng
191	Integrated Water Resource Management Commission	https://www.niwrmc.gov.ng/	info@niwrmc.gov.ng
192	Investment and Securities Tribunal	https://www.ist.gov.ng/	info@ist.gov.ng
193	Irrua Specialist Teaching Hospital	https://isth.com.ng/	info@isth.com.ng
194	Joint Admission and Matriculation Board	https://www.jamb.gov.ng	Not Found
195	Jos University Teaching Hospital	http://juth.org.ng	info@juth.org.ng
196	Kaduna Polytechnic, Kaduna	https://www.kadunapoly.edu.ng/	info@kadunapoly.edu.ng
197	Lagos University Teaching Hospital	*http://luth.gov.ng*	*info@luth.gov.ng*
198	Lake Chad Research Institute	lcrimaid.gov.ng	Not Found
199	Legal Aid Council of Nigeria	http://legalaidcouncil.gov.ng	info@legalaidcouncil.gov.ng
200	Librarians Registration Council of Nigeria	https://www.lrcn.gov.ng	info@lrcn.gov.ng
201	Lower Benue River Basin Development Authority	https://www.lbrbda.gov.ng/	Not Found
202	Lower Niger River Basin Development Authority	https://www.lnrbda.gov.ng/	info@lnrbda.gov.ng
203	Maritime Academy of Nigeria	https://www.maritimeacademy.gov.ng/	info@maritimeacademy.gov.ng contact@maritimeacademy.gov.ng
204	Metallurgical Training Institute	http://mti.minesandsteel.com/	mtisteelo@yahoo.com
205	Michael Imoudu National Institute for Labour Studies	http://www.minils.gov.ng/	info@mnils.gov.ng
206	Michael Opara University of Agriculture, Umudike	https://www.mouau.edu.ng	pro@mouau.edu.ng registrar@moaua.edu.ng
207	Military Pension Board	mpb.ng	info@mpb.ng
208	Ministry of Agriculture and Rural Development	http://fmard.gov.ng	adm@fmard.gov.ng
209	Ministry of Aviation	http://aviation.gov.ng	info@aviation.gov.ng
210	Ministry of Communication and Digital Economy	https://commtech.gov.ng/	info@commtech.gov.ng
211	Ministry of Defence	http://defence.gov.ng	Not Found
212	Ministry of Education	https://www.education.gov.ng	info@education.gov.ng
213	Ministry of Environment	http://environment.gov.ng	info@environment.gov.ng
214	Ministry of Finance	https://nationalplanning.gov.ng https://finanace.gov.ng	info@finance.gov.ng
215	Ministry of Foreign Affairs	http://foreignaffairs.gov.ng	info@foreignaffairs.gov.ng
216	Ministry of Health	http://health.gov.ng	info@health.gov.ng
217	Ministry of Humanitarian Affairs, DM & SD.	https://fmhds.gov.ng/	info@fmhds.gov.ng
218	Ministry of Industry, Trade and Investment	https://www.fmiti.gov.ng/	info@fmiti.gov.ng
219	Ministry of Interior	http://interior.gov.ng	info@interior.gov.ng
220	Ministry of Justice	http://justice.gov.ng	info@justice.gov.ng
221	Ministry of Labour and Employment	https://www.labour.gov.ng/	info@labour.gov.ng
222	Ministry of Mines and Steel Development	https://www.fmmsd.gov.ng/	info@fmmsd.gov.ng
223	Ministry of Niger Delta Affairs	https://www.nigerdelta.gov.ng/	dprs@nigerdelta.gov.ng hrm@nigerdelta.gov.ng
224	Ministry of Petroleum Resources	http://petroleumresources.gov.ng	info@petroleumresources.gov.ng
225	Ministry of Police Affairs	https://www.policeaffairs.gov.ng/	info@policeaffairs.gov.ng
226	Ministry of Power	http://power.gov.ng	info@power.gov.ng
227	Ministry of Science and Technology	https://scienceandtech.gov.ng/	info@scienceandtech.gov.ng
228	Ministry of Transportation	https://www.transport.gov.ng/	info@transport.gov.ng
229	Ministry of Water Resources	https://www.waterresources.gov.ng/	info@waterresources.gov.ng
230	Ministry of Women Affairs	https://www.womenaffairs.gov.ng/	info@womenaffairs.gov.ng
231	Ministry of Works and Housing	https://worksandhousing.gov.ng/	info@worksandhousing.gov.ng
232	Ministry of Youth and Sports Development	http://youthandsport.gov.ng	Not Found
233	Moddibo Adama University of Technology, Yola	https://www.mautech.edu.ng	info@mauteh.edu.ng
234	N.A Institute of Tech. & Environmental Sciences	https://nacest.com/	Not Found

235	National Agency for Food and Drug Administration and Control	http://nafdac.gov.ng	info@nafdac.gov.ng
236	National Agency for Prohibition of Trafficking in Persons	https://naptip.gov.ng/	info@naptip.gov.ng reformsunit@naptip.gov.ng
237	National Agency for Science and Engineering Infrastructure	https://naseni.org/	nasenihq@naseni.org
238	National Agency for the Control of Aids	https://naca.gov.ng/	info@naca.gov.ng
239	National Agency for the Great Green Wall	http://ggwnigeria.gov.n	info@ggwnigeria.gov.ng
240	National Agricultural Extension and Research Liaison Services	naerls.gov.ng	director@naerls.gov.ng
241	National Agricultural Land Development Authority	nalda.ng	office@nalda.ng
242	National Agricultural Seed Council	http://seedcouncil.gov.ng	info@seedcouncil.gov.ng
243	National Assembly Service Commission	https://nasc.gov.ng/	info@nasc.gov.ng
244	National Automotive Design and Development Council	https://www.naddc.gov.ng/	contact@naddc.gov.ng
245	National Biosafety Management Agency	http://nbma.gov.ng	nbma@nbma.gov.ng
246	National Biotechnology Development Agency	https://nabda.gov.ng/	info@nabda.gov.ng
247	National Board for Arabic and Islamic Studies	https://www.nbais.com.ng	info@nbais.com.ng
248	National Board for Technical Education	https://www.nbte.gov.ng	enquries@nbte.gov.ng
249	National Board for Technology Incubation	https://www.nbti.gov.ng/	info@nbti.gov.ng
250	National Boundary Commission	boundarycommission.gov.ng	info@boundarycommission.gov.ng
251	National Broadcasting Commission	https://www.nbc.gov.ng/	info@nbc.gov.ng
252	National Bureau of Statistics	https://www.nigerianstat.gov.ng	feedback@nigerianstat.gov.ng
253	National Business and Technical Examination Board	https://www.nabtebnigeria.org/	helpdesk@nabtebnigeria.org
254	National Centre for Technology Management	https://www.nacetem.gov.ng/#/	dg.ceo@nacetem.gov.ng
255	National Centre for Agricultural Mechanization	http://ncamng.org	info@ncam.org
256	National Centre for Disease Control	http://ncdc.gov.ng	info@ncdc.gov.ng
257	National Centre for Women Development	https://www.ncwd.gov.ng/	info@ncwd.gov.ng
258	National Cereals Research Institute Badeggi	ncribadeggi.org.ng	info@ncribadeggi.org.ng
259	National Commission for Collages of Education	https://www.ncceonline.edu.ng	info@ncceonline.edu.ng
260	National Commission for Mass Literacy Adult and Non-formal Education	nmec.gov.ng	info@nmec.gov.ng
261	National Commission for Museums and Monuments	http://ncmm.gov.ng	Not Found
262	National Commission for Nomadic Education	ncne.gov.ng	info@ncne.gov.ng
263	National Commission for Refugees, Migrants and IDPs	https://ncfrmi.gov.ng/	info.ncfrmi@ncfrmi.gov.ng
264	National Commissions for Persons with Disabilities	Not Found	Not Found
265	National Council for Arts and Culture	http://ncac.gov.ng	info@ncac.gov.ng
266	National Defence Academy, Kaduna	https://www.nda.edu.ng	enquiriesI@nda.edu.ng
267	National Defence College	ndc.gov.ng	info@ndc.gov.ng
268	National Directorate of Employment	https://nde.gov.ng	Not Found
269	National Ear Care Centre	http://necckaduna.com.ng	info@necckaduna.com.ng
270	National Economic Reconstruction Fund	https://ner-fund.com.ng/NERFUND	info@nerfund.com.ng
271	National Emergency Management Agency	https://nema.gov.ng/	info@nema.gov.ng
272	National Environmental Standards and Regulations Enforcement Agency	http://nesrea.gov.ng	info@nesrea.gov.ng
273	National Examination Council	https://www.neco.gov.ng	info@neco.gov.ng
274	National Eye Center	Not Found	Not Found
275	National Film and Video Censors Board	http://nfvcb.gov.ng	info@nfvcb.gov.ng
276	National Gallery for Art	http://nga.gov.ng	info@nga.gov.ng
277	National Hajj Commission of Nigeria	https://nigeriahajjcom.gov.ng/	info@nigeriahajjcom.gov.ng
278	National Health Insurance Scheme	http://nhis.gov.ng	info@nhis.gov.ng
279	National Horticultural Research Institute	nihort.gov.ng	info@nihort.gov.ng
280	National Hospital	http://nationalhospital.gov.n	contact@nationalhospital.gov.ng
281	National Human Rights Commission	http://nigeriarights.gov.ng	info@nhrc.gov.ng
282	National Hydrological Services Agency	https://www.nihsa.gov.ng/	Not Found
283	National Identity Management Commission	https://nimc.gov.ng/	customercare@nimc.gov.ng
284	National Industrial Court	https://nicn.gov.ng/	info@nicn.gov.ng
285	National Information Technology Development Agency	https://nitda.gov.ng/	info@nitda.gov.ng
286	National Inland Waterways Authority	https://www.niwa.gov.ng/	info@niwa.gov.ng
287	National Institute for Cultural Orientation	http://nico.gov.ng	info@nico.gov.ng
288	National Institute for Freshwater Fisheries Research	http://niffr.blogspot.com/	niffish@gmail.com
289	National Institute for Legislative and Democratic Studies	https://nils.gov.ng/	info@nils.gov.ng
290	National Institute for Oceanography and Marine Research	niomr.gov.ng	info@niomr.gov.ng
291	National Institute for Policy and Strategic Studies, Kuru	https://www.nipsskuru.gov.ng/index.php	Not Found
292	National Institute for Sports	http://nis.gov.ng	Not Found
293	National Institute of Construction Technology, Uromi	http://nict.edu.ng/	info@nict.edu.ng
294	National Institute of Educational Planning and Administration	https://www.niepa.gov.ng	institute@niepa.gov.ng
295	National Insurance Commission	https://www.naicom.gov.ng/	contact@naicom.gov.ng
296	National Iron Ore Mining Company	http://niomco.minesandsteel.com/	Not Found
297	National Judicial Council	http://njc.gov.ng	info@njc.gov.ng
298	National Library of Nigeria	https://www.nln.gov.ng	info@nln.gov.ng
299	National Lottery Regulatory Commission	https://nlrc-gov.ng/	info@nlrc-gov.ng
300	National Lottery Trust Fund	https://nltf.gov.ng/	info@nltf.gov.ng
301	National Mathematical Centre	https://www.nmcabuja.org	Not Found
302	National Office for Technology Acquisition and Promotion	https://www.notap.gov.ng/	info@notap.gov.ng
303	National Oil Spill Detection and Response Agency	http://nosdra.gov.ng	info@nosdra.gov.ng
304	National Open University of Nigeria	https://www.noun.edu.ng	centralinfo@noun.edu.ng
305	National Orientation Agency	https://www.noa.gov.ng/	admin@noa.gov.ng
306	National Orthopaedic Hospital Dala	https://nohkano.gov.ng/	nohdala@nohkano.gov.ng
307	National Orthopaedic Hospital Enugu	https://www.nohenugu.org.ng/	info@nohenugu.org.ng
308	National Orthopaedic Hospital Lagos	https://www.nohlagos.gov.ng/	nohil@nohlagos.gov.ng
309	National Park Service	http://nigeriaparkservice.org/	nph@nigeriaparkservice.org
310	National Pension Commission	https://www.pencom.gov.ng/	info@pencom.gov.ng
311	National Population Commission	http://www.nationalpopulation.gov.ng/	info@nationalpopulation.gov.ng
312	National Power Training Institute	http://naptin.gov.ng	naptin@naptin.gov.ng

313	National Primary Health Care Development Agency	http://nphcda.gov.ng/	info@nphcda.gov.ng/
314	National Productivity Centre	https://www.productivity.gov.ng/	npc@productivity.gov.ng
315	National Research Institute for Chemical Technology	https://www.narict.gov.ng/	info@narict.gov.ng
316	National Root Crops Research Institute	nrcri.gov.ng	info@nrcri.gov.ng
317	National Salaries Incomes and Wages Commission	https://nsiwc.gov.ng/	info@nsiwc.gov.ng
318	National Secondary Education Commission	Not Found	Not Found
319	National Steel Raw Materials Exploration Agency	https://nsrmea.gov.ng/	Not Found
320	National Sugar Development Council	https://www.nsdc.gov.ng/	contact@nsdc.gov.ng
321	National Teachers Institute	https://www.nti.edu.ng	info@nti.edu.ng/
322	National Theatre	Not Found	Not Found
323	National Troupe of Nigeria	http://nacd.gov.ng	Not Found
324	National Tuberculosis and Leprosy Training Center	Not Found	Not Found
325	National Universities Commission	https://www.nuc.edu.ng/	info@nuc.edu.ng
326	National Veterinary Research Institute	http://nvri.gov.ng	enquiries@nvri.gov.ng
327	National Water Resources Institute	https://www.nwrikd.edu.ng/	info@nwrikd.edu.ng
328	National Youth Service Corps	http://nysc.gov.ng	info@nysc.gov.ng
329	New Partnership for African Development	https://nepad.gov.ng/	info@nepad.gov.ng
330	News Agency of Nigeria	http://nannews.ng	Not Found
331	NIGCOMSAT	https://nigcomsat.gov.ng/	info@nigcomsat.gov.ng
332	Niger Delta Development Commission	https://www.nddc.gov.ng/	info@nddc.gov.ng
333	Niger Delta River Basin Development Authority	https://www.ndrbda.gov.ng/	Not Found
334	Nigeria Atomic Energy Commission	https://www.nigatom.org.ng/	info@nigatom.org.ng
335	Nigeria Commodity Exchange	https://www.nigeriacommex.com/	info@nigeriacommex.com
336	Nigeria Customs Service	https://www.customs.gov.ng/	info@customs.gov.ng pro@customs.gov.ng
337	Nigeria Deposit Insurance Corporation	https://www.ndic.gov.ng	helpdesk@ndic.gov.ng
338	Nigeria Diaspora Commission	nidcom.gov.ng	info@nidcom.gov.ng
339	Nigeria Electricity Liability Management Limited	nelmco.gov.ng	info@nelmco.gov.ng
340	Nigeria Export-Import Bank	https://neximbank.com.ng/	Not Found
341	Nigeria Immigration Service	http://nigeriaimmigration.gov.ng	nis.servicom@nigeriaimmigration.gov.ng
342	Nigeria Institute for Hospitality and Tourism	http://nihotour.gov.ng	info@nihotour.gov.ng
343	Nigeria Institute for Medical Research	http://nimr.gov.ng	info@nimr.gov.ng
344	Nigeria Institute of Soil Science	http://niss.gov.ng	info@niss.gov.ng
345	Nigeria Nuclear Regulatory Authority	http://nnra.gov.ng	official.mail@nnra.gov.ng
346	Nigeria Security and Civil Defence Corps	http://nscdc.gov.ng	defenders@nscdc.gov.ng
347	Nigeria Social Insurance Trust Fund	https://www.nsitf.gov.ng/	info@nsitf.gov.ng
348	Nigeria Sovereign Investment Authority	https://www.nsia.com.ng	careers@nsia.com.ng
349	Nigerian Agricultural Insurance Corporation	http://naic.gov.ng	info@naic.gov.ng
350	Nigerian Air Force	http://airforce.mil.ng	Not Found
351	Nigerian Airspace Management Agency	http://nama.gov.ng	servicom@nama.gov.ng
352	Nigerian Army	http://army.mil.ng	
353	Nigerian Army School of Education, Ilorin	https://nasedu.online/	Not Found
354	Nigerian Army University, Biu	https://www.naub.edu.ng	Not Found
355	Nigerian Building and Road Research Institute	https://nbrri.gov.ng/	info@nbrri.gov.ng
356	Nigerian Bulk Electricity Trading PLC	http://nbet.com.ng	info@nbet.com.ng
357	Nigerian Christian Pilgrims Commission	https://www.ncpc.gov.ng/	mobiliation@ncpc.gov.ng
358	Nigerian Civil Aviation Authority	http://ncaa.gov.ng	info@ncaa.gov.ng
359	Nigerian Coal Corporation	Not Found	Not Found
360	Nigerian College of Aviation	http://ncat.gov.ng	info@ncat.gov.ng
361	Nigerian Communication Commission	https://ncc.gov.ng/	ncc@ncc.gov.ng
362	Nigerian Content Development and Monitoring Board	ncdmb.gov.ng	info@ncdmb.gov.ng
363	Nigerian Copyright Commission	http://copyright.gov.ng	info@copyright.gov.ng
364	Nigerian Correctional Service	http://corrections.gov.ng	complaintresponsedesk@corrections.gov.ng
365	Nigerian Educational Research and Development Council	https://www.nerdc.org.ng	subscription@nerdc.org.ng
366	Nigerian Electricity Management Services Agency	http://nemsa.gov.ng	info@nemsa.gov.ng
367	Nigerian Electricity Regulatory Commission	http://nerc.gov.ng	info@nerc.gov.ng
368	Nigerian Export Processing Zone Authority	https://www.nepc.gov.ng/	enquiries@nepc.gov.ng helpdesk@nepc.gov.ng
369	Nigerian Export Promotion Council	https://www.nepc.gov.ng/	enquiries@nepc.gov.ng
370	Nigerian Extractive Industries Transparency Initiative	https://neiti.gov.ng/index.php	info@neiti.gov.ng
371	Nigerian Film Corporation	https://nfc.gov.ng/	
372	Nigerian Financial Intelligence Unit	https://www.nfiu.gov.ng/	info@nfiu.gov.ng
373	Nigerian Football Federation	http://thenff.com	info@thenff.com
374	Nigerian Geological Survey Agency	https://www.ngsa.gov.ng/	support@ngsa.gov.ng
375	Nigerian Institute for Oil Palm Research	nifor.gov.ng	info@nifor.gov.ng
376	Nigerian Institute of Advanced Legal Studies	http://nials.edu.ng	info@nials.edu.ng
377	Nigerian Institute of Animal Science	http://nias.gov.ng	nias.nigeria@nias.gov.ng
378	Nigerian Institute of International Affairs	http://niia.gov.ng	info@niia.gov.ng
379	Nigerian Institute of Leather and Science Technology	nilest.edu.ng	info@nilest.edu.ng
380	Nigerian Institute of Mining and Geosciences	https://www.nimg.edu.ng/	helpdesk@nimg.edu.ng
381	Nigerian Institute of Science Laboratory Technology	https://www.nislt.gov.ng/	enquiry@nislt.gov.ng
382	Nigerian Institute of Social and Economic Research	https://www.niser.gov.ng	dg@niser.gov.ng
383	Nigerian Institute of Transportation Technology	https://nitt.gov.ng/	info@nitt.gov.ng
384	Nigerian Investment Promotion Commission	https://www.nipc.gov.ng/	helpdesk@nipc.gov.ng
385	Nigerian Law Reform Commission	nlrc.gov.ng	info@nlrc.gov.ng
386	Nigerian Law School	http://nigerianlawschool.edu.ng	Info@lawschool.edu.ng
387	Nigerian Maritime Administration and Safety Agency	https://www.nimasa.gov.ng	info@nimasa.gov.ng
388	Nigerian Maritime University, Okerenkoko, Delta	https://www.nmu.edu.ng	Not Found
389	Nigerian Meteorological Agency	http://nimet.gov.ng	info@nimet.gov.ng
390	Nigerian Mining Cadastre Office	https://miningcadastre.gov.ng/	info@miningcadastre.gov.ng
391	Nigerian National Merit Award	http://www.meritaward.ng/index.php	Not Found
392	Nigerian National Petroleum Corporation	http://nnpcgroup.com	contactus@nnpcgroup.com
393	Nigerian Natural Medicine Development Agency	http://nnmda.gov.ng/	info@nnmda.gov.ng
394	Nigerian Navy	http://Navy.mil.ng	Not Found
395	Nigerian Office for Trade Negotiation	http://notn.gov.ng/	info@notn.gov.ng/
396	Nigerian Police Academy	https://www.polac.edu.ng	admin@polac.edu.ng
397	Nigerian Police Force	https://www.npf.gov.ng	info@npf.gov.ng

398	Nigerian Ports Authority	https://www.nigerianports.gov.ng/	info@nigerianports.gov.ng helpdesk@nigerianports.gov.ng
399	Nigerian Postal Service	https://nipost.gov.ng/	customerservice@nipost.gov.ng
400	Nigerian Press Council	http://www.presscouncil.gov.ng/	info@presscouncil.gov.ng
401	Nigerian Railway Corporation	https://www.nrc.gov.ng/	info@nrc.gov.ng
402	Nigerian Shippers Council	https://shipperscouncil.gov.ng/	info@shipperscouncil.gov.ng
403	Nigerian Stored Products Research Institute	nspri.gov.ng	nspriheadquarters@nspri.org.ng
404	Nigerian Television Authority	http://nta.ng	Not Found
405	Nigerian Tourism Development Corporation	http://tournigeria.gov.ng	hello@tournigeria.gov.ng
406	Nnamdi Azikiwe University, Awka	http://nauth.org.ng	Not Found
407	Nnamdi Azikwe Teaching Hospital	http://nauth.org.ng	Not Found
408	North East Development Commission	https://nedc.gov.ng/	contact@nedc.gov.ng
409	Obafemi Awolowo Teaching Hospital	http://oauthc.com/	info@oauthc.com/
410	Obafemi Awolowo University, Ile-Ife	https://www.oauife.edu.ng	info@oauife.edu.ng
411	Office of the Accountant General of the Federation	http://oagf.gov.ng/	Not Found
412	Office Of the Auditor General of The Federation	https://oaugf.gov.ng/	info@oaugf.gov.ng
413	Office of The Head of Civil Service of The Federation	https://ohcsf.gov.ng/home	info@ohcsf.gov.ng
414	Office Of The SGF	https://www.osgf.gov.ng/	info@osgf.gov.ng
415	Office of the Surveyor General of the Federation	https://osgof.gov.ng/	info@osgof.gov.ng ssgof@osgof.gov.ng
416	Ogun - Osun River Basin Development Authority	https://www.ogosrbda.gov.ng/	Not Found
417	Oil and Gas Free Zone Authority	https://www.ogfza.gov.ng/	contact@ogfza.gov.ng
418	Pension Transitional Arrangement Directorate	https://www.ptad.gov.ng	info@ptad.gov.ng
419	Petroleum Equalisation Fund	http://pefmb.gov.ng	Not Found
420	Petroleum Product Price Regulatory Agency	http://pppra.gov.ng	info@pppra.gov.ng
421	Petroleum Technology Development Fund	http://ptdf.gov.ng	info@ptdf.gov.ng
422	Petroleum Training Institute, Effurun	http://pti.edu.ng	Not Found
423	Police Service Commission	https://www.pcs.gov.ng/	info@pcs.gov.ng
424	Project Development Institute	https://fiiro.gov.ng/	info@fiiro.gov.ng
425	Public Complaints Commission	https://pcc.gov.ng/	info@pcc.gov.ng
426	Public Service Institute of Nigeria	https://psin.gov.ng/	info@psin.gov.ng
427	Raw Materials Research and Development Council	https://www.rmrdc.gov.ng	ceo@rmrdc.gov.ng
428	Revenue Mobilisation Allocation and Fiscal Commission	https://rmafc.gov.ng/	info@rmafc.gov.ng
429	Rubber Research Institute of Nigeria, Benin	Not Found	Not Found
430	Rural Electrification Agency	rea.gov.ng	info@rea.gov.ng
431	Samaru College Of Agriculture (Dac), Zaria Kaduna State	www.dac.abu.edu.ng	dac@abu.edu.ng
432	Securities And Exchange Commission	https://www.sec.gov.ng/	sec@sec.gov.ng
433	Servicom	https://servicom.gov.ng/	info@servicom.gov.ng
434	Sheda Science and Technology Complex	https://shestco.gov.ng/	admin@shestco.gov.ng
435	Small and Medium Enterprise Development Authority of Nigeria	https://www.smedan.gov.ng/	info@smedan.gov.ng
436	Sokoto - Rima River Basin Development Authority	https://www.srrbda.gov.ng/	Not Found
437	Standards Organisation of Nigeria	https://www.son.gov.ng/	info@son.gov.ng
438	Supreme Court of Nigeria	supremecourt.gov.ng	info@supremecourt.gov.ng
439	Surveyors Council of Nigeria	https://surcon.gov.ng/	info@surcon.gov.ng
440	Tafawa Balewa Square Management Board	https://www.tbsmg.gov.ng/	info@tbsmg.gov.ng
441	Teachers Registration Council of Nigeria	https://www.trcn.gov.ng/	info@trcn.gov.ng
442	Technical Aid Corps	Not Found	Not Found
443	Tertiary Education Trust Fund	https://www.tetfund.gov.ng	info@tetfund.gov.ng
444	Transmission Company of Nigeria	http://tcn.org.ng	info@tcn.org.ng
445	Universal Basic Education Commission	https://www.ubec.gov.ng	info@ubec.gov.ng
446	University College Hospital Ibadan	https://uch-ibadan.org.ng/	Not Found
447	University of Abuja	https://www.uniabuja.edu.ng	info@uniabuja.edu.ng registrar@uniabuja.edu.ng
448	University of Abuja Teaching Hospital	http://uath.gov.ng	info@uath.gov.ng
449	University of Benin	https://www.uniben.edu.ng	info@uniben.edu.ng pro@uniben.edu.ng
450	University of Benin Teaching Hospital	http://ubth.org	info@ubth.org
451	University of Calabar	https://www.unical.edu.ng	enquiries@unical.edu.ng
452	University of Calabar Teaching Hospital	Not Found	Not Found
453	University of Ibadan	https://www.ui.edu.ng	info@ui.edu.ng
454	University of Ilorin	https://www.unilorin.edu.ng	registrar@unilorin.edu.ng
455	University of Ilorin Teaching Hospital	uithilorin.org.ng	info@uithilorin.org.ng
456	University of Jos	https://www.unijos.edu.ng	info@unijos.edu.ng enquiries@unijos.edu.ng
457	University of Lagos	https://www.unilag.edu.ng	Not Found
458	University of Maiduguri	https://www.unimaid.edu.ng	info@unimaid.edu.ng
459	University of Maiduguri Teaching Hospial	http://umth.org.ng	cmd@umth.org.ng
460	University of Nigeria Nsukka	https://www.unn.edu.ng	issues@unn.edu.ng
461	University of Nigeria Teaching Hospital	http://unthenugu.com.ng	info@unthenugu.com.ng
462	University of Port-Hacourt	https://www.uniport.edu.ng	helpdesk@uniport.edu.ng
463	University of Portharcourt Teaching Hospital	http://upthng.com	*info@upthng.com*
464	University of Uyo	https://www.uniuyo.edu.ng	registrar@uniuyo.edu.ng
465	University of Uyo Teaching Hospital	https://www.uuthuyo.net/	info@uuthuyo.net
466	Upper Benue River Basin Development Authority	https://www.ubrbda.gov.ng	Not Found
467	Upper Niger River Basin Development Authority	https://www.unrbda.gov.ng	Not Found
468	Usmanu DanFodio University Teaching Hospital	https://www.uduth.org.ng/	info@uduth.org.ng
469	Usmanu Danfodio University, Sokoto	https://www.udusok.edu.ng	info@udusok.edu.ng
470	Veterinary Council of Nigeria	vcn.gov.ng	vetcouncilnig_org@yahoo.com
471	Voice of Nigeria	http://von.gov.ng	Not Found
472	W.U Federal Polytechnic, Birnin Kebbi	https://www.yabatech.edu.ng/	registrar@yabatech.edu.ng
473	West African Examination Council	https://www.waec.org.ng	knowaecnigeria@waec.org.ng
474	Yaba College of Technology, Yaba, Lagos	wufpbk.edu.ng/index/	Not Found

THE STATES

S/N	STATE	URL(s)	EMAIL(s)
1	Abia	https://abiastate.gov.ng/ www.abiaeprocurement.ab.gov.ng	info@abiastate.gov.ng
2	Adamawa	https://mof.ad.gov.ng/ https://www.budgetoffice.ad.gov.ng/annual-reports https://bppadamawa.com/index.xhtml	info@adamawastate.gov.ng
3	Akwa-Ibom	https://akwaibomstate.gov.ng/ www.bpp.ak.gov.ng	info@akwaibomstate.gov.ng
4	Anambra	https://anambrastate.gov.ng/ http://www.mepbdp.org.ng/budget.php	info@anambrastate.gov.ng
5	Bauchi	https://www.bauchistate.gov.ng/	info@bauchistate.gov.ng
6	Bayelsa	www.mof.by.gov.ng bayelsa.stateopencontracting.com https://mbepbayelsa.gov.ng/resources/	info@bayelsastate.gov.ng
7	Benue	http://benuestate.gov.ng/ https://www.mofep.be.gov.ng/ www.mofep.be.gov.ng/statelaws	Not Found
8	Borno	https://oaugs.bornostate.gov.ng/ pfm.bo.gov.ng/budgets/ pfm.bo.gov.ng/finance/ https://bpp.bo.gov.ng/registered-contracts/	info@bornostate.gov.ng
9	Cross River	https://mof.cr.gov.ng/ https://dppib.cr.gov.ng/	Not Found
10	Delta	https://www.deltastate.gov.ng/budgets/ https://www.deltastate.gov.ng/above-aggregate/	admin@deltastate.gov.ng info@deltastate.gov.ng
11	Ebonyi	https://ebonyistate.gov.ng/Laws_and_Financials/ https://ebonyieprocure.eb.gov.ng/	info@ebonyistate.gov.ng
12	Edo	https://www.edostate.gov.ng/financials/ http://procurement.edostate.gov.ng/category/documents/page/4/	info@edostate.gov.ng
13	Ekiti	https://www.ekitistate.gov.ng/finance-budget/ moj.ekitistate.gov.ng http://bpp.ekitistate.gov.ng/#	info@ekitistate.gov.ng
14	Enugu	https://www.enugustate.gov.ng/index.php/documental/	info@enugustate.gov.ng
15	Gombe	gombestate.gov.ng https://staging.mof.gm.gov.ng/budget-office/download/ https://staging.mof.gm.gov.ng/accountant-general/download/ http://gombe.stateopencontracting.com/Other-Basic/Report/Json-Report https://staging.mof.gm.gov.ng/due-process/download/	Not Found
16	Imo	imostate.gov.ng	info@imostate.gov.ng
17	Jigawa	jigawastate.gov.ng http://www.jigawadueprocess.com/awarded_contracts.html	info@jigawastate.gov.ng webmaster@jigawastate.gov.ng
18	Kaduna	kdsg.gov.ng/documents-library kadppa.kdsg.gov.ng https://kdsg.gov.ng/documents-library/#153-153-wpfd-laws-p4	info@kdsg.gov.ng
19	Kano	https://kanostate.gov.ng	info@kanostate.gov.ng
20	Katsina	www.katsinastate.gov.ng	info@katsinastate.gov.ng
21	Kebbi	www.kebbistate.gov.ng	info@kebbistate.gov.ng
22	Kogi	www.kogistate.gov.ng	info@kogistate.gov.ng
23	Kwara	www.kwarastate.gov.ng	contact@kwarastate.gov.ng
24	Lagos	www.lagosstate.gov.ng	info@lagosstate.gov.ng
25	Nasarawa	www.nasarawastate.gov.ng	info@nasarawastate.gov.ng
26	Niger	www.nigerstate.gov.ng	mlga@nigerstate.gov.ng
27	Ogun	www.ogunstate.gov.ng	info@ogunstate.gov.ng
28	Ondo	www.ondostate.gov.ng	info@ondostate.gov.ng
29	Osun	www.osunstate.gov.ng	info@osunstate.gov.ng
30	Oyo	www.oyostate.gov.ng	info@oyostate.gov.ng
31	Plateau	www.plateaustate.gov.ng	info@plateaustate.gov.ng
32	Rivers	www.riversstate.gov.ng	support@riversstate.gov.ng
33	Sokoto	www.sokotostate.gov.ng	ict@sokotostate.gov.ng
34	Taraba	www.tarabastate.gov.ng	admin@tarabastate.gov.ng
35	Yobe	www.yobestate.gov.ng	info@yobestate.gov.ng
36	Zamfara	www/zamfarastate.gov.ng	info@zmsg.gov.ng