

# TRANSPARENCY & INTEGRITY INDEX 2025







# **ABOUT**

# US

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

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

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# ACRONYMS

AT5 - Advertisement of Tender for Contracts Awarded in the Last Five Years

ACL - Domestication of Laws on Anti-Corruption

AR5 - Annual Report of the Last Five Years
AC/ABP - Anti-Corruption/Anti-Bribery Policy

AUCPCC - African Union Convention on Preventing and Combating Corruption

Ar5 - Total Allocation Report of the Last Five Years

Ar5 - Auditor General's Audit Report of the Last Five YearsBi5 - Budget Implementation Report of the Last Five Years

BA5 - Budget Allocation of the Last Five Years

BI5 - Budget Implementation Reports of the Last Five Years

BL - Broken Links

BA5 - Budget Appropriation Act of the Last Five Years
 CE5 - Capital Expenditure Report of the Last Five Years
 CAR5 - Citizens Accountability Report of the Last Five Years

CB5 - Citizens Budget of the Last Five Years

CC - Communication Channels

CDP5 - Contractual Debt Profile of the Last Five Years

CEDAW - Convention on the Elimination of all Forms of Discrimination Against

Women

D - Disability

DFD5
 Domestic and Foreign Debt Data of the Last Five Years
 EA5
 Auditor General's Audit Report of the Last Five Years

FEA - Functional Accessibility Evaluator
FCC - Federal Characters Commission

FOI - Freedom of Information

IA5 - Internal Audit Report of the Last Five Years

IE - Institutional Email and ResponseIMF - International Monetary Fund

LPP - List of License/Permits Beneficiaries

L/P - License/Permits

MDAs - Ministries, Departments and Agencies

NP - Number of Personnel

OGP - Open Government Partnership

P5 - Information and Date of Promotion Exercises of Last Five Years

PR5 - Procurement Records of the Last Five Years

PL - Procurement Law QS - Quota System

RE5 - Recurrent Capital Expenditure Report of the Last Five Years
RG5 - Total Revenue Generated Report of the Last Five Years

SDG - Sustainable Development Goal

UNCAC - United Nation Convention Against Corruption

UOC - Updated Organizational Chart

W3C - Web Content Accessibility Guidelines

WIS - Website Interactive Section

# INTRODUCTION

The Center for Fiscal Transparency and Public Integrity is a non-partisan and nongovernmental organization established in 2016 to promote good governance by strengthening systems and mechanisms that enhance transparency and accountability of public institutions at the national and subnational levels. Transparency and Integrity Index (TII) was conceived to promote transparency, monitor public sector expenditure, and strengthen the integrity mechanisms of public institutions.

Transparency is a vital principle of good

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

# OBJECTIVE OF TRANSPARENCY & INTEGRITY INDEX\_\_\_\_\_

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

The project aims to evaluate the publication of

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

### **GUIDING PRINCIPLES OF TIL**

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

- (a) Constitution of the Federal Republic of Nigeria, 1999 (as amended).
- (b) Public Procurement Act, 2007 (as amended)
- (c) The Freedom of Information Act, 2011.
- (d) Fiscal Responsibility Act, 2007.
- (e) Executive Order No. 001, 2017.
- (f) National Anti-Corruption Strategy (2017-2021) and (2022-2026)
- (g) Federal Character Principles;
- (h) States Fiscal Transparency, Accountability and Sustainability Framework.
- (i) Framework and Guidelines for the Use of Social Media Platforms in Public Institutions, 2019; and
- (j) Discrimination Against Persons with Disabilities (Prohibition) Act, 2018.

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

- (a) United Nation Convention Against Corruption (UNCAC), 2004.
- (b) African Union Convention on Preventing and Combating Corruption (AUCPCC), 2006.
- (c) Protocol to the African Charter on Human and Peoples' Rights on the Rights of Women in Africa.
- (d) Open Government Partnership (OGP).
- (e) The World Bank
- (f) Anti-Corruption Summit 2016

# United Nations Convention Against Corruption, 2004

In line with Nigeria's commitment under the convention;

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

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

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

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

Article 9 on public procurement and management of public finances; encouraged Nigeria to take necessary steps to establish an appropriate procurement system, based on transparency, competition and objective criteria in decision-making, that are effective, among other things, in preventing corruption. Article 9(a), 9(b) requires that the established appropriate system of procurement shall address:

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

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

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

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

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

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

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

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

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

# African Union Convention on Preventing and Combating Corruption, 2006

In line with Nigeria's commitment under this convention, Article 7(4) required that Nigeria commit itself to ensure transparency, equity,

and efficiency in the management of tendering and hiring procedures in the public service.

# Nigeria's Open Government Partnership Action Plan II

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

### Sustainable Development Goal 16

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

- Develop effective, accountable and transparent institutions at all levels.
- Ensure responsive, inclusive, participatory and representative decision-making at all levels.
- Ensure public access to information and protect fundamental freedoms in accordance with national legislation and international agreements.

# Convention on the Elimination of All Forms of Discrimination Against Women

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

field of employment. Specifically, to ensure that women are afforded the same right as men, in particular:

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

### Freedom of Information Act. 2011

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

- Publish a description of the organization and responsibilities of the institution, including details of the programs and functions of each division, branch and departments of the institution.
- Publish factual reports, inspection reports, and studies whether prepared by or for the institution.
- Publish information relating to the receipt or expenditure of public or other funds of the institution.
- Publish the names, salaries, titles and dates of employment of all employees and officers of the institution.

- Publish a list of files containing applications for any contract, permit, grants, licenses or agreements.
- Publish reports, documents, studies, or publications prepared by independent contractors for the institution.
- Update and review information required to be published under this section periodically.

Evidently, Section 2(4) of the Act mandates Public Institutions (Pls) to ensure that the aforementioned information is widely disseminated and made readily available to the public through various means, including print, electronic and online sources, and at the offices of such public institutions.

### Fiscal Responsibility Act, 2007

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

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

### Executive Order No. 001, 2017

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

further instructs the MDAs to publish the list on its website within 21 days from the date of issuance of the Order.

# Discrimination Against Persons With Disabilities (Prohibition) Act, 2018

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

### Federal Character

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

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

In the procedure for recruitment into the Federal Civil Service, as stated by the FCC, part 3(6) encouraged the PIs to give adequate consideration to gender representation and physically challenged.

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

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

### **EVALUATIONS**

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

S/N	VARIABLE	SUB-VARIABLES	BINDING STATUTES, POLICIES AND COMMITMENTS
1	Financials	Budget Allocation of the Last Five Years	Fiscal Responsibility Act, 2007 FOI, 2011
		Budget R eleased of the Last Five Years Budget Implementation of the Last Five Years	Nigeria's OGP Action Plan II SDG 16.6

S/N	VARIABLE	SUB -VARIABLES	BINDING STATUTES, POLICIES AND COMMITMENTS
	Financials	Auditor General's Audit Report Amount Generated in the Last Five Years	Fiscal Responsibility Act, 2007 FOI, 2011
		Amount Remitted to Government in the Last Five Years	Nigeria's OGP Action Plan II
		Amount Retained in the Last Eight Years	SDG 16.6
2	Open Procurement	Advertisement of Tender of the Last 5 Years	Fiscal Responsibility Act, 2007
		List of Contracts Awarded in the Last Five Years	Freedom of Information Act, 2011  Public Procurement Act, 2007
		List of Contractors	Nigeria's OGP Action Plan II
		Implementation Report of Procurement of the Last Five	SDG 16.6
_		Years	United Nations Convention Against Corruption, 2004
3	Human Resource	Recruitment Informa tion of the Last Five Years	Convention on the Elimination of all/ Forms of Discrimination Against Women
		Recruitment Policy	Discrimination Against Persons with
		Number of Personnel	Disabilities (Prohibition) Act, 2018
		Information and Date of Last 3 Promotion Exercises	Federal Character Principle
		Sex Distribution	FOI, 2011
		Quota System	Nigeria's Commitment to United Nations
		Disability	Convention Against Corruption, 2004
		Updated Organizational Chart	Recruitment Procedure as Stated by the Federal Character Commission
4	Control of Corruption	Anti-Corruption Policy (AC)	Nigeria's Commitment to African Union Convention on Preventing and Fighting
		Anti-Bribery Policy (ABP)	Corruption, 2006
		Whistleblowing Policy	Nigeria's Commitment to United Nations Convention Against Corruption, 2004
		Conflict of Interest Policy	Nigeria's OGP Action Plan II
		Control of Corruption Implementation Report	

5	Citizens	Institutional Email	FOI, 2011
	Engagement/ Responsiveness	Email Response	Framework and Guidelines for the Use of
	and Dialogue/Public	Interactive Section	Social Media Platforms in Public Institutions, 2019
	Consultation	Social Media Account	AL CODA C DI II
		Publications of Annual Report	Nigeria's OGP Action Plan II
			SDG 16.7 & 16.10

### PERCENTAGE WEIGHT

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

Financials = 20%

Procurement = 20%

Human Resources and Inclusion = 20%

Control of Corruption = 20%

Citizens Engagement = 20%

### SCORING CRITERIA

A score was allocated to each variable, and each sub-variable was ascribed a score, based on the number of sub-variables under each variable. This was achieved by simple division of the total obtainable score by the number of sub-variables to arrive at the aggregate score. Consequently, the summation of the sub-variables under each variable was rescaled to give score obtained/100 points. This simple arithmetic formular was adopted to make the report

simple to understand. The scoring criteria are illustrated in the tables below:

### ASSESSMENT CRITERIA

### A. FISCAL TRANSPARENCY

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

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

Variable	Sub-Variables
Financials	Budget Allocation of the Last Five Years (BA5)
	Budget Relea sed of the Last Five Years (BA5)
	Budget Implemented Reports of the Last Five Years (BI5)
	Revenue Generated in the Last Five Years (RG5)
	Revenue Remitted to Government in the Last Five Years (RRG5)
	Revenue Retained in the Last Five Years (RR5)
	Aud itor General's Audit Report of the Last Five Years (EA5)

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

I. complete and timely disclosure;

II. comprehensive publication of all transactions and decisions involving public revenues and expenditures and their financial implications; and

III. publish audited accounts not later than six (6) months following the end of a financial year.

The sub-variables are explained below.

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

ii. Budget Implementation Reports of the Last Five Years (BI5): The budget performance

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

iii. Budget Released of the Last Five Years (BR5): Budget Released documents with the actual amount released that are complete and accurate should be available on the website of the MDAs

iv. Auditor General's Audit Report of the Last Five Years (EA5): The report of the Auditor-General should be readily available on the MDAs' websites

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

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

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

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

Variable	Sub-Variable	Research Question	Score Key	Total Obtainable Score
Financials	Budget Implemented Reports of the Last Five Years (BI5)	Does the institution publish quarterly budget performance reports from 2020-2024 on its website?	2020=0.57142 2021=0.57142 2022=0.57142 2023=0.57142 2024=0.57142 Total = 2.8571	2.8571
	Revenue Generated in the Last Five Years (RG5)	Are the institution's amount of revenue generated from 2020-2024 available on the website?	2020=0.57142 2021=0.57142 2022=0.57142 2023=0.57142 2024=0.57142 Total = 2.8571	2.8571
	Revenue Remitted to Government in the Last Five Years (RRG5)	Is the institution's amount of revenue remitted to government from 2020-2024 available on the website?	2020=0.57142 2021=0.57142 2022=0.57142 2023=0.57142 2024=0.57142 Total = 2.8571	2.8571
	Revenue Retained in the Last Five Years (RR5)	Are the institution's amount of revenue retained from 2020-2024 available on the website?	2020=0.57142 2021=0.57142 2022=0.57142 2023=0.57142 2024=0.57142 Total = 2.8571	2.8571
	Auditor General's Audit Report of the Last Five Years (EA5)	Are the Auditor- General's audit reports of institution from 2020- 2024 available on the website?	2020=0.57142 2021=0.57142 2022=0.57142 2023=0.57142 2024=0.57142 Total = 2.8571	2.8571

Budget implementation scoring criteria are further explained below:

### SCORING METHOD

Sub -Variable	Year	Quarterly Report	Score	Aggregate	Total Obtainable Score
Budget	2020	1 st	0.142855	0.57142	2.8571
Implementation		2 <sup>nd</sup>	0.142855		
Reports		3 <sup>rd</sup>	0.142855		
		4 <sup>th</sup>	0.142855		
	2021	1 st	0.142855	0.57142	
		2 <sup>nd</sup>	0.142855		
		3 <sup>rd</sup>	0.142855		
		4 <sup>th</sup>	0.142855		
	2022	1 st	0.142855	0.57142	
		2 <sup>nd</sup>	0.142855	-	
		3 <sup>rd</sup>	0.142855		
		4 <sup>th</sup>	0.142855	-	
	2023	1 <sup>st</sup>	0.142855	0.57142	
		2 <sup>nd</sup>	0.142855	_	
		3 <sup>rd</sup>	0.142855		
		4 <sup>th</sup>	0.142855		
	2024	1 st	0.142855	0.57142	
		2 <sup>nd</sup>	0.142855		
		3 <sup>rd</sup>	0.142855		
		4 <sup>th</sup>	0.142855		

### B. OPEN PROCUREMENT

Transparency in procurement is a cardinal pillar in fighting corruption. It entails publicizing detailed information relating to the procurement process. The requirement for open procurement is for MDAs and other government institutions to publicize, among other information, tender adverts, method of

application for contracts, bidding process, and other detailed information on the awarded contracts, the status of the contracts and contractors.

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

Variable	Sub-Variables
Procurement	Advertisement of Tender for contracts awarded in the Last Five Years (AT5)
	Procurement Records of the Last Five Years (PR5)
	Procurement Implementation Reports of the Last Five Years (PIR5)

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

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

I. Advertisement of Tender for contracts awarded in the Last Five Years (AT5)

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

II. Procurement Records of the Last Five Years (PR5)

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

*III.* Procurement Implementation Reports of the Last Five Years (PIR5)

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

### SCORING METHOD

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

Variable	Sub-Variable	Research Question	Score Key	Total Obtainable Score
	Procurement Implementation Reports of the Last Five Years (PIR5)	Does the institution publish procurement implementation/perform ance reports from 2020 - 2024 on its website?	2020 = 1.33332 2021 = 1.33332 2022 = 1.33332 2023 = 1.33332 2024 = 1.33332 Total = 6.6666	6.6666

### C. HUMAN RESOURCES AND INCLUSION

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

The following sub-variables are identified –

- (I) Recruitment Information of The Last Five Years (R5): Recruitment into the federal civil service should be based on stipulated laws and guidelines. MDAs should publish information relating to their recruitment exercises on their websites.
- (II) Recruitment Policy (RP): MDAs should have a policy stating how they conduct recruitment, and the policy should be available on their websites.
- (III) Number of Personnel (NP): Number of staff of the MDAs should be disclosed on the MDAs' websites.

- (IV) Information and Date of Promotion Exercises of Last Five Years (P5): Promotion should be based on laid down criteria and guidelines. MDAs should disclose on their websites the date of their promotion exercises, and the list of those promoted, and the requisites of selection of the promoted candidates.
- (V) Sex Distribution (SD): To ensure equal opportunity irrespective of gender, MDAs should disclose the sex distribution of their staff on their website.
- (VI) Quota System (Qs): Recruitment must follow the federal character principle. MDAs should disclose the demographic distribution of their staff and management positions on their website to ensure that all geo-political zones are equally represented.
- (VII) Disability (D): MDAs should disclose the number of special persons among their workforce.
- (VIII) Updated Organisational Chart (UOC):
  The organisational updated management Chart of the MDAs should be available at all times on the website.

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

# SCORING METHOD

Variable	Sub-Variable	Research Question	Score Key	Total Obtainable Score
Human Resource	Recruitment Information of The Last Five Years (R5)	Are there publications of information relating to the institution's previous recruitment from 2020 -2024 on the website?	2020 = 0.5 2021 = 0.5 2022 = 0.5 2023 = 0.5 2024 = 0.5 Total = 2.5	2.5
	Recruitment Policy (RP)	Does the institution have a recruitment policy available on its website?	Available = 2.5 Not-Available = 0 Total = 2.5	2.5
	Number of Personnel (NP)	Does the institution publish a comprehensive list of all staff and their details as required by law?	2020 = 0.5 2021 = 0.5 2022 = 0.5 2023 = 0.5 2024 = 0.5 Total = 2.5	2.5
	Information and Date of Promotion Exercises of Last Five Years (P5)	Does the institution publish any information relating to previous promotion exercises for the Last Five Years?	2020 = 0.5 2021 = 0.5 2022 = 0.5 2023 = 0.5 2024 = 0.5	2.5

Variable	Sub-Variable	Research Question	Score Key	Total Obtainable Score
	Sex Distribution (SD)	Was there any information relating to the gender distribution of the staff of the institution on the website?	Available = 2.5 Not-Available = 0 Total = 2.5	2.5
	Quota System (Qs)	Was there any information relating to the geographical distribution of the staff of the institution on the website?	Available = 2.5 Not-Available = 0 Total = 2.5	2.5
	Disability (D)	Does the institution have persons with disabilities among its staff, and are their details duly published on their website?	Available = 2.5 Not -Available = 0 Total = 2.5	2.5
	Updated Organisatio nal Chart (UOC)	Is the institution's Updated Organisational Chart (UOC) available on its website?	Available = 2.5 Not-Available = 0 Total = 2.5	2.5

### D. CONTROL OF CORRUPTION

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

In this regard, five (5) sub-variables are identified. They are as follows:

I. Anti-Corruption Policy (AC)
MDAs should have a comprehensive anti-

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

### II. Anti-Bribery Policy (ABP)

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

### III. Whistleblowing Policy

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

on their websites.

IV. Conflict of Interest Policy
MDAs should have a comprehensive well-developed conflict of interest policy published

V. Control of Corruption Implementation Report MDAs should have a control of corruption implementation report published on their websites.

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

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

### SCORING METHOD

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

### E. CITIZENS ENGAGEMENT

Another important aspect of good governance is providing an open environment for the participation of citizens in decision-making processes. The contributions of citizens

usually play an important role towards entrenching transparency and accountability in public institutions. MDAs are expected to provide an open environment for engaging citizens.

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

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

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

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

Under this variable, the following subvariables are identified:

(I) Website Interactive Section (WIS): MDAs

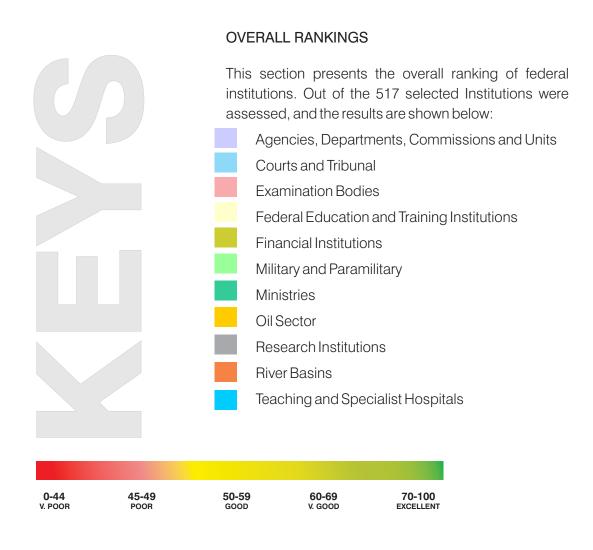
should provide tools and mechanisms to facilitate citizen engagement on their website. The tools should comprise complaint and response mechanisms like feedback forms, satisfaction questionnaires, chat areas, and newsletters

- (II) Institutional Email: MDAs and other institutions of government should have an official email provided on their websites.
- (III) *Email and Response:* The emails should be functional at all times.
- (III) Social Media Accounts (SMA): MDAs should have a social media account that will enable engagement with a wide range of citizens and facilitate the prompt dissemination of information on the MDAs' programmes and activities.
- (IV) Annual Report of the Last Five Years (AR5): MDAs and other government institutions should publish a summary of their activities on their websites as required by the Freedom of Information Act.

# SCORING **METHOD**

Variable	Sub -Variable	Research Question	Score Key	Total Obtainable Score
Citizens Engagement	Website Interactive Section (WIS)	Does the institution provide any interactive section to facilitate engagement on its website?	Yes = $4$ No = $0$ Total = $4$	4
	Institutional Email	Does the institution have an official email?	Yes = 4 $No = 0$ $Total = 4$	4
	Email Response	And does the institution respond to emails?	Yes = 4 $No = 0$ $Total = 4$	4
	Social Media Accounts (SMA)	Does the institution have any social media account to facilitate citizens engagement?	Yes = 4 $No = 0$ $Total = 4$	4
	Annual Report of the Last Five Years (AR5)	Are the institution's Annual Reports from 2020 -2024 available on its website?	2020 = 0.8 $2021 = 0.8$ $2022 = 0.8$ $2023 = 0.8$ $2024 = 0.8$ Total = 4	4

# PRESENTATION OF RESULTS AND RANKINGS



S/N	MINISTRIES, DEPARTMENTS,	%	Rank
3/IN	AGENCIES AND GOVERNMENT OWNED ENTERPRISES	Score	панк
1	National Oil Spill Detection and Response Agency	78.84	1
2	Nigerian Investment Promotion Commission	78.21	2
3	Independent Corrupt Practices and Other Related Offences Commission	78.13	3
4	Development Bank of Nigeria	62.60	4
5	Tertiary Education Trust Fund	54.12	5
6	Bank of Industry	51.29	6
7	Nigerian National Petroleum Company Limited	36.83	7
8	Central Bank of Nigeria	36.37	8
9	Nigeria Sovereign Investment	31.43	9
10	Authority Nigeria Electricity Liability Management Limited	30.50	10
11	Nigerian Stored Products Research Institute, Ilorin	30.50	10
12	National Identity Management Commission	30.42	12
13	National Human Rights Commission	30.16	13
14	Nigeria Deposit Insurance Corporation	29.70	14
15	Nigerian Institute of Advanced Legal Studies	29.06	15
16	National Agency for Prohibition of Trafficking in Persons	28.90	16
17	Nigerian Electricity Regulatory Commission	28.50	17
18	Nigeria Export-Import Bank	27.64	18
19	National Salaries Incomes and Wages Commission	26.54	19
20	NIGCOMSAT	25.97	20
21	Nigerian Content Development and Monitoring Board	25.70	21
22	National Agency for the Control of Aids	25.25	22
23	National Drug Law Enforcement Agency	24.53	23
24	National Obstetric Fitsula Centre, Abakaliki	24.50	24
25	Investment and Securities Tribunal	23.51	25
26	National Centre for Disease Control  Office of The Secretary General of	22.77 22.16	26 27
27	the Federation		27
28	National Commission for Colleges of Education	21.73	28
29	Nigeria Institute for Medical Research, Yaba	21.70	29
30	University of Abuja Teaching Hospital	21.70	29
31	Accident and Investigation Bureau	21.63	31
32	National Steel Raw Materials Exploration Agency, Kaduna	21.17	32
33	Niger Delta Development Commission	21.17	32
34	Financial Reporting Council of Nigeria	21.14	34
35	Ministry of Power	21.00	35

S/N	MINISTRIES, DEPARTMENTS, AGENCIES AND GOVERNMENT OWNED ENTERPRISES	% Score	Rank
36	National Horticultural Research	21.00	35
37	Institute, Ibadan Yaba College of Technology, Yaba, Lagos	21.00	35
38	Nigerian Communication Commission	20.90	38
39	National Veterinary Research Institute, Vom	20.48	39
40	Universal Basic Education Commission	20.37	40
41	Bureau of Public Service Reforms	20.20	41
42	Fiscal Responsibility Commission	20.19	42
43	National Pension Commission	20.10	43
44	Legal Aid Council of Nigeria	19.83	44
45	Ministry of Women Affairs	19.83	44
46	National Post Graduate Medical College of Nigeria	19.83	46
47	Petroleum Training Institute, Effurun	19.83	46
48	National Commission for Nomadic Education	19.83	48
49	National Universities Commission	19.64	49
50	Office of the Auditor General of the Federation	19.30	50
51	Nigerian Extractive Industries Transparency Initiative	19.20	51
52	Michael Opara University of Agriculture, Umudike	18.71	52
53	National Library of Nigeria	18.71	52
54	Ministry of Education	18.60	54
55	Nigeria Customs Service	18.59	55
56	Ahmadu Bello University, Zaria	18.50	56
57	Ministry of Finance, Budget and National Planning	18.50	56
58	National Film and Video Censors Board	18.50	56
59	Nigeria Atomic Energy Commission	18.50	56
60	Nigeria Institute of Soil Science	18.50	56
61	Teachers Registration Council of Nigeria	18.50	56
62	University of Lagos	18.50	56
63	Administrative Staff College of Nigeria	18.50	63
64	Energy Commission of Nigeria	18.47	64
65	Nigerian Upstream Petroleum Regulatory Commission	18.39	65
66	University of Maiduguri	18.12	66
67	Kaduna Polytechnic, Kaduna	17.71	67
68	Ministry of Justice	17.70	68
69	Nigerian Shippers Council	17.70	68
70	Bureau of Public Procurement	17.60	70
71	Nigerian Maritime Administration and Safety Agency	17.43	71
72	FCT Water Board Abuja	17.36	72
73	Federal Inland Revenue Service	17.33	73

S/N	MINISTRIES, DEPARTMENTS, AGENCIES AND GOVERNMENT OWNED ENTERPRISES	% Score	Rank
74	Ajaokuta Steel Company Limited	17.17	74
75	Citizenship and Leadership Training Centre	17.17	74
76	Nigerian Ports Authority	17.17	74
77	Bayero University Kano	17.14	77
78	Debt Management Office	17.07	78
79	Institute of Chartered Chemists of Nigeria	17.00	79
80	Lagos University Teaching Hospital	17.00	79
81	Ministry of Aviation	17.00	79
82	Ministry of Labour and Employment	17.00	79
83	National Blood Service Commission	17.00	79
84	National Hospital	17.00	79
85	National Institute for Freshwater Fisheries Research, New-Bussa	17.00	79
86	National Institute for Legislative and Democratic Studies	17.00	79
87	National Institute for Oceanography and Marine Research	17.00	79
88	National Judicial Council	17.00	79
89	Nigerian College of Aviation Technology, Zaria	17.00	79
90	University of Nigeria Teaching Hospital	17.00	79
91	Industrial Training Fund	16.90	91
92	Nigerian Financial Intelligence Unit	16.90	91
93	Securities and Exchange Commission	16.90	91
94	Federal University of Agriculture Zuru	16.79	94
95	National Agricultural Seed Council	16.44	95
96 97	Federal Civil Service Commission  Nigerian Agricultural Insurance	16.37 16.21	96 97
98	Corporation Obafemi Awolowo University, Ile-Ife	16.14	98
99	Federal Road Safety Commission	16.10	99
100	· ·		
101	National Productivity Centre  Ahmadu Bello University Teaching	16.10 16.00	99
102	Hospital, Zaria Bank of Agriculture	16.00	101
103	Cocoa Research Institute of Nigeria, Ibadan	16.00	101
104	Federal Mortgage Bank of Nigeria	16.00	101
105	Federal University of Technology, Minna	16.00	101
106	Galaxy Backbone	16.00	101
107	Ministry of Foreign Affairs	16.00	101
108	Infrastructure Concession Regulatory Commission	15.99	108
109	Federal College of Agriculture, Ibadan, Oyo State	15.83	109
110	Federal Housing Authority	15.83	109
111	Federal Roads Maintenance Agency	15.83	109
112	Nigerian Institute of Leather and Science Technology	15.83	109

S/N	MINISTRIES, DEPARTMENTS, AGENCIES AND GOVERNMENT OWNED ENTERPRISES	% Score	Rank
113	Nigerian Natural Medicine Development Agency	15.83	109
114	Ministry of Humanitarian Affairs, Disaster Management & Social Development	15.83	114
115	National Arbovirus and Vector Research, Enugu	15.83	114
116	National Business and Technical Examination Board	15.83	114
117	National Research Institute for Chemical Technology, Zaria	15.83	114
118	Sheda Science and Technology Complex	15.83	118
119	Alex Ekueme University, Ndufu- Alike, Ebonyi	15.64	119
120	Institute for Agricultural Research, Zaria	15.30	120
121	National Council for Arts and Culture	15.30	120
122	Police Service Commission	15.07	122
123	Ministry of Environment	15.00	123
124	Federal University Dutse, Jigawa	14.93	124
125	Ministry of Information and Culture	14.83	125
126	Corporate Affairs Commission	14.67	126
127	Abuja Enterprise Agency	14.50	127
128	Abuja Environmental Protection Board	14.50	127
129	Abuja Investment Company Limited	14.50	127
130	Abuja Metropolitan Management Council	14.50	127
131	Advertising Practitioners Council of Nigeria	14.50	127
132	Air force Institute of Technology, Kaduna	14.50	127
133	Akanu Ibiam Federal Polytechnic Uwana, Ebonyi	14.50	127
134	Aminu Kano Teaching Hospital	14.50	127
135	Budget Office of the Federation	14.50	127
136	Centre for Black African Arts and Culture	14.50	127
137	Centre for Management Development	14.50	127
138	Chad Basin River Basin Development Authority	14.50	127
139	COREN	14.50	127
140	Court of Appeal	14.50	127
141	Directorate for Technical Cooperation in Africa	14.50	127
142	Electric Development Institute	14.50	127
143	Federal Airports Authority of Nigeria	14.50	127
144	Federal High Court	14.50	127
145	Federal Medical Centre, Asaba	14.50	127
146	Federal Neuro-Psychiatric Hospital Kaduna	14.50	127
147	Federal University of Health Science Otukpo, Benue	14.50	127
148	Federal University of Petroleum Resources, Effurun	14.50	127

S/N	MINISTRIES, DEPARTMENTS,		
0/11	AGENCIES AND GOVERNMENT OWNED ENTERPRISES	% Score	Rank
149	Independent National Electoral Commission	14.50	127
150	Institute for Agricultural Research and Training, Ibadan	14.50	127
151	Institute for Peace and Conflict Resolution	14.50	127
152	Institute of Public Analysts of Nigeria	14.50	127
153	Integrated Water Resource Management Commission	14.50	127
154	Irrua Specialist Teaching Hospital	14.50	127
155	Joint Admission and Matriculation Board	14.50	127
156	Lake Chad Research Institute, Maiduguri	14.50	127
157	Maritime Academy of Nigeria	14.50	127
158	Medical Laboratory Science Council of Nigeria, Yaba	14.50	127
159	Ministry of Defence	14.50	127
160	Ministry of Health	14.50	127
161	Ministry of Industry, Trade and Investment	14.50	127
162	Ministry of Niger Delta Affairs	14.50	127
163	Ministry of Transportation	14.50	127
164	Ministry of Works and Housing	14.50	127
165	N.A Institute of Tech. & Environmental Sciences	14.50	127
166	National Agency for Food and Drug Administration and Control	14.50	127
167	National Agency for the Great Green Wall	14.50	127
168	National Automotive Design and Development Council	14.50	127
169	National Board for Arabic and Islamic Studies	14.50	127
170	National Board for Technology Incubation	14.50	127
171	National Boundary Commission	14.50	127
172	National Broadcasting Commission	14.50	127
173	National Defence College	14.50	127
174	National Ear Care Centre	14.50	127
175	National Hajj Commission of Nigeria	14.50	127
176	National Health Insurance Scheme	14.50	127
177	National Information Technology Development Agency	14.50	127
178	National Inland Waterways Authority	14.50	127
179	National Institute for Cultural Orientation	14.50	127
180	National Institute for Nigerian Languages, Aba	14.50	127
181	National Institute of Construction Technology, Uromi	14.50	127
182	National Institute of Pharmaceutical Research And Development, Abuja	14.50	127
183	National Insurance Commission	14.50	127
184	National Open University of Nigeria	14.50	127
185	National Orientation Agency	14.50	127

S/N	MINISTRIES, DEPARTMENTS, AGENCIES AND GOVERNMENT OWNED ENTERPRISES	% Score	Rank
186	National Orthopaedic Hospital Dala	14.50	127
187	National Orthopaedic Hospital Lagos	14.50	127
188	National Population Commission	14.50	127
189	National Power Training Institute	14.50	127
190	National Space Research and Development Agency	14.50	127
191	National Sugar Development Council	14.50	127
192	National Teachers Institute	14.50	127
193	News Agency of Nigeria	14.50	127
194	Nigeria Agricultural Quarantine Service	14.50	127
195	Nigerians in Diaspora Commission	14.50	127
196	Nigeria Immigration Service	14.50	127
197	Nigeria Institute for Hospitality and Tourism	14.50	127
198	Nigeria Integrated Water Management Commission	14.50	127
199	Nigeria Nuclear Regulatory Authority	14.50	127
200	Nigerian Air Force	14.50	127
201	Nigerian Airspace Management Agency	14.50	127
202	Nigerian Building and Road Research Institute, Lagos	14.50	127
203	Nigerian Bulk Electricity Trading PLC	14.50	127
204	Nigerian Civil Aviation Authority	14.50	127
205	Nigerian Copyright Commission	14.50	127
206	Nigerian Educational Research and Development Council	14.50	127
207	Nigerian Export Processing Zones Authority	14.50	127
208	Nigerian Export Promotion Council	14.50	127
209	Nigerian Geological Survey Agency	14.50	127
210	Nigerian Institute of Animal Science	14.50	127
211	Nigerian Institute of Mining and Geosciences	14.50	127
212	Nigerian Institute of Science Laboratory Technology, Ibada n	14.50	127
213	Nigerian Institute of Social and Economic Research	14.50	127
214	Nigerian Institute of Transportation Technology	14.50	127
215	Nigerian Meteorological Agency	14.50	127
216	Nigerian Midstream and Downstream Petroleum Regulatory Authority	14.50	127
217	Nigerian Mining Cadastre Office	14.50	127
218	Nigerian Nuclear Regulatory Authority	14.50	127
219	Nigerian Navy	14.50	127
220	Nigerian Press Council	14.50	127
221	Nigerian Railway Corporation	14.50	127
222	Nnamdi Azikiwe University, Awka	14.50	127
223	Nnamdi Azikwe Teaching Hospital	14.50	127

S/N	MINISTRIES, DEPARTMENTS, AGENCIES AND GOVERNMENT OWNED ENTERPRISES	% Score	Rank
224	North East Development Commission	14.50	127
225	Obafemi Awolowo Teaching Hospital	14.50	127
226	Office of the Surveyor-General of the Federation	14.50	127
227	Ogun - Osun River Basin Development Authority	14.50	127
228	Oil and Gas Free Zones Authority	14.50	127
229	Optometrist and Dispensing Opticians Board of Nigeria	14.50	127
230	Pension Transitional Arrangement Directorate	14.50	127
231	Petroleum Technology Development Fund	14.50	127
232	Pharmacy Council of Nigeria	14.50	127
233	Public Complaints Commission	14.50	127
234	Radiographers Registration Board of Nigeria	14.50	127
235	Raw Materials Research and Development Council	14.50	127
236	Rubber Research Institute of Nigeria, Benin	14.50	127
237	Servicom	14.50	127
238	Small and Medium Enterprise Development Authority of Nigeria	14.50	127
239	Standards Organisation of Nigeria	14.50	127
240	Supreme Court of Nigeria	14.50	127
241	Surveyors Council of Nigeria	14.50	127
242	Tafa wa Balewa Square Management Board	14.50	127
243	University College Hospital Ibadan	14.50	127
244	University of Abuja	14.50	127
245	University of Benin	14.50	127
246	University of Benin Teaching Hospital University of Calabar Teaching	14.50 14.50	127
247	Hospital		127
248	University of Ilorin	14.50	127
249	University of Jos	14.50	127
250	University of Maiduguri Teaching Hospital University of Port-Harcourt	14.50 14.50	127 127
252	Teaching Hospital  Moddibo Adama University of	13.93	252
253	Technology, Yola FCE (Special), Oyo	13.71	253
253	National Institute for Educational	13.71	
255	Planning and Administration University of Calabar	13.71	253 253
256	Federal Capital Territory Abuja	13.64	256
257	Federal Medical Centre, Yenogoa	13.33	257
258	Federal Polytechnic Ilaro, Ogun	13.33	257
259	West African Examination Council	13.00	259
260	Family Homes Fund Ltd	12.80	260
261	Federal Character Commission	12.80	260
262	National Agency for Science and	12.80	260
	Engineering Infrastructure		

S/N	MINISTRIES, DEPARTMENTS,	%	Rank
	AGENCIES AND GOVERNMENT OWNED ENTERPRISES	Score	панк
263	Federal Co-operative College, Oji	12.50	263
	River		
264	Federal Judicial Service Commission	12.50	263
265	Medical Rehabilitation Therapists	12.50	263
	Board of Nigeria		
266	Ministry of Mines and Steel Development	12.21	266
267	Abubakar Tafawa Balewa University	12.00	267
	Tea ching Hospital		
268	Abubakar Tafawa Balewa University, Bauchi	12.00	267
269	Abuja Infrastructure Investment	12.00	267
070	Center	40.00	007
270	Agricultural Research Council of Nigeria	12.00	267
271	Alvan Ikoku College of Education,	12.00	267
070	Owerri	10.00	007
272	Benin - Owenna River Basin Development Authority	12.00	267
273	Border Communities Development	12.00	267
274	Agency Civil Defence, Correctional, Fire	12.00	067
2/4	and Immigration Board	12.00	267
275	Community Health Practitioners	12.00	267
070	Registration Board	40.00	007
276	Defence Headquarters	12.00	267
277	Defence Industries Corporation of Nigeria	12.00	267
278	Economic And Financial Crimes	12.00	267
0=0	Commission	10.00	
279	FCE (Technical), Gombe	12.00	267
280	FCE (Technical), Gusau, Zamfara	12.00	267
281	FCE Eha-Amufu, Enugu	12.00	267
282	FCE Kano	12.00	267
283	FCE Obudu, Cross River	12.00	267
284	FCT College of Education, Zuba	12.00	267
285	Federal Capital Territory Internal	12.00	267
286	Revenue Federal College of Agriculture	12.00	267
	Akure		
287	Federal College of Agriculture	12.00	267
288	Ishiagu, Ebonyi State Federal College of Animal Health	12.00	267
	and Production Technology,		
289	Ibadan, Oyo State Federal College of Fisheries and	12.00	267
203	Marine Technology, Lagos	12.00	۵01
290	Federal College of Forestry,	12.00	267
291	Ibadan, Oyo State Federal College of Forestry, Jos,	12.00	267
201	Plateau State		201
292	Federal College of Freshwater	12.00	267
293	Fisheries Technology, NewBussa Federal College of Wildlife	12.00	267
_50	Management, New Bussa, Niger		
20.4	State Salarative Callege	12.00	067
294	Federal Co-operative College, Ibadan	12.00	267
295	Federal Medical Centre, Abuja	12.00	267
296	Federal Medical Centre, Ebute	12.00	267
	Metta		

S/N	MINISTRIES, DEPARTMENTS, AGENCIES AND GOVERNMENT OWNED ENTERPRISES	% Score	Rank
297	Federal Medical Centre, Makurdi	12.00	267
298	Federal Medical Centre, Owo	12.00	267
299	Federal Medical Centre, Umuahia	12.00	267
300	Federal Neuro-Psychiatric Hospital Benin-City	12.00	267
301	Federal Polytechnic Ado Ekiti	12.00	267
302	Federal Polytechnic Bida, Niger	12.00	267
303	Federal Polytechnic Damaturu, Yobe	12.00	267
304	Federal Polytechnic Ekowe, Bayelsa	12.00	267
305	Federal Polytechnic Ile-Oluji, Ondo	12.00	267
306	Federal Polytechnic Kaltungo, Gombe State	12.00	267
307	Federal Polytechnic Kaura Namoda, Zamfara	12.00	267
308	Federal Polytechnic Nekede, Owerri	12.00	267
309	Federal Polytechnic Ukana, Akwa Ibom	12.00	267
310	Federal Produce Inspection Services	12.00	267
311	Federal Radio Corporation of Nigeria	12.00	267
312	Federal School of Medical Laboratory Jos	12.00	267
313	Federal Training Center, Lagos	12.00	267
314	Federal University Dutsin-ma, Katsina	12.00	267
315	Federal University Gusau, Zamfara	12.00	267
316	Federal University Kashere, Gombe	12.00	267
317	Federal University lokoja, Kogi	12.00	267
318	Federal University of Technology, Akure	12.00	267
319	Federal University Otuoke, Bayelsa	12.00	267
320 321	Federal University Wukari, Taraba Forestry Research Institute of	12.00 12.00	267 267
322	Nigeria, Ibadan French Language Village, Badagry,	12.00	267
323	Lagos Health Records Officers Registration Board of Nigeria	12.00	267
324	Lower Niger River Basin Development Authority	12.00	267
325	Ministry of Interior	12.00	267
326	Ministry of Petroleum Resources	12.00	267
327	Ministry of Police Affairs	12.00	267
328	National Agricultural Land Development Authority	12.00	267
329	National Biotechnology Development Agency	12.00	267
330	National Centre for Technology Management, Ile-Ife	12.00	267
331	National Centre for Agricultural Mechanization, Ilorin	12.00	267
332	National Commissions for Persons with Disabilities	12.00	267
333	National Emergency Management Agency	12.00	267

S/N	MINISTRIES, DEPARTMENTS, AGENCIES AND GOVERNMENT OWNED ENTERPRISES	% Score	Rank
334	National Eye Center	12.00	267
335	National Institute for Policy and Strategic Studies, Kuru	12.00	267
336	National Institute for Sports	12.00	267
337	National Lottery Regulatory Commission	12.00	267
338	National Lottery Trust Fund	12.00	267
339	National Primary Health Care Development Agency	12.00	267
340	National Water Resources Institute, Kaduna	12.00	267
341	Nigeria Arabic Language Village, Ngala, Borno State	12.00	267
342	Nigeria Commodity Exchange	12.00	267
343	Nigeria Security and Civil Defence Corps	12.00	267
344	Nigeria Social Insurance Trust Fund	12.00	267
345	Nigerian Christian Pilgrims Commission	12.00	267
346	Nigerian Communication Satellite Limited	12.00	267
347	Nigerian Correctional Service	12.00	267
348	Nigerian Football Federation	12.00	267
349	Nigerian Institute for Oil Palm Research, Benin	12.00	267
350	Nigerian Institute of International Affairs, Lagos	12.00	267
351	Nigerian Law School	12.00	267
352	Nigeria Maritime University, Okerenkoko, Delta	12.00	267
353	Nigerian National Merit Award	12.00	267
354	Nigerian Office for Trade Negotiation	12.00	267
355	Nigerian Postal Service	12.00	267
356	Nigerian Tourism Development Corporation	12.00	267
357	Office of The Head of Civil Service of the Federation	12.00	267
358	Public Service Institute of Nigeria	12.00	267
359	Transmission Company of Nigeria	12.00	267
360	University of Ilorin Teaching Hospital	12.00	267
361	University of Uyo Teaching Hospital	12.00	267
362	Upper Benue River Basin Development Authority	12.00	267
363	Usmanu DanFodio University Teaching Hospital	12.00	267
364	National Council on Climate Change	12.00	267
365	Federal Neuro-Psychiatric Hospital Enugu	11.83	365
366	National Judicial Institute	11.00	366
367	Agricultural and Rural Management Training Institute	10.50	367
368	Anambra - Imo River Basin Development Authority	10.50	367
369	Auchi Polytechnic, Edo	10.50	367
370	Bureau of Public Enterprise	10.50	367

S/N	MINISTRIES, DEPARTMENTS, AGENCIES AND GOVERNMENT	% Score	Rank
	OWNED ENTERPRISES		
371	Code of Conduct Bureau	10.50	367
372	Council of Nigerian Mining Engineers and Geosciences	10.50	367
373	Dental Therapist Registration Board of Nigeria	10.50	367
374	FCE (Technical), Bichi, Kano	10.50	367
375	Federal Capital Development Authority	10.50	367
376	Federal Neuro-Psychiatric Hospital Yaba	10.50	367
377	Federal Polytechnic Bali, Taraba	10.50	367
378	Lower Benue River Basin Development Authority	10.50	367
379	Ministry of Communications and Digital Economy	10.50	367
380	National Agricultural Extension and Research Liaison Services	10.50	367
381	National Animal Production Research Institute	10.50	367
382	National Assembly Service Commission	10.50	367
383	National Biosafety Management Agency	10.50	367
384	National Commission for Mass Literacy Adult and NonFormal Education	10.50	367
385	National Examination Council	10.50	367
386	National Gallery for Art	10.50	367
387	National Hydrological Services Agency	10.50	367
388	National Office for Technology Acquisition and Promotion	10.50	367
389	National Orthopaedic Hospital Enugu	10.50	367
390	National Root Crops Research Institute, Umudike	10.50	367
391	National Troupe of Nigeria	10.50	367
392	National Youth Service Corps	10.50	367
393	Niger Delta River Basin Development Authority	10.50	367
394	Nigerian Army College of Education, Ilorin	10.50	367
395	Nigerian Council of Food Science and Technology	10.50	367
396	Nigerian Police Force	10.50	367
397	Project Development Institute, Enugu	10.50	367
398	Revenue Mobilisation Allocation and Fiscal Commission	10.50	367
399	University of Ibadan	10.50	367
400	Federal University of Agriculture, Abeokuta	10.29	400
401	Federal Medical Centre, Keffi	9.33	401
402	FCE Pankshin, Plateau	9.14	402
403	Federal University lafia, Nasarawa	9.14	402
404	Federal University of Technology, Owerri	9.14	402
405	Nigerian Defence Academy, Kaduna	9.00	405

S/N	MINISTRIES, DEPARTMENTS, AGENCIES AND GOVERNMENT	%	Rank
	OWNED ENTERPRISES	Score	
406	Federal Competition and Consumer Protection Commission	8.80	406
407	Usmanu Danfodio University, Sokoto	8.80	406
408	FCE Katsina	8.79	408
409	Federal University Birnin Kebbi	8.57	409
410	FCE Okene, Kogl	8.50	410
411	Abuja Broadcasting Corporation	8.00	411
412	Adeyemi Federal University of Education, Ondo	8.00	411
413	Computer Professionals Registration Council of Nigeria	8.00	411
414	Council for the Regulation of Freight Forwarding in Nigeria	8.00	411
415	FCE (Technical), Asaba	8.00	411
416	FCE (Technical), Omuku, River	8.00	411
417	FCE (Technical), Potiskum, Yobe	8.00	411
418	FCE (Technical), Umunze	8.00	411
419	FCE Abeokuta, Ogun	8.00	411
420	Federal College of Animal Health and Production Technology, Vom, Plateau State	8.00	411
421	Federal College of Forestry Mechanization, Afaka, Kaduna State	8.00	411
422	Federal College of Horticulture, Dadin Kowa, Gombe	8.00	411
423	Federal College of Land Resources Technology, Owerri, Imo State	8.00	411
424	Federal Co-operative College, Kaduna	8.00	411
425	Federal Fire Service	8.00	411
426	Federal Institute of Industrial Research, Oshodi	8.00	411
427	Federal Medical Centre, Abeokuta	8.00	411
428	Federal Medical Centre, Azare	8.00	411
429	Federal Medical Centre, Bida	8.00	411
430	Federal Medical Centre, Birnin Kudu	8.00	411
431	Federal Medical Centre, Jalingo	8.00	411
432	Federal Medical Centre, Yola	8.00	411
433	Federal Neuro-Psychiatric Hospital Abeokuta	8.00	411
434	Federal Neuro-Psychiatric Hospital Calabar	8.00	411
435	Federal Neuro-Psychiatric Hospital Maiduguri	8.00	411
436	Federal Polytechnic Bauchi	8.00	411
437	Federal Polytechnic Daura, Katsina State	8.00	411
438	Federal Polytechnic Ede, Osun	8.00	411
439	Federal Polytechnic Idah, Kogi	8.00	411
440	Federal Polytechnic Mubi, Adamawa  Federal Polytechnic Nacercy Pol	8.00	411
441	Federal Polytechnic Nasarawa	8.00	411
442	Federal Polytechnic of Oil and Gas Bonny, Rivers	8.00	411
443	Federal Polytechnic Oko, Anambra	8.00	411

S/N	MINISTRIES, DEPARTMENTS, AGENCIES AND GOVERNMENT OWNED ENTERPRISES	% Score	Rank
444	Federal School of Occupational Therapy, Yab a	8.00	411
445	Federal Teaching Hospital Ido-Ekiti	8.00	411
446	Federal University Gashua, Yobe	8.00	411
447	Federal University of Agriculture, Makurdi	8.00	411
448	Federal University Oye-Ekiti, Ekiti	8.00	411
449	H.A Federal Polytechnic Kazaure, Jigawa	8.00	411
450	Lagos International Trade Fair Complex Management Board	8.00	411
451	Librarians Registration Council of Nigeria	8.00	411
452	Medical and Dental Council of Nigeria	8.00	411
453	Michael Imoudu National Institute for Labour Studies	8.00	411
454	National Board for Technical Education	8.00	411
455	National Centre for Women Development	8.00	411
456	National Environmental Standards and Regulations Enforcement Agency	8.00	411
457	National Industrial Court	8.00	411
458	National Mathematical Centre	8.00	411
459	National Metallurgical Development Center, Jos	8.00	411
460	National Park Service	8.00	411
461	New Partnership for African Development	8.00	411
462	Nigerian Army	8.00	411
463	Nigerian Army University, Biu	8.00	411
464	Nigerian Electricity Management Services Agency Nigerian Police Academy	8.00	411
466	Nigerian Television Authority	8.00	411
467	Rural Electrification Agency	8.00	411
468	Sokoto - Rima River Basin	8.00	411
469	Development Authority University of Nigeria Nsukka	8.00	411
470	University of Port-Harcourt	8.00	411
471	University of Uyo	8.00	411
472	Upper Niger River Basin Development Authority	8.00	411
473	Veterinary Council of Nigeria	8.00	411
474	Waziri Umaru Federal Polytechnic, Birnin Kebbi	8.00	411
475	Office of the Accountant General of the Federation	7.30	475
476	Cross-River Basin Development Authority	6.50	476
477	Federal Polytechnic Offa, Kwara	6.50	476
478	Jos University Teaching Hospital	6.50	476
479	National Bureau of Statistics	6.50	476
480	Nigerian Institute for Trypanosomiasis Research, Kaduna	6.50	476

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S/N	MINISTRIES, DEPARTMENTS, AGENCIES AND GOVERNMENT	%	Rank
	OWNED ENTERPRISES	Score	
481	National Commission for Museums	5.33	481
482	and Monuments Federal College of Land Resources	4.50	482
483	Technology Kuru, Jos College of Agriculture (Dae),	4.00	483
484	Kabba, Kogi State  Dental Technologists Registration	4.00	483
485	Board of Nigeria FCE (Technical) Akoka, Lagos	4.00	483
486	FCE Gidan Madi, Sokoto	4.00	483
487		4.00	483
488	FCE Kontagora, Niger FCE Yola, Adamawa	4.00	483
489	FCE Zaria, Kaduna	4.00	483
490	FCT Muslims Pilgrims Welfare	4.00	483
	Board		
491	Federal College of Agricultural Produce Technology, Kano	4.00	483
492	Federal College of Dental technology and Therapy, Enugu	4.00	483
493	Federal Medical Centre, Birnin Kebbi	4.00	483
494	Federal School of Surveying	4.00	483
495	Federal Training Center, Kaduna	4.00	483
496	Gurara Dam Management Agency	4.00	483
497	Military Pension Board	4.00	483
498	Ministry of Science, Technology and Innovation	4.00	483
499	National Cereals Research Institute Badeggi	4.00	483
500	National Commission for Refugees, Migrants and IDPs	4.00	483
501	National Directorate of Employment	4.00	483
502	National Economic Reconstruction Fund	4.00	483
503	National Iron Ore Mining Company	4.00	483
504	National Tuberculosis and Leprosy Training Center, Zaria	4.00	483
505	Nigerian Film Corporation	4.00	483
506	Nigerian Law Reform Commission	4.00	483
507	Samaru College of Agriculture (Dae), Zaria Kaduna State	4.00	483
508	Voice of Nigeria	4.00	483
509	Federal College of Freshwater Fisheries Technology, Baga, Borno	0.00	509
510	State Federal Medical Centre, Katsina	0.00	509
511	FG Staff Housing Loans Board	0.00	509
512	Hadejia - Jama'are River Basin	0.00	509
513	Development Authority Metallurgical Training Institute,	0.00	509
514	Onitsha Ministry of Agriculture and Rural	0.00	509
515	Development Ministry of Water Resources	0.00	509
516	Ministry of Youth and Sports	0.00	509
517	Development Nigerian Coal Corporation	0.00	509
_ UI,	1 tigorian Coar Corporation	0.00	000

The table presented provides a detailed overview of the institutional rankings, with the National Oil Spill Detection and Response Agency with a score of 78.84, followed closely by the Nigerian Investment Promotion Commission in 2<sup>nd</sup> position with a score of 78.21%, while Independent Corrupt Practices and Other Related Offences Commission with a score of 78.13% holds the 3<sup>rd</sup> position with a score of 76.21%. Development Bank of Nigeria claims the 4th spot with a score of 62.60%, and the Tertiary Education Trust Fund holds the 5<sup>th</sup> place with a score of 54.12%. The Bank of Industry secures the 6th position with a score of 51.29%, and the Nigerian National Petroleum Company Limited occupies the 7<sup>th</sup> position with a score of 36.83%. The Central Bank of Nigeria is in the 8th position with a score of 36.37%. The Nigeria Sovereign Investment Authority is ranked 9<sup>th</sup> with a score of 31.43%. Finally, the Nigeria Electricity Liability Management Limited achieves the 10<sup>th</sup> rank with a score of 30.50%. These scores provide a comprehensive evaluation of the institutions' performance.

A total of ninety-seven institutions, representing 19 per cent of the total institutions assessed, scored between 8.00-4.00%; they include Federal Neuro-Psychiatric Hospital Calabar, Federal Neuro-Psychiatric Hospital Maiduguri, Federal Polytechnic Bauchi, Federal Polytechnic Nasarawa, Federal Polytechnic Idah, Kogi, National Iron Ore Mining Company, National Tuberculosis

and Leprosy Training Center, Zaria, Nigerian Film Corporation, Nigerian Law Reform Commission, Federal Polytechnic Mubi, Adamawa, Federal Polytechnic Daura, Katsina State. Meanwhile, nine (9) institutions did not conform to TII variables, some of which are: Federal College of Freshwater Fisheries Technology, Baga, Borno State, National Council on Climate Change, Federal Medical Centre, Katsina, FG Staff Housing Loans Board, Hadejia - Jama'are River Basin Development Authority, and the Ministry of Youth and Sports Development among others.

Just like the TII 2024 Report, there in an observed downward slide from the improvement in performance of institutions this year, compared to two years ago - 2023. While the highest score achieved in 2025 (78.13%) is higher than that of 2024, which stood at 77.92%, only the first three ranked Independent Corrupt Practices and Other Related Offences Commission (78.13%), National Oil Spill Detection and Response Agency (76.84%), and the Nigerian Investment Promotion Commission (76.21%) had excellent (70-100) scores. The next 4<sup>th</sup> institution, Development Bank of Nigeria had very good performance, scoring 62.60%, while only two institutions namely Tertiary Education Trust Fund (54.12%) and Bank of Industry (51.29%) had good performances. The remaining institutions (511) representing 98.8% of the assessed institutions had very poor score of between 0-36.83%.

This section presents the ranking of institutions under each variable

### FINANCIALS

S/N	Ministries, Departments, Agencies and Commissions and Units	% Score	Rank
1	Bank of Industry	71.43	1
2	Tertiary Education Trust Fund	71.43	1
3	Nigerian Investment Promotion Commission	68.57	3
4	Development Bank of Nigeria	57.14	4
5	National Human Rights Commission	57.14	4
6	Nigeria Sovereign Investment Authority	57.14	4
7	Independent Corrupt Practices and Other Related Offences Commission	57.14	7
8	National Oil Spill Detection and Response Agency	45.71	8
9	Nigeria Export-Import Bank	45.71	8
10	Nigeria Deposit Insurance Corporation	40.00	10
11	National Identity Management Commission	34.29	11
12	Nigerian Institute of Advanced Legal Studies	34.29	11
13	Office of The Secretary General of the Federation	34.29	11
14	Investment and Securities Tribunal	28.57	14
15	Financial Reporting Council of Nigeria	25.71	15
16	National Salaries Incomes and Wages Commission	25.71	15
17	National Universities Commission	25.71	15
18	Central Bank of Nigeria	20.00	18
19	Moddibo Adama University of Technology, Yola	17.14	19
20	National Commission for Colleges of Education	17.14	19
21	National Drug Law Enforcement Agency	17.14	19
22	FCT Water Board Abuja	14.29	22
23	Fiscal Responsibility Commission	14.29	22
24	FCE Katsina	11.43	24
25	Federal University of Agriculture Zuru	11.43	24
26	Federal University of Agriculture, Abeokuta	11.43	24
27	National Agency for the Control of Aids	11.43	24
28	Nigeria Customs Service	11.43	24
29	Nigerian Upstream Petroleum Regulatory Commission	11.43	24
30	University of Maiduguri	11.43	24
31	Infrastructure Concession Regulatory Commission	11.43	31
32	FCE (Special), Oyo	8.57	32
33	Kaduna Polytechnic, Kaduna	8.57	32

34	Michael Opara University of Agriculture, Umudike	8.57	32
35	Ministry of Mines and Steel Development	8.57	32
36	National Institute for Educational Planning and Administration	8.57	32
37	National Library of Nigeria	8.57	32
38	National Veterinary Research Institute, Vom	8.57	32
39	Nigerian Agricultural Insurance Corporation	8.57	32
40	University of Calabar	8.57	32
41	Bayero University Kano	5.71	4
42	FCE Pankshin, Plateau	5.71	4
43	Federal Capital Territory Abuja	5.71	4
44	Federal University lafia, Nasarawa	5.71	4
45	Federal University of Technology, Owerri	5.71	4
46	National Agricultural Seed Council	5.71	4
47	Obafemi Awolowo University, Ile-Ife	5.71	4
48	Alex Ekueme University, Ndufu-Alike, Ebonyi	5.70	48
49	Federal Civil Service Commission	2.86	49
50	Federal University Birnin Kebbi	2.86	49
51	Police Service Commission	2.86	49
52	Abubakar Tafawa Balewa University Teaching Hospital	0.00	5
53	Abubakar Tafawa Balewa University, Bauchi	0.00	5
54	Abuja Broadcasting Corporation	0.00	5
55	Abuja Enterprise Agency	0.00	5
56	Abuja Environmental Protection Board	0.00	5
57	Abuja Infrastructure Investment Center	0.00	5
58	Abuja Investment Company Limited	0.00	5
59	Abuja Metropolitan Management Council	0.00	5
60	Accident and Investigation Bureau	0.00	5
61	Adeyemi Federal University of Education, Ondo	0.00	5
62	Administrative Staff College of Nigeria	0.00	5
63	Advertising Practitioners Council of Nigeria	0.00	5
64	Agricultural and Rural Management Training Institute	0.00	5
65	Agricultural Research Council of Nigeria	0.00	5
66	Ahmadu Bello University Teaching Hospital, Zaria	0.00	5
67	Ahmadu Bello University, Zaria	0.00	5
68	Air force Institute of Technology, Kaduna	0.00	5
69	Ajaokuta Steel Company Limited	0.00	52

70	Akanu Ibiam Federal Polytechnic Uwana,	0.00	52
71	Ebonyi Alvan Ikoku College of Education, Owerri	0.00	52
72	Aminu Kano Teaching Hospital	0.00	52
73	Anambra - Imo River Basin Development Authority	0.00	52
74	Auchi Polytechnic, Edo	0.00	52
75	Bank of Agriculture	0.00	52
76	Benin - Owenna River Basin Development Authority	0.00	52
77	Border Communities Development Agency	0.00	52
78	Budget Office of the Federation	0.00	52
79	Bureau of Public Enterprise	0.00	52
80	Bureau of Public Procurement	0.00	52
81	Bureau of Public Service Reforms	0.00	52
82	Centre for Black African Arts and Culture	0.00	52
83	Centre for Management Development	0.00	52
84	Chad Basin River Basin Development Authority	0.00	52
85	Citizenship and Leadership Training Centre	0.00	52
86	Civil Defence, Correctional, Fire and Immigration Board	0.00	52
87	Cocoa Research Institute of Nigeria, Ibadan	0.00	52
88	Code of Conduct Bureau	0.00	52
89	College of Agriculture (Dae), Kabba, Kogi State	0.00	52
90	Community Health Practitioners Registration Board	0.00	52
91	Computer Professionals Registration Council of Nigeria	0.00	52
92	COREN	0.00	52
93	Corporate Affairs Commission	0.00	52
94	Council for the Regulation of Freight Forwarding in Nigeria	0.00	52
95	Council of Nigerian Mining Engineers and Geosciences	0.00	52
96	Court of Appeal	0.00	52
97	Cross-River Basin Development Authority	0.00	52
98	Debt Management Office	0.00	52
99	Defence Headquarters	0.00	52
100	Defence Industries Corporation of Nigeria	0.00	52
101	Dental Technologists Registration Board of Nigeria	0.00	52
102	Dental Therapist Registration Board of Nigeria	0.00	52
103	Directorate for Technical Cooperation in Africa	0.00	52
104	Economic And Financial Crimes Commission	0.00	52
105	Electric Development Institute	0.00	52
106	Energy Commission of Nigeria	0.00	52

107	Family Homes Fund Ltd	0.00	52
108	FCE (Technical) Akoka, Lagos	0.00	52
109	FCE (Technical), Asaba	0.00	52
110	FCE (Technical), Bichi, Kano	0.00	52
111	FCE (Technical), Gombe	0.00	52
112	FCE (Technical), Gusau, Zamfara	0.00	52
113	FCE (Technical), Omuku, River	0.00	52
114	FCE (Technical), Potiskum, Yobe	0.00	52
115	FCE (Technical), Umunze	0.00	52
116	FCE Abeokuta, Ogun	0.00	52
117	FCE Eha-Amufu, Enugu	0.00	52
118	FCE Gidan Madi, Sokoto	0.00	52
119	FCE Kano	0.00	52
120	FCE Kontagora, Niger	0.00	52
121	FCE Obudu, Cross River	0.00	52
122	FCE Okene, Kogl	0.00	52
123	FCE Yola, Adamawa	0.00	52
124	FCE Zaria, Kaduna	0.00	52
125	FCT College of Education, Zuba	0.00	52
126	FCT Muslims Pilgrims Welfare Board	0.00	52
127	Federal Airports Authority of Nigeria	0.00	52
128	Federal Capital Development Authority	0.00	52
129	Federal Capital Territory Internal Revenue	0.00	52
130	Federal Character Commission	0.00	52
131	Federal College of Agricultural Produce Technology, Kano	0.00	52
132	Federal College of Agriculture Akure	0.00	52
133	Federal College of Agriculture Ishiagu, Ebonyi State	0.00	52
134	Federal College of Agriculture, Ibadan, Oyo State	0.00	52
135	Federal College of Animal Health and Production Technology, Ibadan, Oyo State	0.00	52
136	Federal College of Animal Health and Production Technology, Vom, Plateau State	0.00	52
137	Federal College of Dental technology and Therapy, Enugu	0.00	52
138	Federal College of Fisheries and Marine Technology, Lagos	0.00	52
139	Federal College of Forestry	0.00	52
140	Mechanization, Afaka, Kaduna State Federal College of Forestry, Ibadan, Oyo	0.00	52
141	State Federal College of Forestry, Jos, Plateau State	0.00	52
142	Federal College of Freshwater Fisheries Technology, Baga, Borno State	0.00	52
143	Federal College of Freshwater Fisheries Technology, NewBussa	0.00	52

Kowa, Gombe         145         Federal College of Land Resources Technology Kuru, Jos         0.00         52           146         Federal College of Land Resources Technology, Owerri, Imo State         0.00         52           147         Federal College of Wildlife Management, New Bussa, Niger State         0.00         52           148         Federal Competition and Consumer Protection Commission         0.00         52           149         Federal Co-operative College, Ibadan         0.00         52           150         Federal Co-operative College, Kaduna         0.00         52           151         Federal Co-operative College, Oji River         0.00         52           152         Federal Fire Service         0.00         52           153         Federal High Court         0.00         52           154         Federal Housing Authority         0.00         52           155         Federal Institute of Industrial Research, Oshodi         0.00         52           156         Federal Institute of Industrial Research, Oshodi         0.00         52           157         Federal Medical Centre, Abeokuta         0.00         52           158         Federal Medical Centre, Asaba         0.00         52           169         Federal M				
145         Federal College of Land Resources Technology Kuru, Jos         0.00         52           146         Federal College of Land Resources Technology, Owerri, Imo State         0.00         52           147         Federal College of Wildlife Management, New Bussa, Niger State         0.00         52           148         Federal Competition and Consumer Protection Commission         0.00         52           149         Federal Co-operative College, Ibadan         0.00         52           150         Federal Co-operative College, Kaduna         0.00         52           151         Federal Co-operative College, Oji River         0.00         52           152         Federal Fire Service         0.00         52           153         Federal High Court         0.00         52           154         Federal Housing Authority         0.00         52           155         Federal Institute of Industrial Research, Oshodi         0.00         52           156         Federal Institute of Industrial Research, Oshodi         0.00         52           157         Federal Medical Centre, Abeokuta         0.00         52           158         Federal Medical Centre, Abeokuta         0.00         52           160         Federal Medical Centre, Asaba	144		0.00	52
146         Federal College of Land Resources Technology, Owerri, Imo State         0.00         52           147         Federal College of Wildlife Management, New Bussa, Niger State         0.00         52           148         Federal Competition and Consumer Protection Commission         0.00         52           149         Federal Co-operative College, Ibadan         0.00         52           150         Federal Co-operative College, Kaduna         0.00         52           151         Federal Co-operative College, Oji River         0.00         52           152         Federal Fire Service         0.00         52           153         Federal High Court         0.00         52           154         Federal Housing Authority         0.00         52           155         Federal Housing Authority         0.00         52           156         Federal Institute of Industrial Research, Oshodi         0.00         52           157         Federal Institute of Industrial Research, Oshodi         0.00         52           158         Federal Medical Centre, Abeokuta         0.00         52           159         Federal Medical Centre, Abeokuta         0.00         52           160         Federal Medical Centre, Asaba         0.00	145	Federal College of Land Resources	0.00	52
147         Federal College of Wildlife Management, New Bussa, Niger State         0.00         52           148         Federal Competition and Consumer Protection Commission         0.00         52           149         Federal Co-operative College, Ibadan         0.00         52           150         Federal Co-operative College, Kaduna         0.00         52           151         Federal Co-operative College, Oji River         0.00         52           152         Federal Fire Service         0.00         52           153         Federal Housing Authority         0.00         52           154         Federal Housing Authority         0.00         52           155         Federal Institute of Industrial Research, Oshodi         0.00         52           156         Federal Institute of Industrial Research, Oshodi         0.00         52           157         Federal Medical Centre, Abeokuta         0.00         52           158         Federal Medical Centre, Abeokuta         0.00         52           159         Federal Medical Centre, Ababa         0.00         52           160         Federal Medical Centre, Bida         0.00         52           161         Federal Medical Centre, Birnin Kebbi         0.00         52	146	Federal College of Land Resources	0.00	52
148         Federal Competition and Consumer Protection Commission         0.00         52           149         Federal Co-operative College, Ibadan         0.00         52           150         Federal Co-operative College, Kaduna         0.00         52           151         Federal Co-operative College, Oji River         0.00         52           152         Federal Fire Service         0.00         52           153         Federal High Court         0.00         52           154         Federal Housing Authority         0.00         52           155         Federal Inland Revenue Service         0.00         52           156         Federal Institute of Industrial Research, Oshodi         0.00         52           157         Federal Judicial Service Commission         0.00         52           158         Federal Medical Centre, Abeokuta         0.00         52           159         Federal Medical Centre, Abuja         0.00         52           160         Federal Medical Centre, Asaba         0.00         52           161         Federal Medical Centre, Azare         0.00         52           162         Federal Medical Centre, Birnin Kebbi         0.00         52           163         Federa	147	Federal College of Wildlife Management,	0.00	52
149         Federal Co-operative College, Ibadan         0.00         52           150         Federal Co-operative College, Kaduna         0.00         52           151         Federal Co-operative College, Oji River         0.00         52           152         Federal Fire Service         0.00         52           153         Federal High Court         0.00         52           154         Federal Housing Authority         0.00         52           155         Federal Housing Authority         0.00         52           155         Federal Inland Revenue Service         0.00         52           156         Federal Institute of Industrial Research, Oshodi         0.00         52           157         Federal Institute of Industrial Research, Oshodi         0.00         52           158         Federal Medical Service Commission         0.00         52           159         Federal Medical Centre, Abeokuta         0.00         52           159         Federal Medical Centre, Asaba         0.00         52           160         Federal Medical Centre, Asaba         0.00         52           161         Federal Medical Centre, Birmin Kebbi         0.00         52           163         Federal Medical C	148	Federal Competition and Consumer	0.00	52
151         Federal Co-operative College,Oji River         0.00         52           152         Federal Fire Service         0.00         52           153         Federal High Court         0.00         52           154         Federal Housing Authority         0.00         52           155         Federal Inland Revenue Service         0.00         52           156         Federal Institute of Industrial Research, Oshodi         0.00         52           157         Federal Institute of Industrial Research, Oshodi         0.00         52           158         Federal Medical Service Commission         0.00         52           159         Federal Medical Centre, Abeokuta         0.00         52           160         Federal Medical Centre, Asaba         0.00         52           161         Federal Medical Centre, Asaba         0.00         52           162         Federal Medical Centre, Birda         0.00         52           163         Federal Medical Centre, Birnin Kebbi         0.00         52           164         Federal Medical Centre, Birnin Kudu         0.00         52           165         Federal Medical Centre, Ebute Metta         0.00         52           167         Federal Medical	149		0.00	52
152         Federal Fire Service         0.00         52           153         Federal High Court         0.00         52           154         Federal Housing Authority         0.00         52           155         Federal Inland Revenue Service         0.00         52           156         Federal Institute of Industrial Research, Oshodi         0.00         52           157         Federal Medical Service Commission         0.00         52           158         Federal Medical Centre, Abeokuta         0.00         52           159         Federal Medical Centre, Abeokuta         0.00         52           160         Federal Medical Centre, Asaba         0.00         52           161         Federal Medical Centre, Azare         0.00         52           162         Federal Medical Centre, Birnin Kebbi         0.00         52           163         Federal Medical Centre, Birnin Kudu         0.00         52           164         Federal Medical Centre, Birnin Kudu         0.00         52           165         Federal Medical Centre, Birnin Kudu         0.00         52           166         Federal Medical Centre, Katsina         0.00         52           167         Federal Medical Centre, Keffi <td>150</td> <td>Federal Co-operative College, Kaduna</td> <td>0.00</td> <td>52</td>	150	Federal Co-operative College, Kaduna	0.00	52
153         Federal High Court         0.00         52           154         Federal Housing Authority         0.00         52           155         Federal Inland Revenue Service         0.00         52           156         Federal Institute of Industrial Research, Oshodi         0.00         52           157         Federal Institute of Industrial Research, Oshodi         0.00         52           157         Federal Institute of Industrial Research, Oshodi         0.00         52           157         Federal Judicial Service Commission         0.00         52           158         Federal Medical Centre, Abeokuta         0.00         52           159         Federal Medical Centre, Abuja         0.00         52           160         Federal Medical Centre, Asaba         0.00         52           161         Federal Medical Centre, Bida         0.00         52           162         Federal Medical Centre, Birnin Kebbi         0.00         52           163         Federal Medical Centre, Birnin Kebbi         0.00         52           164         Federal Medical Centre, Ebute Metta         0.00         52           165         Federal Medical Centre, Katsina         0.00         52           167	151	Federal Co-operative College, Oji River	0.00	52
154         Federal Housing Authority         0.00         52           155         Federal Inland Revenue Service         0.00         52           156         Federal Institute of Industrial Research, Oshodi         0.00         52           157         Federal Judicial Service Commission         0.00         52           158         Federal Medical Centre, Abeokuta         0.00         52           159         Federal Medical Centre, Abuja         0.00         52           160         Federal Medical Centre, Asaba         0.00         52           161         Federal Medical Centre, Azare         0.00         52           162         Federal Medical Centre, Bida         0.00         52           163         Federal Medical Centre, Birnin Kebbi         0.00         52           164         Federal Medical Centre, Birnin Kudu         0.00         52           165         Federal Medical Centre, Ebute Metta         0.00         52           166         Federal Medical Centre, Katsina         0.00         52           167         Federal Medical Centre, Katsina         0.00         52           169         Federal Medical Centre, Wakurdi         0.00         52           170         Federal Medical Ce	152	Federal Fire Service	0.00	52
155         Federal Inland Revenue Service         0.00         52           156         Federal Institute of Industrial Research, Oshodi         0.00         52           157         Federal Judicial Service Commission         0.00         52           158         Federal Medical Centre, Abeokuta         0.00         52           159         Federal Medical Centre, Abuja         0.00         52           160         Federal Medical Centre, Asaba         0.00         52           161         Federal Medical Centre, Asaba         0.00         52           162         Federal Medical Centre, Bida         0.00         52           163         Federal Medical Centre, Birnin Kebbi         0.00         52           164         Federal Medical Centre, Birnin Kudu         0.00         52           165         Federal Medical Centre, Ebute Metta         0.00         52           166         Federal Medical Centre, Katsina         0.00         52           167         Federal Medical Centre, Katsina         0.00         52           168         Federal Medical Centre, Makurdi         0.00         52           170         Federal Medical Centre, Owo         0.00         52           171         Federal Medical	153	Federal High Court	0.00	52
156         Federal Institute of Industrial Research, Oshodi         0.00         52           157         Federal Judicial Service Commission         0.00         52           158         Federal Medical Centre, Abeokuta         0.00         52           159         Federal Medical Centre, Abuja         0.00         52           160         Federal Medical Centre, Asaba         0.00         52           161         Federal Medical Centre, Azare         0.00         52           162         Federal Medical Centre, Bida         0.00         52           163         Federal Medical Centre, Birnin Kebbi         0.00         52           164         Federal Medical Centre, Birnin Kudu         0.00         52           165         Federal Medical Centre, Ebute Metta         0.00         52           166         Federal Medical Centre, Jalingo         0.00         52           167         Federal Medical Centre, Katsina         0.00         52           168         Federal Medical Centre, Keffi         0.00         52           169         Federal Medical Centre, Owo         0.00         52           170         Federal Medical Centre, Umuahia         0.00         52           171         Federal Medical C	154	Federal Housing Authority	0.00	52
Oshodi           157         Federal Judicial Service Commission         0.00         52           158         Federal Medical Centre, Abeokuta         0.00         52           159         Federal Medical Centre, Abuja         0.00         52           160         Federal Medical Centre, Asaba         0.00         52           161         Federal Medical Centre, Azare         0.00         52           162         Federal Medical Centre, Bida         0.00         52           163         Federal Medical Centre, Birnin Kebbi         0.00         52           164         Federal Medical Centre, Birnin Kudu         0.00         52           165         Federal Medical Centre, Ebute Metta         0.00         52           166         Federal Medical Centre, Jalingo         0.00         52           167         Federal Medical Centre, Katsina         0.00         52           168         Federal Medical Centre, Keffi         0.00         52           169         Federal Medical Centre, Wakurdi         0.00         52           170         Federal Medical Centre, Umuahia         0.00         52           171         Federal Medical Centre, Yenogoa         0.00         52           173	155	Federal Inland Revenue Service	0.00	52
157         Federal Judicial Service Commission         0.00         52           158         Federal Medical Centre, Abeokuta         0.00         52           159         Federal Medical Centre, Abuja         0.00         52           160         Federal Medical Centre, Asaba         0.00         52           161         Federal Medical Centre, Azare         0.00         52           162         Federal Medical Centre, Bida         0.00         52           163         Federal Medical Centre, Birnin Kebbi         0.00         52           164         Federal Medical Centre, Birnin Kudu         0.00         52           165         Federal Medical Centre, Ebute Metta         0.00         52           166         Federal Medical Centre, Jalingo         0.00         52           167         Federal Medical Centre, Katsina         0.00         52           168         Federal Medical Centre, Keffi         0.00         52           169         Federal Medical Centre, Wakurdi         0.00         52           170         Federal Medical Centre, Owo         0.00         52           171         Federal Medical Centre, Yenogoa         0.00         52           173         Federal Medical Centre, Yenogoa <td>156</td> <td></td> <td>0.00</td> <td>52</td>	156		0.00	52
159         Federal Medical Centre, Abuja         0.00         52           160         Federal Medical Centre, Asaba         0.00         52           161         Federal Medical Centre, Azare         0.00         52           162         Federal Medical Centre, Bida         0.00         52           163         Federal Medical Centre, Birnin Kebbi         0.00         52           164         Federal Medical Centre, Birnin Kudu         0.00         52           165         Federal Medical Centre, Ebute Metta         0.00         52           166         Federal Medical Centre, Jalingo         0.00         52           167         Federal Medical Centre, Katsina         0.00         52           168         Federal Medical Centre, Keffi         0.00         52           169         Federal Medical Centre, Makurdi         0.00         52           170         Federal Medical Centre, Owo         0.00         52           171         Federal Medical Centre, Umuahia         0.00         52           172         Federal Medical Centre, Yenogoa         0.00         52           173         Federal Medical Centre, Yola         0.00         52           174         Federal Mortgage Bank of Nigeria	157		0.00	52
160         Federal Medical Centre, Asaba         0.00         52           161         Federal Medical Centre, Azare         0.00         52           162         Federal Medical Centre, Bida         0.00         52           163         Federal Medical Centre, Birnin Kebbi         0.00         52           164         Federal Medical Centre, Birnin Kudu         0.00         52           165         Federal Medical Centre, Ebute Metta         0.00         52           166         Federal Medical Centre, Jalingo         0.00         52           167         Federal Medical Centre, Katsina         0.00         52           168         Federal Medical Centre, Keffi         0.00         52           169         Federal Medical Centre, Makurdi         0.00         52           170         Federal Medical Centre, Owo         0.00         52           171         Federal Medical Centre, Umuahia         0.00         52           172         Federal Medical Centre, Yenogoa         0.00         52           173         Federal Medical Centre, Yola         0.00         52           174         Federal Mortgage Bank of Nigeria         0.00         52           175         Federal Neuro-Psychiatric Hospital	158	Federal Medical Centre, Abeokuta	0.00	52
161         Federal Medical Centre, Azare         0.00         52           162         Federal Medical Centre, Bida         0.00         52           163         Federal Medical Centre, Birnin Kebbi         0.00         52           164         Federal Medical Centre, Birnin Kudu         0.00         52           165         Federal Medical Centre, Ebute Metta         0.00         52           166         Federal Medical Centre, Jalingo         0.00         52           167         Federal Medical Centre, Katsina         0.00         52           168         Federal Medical Centre, Keffi         0.00         52           169         Federal Medical Centre, Makurdi         0.00         52           170         Federal Medical Centre, Owo         0.00         52           171         Federal Medical Centre, Umuahia         0.00         52           172         Federal Medical Centre, Yenogoa         0.00         52           173         Federal Medical Centre, Yola         0.00         52           174         Federal Mortgage Bank of Nigeria         0.00         52           175         Federal Neuro-Psychiatric Hospital         0.00         52	159	Federal Medical Centre, Abuja	0.00	52
162         Federal Medical Centre, Bida         0.00         52           163         Federal Medical Centre, Birnin Kebbi         0.00         52           164         Federal Medical Centre, Birnin Kudu         0.00         52           165         Federal Medical Centre, Ebute Metta         0.00         52           166         Federal Medical Centre, Jalingo         0.00         52           167         Federal Medical Centre, Katsina         0.00         52           168         Federal Medical Centre, Keffi         0.00         52           169         Federal Medical Centre, Makurdi         0.00         52           170         Federal Medical Centre, Owo         0.00         52           171         Federal Medical Centre, Umuahia         0.00         52           172         Federal Medical Centre, Yenogoa         0.00         52           173         Federal Medical Centre, Yola         0.00         52           174         Federal Mortgage Bank of Nigeria         0.00         52           175         Federal Neuro-Psychiatric Hospital         0.00         52	160	Federal Medical Centre, Asaba	0.00	52
163         Federal Medical Centre, Birnin Kebbi         0.00         52           164         Federal Medical Centre, Birnin Kudu         0.00         52           165         Federal Medical Centre, Ebute Metta         0.00         52           166         Federal Medical Centre, Jalingo         0.00         52           167         Federal Medical Centre, Katsina         0.00         52           168         Federal Medical Centre, Keffi         0.00         52           169         Federal Medical Centre, Makurdi         0.00         52           170         Federal Medical Centre, Owo         0.00         52           171         Federal Medical Centre, Umuahia         0.00         52           172         Federal Medical Centre, Yenogoa         0.00         52           173         Federal Medical Centre, Yola         0.00         52           174         Federal Mortgage Bank of Nigeria         0.00         52           175         Federal Neuro-Psychiatric Hospital         0.00         52	161	Federal Medical Centre, Azare	0.00	52
164         Federal Medical Centre, Birnin Kudu         0.00         52           165         Federal Medical Centre, Ebute Metta         0.00         52           166         Federal Medical Centre, Jalingo         0.00         52           167         Federal Medical Centre, Katsina         0.00         52           168         Federal Medical Centre, Keffi         0.00         52           169         Federal Medical Centre, Makurdi         0.00         52           170         Federal Medical Centre, Owo         0.00         52           171         Federal Medical Centre, Umuahia         0.00         52           172         Federal Medical Centre, Yenogoa         0.00         52           173         Federal Medical Centre, Yola         0.00         52           174         Federal Mortgage Bank of Nigeria         0.00         52           175         Federal Neuro-Psychiatric Hospital         0.00         52	162	Federal Medical Centre, Bida	0.00	52
165         Federal Medical Centre, Ebute Metta         0.00         52           166         Federal Medical Centre, Jalingo         0.00         52           167         Federal Medical Centre, Katsina         0.00         52           168         Federal Medical Centre, Keffi         0.00         52           169         Federal Medical Centre, Makurdi         0.00         52           170         Federal Medical Centre, Owo         0.00         52           171         Federal Medical Centre, Umuahia         0.00         52           172         Federal Medical Centre, Yenogoa         0.00         52           173         Federal Medical Centre, Yola         0.00         52           174         Federal Mortgage Bank of Nigeria         0.00         52           175         Federal Neuro-Psychiatric Hospital         0.00         52	163	Federal Medical Centre, Birnin Kebbi	0.00	52
166         Federal Medical Centre, Jalingo         0.00         52           167         Federal Medical Centre, Katsina         0.00         52           168         Federal Medical Centre, Keffi         0.00         52           169         Federal Medical Centre, Makurdi         0.00         52           170         Federal Medical Centre, Owo         0.00         52           171         Federal Medical Centre, Umuahia         0.00         52           172         Federal Medical Centre, Yenogoa         0.00         52           173         Federal Medical Centre, Yola         0.00         52           174         Federal Mortgage Bank of Nigeria         0.00         52           175         Federal Neuro-Psychiatric Hospital         0.00         52	164	Federal Medical Centre, Birnin Kudu	0.00	52
167         Federal Medical Centre, Katsina         0.00         52           168         Federal Medical Centre, Keffi         0.00         52           169         Federal Medical Centre, Makurdi         0.00         52           170         Federal Medical Centre, Owo         0.00         52           171         Federal Medical Centre, Umuahia         0.00         52           172         Federal Medical Centre, Yenogoa         0.00         52           173         Federal Medical Centre, Yola         0.00         52           174         Federal Mortgage Bank of Nigeria         0.00         52           175         Federal Neuro-Psychiatric Hospital         0.00         52	165	Federal Medical Centre, Ebute Metta	0.00	52
168         Federal Medical Centre, Keffi         0.00         52           169         Federal Medical Centre, Makurdi         0.00         52           170         Federal Medical Centre, Owo         0.00         52           171         Federal Medical Centre, Umuahia         0.00         52           172         Federal Medical Centre, Yenogoa         0.00         52           173         Federal Medical Centre, Yola         0.00         52           174         Federal Mortgage Bank of Nigeria         0.00         52           175         Federal Neuro-Psychiatric Hospital	166	Federal Medical Centre, Jalingo	0.00	52
169         Federal Medical Centre, Makurdi         0.00         52           170         Federal Medical Centre, Owo         0.00         52           171         Federal Medical Centre, Umuahia         0.00         52           172         Federal Medical Centre, Yenogoa         0.00         52           173         Federal Medical Centre, Yola         0.00         52           174         Federal Mortgage Bank of Nigeria         0.00         52           175         Federal Neuro-Psychiatric Hospital         0.00         52           Abeokuta         Abeokuta         0.00         52	167	Federal Medical Centre, Katsina	0.00	52
170         Federal Medical Centre, Owo         0.00         52           171         Federal Medical Centre, Umuahia         0.00         52           172         Federal Medical Centre, Yenogoa         0.00         52           173         Federal Medical Centre, Yola         0.00         52           174         Federal Mortgage Bank of Nigeria         0.00         52           175         Federal Neuro-Psychiatric Hospital         0.00         52           Abeokuta         Abeokuta         0.00         52	168	Federal Medical Centre, Keffi	0.00	52
171Federal Medical Centre, Umuahia0.0052172Federal Medical Centre, Yenogoa0.0052173Federal Medical Centre, Yola0.0052174Federal Mortgage Bank of Nigeria0.0052175Federal Neuro-Psychiatric Hospital Abeokuta0.0052	169	Federal Medical Centre, Makurdi	0.00	52
172Federal Medical Centre, Yenogoa0.0052173Federal Medical Centre, Yola0.0052174Federal Mortgage Bank of Nigeria0.0052175Federal Neuro-Psychiatric Hospital Abeokuta0.0052	170	Federal Medical Centre, Owo	0.00	52
173Federal Medical Centre, Yola0.0052174Federal Mortgage Bank of Nigeria0.0052175Federal Neuro-Psychiatric Hospital Abeokuta0.0052	171	Federal Medical Centre, Umuahia	0.00	52
174 Federal Mortgage Bank of Nigeria 0.00 52 175 Federal Neuro-Psychiatric Hospital 0.00 52 Abeokuta	172	Federal Medical Centre, Yenogoa	0.00	52
175 Federal Neuro-Psychiatric Hospital 0.00 52 Abeokuta	173	Federal Medical Centre, Yola	0.00	52
Abeokuta	174	Federal Mortgage Bank of Nigeria	0.00	52
111111111111111111111111111111111111111	175	,	0.00	52
City	176	Federal Neuro-Psychiatric Hospital Benin-	0.00	52
	177	Federal Neuro-Psychiatric Hospital	0.00	52
	178		0.00	52
179 Federal Neuro-Psychiatric Hospital 0.00 52 Kaduna	179	,	0.00	52
	180	Federal Neuro-Psychiatric Hospital	0.00	52
	181	ŭ .	0.00	52

182	Federal Polytechnic Ado Ekiti	0.00	52
183	Federal Polytechnic Bali, Taraba	0.00	52
184	Federal Polytechnic Bauchi	0.00	52
185	Federal Polytechnic Bida, Niger	0.00	52
186	Federal Polytechnic Damaturu, Yobe	0.00	52
187	Federal Polytechnic Daura, Katsina State	0.00	52
188	Federal Polytechnic Ede, Osun	0.00	52
189	Federal Polytechnic Ekowe, Bayelsa	0.00	52
190	Federal Polytechnic Idah, Kogi	0.00	52
191	Federal Polytechnic Ilaro, Ogun	0.00	52
192	Federal Polytechnic Ile-Oluji, Ondo	0.00	52
193	Federal Polytechnic Kaltungo, Gombe State	0.00	52
194	Federal Polytechnic Kaura Namoda, Zamfara	0.00	52
195	Federal Polytechnic Mubi, Adamawa	0.00	52
196	Federal Polytechnic Nekede, Owerri	0.00	52
197	Federal Polytechnic Nasarawa	0.00	52
198	Federal Polytechnic of Oil and Gas Bonny, Rivers	0.00	52
199	Federal Polytechnic Offa, Kwara	0.00	52
200	Federal Polytechnic Oko, Anambra	0.00	52
201	Federal Polytechnic Ukana, Akwa Ibom	0.00	52
202	Federal Produce Inspection Services	0.00	52
203	Federal Radio Corporation of Nigeria	0.00	52
204	Federal Road Safety Commission	0.00	52
205	Federal Roads Maintenance Agency	0.00	52
206	Federal School of Occupational Therapy, Yaba	0.00	52
207	Federal School of Medical Laboratory Jos	0.00	52
208	Federal School of Surveying	0.00	52
209	Federal Teaching Hospital Ido-Ekiti	0.00	52
210	Federal Training Center, Kaduna	0.00	52
211	Federal Training Center, Lagos	0.00	52
212	Federal University Dutse, Jigawa	0.00	52
213	Federal University Dutsin-ma, Katsina	0.00	52
214	Federal University Gashua, Yobe	0.00	52
215	Federal University Gusau, Zamfara	0.00	52
216	Federal University Kashere, Gombe	0.00	52
217	Federal University lokoja, Kogi	0.00	52
218	Federal University of Agriculture, Makurdi	0.00	52
219	Federal University of Health Science Otukpo, Benue	0.00	52
220	Federal University of Petroleum Resources, Effurun	0.00	52
221	Federal University of Technology, Akure	0.00	52

222	Federal University of Technology, Minna	0.00	52
222	·		52
	Federal University Otuoke, Bayelsa	0.00	
224	Federal University Oye-Ekiti, Ekiti	0.00	52
225	Federal University Wukari, Taraba	0.00	52
226	FG Staff Housing Loans Board	0.00	52
227	Forestry Research Institute of Nigeria, Ibadan	0.00	52
228	French Language Village, Badagry, Lagos	0.00	52
229	Galaxy Backbone	0.00	52
230	Gurara Dam Management Agency	0.00	52
231	H.A Federal Polytechnic Kazaure, Jigawa	0.00	52
232	Hadejia - Jama'are River Basin Development Authority	0.00	52
233	Health Records Officers Registration Board of Nigeria	0.00	52
234	Independent National Electoral Commission	0.00	52
235	Industrial Training Fund	0.00	52
236	Institute for Agricultural Research and Training, Ibadan	0.00	52
237	Institute for Agricultural Research, Zaria	0.00	52
238	Institute for Peace and Conflict Resolution	0.00	52
239	Institute of Chartered Chemists of Nigeria	0.00	52
240	Institute of Public Analysts of Nigeria	0.00	52
241	Integrated Water Resource Management Commission	0.00	52
242	Irrua Specialist Teaching Hospital	0.00	52
243	Joint Admission and Matriculation Board	0.00	52
244	Jos University Teaching Hospital	0.00	52
245	Lagos International Trade Fair Complex Management Board	0.00	52
246	Lagos University Teaching Hospital	0.00	52
247	Lake Chad Research Institute, Maiduguri	0.00	52
248	Legal Aid Council of Nigeria	0.00	52
249	Librarians Registration Council of Nigeria	0.00	52
250	Lower Benue River Basin Development Authority	0.00	52
251	Lower Niger River Basin Development Authority	0.00	52
252	Maritime Academy of Nigeria	0.00	52
253	Medical and Dental Council of Nigeria	0.00	52
254	Medical Laboratory Science Council of Nigeria, Yaba	0.00	52
255	Medical Rehabilitation Therapists Board of Nigeria	0.00	52
256	Metallurgical Training Institute, Onitsha	0.00	52
257	Michael Imoudu National Institute for Labour Studies	0.00	52
258	Military Pension Board	0.00	52
259	Ministry of Agriculture and Rural	0.00	52

260	Ministry of Aviation	0.00	52
261	Ministry of Communications and Digital	0.00	52
262	Economy Ministry of Defence	0.00	52
263	Ministry of Education	0.00	52
264	Ministry of Environment	0.00	52
265	Ministry of Finance, Budget and National Planning	0.00	52
266	Ministry of Foreign Affairs	0.00	52
267	Ministry of Health	0.00	52
268	Ministry of Humanitarian Affairs, Disaster Management & Social Development	0.00	52
269	Ministry of Industry, Trade and Investment	0.00	52
270	Ministry of Information and Culture	0.00	52
271	Ministry of Interior	0.00	52
272	Ministry of Justice	0.00	52
273	Ministry of Labour and Employment	0.00	52
274	Ministry of Niger Delta Affairs	0.00	52
275	Ministry of Petroleum Resources	0.00	52
276	Ministry of Police Affairs	0.00	52
277	Ministry of Power	0.00	52
278	Ministry of Science, Technology and Innovation	0.00	52
279	Ministry of Transportation	0.00	52
280	Ministry of Water Resources	0.00	52
281	Ministry of Women Affairs	0.00	52
282	Ministry of Works and Housing	0.00	52
283	Ministry of Youth and Sports Development	0.00	52
284	N.A Institute of Tech. & Environmental Sciences	0.00	52
285	National Agency for Food and Drug Administration and Control	0.00	52
286	National Agency for Prohibition of Trafficking in Persons	0.00	52
287	National Agency for Science and Engineering Infrastructure	0.00	52
288	National Agency for the Great Green Wall	0.00	52
289	National Agricultural Extension and Research Liaison Services	0.00	52
290	National Agricultural Land Development Authority	0.00	52
291	National Animal Production Research Institute	0.00	52
292	National Arbovirus and Vector Research, Enugu	0.00	52
293	National Assembly Service Commission	0.00	52
294	National Automotive Design and Development Council	0.00	52
295	National Biosafety Management Agency	0.00	52
296	National Biotechnology Development Agency	0.00	52
297	National Blood Service Commission	0.00	52

298	National Board for Arabic and Islamic Studies	0.00	52
299	National Board for Technical Education	0.00	52
300	National Board for Technology Incubation	0.00	52
301	National Boundary Commission	0.00	52
302	National Broadcasting Commission	0.00	52
303	National Bureau of Statistics	0.00	52
304	National Business and Technical Examination Board	0.00	52
305	National Centre for Technology Management, Ile-Ife	0.00	52
306	National Centre for Agricultural Mechanization, Ilorin	0.00	52
307	National Centre for Disease Control	0.00	52
308	National Centre for Women Development	0.00	52
309	National Cereals Research Institute Badeggi	0.00	52
310	National Commission for Mass Literacy Adult and NonFormal Education	0.00	52
311	National Commission for Museums and Monuments	0.00	52
312	National Commission for Nomadic Education	0.00	52
313	National Commission for Refugees, Migrants and IDPs	0.00	52
314	National Commissions for Persons with Disabilities	0.00	52
315	National Council for Arts and Culture	0.00	52
316	National Defence Academy, Kaduna	0.00	52
317	National Defence College	0.00	52
318	National Directorate of Employment	0.00	52
319	National Ear Care Centre	0.00	52
320	National Economic Reconstruction Fund	0.00	52
321	National Emergency Management Agency	0.00	52
322	National Environmental Standards and Regulations Enforcement Agency	0.00	52
323	National Examination Council	0.00	52
324	National Eye Center	0.00	52
325	National Film and Video Censors Board	0.00	52
326	National Gallery for Art	0.00	52
327	National Hajj Commission of Nigeria	0.00	52
328	National Health Insurance Scheme	0.00	52
329	National Horticultural Research Institute, Ibadan	0.00	52
330	National Hospital	0.00	52
331	National Hydrological Services Agency	0.00	52
332	National Industrial Court	0.00	52
333	National Information Technology Development Agency	0.00	52
334	National Inland Waterways Authority	0.00	52
335	National Institute for Cultural Orientation	0.00	52

336	National Institute for Freshwater Fisheries Research, New-Bussa	0.00	52
337	National Institute for Legislative and Democratic Studies	0.00	52
338	National Institute for Nigerian Languages, Aba	0.00	52
339	National Institute for Oceanography and Marine Research	0.00	52
340	National Institute for Policy and Strategic Studies, Kuru	0.00	52
341	National Institute for Sports	0.00	52
342	National Institute of Construction Technology, Uromi	0.00	52
343	National Institute of Pharmaceutical Research And Development, Abuja	0.00	52
344	National Insurance Commission	0.00	52
345	National Iron Ore Mining Company	0.00	52
346	National Judicial Council	0.00	52
347	National Lottery Regulatory Commission	0.00	52
348	National Lottery Trust Fund	0.00	52
349	National Mathematical Centre	0.00	52
350	National Metallurgical Development Center, Jos	0.00	52
351	National Obstetric Fitsula Centre, Abakaliki	0.00	52
352	National Office for Technology Acquisition and Promotion	0.00	52
353	National Open University of Nigeria	0.00	52
354	National Orientation Agency	0.00	52
355	National Orthopaedic Hospital Dala	0.00	52
356	National Orthopaedic Hospital Enugu	0.00	52
357	National Orthopaedic Hospital Lagos	0.00	52
358	National Park Service	0.00	52
359	National Pension Commission	0.00	52
360	National Population Commission	0.00	52
361	National Power Training Institute	0.00	52
362	National Primary Health Care Development Agency	0.00	52
363	National Productivity Centre	0.00	52
364	National Research Institute for Chemical Technology, Zaria	0.00	52
365	National Root Crops Research Institute, Umudike	0.00	52
366	National Space Research and Development Agency	0.00	52
367	National Steel Raw Materials Exploration Agency, Kaduna	0.00	52
368	National Sugar Development Council	0.00	52
369	National Teachers Institute	0.00	52
370	National Troupe of Nigeria	0.00	52
371	National Tuberculosis and Leprosy Training Center, Zaria	0.00	52
372	National Water Resources Institute, Kaduna	0.00	52

373	National Youth Service Corps	0.00	52
374	New Partnership for African Development	0.00	52
375	News Agency of Nigeria	0.00	52
376	NIGCOMSAT	0.00	52
377	Niger Delta Development Commission	0.00	52
378	Niger Delta River Basin Development	0.00	52
379	Authority Nigeria Agricultural Quarantine Service	0.00	52
380	Nigeria Arabic Language Village, Ngala, Borno State	0.00	52
381	Nigeria Atomic Energy Commission	0.00	52
382	Nigeria Commodity Exchange	0.00	52
383	Nigerians in Diaspora Commission	0.00	52
384	Nigeria Electricity Liability Management Limited	0.00	52
385	Nigeria Immigration Service	0.00	52
386	Nigeria Institute for Hospitality and Tourism	0.00	52
387	Nigeria Integrated Water Management Commission	0.00	52
388	Nigeria Institute for Medical Research, Yaba	0.00	52
389	Nigeria Institute of Soil Science	0.00	52
390	Nigeria Nuclear Regulatory Authority	0.00	52
391	Nigeria Security and Civil Defence Corps	0.00	52
392	Nigeria Social Insurance Trust Fund	0.00	52
393	Nigerian Air Force	0.00	52
394	Nigerian Airspace Management Agency	0.00	52
395	Nigerian Army	0.00	52
396	Nigerian Army College of Education, Ilorin	0.00	52
397	Nigerian Army University, Biu	0.00	52
398	Nigerian Building and Road Research	0.00	52
399	Institute, Lagos Nigerian Bulk Electricity Trading PLC	0.00	52
400	Nigerian Christian Pilgrims Commission	0.00	52
401	Nigerian Civil Aviation Authority	0.00	52
402	Nigerian Coal Corporation	0.00	52
403	Nigerian College of Aviation Technology, Zaria	0.00	52
404	Nigerian Communication Commission	0.00	52
405	Nigerian Communication Satellite Limited	0.00	52
406	Nigerian Content Development and Monitoring Board	0.00	52
407	Nigerian Copyright Commission	0.00	52
408	Nigerian Correctional Service	0.00	52
409	Nigerian Council of Food Science and Technology	0.00	52
410	Nigerian Educational Research and Development Council	0.00	52
411	Nigerian Electricity Management Services Agency	0.00	52

412	Nigerian Electricity Regulatory	0.00	52
412	Commission	0.00	52
413	Nigerian Export Processing Zones Authority	0.00	52
414	Nigerian Export Promotion Council	0.00	52
415	Nigerian Extractive Industries Transparency Initiative	0.00	52
416	Nigerian Film Corporation	0.00	52
417	Nigerian Financial Intelligence Unit	0.00	52
418	Nigerian Football Federation	0.00	52
419	Nigerian Geological Survey Agency	0.00	52
420	Nigerian Institute for Oil Palm Research, Benin	0.00	52
421	Nigerian Institute for Trypanosomiasis Research, Kaduna	0.00	52
422	Nigerian Institute of Animal Science	0.00	52
423	Nigerian Institute of International Affairs, Lagos	0.00	52
424	Nigerian Institute of Leather and Science	0.00	52
425	Technology  Nigerian Institute of Mining and Geosciences	0.00	52
426	Nigerian Institute of Science Laboratory	0.00	52
427	Technology, Ibadan  Nigerian Institute of Social and Economic Research	0.00	52
428	Nigerian Institute of Transportation Technology	0.00	52
429	Nigerian Law Reform Commission	0.00	52
430	Nigerian Law School	0.00	52
431	Nigerian Maritime Administration and Safety Agency	0.00	52
432	Nigeria Maritime University, Okerenkoko, Delta	0.00	52
433	Nigerian Meteorological Agency	0.00	52
434	Nigerian Midstream and Downstream Petroleum Regulatory Authority	0.00	52
435	Nigerian Mining Cadastre Office	0.00	52
436	Nigerian National Merit Award	0.00	52
437	Nigerian National Petroleum Company Limited	0.00	52
438	Nigerian Natural Medicine Development Agency	0.00	52
439	Nigerian Nuclear Regulatory Authority	0.00	52
440	Nigerian Navy	0.00	52
441	Nigerian Office for Trade Negotiation	0.00	52
442	Nigerian Police Academy	0.00	52
443	Nigerian Police Force	0.00	52
444	Nigerian Ports Authority	0.00	52
445	Nigerian Postal Service	0.00	52
446	National Post Graduate Medical College of Nigeria	0.00	52
447	Nigerian Press Council	0.00	52
448	Nigerian Railway Corporation	0.00	52

449	Nigerian Shippers Council	0.00	52
450	Nigerian Stored Products Research Institute, Ilorin	0.00	52
451	Nigerian Television Authority	0.00	52
452	Nigerian Tourism Development Corporation	0.00	52
453	Nnamdi Azikiwe University, Awka	0.00	52
454	Nnamdi Azikwe Teaching Hospital	0.00	52
455	North East Development Commission	0.00	52
456	Obafemi Awolowo Teaching Hospital	0.00	52
457	Office of the Accountant General of the Federation	0.00	52
458	Office of the Auditor General of the Federation	0.00	52
459	Office of The Head of Civil Service of the Federation	0.00	52
460	Office of the Surveyor-General of the Federation	0.00	52
461	Ogun - Osun River Basin Development Authority	0.00	52
462	Oil and Gas Free Zones Authority	0.00	52
463	Optometrist and Dispensing Opticians Board of Nigeria	0.00	52
464	Pension Transitional Arrangement Directorate	0.00	52
465	Petroleum Technology Development Fund	0.00	52
466	Petroleum Training Institute, Effurun	0.00	52
467	Pharmacy Council of Nigeria	0.00	52
468	Project Development Institute, Enugu	0.00	52
469	Public Complaints Commission	0.00	52
470	Public Service Institute of Nigeria	0.00	52
471	Radiographers Registration Board of Nigeria	0.00	52
472	Raw Materials Research and Development Council	0.00	52
473	Revenue Mobilisation Allocation and Fiscal Commission	0.00	52
474	Rubber Research Institute of Nigeria, Benin	0.00	52
475	Rural Electrification Agency	0.00	52
476	Samaru College of Agriculture (Dae), Zaria Kaduna State	0.00	52
477	Securities and Exchange Commission	0.00	52
478	Servicom	0.00	52
479	Sheda Science and Technology Complex	0.00	52
480	Small and Medium Enterprise Development Authority of Nigeria	0.00	52
481	Sokoto - Rima River Basin Development Authority	0.00	52
482	Standards Organisation of Nigeria	0.00	52
483	Supreme Court of Nigeria	0.00	52
484	Surveyors Council of Nigeria	0.00	52
485	Tafawa Balewa Square Management Board	0.00	52

486	Teachers Registration Council of Nigeria	0.00	52
487	Transmission Company of Nigeria	0.00	52
488	Universal Basic Education Commission	0.00	52
489	University College Hospital Ibadan	0.00	52
490	University of Abuja	0.00	52
491	University of Abuja Teaching Hospital	0.00	52
492	University of Benin	0.00	52
493	University of Benin Teaching Hospital	0.00	52
494	University of Calabar Teaching Hospital	0.00	52
495	University of Ibadan	0.00	52
496	University of Ilorin	0.00	52
497	University of Ilorin Teaching Hospital	0.00	52
498	University of Jos	0.00	52
499	University of Lagos	0.00	52
500	University of Maiduguri Teaching Hospital	0.00	52
501	University of Nigeria Nsukka	0.00	52
502	University of Nigeria Teaching Hospital	0.00	52
503	University of Port-Harcourt	0.00	52
504	University of Port-Harcourt Teaching Hospital	0.00	52
505	University of Uyo	0.00	52
506	University of Uyo Teaching Hospital	0.00	52
507	Upper Benue River Basin Development Authority	0.00	52
508	Upper Niger River Basin Development Authority	0.00	52
509	Usmanu DanFodio University Teaching Hospital	0.00	52
510	Usmanu Danfodio University, Sokoto	0.00	52
511	Veterinary Council of Nigeria	0.00	52
512	Voice of Nigeria	0.00	52
513	Waziri Umaru Federal Polytechnic, Birnin Kebbi	0.00	52
514	West African Examination Council	0.00	52
515	Yaba College of Technology, Yaba, Lagos	0.00	52
516	National Judicial Institute	0.00	52
517	National Council on Climate Change	0.00	52

The above table depicts institutions that have some level of conformity with the identified sub-variable. Only institutions from number 1-51 (9.84%), have some measures of conformity, the remaining institutions from 52-517, representing 90.16% scored zero. However, the variable achieved an increase of 4.64%, compared to 2024 TII Report (5.2%).

## OPEN PROCUREMENT

S/N	Ministries, Departments, Agencies and Commissions and Units	% Score	Rank
1	Independent Corrupt Practices and Other Related Offences Commission	100.00	1
2	Nigerian Investment Promotion Commission	100.00	1
3	National Oil Spill Detection and Response Agency	80.00	3
4	Tertiary Education Trust Fund	66.67	4
5	National Obstetric Fitsula Centre, Abakaliki	40.00	5
6	Development Bank of Nigeria	33.33	6
7	National Steel Raw Materials Exploration Agency, Kaduna	33.33	6
8	Niger Delta Development Commission	33.33	6
9	National Agency for the Control of Aids	33.33	9
10	National Identity Management Commission	33.33	9
11	Federal Inland Revenue Service	26.67	11
12	National Post Graduate Medical College of Nigeria	26.67	11
13	Petroleum Training Institute, Effurun	26.67	11
14	Sheda Science and Technology Complex	26.67	11
15	National Commission for Nomadic Education	26.67	15
16	Administrative Staff College of Nigeria	20.00	16
17	Nigerian Communication Commission	20.00	16
18	Nigerian Electricity Regulatory Commission	20.00	16
19	Nigerian Extractive Industries Transparency Initiative	20.00	16
20	Ajaokuta Steel Company Limited	13.33	20
21	Central Bank of Nigeria	13.33	20
22	Citizenship and Leadership Training Centre	13.33	20
23	Corporate Affairs Commission	13.33	20
24	Debt Management Office	13.33	20
25	Energy Commission of Nigeria	13.33	20
26	National Veterinary Research Institute, Vom	13.33	20
27	NIGCOMSAT	13.33	20
28	Nigerian Ports Authority	13.33	20
29	Universal Basic Education Commission	13.33	20
30	National Centre for Disease Control	13.33	30
31	Accident and Investigation Bureau	6.67	31
32	Federal College of Agriculture, Ibadan, Oyo State.	6.67	31
33	Federal Housing Authority	6.67	31
34	Federal Medical Centre, Keffi	6.67	31
35	Federal Medical Centre, Yenogoa	6.67	31
36	Federal Neuro-Psychiatric Hospital Enugu	6.67	31
37	Federal Polytechnic Ilaro, Ogun	6.67	31
38	Federal Roads Maintenance Agency	6.67	31
39	Federal University Dutse, Jigawa	6.67	31
40	Fiscal Responsibility Commission	6.67	31
41	Nigerian Institute of Leather and Science Technology	6.67	31
42	Nigerian Maritime Administration and Safety Agency	6.67	31
43	Nigerian National Petroleum Company Limited	6.67	31
44	Nigerian Natural Medicine Development Agency	6.67	31

45	University of Maiduguri	6.67	31
46	Legal Aid Council of Nigeria	6.67	46
47	Ministry of Humanitarian Affairs, Disaster Management & Social Development	6.67	46
48	Ministry of Information and Culture	6.67	46
49	Ministry of Women Affairs	6.67	46
50	National Arbovirus and Vector Research, Enugu	6.67	46
51	National Business and Technical Examination Board	6.67	46
52	National Commission for Museums and Monuments	6.67	46
53	National Human Rights Commission	6.67	46
54	National Research Institute for Chemical	6.67	46
55	Technology, Zaria Abubakar Tafawa Balewa University Teaching Hospital	0.00	55
56	Abubakar Tafawa Balewa University, Bauchi	0.00	55
57	Abuja Broadcasting Corporation	0.00	55
58	Abuja Enterprise Agency	0.00	55
59	Abuja Environmental Protection Board	0.00	55
60	Abuja Infrastructure Investment Center	0.00	55
61	Abuja Investment Company Limited	0.00	55
62	Abuja Metropolitan Management Council	0.00	55
63	Adeyemi Federal University of Education, Ondo	0.00	55
64	Advertising Practitioners Council of Nigeria	0.00	55
65	Agricultural and Rural Management Training Institute	0.00	55
66	Agricultural Research Council of Nigeria	0.00	55
67	Ahmadu Bello University Teaching Hospital, Zaria	0.00	55
68	Ahmadu Bello University, Zaria	0.00	55
69	Air force Institute of Technology, Kaduna	0.00	55
70	Akanu Ibiam Federal Polytechnic Uwana, Ebonyi	0.00	55
71	Alex Ekueme University, Ndufu-Alike, Ebonyi	0.00	55
72	Alvan Ikoku College of Education, Owerri	0.00	55
73	Aminu Kano Teaching Hospital	0.00	55
74	Anambra - Imo River Basin Development Authority	0.00	55
75	Auchi Polytechnic, Edo	0.00	55
76	Bank of Agriculture	0.00	55
77	Bank of Industry	0.00	55
78	Bayero University Kano	0.00	55
79	Benin - Owenna River Basin Development Authority	0.00	55
80	Border Communities Development Agency	0.00	55
81	Budget Office of the Federation	0.00	55
82	Bureau of Public Enterprise	0.00	55
83	Bureau of Public Procurement	0.00	55
84	Bureau of Public Service Reforms	0.00	55
85	Centre for Black African Arts and Culture	0.00	55
86	Centre for Management Development	0.00	55
87	Chad Basin River Basin Development Authority Chid Defence Correctional Fire and	0.00	55
88	Civil Defence, Correctional, Fire and Immigration Board	0.00	55
89	Cocoa Research Institute of Nigeria, Ibadan	0.00	55
90	Code of Conduct Bureau	0.00	55

91	College of Agriculture (Dae), Kabba, Kogi State	0.00	55
92	Community Health Practitioners Registration Board	0.00	55
93	Computer Professionals Registration Council of Nigeria	0.00	55
94	COREN	0.00	55
95	Council for the Regulation of Freight Forwarding in Nigeria	0.00	55
96	Council of Nigerian Mining Engineers and Geosciences	0.00	55
97	Court of Appeal	0.00	55
98	Cross-River Basin Development Authority	0.00	55
99	Defence Headquarter	0.00	55
100	Defence Industries Corporation of Nigeria	0.00	55
101	Dental Technologists Registration Board of Nigeria	0.00	55
102	Dental Therapist Registration Board of Nigeria	0.00	55
103	Directorate for Technical Cooperation in Africa	0.00	55
104	Economic And Financial Crimes Commission	0.00	55
105	Electric Development Institute	0.00	55
106	Family Homes Fund Ltd	0.00	55
107	FCE (Special), Oyo	0.00	55
108	FCE (Technical) Akoka, Lagos	0.00	55
109	FCE (Technical), Asaba	0.00	55
110	FCE (Technical), Bichi, Kano	0.00	55
111	FCE (Technical), Gombe	0.00	55
112	FCE (Technical), Gusau, Zamfara	0.00	55
113	FCE (Technical), Omuku, River	0.00	55
114	FCE (Technical), Potiskum, Yobe	0.00	55
115	FCE (Technical), Umunze	0.00	55
116	FCE Abeokuta, Ogun	0.00	55
117	FCE Eha-Amufu, Enugu	0.00	55
118	FCE Gidan Madi, Sokoto	0.00	55
119	FCE Kano	0.00	55
120	FCE Katsina	0.00	55
121	FCE Kontagora, Niger	0.00	55
122	FCE Obudu, Cross River	0.00	55
123	FCE Okene, Kog	0.00	55
124	FCE Pankshin, Plateau	0.00	55
125	FCE Yola, Adamawa	0.00	55
126	FCE Zaria, Kaduna	0.00	55
127	FCT College of Education, Zuba	0.00	55
128	FCT College of Education, Zuba  FCT Muslims Pilgrims Welfare Board	0.00	55
129	FCT Water Board Abuja	0.00	55
130	Federal Airports Authority of Nigeria	0.00	55
131	Federal Capital Development Authority	0.00	55
132	Federal Capital Territory Abuja	0.00	55
133	Federal Capital Territory Internal Revenue	0.00	55
	Federal Character Commission		
134		0.00	55
135	Federal Civil Service Commission	0.00	55
136	Federal College of Agricultural Produce Technology, Kano	0.00	55
137	Federal College of Agriculture Akure	0.00	55
138	Federal College of Agriculture Ishiagu, Ebonyi State	0.00	55

139	Federal College of Animal Health and	0.00	55
140	Production Technology, Ibadan, Oyo State Federal College of Animal Health and	0.00	55
140	Production Technology, Vom, Plateau State	0.00	33
141	Federal College of Dental technology and Therapy, Enugu	0.00	55
142	Federal College of Fisheries and Marine Technology, Lagos	0.00	55
143	Federal College of Forestry Mechanization, Afaka, Kaduna State	0.00	55
144	Federal College of Forestry, Ibadan, Oyo State	0.00	55
145	Federal College of Forestry, Jos, Plateau State	0.00	55
146	Federal College of Freshwater Fisheries Technology, Baga, Borno State	0.00	55
147	Federal College of Freshwater Fisheries Technology, NewBussa	0.00	55
148	Federal College of Horticulture, Dadin Kowa, Gombe	0.00	55
149	Federal College of Land Resources Technology Kuru, Jos	0.00	55
150	Federal College of Land Resources Technology, Owerri, Imo State	0.00	55
151	Federal College of Wildlife Management, New Bussa, Niger State	0.00	55
152	Federal Competition and Consumer Protection Commission	0.00	55
153	Federal Co-operative College, Ibadan	0.00	55
154	Federal Co-operative College, Kaduna	0.00	55
155	Federal Co-operative College, Oji River	0.00	55
156	Federal Fire Service	0.00	55
157	Federal High Court	0.00	55
158	Federal Institute of Industrial Research, Oshodi	0.00	55
159	Federal Judicial Service Commission	0.00	55
160	Federal Medical Centre, Abeokuta	0.00	55
161	Federal Medical Centre, Abuja	0.00	55
162	Federal Medical Centre, Asaba	0.00	55
163	Federal Medical Centre, Azare	0.00	55
164	Federal Medical Centre, Bida	0.00	55
165	Federal Medical Centre, Birnin Kebbi	0.00	55
166	Federal Medical Centre, Birnin Kudu	0.00	55
167	Federal Medical Centre, Ebute Metta	0.00	55
168	Federal Medical Centre, Jalingo	0.00	55
169	Federal Medical Centre, Katsina	0.00	55
170	Federal Medical Centre, Makurdi	0.00	55
171	Federal Medical Centre, Owo	0.00	55
172	Federal Medical Centre, Umuahia	0.00	55
173	Federal Medical Centre, Yola	0.00	55
174	Federal Mortgage Bank of Nigeria	0.00	55
175	Federal Neuro-Psychiatric Hospital Abeokuta	0.00	55
176	Federal Neuro-Psychiatric Hospital Benin- City	0.00	55
177	Federal Neuro-Psychiatric Hospital Calabar	0.00	55
178	Federal Neuro-Psychiatric Hospital Kaduna	0.00	55
179	Federal Neuro-Psychiatric Hospital Maiduguri	0.00	55
180	Federal Neuro-Psychiatric Hospital Yaba	0.00	55
181	Federal Polytechnic Ado Ekiti	0.00	55
182	Federal Polytechnic Bali, Taraba	0.00	55
183	Federal Polytechnic Bauchi	0.00	55

185         Federal Polytechnic Damaturu, Yobe         0.00         55           186         Federal Polytechnic Daura, Katsina State         0.00         55           187         Federal Polytechnic Ede, Osun         0.00         55           188         Federal Polytechnic Ede, Osun         0.00         55           189         Federal Polytechnic Idah, Kogi         0.00         55           190         Federal Polytechnic Ida, Kogi         0.00         55           191         Federal Polytechnic Katura, Namoda, Zamfara         0.00         55           192         Federal Polytechnic Kaura Namoda, Zamfara         0.00         55           193         Federal Polytechnic Nakede, Owerri         0.00         55           194         Federal Polytechnic Nakede, Owerri         0.00         55           195         Federal Polytechnic Oka, Arama         0.00         55           196         Federal Polytechnic Offa, Kwara         0.00         55           197         Federal Polytechnic Ukana, Akwa Ibom         0.00         55           198         Federal Polytechnic Offo, Anambra         0.00         55           201         Federal Radio Corporation of Nigeria         0.00         55           202				
186         Federal Polytechnic Daura, Katsina State         0.00         55           187         Federal Polytechnic Edo, Osun         0.00         55           188         Federal Polytechnic Ekowe, Bayelsa         0.00         55           189         Federal Polytechnic Idah, Kogi         0.00         55           190         Federal Polytechnic Idah, Kogi         0.00         55           191         Federal Polytechnic Katlungo, Gombe State         0.00         55           192         Federal Polytechnic Mubi, Adamawa         0.00         55           193         Federal Polytechnic Nakede, Owerri         0.00         55           194         Federal Polytechnic Nasarawa         0.00         55           195         Federal Polytechnic Offa, Kwara         0.00         55           196         Federal Polytechnic Ukana, Akwa Ibom         0.00         55           197         Federal Polytechnic Ukana, Akwa Ibom         0.00         55           198         Federal Polytechnic Ukana, Akwa Ibom         0.00         55           201         Federal Radio Corporation of Nigeria         0.00         55           202         Federal Road Safety Commission         0.00         55           203 <t< td=""><td>184</td><td>Federal Polytechnic Bida, Niger</td><td>0.00</td><td>55</td></t<>	184	Federal Polytechnic Bida, Niger	0.00	55
187         Federal Polytechnic Ede, Osun         0.00         55           188         Federal Polytechnic Ickowe, Bayelsa         0.00         55           189         Federal Polytechnic Idah, Kogi         0.00         55           190         Federal Polytechnic Ide-Oluji, Ondo         0.00         55           190         Federal Polytechnic Ide-Oluji, Ondo         0.00         55           191         Federal Polytechnic Kaltran Namoda, Zamfara         0.00         55           192         Federal Polytechnic Kaura Namoda, Zamfara         0.00         55           193         Federal Polytechnic Nakede, Owerri         0.00         55           194         Federal Polytechnic Oid Jand Gas Bonny, Rivers         0.00         55           195         Federal Polytechnic Offa, Kwara         0.00         55           196         Federal Polytechnic Offa, Kwara         0.00         55           197         Federal Polytechnic Oko, Anambra         0.00         55           198         Federal Polytechnic Oko, Anambra         0.00         55           201         Federal Badio Corporation of Nigeria         0.00         55           201         Federal Road Safety Commission         0.00         55           202		•		
188         Federal Polytechnic Ikowe, Bayelsa         0.00         55           189         Federal Polytechnic Idah, Kogi         0.00         55           190         Federal Polytechnic Idah, Kogi         0.00         55           191         Federal Polytechnic Kalura, Omobe State         0.00         55           192         Federal Polytechnic Kaura Namoda, Zamfara         0.00         55           193         Federal Polytechnic Nakede, Owerri         0.00         55           194         Federal Polytechnic Nakede, Owerri         0.00         55           195         Federal Polytechnic Osarawa         0.00         55           196         Federal Polytechnic Offa, Kwara         0.00         55           197         Federal Polytechnic Ukana, Akwa Ibom         0.00         55           198         Federal Polytechnic Ukana, Akwa Ibom         0.00         55           200         Federal Radic Corporation of Nigeria         0.00         55           201         Federal Radic Corporation of Nigeria         0.00         55           202         Federal Road Safety Commission         0.00         55           203         Federal School of Occupational Therapy, Yaba         0.00         55           204 </td <td></td> <td>•</td> <td></td> <td></td>		•		
189         Federal Polytechnic Idah, Kogi         0.00         55           190         Federal Polytechnic Ide-Oluji, Ondo         0.00         55           191         Federal Polytechnic Kaura Namoda, Zamfara         0.00         55           192         Federal Polytechnic Mubi, Adamawa         0.00         55           193         Federal Polytechnic Mubi, Adamawa         0.00         55           194         Federal Polytechnic Osarawa         0.00         55           195         Federal Polytechnic Offa, Kwara         0.00         55           196         Federal Polytechnic Offa, Kwara         0.00         55           197         Federal Polytechnic Oko, Anambra         0.00         55           198         Federal Polytechnic Ukana, Akwa Ibom         0.00         55           200         Federal Produce Inspection Services         0.00         55           201         Federal Produce Inspection Services         0.00         55           202         Federal Road Safety Commission         0.00         55           203         Federal School of Occupational Therapy, Yaba         0.00         55           204         Federal School of Medical Laboratory Jos         0.00         55           205		•		
190         Federal Polytechnic Ile-Oluji, Ondo         0.00         55           191         Federal Polytechnic Kaltungo, Gombe State         0.00         55           192         Federal Polytechnic Kaura Namoda, Zamfara         0.00         55           193         Federal Polytechnic Mubi, Adamawa         0.00         55           194         Federal Polytechnic Nakarawa         0.00         55           195         Federal Polytechnic Osararawa         0.00         55           196         Federal Polytechnic Offa, Kwara         0.00         55           197         Federal Polytechnic Oko, Anambra         0.00         55           198         Federal Polytechnic Ukana, Akwa Ibom         0.00         55           199         Federal Produce Inspection Services         0.00         55           200         Federal Radio Corporation of Nigeria         0.00         55           201         Federal Radio Corporation of Nigeria         0.00         55           202         Federal Road Safety Commission         0.00         55           203         Federal School of Medical Laboratory Jos         0.00         55           204         Federal School of Medical Laboratory Jos         0.00         55		* * *	0.00	
191         Federal Polytechnic Kaltungo, Gombe State         0.00         55           192         Federal Polytechnic Kaura Namoda, Zamfara         0.00         55           193         Federal Polytechnic Mubi, Adamawa         0.00         55           194         Federal Polytechnic Nakede, Owerri         0.00         55           195         Federal Polytechnic Nakarawa         0.00         55           196         Federal Polytechnic Offa, Kwara         0.00         55           197         Federal Polytechnic Oko, Anambra         0.00         55           198         Federal Polytechnic Oko, Anambra         0.00         55           199         Federal Polytechnic Oko, Anambra         0.00         55           199         Federal Polytechnic Oko, Anambra         0.00         55           200         Federal Podytechnic Oko, Anambra         0.00         55           201         Federal Podytechnic Oko, Anambra         0.00         55           202         Federal Podytechnic Oko, Anambra         0.00         55           203         Federal Roadio Corporation of Nigeria         0.00         55           204         Federal School of Medical Laboratory Jos         0.00         55           205		, , ,	0.00	
192         Federal Polytechnic Kaura Namoda, Zamfara         0.00         55           193         Federal Polytechnic Mubi, Adamawa         0.00         55           194         Federal Polytechnic Nakede, Owerri         0.00         55           195         Federal Polytechnic Nakarawa         0.00         55           196         Federal Polytechnic Offa, Kwara         0.00         55           197         Federal Polytechnic Oko, Anambra         0.00         55           198         Federal Polytechnic Ukana, Akwa Ibom         0.00         55           200         Federal Polytechnic Ukana, Akwa Ibom         0.00         55           201         Federal Roduce Inspection Services         0.00         55           202         Federal Roduce Inspection Services         0.00         55           201         Federal Roduce Inspection Services         0.00         55           202         Federal Roduce Inspection Services         0.00         55           203         Federal School of Occupational Therapy, Yaba         0.00         55           204         Federal School of Medical Laboratory Jos         0.00         55           205         Federal School of Surveying         0.00         55           206 </td <td>190</td> <td>Federal Polytechnic Ile-Oluji, Ondo</td> <td>0.00</td> <td>55</td>	190	Federal Polytechnic Ile-Oluji, Ondo	0.00	55
193         Federal Polytechnic Mubi, Adamawa         0.00         55           194         Federal Polytechnic Nakede, Owerri         0.00         55           195         Federal Polytechnic Nasarawa         0.00         55           196         Federal Polytechnic Of Oil and Gas Bonny, Rivers         0.00         55           197         Federal Polytechnic Oko, Anambra         0.00         55           198         Federal Polytechnic Ukana, Akwa Ibom         0.00         55           200         Federal Polytechnic Ukana, Akwa Ibom         0.00         55           200         Federal Poduce Inspection Services         0.00         55           201         Federal Radio Corporation of Nigeria         0.00         55           202         Federal Radio Corporation of Nigeria         0.00         55           203         Federal School of Occupational Therapy, Vaba         0.00         55           203         Federal School of Medical Laboratory Jos         0.00         55           204         Federal School of Surveying         0.00         55           205         Federal Training Center, Kaduna         0.00         55           207         Federal Training Center, Kaduna         0.00         55           <	191	, , , , , , , , , , , , , , , , , , , ,	0.00	55
194         Federal Polytechnic Nasarawa         0.00         55           195         Federal Polytechnic Nasarawa         0.00         55           196         Federal Polytechnic Of Oil and Gas Bonny, Rivers         0.00         55           197         Federal Polytechnic Offa, Kwara         0.00         55           198         Federal Polytechnic Ukana, Akwa Ibom         0.00         55           199         Federal Produce Inspection Services         0.00         55           200         Federal Radio Corporation of Nigeria         0.00         55           201         Federal Radio Corporation of Nigeria         0.00         55           202         Federal Radio Safety Commission         0.00         55           203         Federal Road Safety Commission         0.00         55           203         Federal School of Occupational Therapy, Yaba         0.00         55           204         Federal School of Medical Laboratory Jos         0.00         55           205         Federal School of Surveying         0.00         55           206         Federal Teaching Hospital Ido-Ekiti         0.00         55           207         Federal Training Center, Kaduna         0.00         55           208 <td>192</td> <td>, ,</td> <td>0.00</td> <td>55</td>	192	, ,	0.00	55
195         Federal Polytechnic Nasarawa         0.00         55           196         Federal Polytechnic of Oil and Gas Bonny, Rivers         0.00         55           197         Federal Polytechnic Offa, Kwara         0.00         55           198         Federal Polytechnic Oko, Anambra         0.00         55           199         Federal Produce Inspection Services         0.00         55           200         Federal Radio Corporation of Nigeria         0.00         55           201         Federal Radio Corporation of Nigeria         0.00         55           202         Federal Radio Corporation of Nigeria         0.00         55           203         Federal School of Occupational Therapy, Yaba         0.00         55           204         Federal School of Medical Laboratory Jos         0.00         55           205         Federal School of Surveying         0.00         55           206         Federal Teaching Hospital Ido-Ekiti         0.00         55           207         Federal Training Center, Lagos         0.00         55           208         Federal University Birnin Kebbi         0.00         55           210         Federal University Gashua, Yobe         0.00         55           211	193	Federal Polytechnic Mubi, Adamawa	0.00	55
Federal Polytechnic of Oil and Gas Bonny, Rivers Federal Polytechnic Offa, Kwara Federal Polytechnic Offa, Kwara Federal Polytechnic Oko, Anambra Federal Polytechnic Ukana, Akwa Ibom Federal Radio Corporation of Nigeria Federal Radio Corporation of Nigeria Federal Radio Corporation of Nigeria Federal School of Occupational Therapy, Vaba Federal School of Medical Laboratory Jos Federal School of Medical Laboratory Jos Federal School of Surveying Federal School of Surveying Federal Teaching Hospital Ido-Ekiti Federal Training Center, Lagos Federal Training Center, Lagos Federal University Birnin Kebbi Federal University Gashua, Yobe Federal University Gashua, Yobe Federal University Gashua, Yobe Federal University Gashua, Yobe Federal University Iafia, Nasarawa Federal University Iafia, Nasarawa Federal University of Agriculture Zuru Federal University of Agriculture Zuru Federal University of Agriculture, Abeokuta Federal University of Agriculture, Abeokuta Federal University of Health Science Otukpo, Benue Federal University of Health Science Otukpo, Sepanue Federal University of Fechnology, Minna Federal University of Technology, Minna Federal University Otuoke, Bayelsa Federal Un	194	Federal Polytechnic Nakede, Owerri	0.00	55
Rivers	195	Federal Polytechnic Nasarawa	0.00	55
198         Federal Polytechnic Oko, Anambra         0.00         55           199         Federal Polytechnic Ukana, Akwa Ibom         0.00         55           200         Federal Produce Inspection Services         0.00         55           201         Federal Radio Corporation of Nigeria         0.00         55           202         Federal Road Safety Commission         0.00         55           203         Federal School of Occupational Therapy, Yaba         0.00         55           204         Federal School of Medical Laboratory Jos         0.00         55           205         Federal School of Surveying         0.00         55           206         Federal Teaching Hospital Ido-Ekiti         0.00         55           207         Federal Teaching Hospital Ido-Ekiti         0.00         55           208         Federal Training Center, Lagos         0.00         55           209         Federal Training Center, Lagos         0.00         55           210         Federal University Birnin Kebbi         0.00         55           211         Federal University Gashua, Yobe         0.00         55           212         Federal University Gashua, Yobe         0.00         55           213 <td< td=""><td>196</td><td></td><td>0.00</td><td>55</td></td<>	196		0.00	55
199         Federal Polytechnic Ukana, Akwa Ibom         0.00         55           200         Federal Produce Inspection Services         0.00         55           201         Federal Radio Corporation of Nigeria         0.00         55           202         Federal Road Safety Commission         0.00         55           203         Federal School of Occupational Therapy, Yaba         0.00         55           204         Federal School of Medical Laboratory Jos         0.00         55           205         Federal School of Surveying         0.00         55           206         Federal Teaching Hospital Ido-Ekiti         0.00         55           207         Federal Training Center, Kaduna         0.00         55           208         Federal Training Center, Lagos         0.00         55           209         Federal University Birnin Kebbi         0.00         55           210         Federal University Dutsin-ma, Katsina         0.00         55           211         Federal University Gashua, Yobe         0.00         55           212         Federal University Gusau, Zamfara         0.00         55           213         Federal University Gashua, Yobe         0.00         55           214	197	Federal Polytechnic Offa, Kwara	0.00	55
200         Federal Produce Inspection Services         0.00         55           201         Federal Radio Corporation of Nigeria         0.00         55           202         Federal Road Safety Commission         0.00         55           203         Federal School of Occupational Therapy, Yaba         0.00         55           204         Federal School of Medical Laboratory Jos         0.00         55           205         Federal School of Surveying         0.00         55           206         Federal Training Center, Kaduna         0.00         55           207         Federal Training Center, Lagos         0.00         55           208         Federal Training Center, Lagos         0.00         55           209         Federal University Birnin Kebbi         0.00         55           210         Federal University Dutsin-ma, Katsina         0.00         55           211         Federal University Gashua, Yobe         0.00         55           212         Federal University Gashua, Yobe         0.00         55           213         Federal University Gashua, Yobe         0.00         55           214         Federal University Gashua, Yobe         0.00         55           215         Federal	198	Federal Polytechnic Oko, Anambra	0.00	55
Pederal Radio Corporation of Nigeria  202 Federal Road Safety Commission  203 Federal School of Occupational Therapy, Yaba  204 Federal School of Medical Laboratory Jos  205 Federal School of Surveying  206 Federal Teaching Hospital Ido-Ekiti  207 Federal Training Center, Kaduna  208 Federal Training Center, Kaduna  209 Federal University Birnin Kebbi  200 Federal University Dutsin-ma, Katsina  210 Federal University Gashua, Yobe  211 Federal University Gashua, Yobe  212 Federal University Gashua, Yobe  213 Federal University Idia, Nasarawa  214 Federal University Idia, Nasarawa  215 Federal University of Agriculture Zuru  216 Federal University of Agriculture, Abeokuta  217 Federal University of Agriculture, Makurdi  218 Federal University of Health Science Otukpo, Benue  220 Federal University of Petroleum Resources, Effurun  221 Federal University of Technology, Akure  222 Federal University Of Technology, Owerri  223 Federal University Of Technology, Owerri  224 Federal University Of Technology, Owerri  225 Federal University Of Technology, Owerri  226 Federal University Of Technology, Owerri  227 Federal University Of Technology, Owerri  228 Federal University Of Technology, Owerri  229 Federal University Of Technology, Owerri  220 Federal University Of Technology, Owerri  221 Federal University Of Technology, Owerri  222 Federal University Of Technology, Owerri  223 Federal University Of Technology, Owerri  224 Federal University Of Technology, Owerri  225 Federal University Of Technology, Owerri  226 Federal University Of Technology, Owerri  227 FG Staff Housing Loans Board  228 Financial Reporting Council of Nigeria  229 Forestry Research Institute of Nigeria, Ibadan  230 French Language Village, Badagry, Lagos  231 Galaxy Backbone  232 Gurara Dam Management Agency  233 H.A Federal Polytechnic Kazaure, Jigawa  244 Hadejia - Jama'are River Basin Development  255	199	Federal Polytechnic Ukana, Akwa Ibom	0.00	55
Pederal Road Safety Commission 0.00 55 Pederal School of Occupational Therapy, Yaba Pederal School of Medical Laboratory Jos 0.00 55 Pederal School of Medical Laboratory Jos 0.00 55 Pederal School of Surveying 0.00 55 Pederal Teaching Hospital Ido-Ekiti 0.00 55 Pederal Training Center, Kaduna 0.00 55 Pederal Training Center, Lagos 0.00 55 Pederal Training Center, Lagos 0.00 55 Pederal University Birnin Kebbi 0.00 55 Pederal University Dutsin-ma, Katsina 0.00 55 Pederal University Gashua, Yobe 0.00 55 Pederal University Gusau, Zamfara 0.00 55 Pederal University Gusau, Zamfara 0.00 55 Pederal University Kashere, Gombe 0.00 55 Pederal University Idfia, Nasarawa 0.00 55 Pederal University Idfia, Nasarawa 0.00 55 Pederal University of Agriculture Zuru 0.00 55 Pederal University of Agriculture, Abeokuta 0.00 55 Pederal University of Agriculture, Makurdi 0.00 55 Pederal University of Health Science Otukpo, Benue 0.00 55 Pederal University of Petroleum Resources, Effurun 0.00 55 Pederal University of Technology, Munna 0.00 55 Pederal University of Technology, Owerri 0.00 55 Pederal University Of Technology, Owerri 0.00 55 Pederal University Otuoke, Bayelsa 0.00 55 Pederal University Otuoke, Bayelsa 0.00 55 Pederal University Otye-Ekiti, Ekiti 0.00 55 Pederal University Oye-Ekiti, Ekiti	200	Federal Produce Inspection Services	0.00	55
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Yaba           204         Federal School of Medical Laboratory Jos         0.00         55           205         Federal School of Surveying         0.00         55           206         Federal Teaching Hospital Ido-Ekiti         0.00         55           207         Federal Training Center, Kaduna         0.00         55           208         Federal Training Center, Lagos         0.00         55           209         Federal University Birnin Kebbi         0.00         55           210         Federal University Dutsin-ma, Katsina         0.00         55           211         Federal University Gashua, Yobe         0.00         55           212         Federal University Gashua, Yobe         0.00         55           213         Federal University Gashua, Yobe         0.00         55           214         Federal University Gashua, Yobe         0.00         55           215         Federal University Gashua, Yobe         0.00         55           214         Federal University Gashua, Yobe         0.00         55           215         Federal University Mashua, Zomfara         0.00         55           216         Federal University of Agriculture Zuru         0.00         55	202	Federal Road Safety Commission	0.00	55
204         Federal School of Medical Laboratory Jos         0.00         55           205         Federal School of Surveying         0.00         55           206         Federal Teaching Hospital Ido-Ekiti         0.00         55           207         Federal Training Center, Kaduna         0.00         55           208         Federal Training Center, Lagos         0.00         55           209         Federal University Birnin Kebbi         0.00         55           210         Federal University Birnin Kebbi         0.00         55           210         Federal University Birnin Kebbi         0.00         55           210         Federal University Dutsin-ma, Katsina         0.00         55           211         Federal University Gashua, Yobe         0.00         55           211         Federal University Gashua, Zamfara         0.00         55           212         Federal University Gusau, Zamfara         0.00         55           213         Federal University Mashere, Gombe         0.00         55           214         Federal University Isfa, Nasarawa         0.00         55           215         Federal University Isfa, Nagriculture Zuru         0.00         55           216         Fed	203	1 137	0.00	55
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207         Federal Training Center, Kaduna         0.00         55           208         Federal Training Center, Lagos         0.00         55           209         Federal University Birnin Kebbi         0.00         55           210         Federal University Dutsin-ma, Katsina         0.00         55           211         Federal University Gashua, Yobe         0.00         55           212         Federal University Gusau, Zamfara         0.00         55           213         Federal University Kashere, Gombe         0.00         55           214         Federal University Iafia, Nasarawa         0.00         55           215         Federal University of Agriculture Zuru         0.00         55           216         Federal University of Agriculture, Abeokuta         0.00         55           217         Federal University of Agriculture, Makurdi         0.00         55           218         Federal University of Health Science Otukpo, Benue         0.00         55           229         Federal University of Technology, Akure         0.00         55           221         Federal University of Technology, Minna         0.00         55           222         Federal University Otuoke, Bayelsa         0.00         55	205	Federal School of Surveying	0.00	55
208         Federal Training Center, Lagos         0.00         55           209         Federal University Birnin Kebbi         0.00         55           210         Federal University Dutsin-ma, Katsina         0.00         55           211         Federal University Gashua, Yobe         0.00         55           212         Federal University Gusau, Zamfara         0.00         55           213         Federal University Kashere, Gombe         0.00         55           214         Federal University Iafia, Nasarawa         0.00         55           215         Federal University of Agriculture Zuru         0.00         55           216         Federal University of Agriculture, Abeokuta         0.00         55           217         Federal University of Agriculture, Makurdi         0.00         55           218         Federal University of Health Science Otukpo, Benue         0.00         55           229         Federal University of Petroleum Resources, Effurun         0.00         55           221         Federal University of Technology, Akure         0.00         55           222         Federal University of Technology, Owerri         0.00         55           222         Federal University Otuoke, Bayelsa         0.00         <	206	Federal Teaching Hospital Ido-Ekiti	0.00	55
209         Federal University Birnin Kebbi         0.00         55           210         Federal University Dutsin-ma, Katsina         0.00         55           211         Federal University Gashua, Yobe         0.00         55           212         Federal University Gusau, Zamfara         0.00         55           213         Federal University Kashere, Gombe         0.00         55           214         Federal University Iafia, Nasarawa         0.00         55           215         Federal University of Agriculture Zuru         0.00         55           216         Federal University of Agriculture, Abeokuta         0.00         55           217         Federal University of Agriculture, Makurdi         0.00         55           218         Federal University of Health Science Otukpo, Benue         0.00         55           229         Federal University of Petroleum Resources, Effurun         0.00         55           221         Federal University of Tech nology, Akure         0.00         55           222         Federal University of Technology, Owerri         0.00         55           222         Federal University Otuoke, Bayelsa         0.00         55           223         Federal University Wukari, Taraba         0.00	207	Federal Training Center, Kaduna	0.00	55
210         Federal University Dutsin-ma, Katsina         0.00         55           211         Federal University Gashua, Yobe         0.00         55           212         Federal University Gusau, Zamfara         0.00         55           213         Federal University Kashere, Gombe         0.00         55           214         Federal University Iafia, Nasarawa         0.00         55           215         Federal University of Agriculture Zuru         0.00         55           216         Federal University of Agriculture, Abeokuta         0.00         55           217         Federal University of Agriculture, Makurdi         0.00         55           218         Federal University of Agriculture, Makurdi         0.00         55           219         Federal University of Petroleum Resources, Benue         0.00         55           220         Federal University of Petroleum Resources, Effurun         0.00         55           221         Federal University of Technology, Akure         0.00         55           222         Federal University of Technology, Owerri         0.00         55           223         Federal University Otuoke, Bayelsa         0.00         55           224         Federal University Oye-Ekiti, Ekiti         0.00<	208	Federal Training Center, Lagos	0.00	55
211         Federal University Gashua, Yobe         0.00         55           212         Federal University Gusau, Zamfara         0.00         55           213         Federal University Kashere, Gombe         0.00         55           214         Federal University Iafia, Nasarawa         0.00         55           215         Federal University Iokoja, Kogi         0.00         55           216         Federal University of Agriculture Zuru         0.00         55           217         Federal University of Agriculture, Abeokuta         0.00         55           218         Federal University of Agriculture, Makurdi         0.00         55           219         Federal University of Health Science Otukpo, Benue         0.00         55           220         Federal University of Petroleum Resources, Effurun         0.00         55           221         Federal University of Tech nology, Akure         0.00         55           222         Federal University of Technology, Owerri         0.00         55           223         Federal University Otuoke, Bayelsa         0.00         55           224         Federal University Oye-Ekiti, Ekiti         0.00         55           225         Federal University Wukari, Taraba         0.00	209	Federal University Birnin Kebbi	0.00	55
212         Federal University Gusau, Zamfara         0.00         55           213         Federal University Kashere, Gombe         0.00         55           214         Federal University Iafia, Nasarawa         0.00         55           215         Federal University Iokoja, Kogi         0.00         55           216         Federal University of Agriculture Zuru         0.00         55           217         Federal University of Agriculture, Abeokuta         0.00         55           218         Federal University of Agriculture, Makurdi         0.00         55           219         Federal University of Health Science Otukpo, Benue         0.00         55           220         Federal University of Petroleum Resources, Effurun         0.00         55           221         Federal University of Technology, Akure         0.00         55           222         Federal University of Technology, Owerri         0.00         55           223         Federal University Otuoke, Bayelsa         0.00         55           224         Federal University Oye-Ekiti, Ekiti         0.00         55           225         Federal University Wukari, Taraba         0.00         55           226         Federal University Wukari, Taraba         0.00	210	Federal University Dutsin-ma, Katsina	0.00	55
213         Federal University Kashere, Gombe         0.00         55           214         Federal University Iafia, Nasarawa         0.00         55           215         Federal University Iokoja, Kogi         0.00         55           216         Federal University of Agriculture Zuru         0.00         55           217         Federal University of Agriculture, Abeokuta         0.00         55           218         Federal University of Agriculture, Makurdi         0.00         55           219         Federal University of Health Science Otukpo, Benue         0.00         55           220         Federal University of Petroleum Resources, Effurun         0.00         55           221         Federal University of Technology, Akure         0.00         55           222         Federal University of Technology, Minna         0.00         55           223         Federal University Otuoke, Bayelsa         0.00         55           224         Federal University Otuoke, Bayelsa         0.00         55           225         Federal University Wukari, Taraba         0.00         55           226         Federal University Wukari, Taraba         0.00         55           227         FG Staff Housing Loans Board         0.00         5	211	Federal University Gashua, Yobe	0.00	55
213         Federal University Kashere, Gombe         0.00         55           214         Federal University Iafia, Nasarawa         0.00         55           215         Federal University Iokoja, Kogi         0.00         55           216         Federal University of Agriculture Zuru         0.00         55           217         Federal University of Agriculture, Abeokuta         0.00         55           218         Federal University of Agriculture, Makurdi         0.00         55           219         Federal University of Health Science Otukpo, Benue         0.00         55           220         Federal University of Petroleum Resources, Effurun         0.00         55           221         Federal University of Technology, Akure         0.00         55           222         Federal University of Technology, Minna         0.00         55           223         Federal University Otuoke, Bayelsa         0.00         55           224         Federal University Otuoke, Bayelsa         0.00         55           225         Federal University Wukari, Taraba         0.00         55           226         Federal University Wukari, Taraba         0.00         55           227         FG Staff Housing Loans Board         0.00         5	212	Federal University Gusau, Zamfara	0.00	55
215         Federal University lokoja, Kogi         0.00         55           216         Federal University of Agriculture Zuru         0.00         55           217         Federal University of Agriculture, Abeokuta         0.00         55           218         Federal University of Agriculture, Makurdi         0.00         55           219         Federal University of Agriculture, Makurdi         0.00         55           219         Federal University of Health Science Otukpo, Benue         0.00         55           220         Federal University of Petroleum Resources, Effurun         0.00         55           221         Federal University of Technology, Akure         0.00         55           222         Federal University of Technology, Owerri         0.00         55           223         Federal University Otuoke, Bayelsa         0.00         55           224         Federal University Otuoke, Bayelsa         0.00         55           225         Federal University Wukari, Taraba         0.00         55           226         Federal University Wukari, Taraba         0.00         55           227         FG Staff Housing Loans Board         0.00         55           228         Financial Reporting Council of Nigeria         0.00	213		0.00	55
216 Federal University of Agriculture Zuru 0.00 55 217 Federal University of Agriculture, Abeokuta 0.00 55 218 Federal University of Agriculture, Makurdi 0.00 55 219 Federal University of Health Science Otukpo, Benue 220 Federal University of Petroleum Resources, Effurun 0.00 55 219 Federal University of Technology, Akure 0.00 55 220 Federal University of Technology, Minna 0.00 55 221 Federal University of Technology, Minna 0.00 55 222 Federal University of Technology, Owerri 0.00 55 223 Federal University Otuoke, Bayelsa 0.00 55 224 Federal University Otuoke, Bayelsa 0.00 55 225 Federal University Wukari, Taraba 0.00 55 226 Federal University Wukari, Taraba 0.00 55 227 FG Staff Housing Loans Board 0.00 55 228 Financial Reporting Council of Nigeria 0.00 55 229 Forestry Research Institute of Nigeria, Ibadan 0.00 55 230 French Language Village, Badagry, Lagos 0.00 55 231 Galaxy Backbone 0.00 55 232 Gurara Dam Management Agency 0.00 55 233 H.A Federal Polytechnic Kazaure, Jigawa 0.00 55	214	Federal University lafia, Nasarawa	0.00	55
217Federal University of Agriculture, Abeokuta0.0055218Federal University of Agriculture, Makurdi0.0055219Federal University of Health Science Otukpo, Benue0.0055220Federal University of Petroleum Resources, Effurun0.0055221Federal University of Technology, Akure0.0055222Federal University of Technology, Minna0.0055223Federal University of Technology, Owerri0.0055224Federal University Otuoke, Bayelsa0.0055225Federal University Oye-Ekiti, Ekiti0.0055226Federal University Wukari, Taraba0.0055227FG Staff Housing Loans Board0.0055228Financial Reporting Council of Nigeria0.0055229Forestry Research Institute of Nigeria, Ibadan0.0055230French Language Village, Badagry, Lagos0.0055231Galaxy Backbone0.0055232Gurara Dam Management Agency0.0055233H.A Federal Polytechnic Kazaure, Jigawa0.0055234Hadejia - Jama'are River Basin Development0.0055	215	Federal University lokoja, Kogi	0.00	55
217Federal University of Agriculture, Abeokuta0.0055218Federal University of Agriculture, Makurdi0.0055219Federal University of Health Science Otukpo, Benue0.0055220Federal University of Petroleum Resources, Effurun0.0055221Federal University of Technology, Akure0.0055222Federal University of Technology, Minna0.0055223Federal University of Technology, Owerri0.0055224Federal University Otuoke, Bayelsa0.0055225Federal University Oye-Ekiti, Ekiti0.0055226Federal University Wukari, Taraba0.0055227FG Staff Housing Loans Board0.0055228Financial Reporting Council of Nigeria0.0055229Forestry Research Institute of Nigeria, Ibadan0.0055230French Language Village, Badagry, Lagos0.0055231Galaxy Backbone0.0055232Gurara Dam Management Agency0.0055233H.A Federal Polytechnic Kazaure, Jigawa0.0055234Hadejia - Jama'are River Basin Development0.0055	216	Federal University of Agriculture Zuru	0.00	55
218         Federal University of Agriculture, Makurdi         0.00         55           219         Federal University of Health Science Otukpo, Benue         0.00         55           220         Federal University of Petroleum Resources, Effurun         0.00         55           221         Federal University of Tech nology, Akure         0.00         55           222         Federal University of Technology, Minna         0.00         55           223         Federal University Of Technology, Owerri         0.00         55           224         Federal University Otuoke, Bayelsa         0.00         55           225         Federal University Oye-Ekiti, Ekiti         0.00         55           226         Federal University Wukari, Taraba         0.00         55           227         FG Staff Housing Loans Board         0.00         55           228         Financial Reporting Council of Nigeria         0.00         55           229         Forestry Research Institute of Nigeria, Ibadan         0.00         55           230         French Language Village, Badagry, Lagos         0.00         55           231         Galaxy Backbone         0.00         55           232         Gurara Dam Management Agency         0.00         55 <td>217</td> <td>· · ·</td> <td>0.00</td> <td>55</td>	217	· · ·	0.00	55
219         Federal University of Health Science Otukpo, Benue         0.00         55           220         Federal University of Petroleum Resources, Effurun         0.00         55           221         Federal University of Tech nology, Akure         0.00         55           222         Federal University of Technology, Minna         0.00         55           223         Federal University of Technology, Owerri         0.00         55           224         Federal University Otuoke, Bayelsa         0.00         55           225         Federal University Oye-Ekiti, Ekiti         0.00         55           226         Federal University Wukari, Taraba         0.00         55           227         FG Staff Housing Loans Board         0.00         55           228         Financial Reporting Council of Nigeria         0.00         55           229         Forestry Research Institute of Nigeria, Ibadan         0.00         55           230         French Language Village, Badagry, Lagos         0.00         55           231         Galaxy Backbone         0.00         55           232         Gurara Dam Management Agency         0.00         55           233         H.A Federal Polytechnic Kazaure, Jigawa         0.00         55	218	, ,		
Benue           220         Federal University of Petroleum Resources, Effurun         0.00         55           221         Federal University of Tech nology, Akure         0.00         55           222         Federal University of Technology, Minna         0.00         55           223         Federal University of Technology, Owerri         0.00         55           224         Federal University Otuoke, Bayelsa         0.00         55           225         Federal University Oye-Ekiti, Ekiti         0.00         55           226         Federal University Wukari, Taraba         0.00         55           227         FG Staff Housing Loans Board         0.00         55           228         Financial Reporting Council of Nigeria         0.00         55           229         Forestry Research Institute of Nigeria, Ibadan         0.00         55           230         French Language Village, Badagry, Lagos         0.00         55           231         Galaxy Backbone         0.00         55           232         Gurara Dam Management Agency         0.00         55           233         H.A Federal Polytechnic Kazaure, Jigawa         0.00         55           234         Hadejia - Jama'are River Basin Development	219		0.00	55
Effurun           221         Federal University of Tech nology, Akure         0.00         55           222         Federal University of Technology, Minna         0.00         55           223         Federal University of Technology, Owerri         0.00         55           224         Federal University Otuoke, Bayelsa         0.00         55           225         Federal University Oye-Ekiti, Ekiti         0.00         55           226         Federal University Wukari, Taraba         0.00         55           227         FG Staff Housing Loans Board         0.00         55           228         Financial Reporting Council of Nigeria         0.00         55           229         Forestry Research Institute of Nigeria, Ibadan         0.00         55           230         French Language Village, Badagry, Lagos         0.00         55           231         Galaxy Backbone         0.00         55           232         Gurara Dam Management Agency         0.00         55           233         H.A Federal Polytechnic Kazaure, Jigawa         0.00         55           234         Hadejia - Jama'are River Basin Development         0.00         55		Benue		
222         Federal University of Technology, Minna         0.00         55           223         Federal University of Technology, Owerri         0.00         55           224         Federal University Otuoke, Bayelsa         0.00         55           225         Federal University Oye-Ekiti, Ekiti         0.00         55           226         Federal University Wukari, Taraba         0.00         55           227         FG Staff Housing Loans Board         0.00         55           228         Financial Reporting Council of Nigeria         0.00         55           229         Forestry Research Institute of Nigeria, Ibadan         0.00         55           230         French Language Village, Badagry, Lagos         0.00         55           231         Galaxy Backbone         0.00         55           232         Gurara Dam Management Agency         0.00         55           233         H.A Federal Polytechnic Kazaure, Jigawa         0.00         55           234         Hadejia - Jama'are River Basin Development         0.00         55	220	Effurun	0.00	55
223         Federal University of Technology, Owerri         0.00         55           224         Federal University Otuoke, Bayelsa         0.00         55           225         Federal University Oye-Ekiti, Ekiti         0.00         55           226         Federal University Wukari, Taraba         0.00         55           227         FG Staff Housing Loans Board         0.00         55           228         Financial Reporting Council of Nigeria         0.00         55           229         Forestry Research Institute of Nigeria, Ibadan         0.00         55           230         French Language Village, Badagry, Lagos         0.00         55           231         Galaxy Backbone         0.00         55           232         Gurara Dam Management Agency         0.00         55           233         H.A Federal Polytechnic Kazaure, Jigawa         0.00         55           234         Hadejia - Jama'are River Basin Development         0.00         55	221	Federal University of Tech nology, Akure	0.00	55
224         Federal University Otuoke, Bayelsa         0.00         55           225         Federal University Oye-Ekiti, Ekiti         0.00         55           226         Federal University Wukari, Taraba         0.00         55           227         FG Staff Housing Loans Board         0.00         55           228         Financial Reporting Council of Nigeria         0.00         55           229         Forestry Research Institute of Nigeria, Ibadan         0.00         55           230         French Language Village, Badagry, Lagos         0.00         55           231         Galaxy Backbone         0.00         55           232         Gurara Dam Management Agency         0.00         55           233         H.A Federal Polytechnic Kazaure, Jigawa         0.00         55           234         Hadejia - Jama'are River Basin Development         0.00         55	222	·	0.00	55
225         Federal University Oye-Ekiti, Ekiti         0.00         55           226         Federal University Wukari, Taraba         0.00         55           227         FG Staff Housing Loans Board         0.00         55           228         Financial Reporting Council of Nigeria         0.00         55           229         Forestry Research Institute of Nigeria, Ibadan         0.00         55           230         French Language Village, Badagry, Lagos         0.00         55           231         Galaxy Backbone         0.00         55           232         Gurara Dam Management Agency         0.00         55           233         H.A Federal Polytechnic Kazaure, Jigawa         0.00         55           234         Hadejia - Jama'are River Basin Development         0.00         55	223		0.00	55
226Federal University Wukari, Taraba0.0055227FG Staff Housing Loans Board0.0055228Financial Reporting Council of Nigeria0.0055229Forestry Research Institute of Nigeria, Ibadan0.0055230French Language Village, Badagry, Lagos0.0055231Galaxy Backbone0.0055232Gurara Dam Management Agency0.0055233H.A Federal Polytechnic Kazaure, Jigawa0.0055234Hadejia - Jama'are River Basin Development0.0055	224	Federal University Otuoke, Bayelsa	0.00	55
227         FG Staff Housing Loans Board         0.00         55           228         Financial Reporting Council of Nigeria         0.00         55           229         Forestry Research Institute of Nigeria, Ibadan         0.00         55           230         French Language Village, Badagry, Lagos         0.00         55           231         Galaxy Backbone         0.00         55           232         Gurara Dam Management Agency         0.00         55           233         H.A Federal Polytechnic Kazaure, Jigawa         0.00         55           234         Hadejia - Jama'are River Basin Development         0.00         55	225	Federal University Oye-Ekiti, Ekiti	0.00	55
228Financial Reporting Council of Nigeria0.0055229Forestry Research Institute of Nigeria, Ibadan0.0055230French Language Village, Badagry, Lagos0.0055231Galaxy Backbone0.0055232Gurara Dam Management Agency0.0055233H.A Federal Polytechnic Kazaure, Jigawa0.0055234Hadejia - Jama'are River Basin Development0.0055	226	Federal University Wukari, Taraba	0.00	55
229Forestry Research Institute of Nigeria, Ibadan0.0055230French Language Village, Badagry, Lagos0.0055231Galaxy Backbone0.0055232Gurara Dam Management Agency0.0055233H.A Federal Polytechnic Kazaure, Jigawa0.0055234Hadejia - Jama'are River Basin Development0.0055	227	FG Staff Housing Loans Board	0.00	55
230       French Language Village, Badagry, Lagos       0.00       55         231       Galaxy Backbone       0.00       55         232       Gurara Dam Management Agency       0.00       55         233       H.A Federal Polytechnic Kazaure, Jigawa       0.00       55         234       Hadejia - Jama'are River Basin Development       0.00       55	228	Financial Reporting Council of Nigeria	0.00	55
231         Galaxy Backbone         0.00         55           232         Gurara Dam Management Agency         0.00         55           233         H.A Federal Polytechnic Kazaure, Jigawa         0.00         55           234         Hadejia - Jama'are River Basin Development         0.00         55	229	Forestry Research Institute of Nigeria, Ibadan	0.00	55
<ul> <li>Gurara Dam Management Agency</li> <li>H.A Federal Polytechnic Kazaure, Jigawa</li> <li>Hadejia - Jama'are River Basin Development</li> <li>0.00</li> <li>55</li> <li>Hadejia - Jama'are River Basin Development</li> </ul>	230	French Language Village, Badagry, Lagos	0.00	55
233 H.A Federal Polytechnic Kazaure, Jigawa 0.00 55 234 Hadejia - Jama'are River Basin Development 0.00 55	231	Galaxy Backbone	0.00	55
234 Hadejia - Jama'are River Basin Development 0.00 55	232	Gurara Dam Management Agency	0.00	55
	233	H.A Federal Polytechnic Kazaure, Jigawa	0.00	55
	234	Hadejia - Jama'are River Basin Development Authority	0.00	55

235	Health Records Officers Registration Board of Nigeria	0.00	55
236	Independent National Electoral Commission	0.00	55
237	Industrial Training Fund	0.00	55
238	Infrastructure Concession Regulatory Commission	0.00	55
239	Institute for Agricultural Research and Training, Ibadan	0.00	55
240	Institute for Agricultural Research, Zaria	0.00	55
241	Institute for Peace and Conflict Resolution	0.00	55
242	Institute of Chartered Chemists of Nigeria	0.00	55
243	Institute of Public Analysts of Nigeria	0.00	55
244	Integrated Water Resource Management Commission	0.00	55
245	Investment and Securities Tribunal	0.00	55
246	Irrua Specialist Teaching Hospital	0.00	55
247	Joint Admission and Matriculation Board	0.00	55
248	Jos University Teaching Hospital	0.00	55
249	Kaduna Polytechnic, Kaduna	0.00	55
250	Lagos International Trade Fair Complex Management Board	0.00	55
251	Lagos University Teaching Hospital	0.00	55
252	Lake Chad Research Institute, Maiduguri	0.00	55
253	Librarians Registration Council of Nigeria	0.00	55
254	Lower Benue River Basin Development Authority	0.00	55
255	Lower Niger River Basin Development Authority	0.00	55
256	Maritime Academy of Nigeria	0.00	55
257	Medical and Dental Council of Nigeria	0.00	55
258	Medical Laboratory Science Council of Nigeria, Yaba	0.00	55
259	Medical Rehabilitation Therapists Board of Nigeria	0.00	55
260	Metallurgical Training Institute, Onitsha	0.00	55
261	Michael Imoudu National Institute for Labour Studies	0.00	55
262	Michael Opara University of Agriculture, Umudike	0.00	55
263	Military Pension Board	0.00	55
264	Ministry of Agriculture and Rural Development	0.00	55
265	Ministry of Aviation	0.00	55
266	Ministry of Communications and Digital Economy	0.00	55
267	Ministry of Defence	0.00	55
268	Ministry of Education	0.00	55
269	Ministry of Environment	0.00	55
270	Ministry of Finance, Budget and National Planning	0.00	55
271	Ministry of Foreign Affairs	0.00	55
272	Ministry of Health	0.00	55
273	Ministry of Industry, Trade and Investment	0.00	55
274	Ministry of Interior	0.00	55
275	Ministry of Justice	0.00	55
276	Ministry of Labour and Employment	0.00	55
277	Ministry of Mines and Steel Development	0.00	55
278	Ministry of Niger Delta Affairs	0.00	55
279	Ministry of Petroleum Resources	0.00	55
280	Ministry of Police Affairs	0.00	55

281 282 283	Ministry of Power  Ministry of Science, Techn ology and	0.00	55
	Ministry of Science Techn alogy and		
283	Innovation	0.00	55
	Ministry of Transportation	0.00	55
284	Ministry of Water Resources	0.00	55
285	Ministry of Works and Housing	0.00	55
286	Ministry of Youth and Sports Development	0.00	55
287	Moddibo Adama University of Technology, Yola	0.00	55
288	N.A Institute of Tech. & Environmental Sciences	0.00	55
289	National Agency for Food and Drug Administration and Control	0.00	55
290	National Agency for Prohibition of Trafficking in Persons	0.00	55
291	National Agency for Science and Engineering Infrastructure	0.00	55
292	National Agency for the Great Green Wall	0.00	55
293	National Agricultural Extension and Research Liaison Services	0.00	55
294	National Agricultural Land Development Authority	0.00	55
295	National Agricultural Seed Council	0.00	55
296	National Animal Production Research Institute	0.00	55
297	National Assembly Service Commission	0.00	55
298	National Automotive Design and Development Council	0.00	55
299	National Biosafety Management Agency	0.00	55
300	National Biotechnology Development Agency	0.00	55
301	National Blood Service Commission	0.00	55
302	National Board for Arabic and Islamic Studies	0.00	55
303	National Board for Technical Education	0.00	55
304	National Board for Technology Incubation	0.00	55
305	National Boundary Commission	0.00	55
306	National Broadcasting Commission	0.00	55
307	National Bureau of Statistics	0.00	55
308	National Centre for Technology Management, Ile-Ife	0.00	55
309	National Centre for Agricultural Mechanization, Ilorin	0.00	55
310	National Centre for Women Development	0.00	55
311	National Cereals Research Institute Badeggi	0.00	55
312	National Commission for Colleges of Education	0.00	55
313	National Commission for Mass Literacy Adult and NonFormal Education	0.00	55
314	National Commission for Refugees, Migrants and IDPs	0.00	55
315	National Commissions for Persons with Disabilities	0.00	55
316	National Council for Arts and Culture	0.00	55
317	National Defence Academy, Kaduna	0.00	55
318	National Defence College	0.00	55
319	National Directorate of Employment	0.00	55
320	National Drug Law Enforcement Agency	0.00	55
321	National Ear Care Centre	0.00	55
322	National Economic Reconstruction Fund	0.00	55
323	National Emergency Management Agency	0.00	55
324	National Environmental Standards and Regulations Enforcement Agency	0.00	55

325	National Examination Council	0.00	55
326	National Eye Center	0.00	55
327	National Film and Video Censors Board	0.00	55
328	National Gallery for Art	0.00	55
329	National Hajj Commission of Nigeria	0.00	55
330	National Health Insurance Scheme	0.00	55
331	National Horticultural Research Institute, Ibadan	0.00	55
332	National Hospital	0.00	55
333	National Hydrological Services Agency	0.00	55
334	National Industrial Court	0.00	55
335	National Information Technology Development Agency	0.00	55
336	National Inland Waterways Authority	0.00	55
337	National Institute for Cultural Orientation	0.00	55
338	National Institute for Freshwater Fisheries Research, New-Bussa	0.00	55
339	National Institute for Legislative and Democratic Studies	0.00	55
340	National Institute for Nigerian Languages, Aba	0.00	55
341	National Institute for Oceanography and Marine Research	0.00	55
342	National Institute for Policy and Strategic Studies, Kuru	0.00	55
343	National Institute for Sports	0.00	55
344	National Institute of Construction Technology, Uromi	0.00	55
345	National Institute for Educational Planning and Administration	0.00	55
346	National Institute of Pharmaceutical Research And Development, Abuja	0.00	55
347	National Insurance Commission	0.00	55
348	National Iron Ore Mining Company	0.00	55
349	National Judicial Council	0.00	55
350	National Library of Nigeria	0.00	55
351	National Lottery Regulatory Commission	0.00	55
352	National Lottery Trust Fund	0.00	55
353	National Mathematical Centre	0.00	55
354	National Metallurgical Development Center, Jos	0.00	55
355	National Office for Technology Acquisition and Promotion	0.00	55
356	National Open University of Nigeria	0.00	55
357	National Orientation Agency	0.00	55
358	National Orthopaedic Hospital Dala	0.00	55
359	National Orthopaedic Hospital Enugu	0.00	55
360	National Orthopaedic Hospital Lagos	0.00	55
361	National Park Service	0.00	55
362	National Pension Commission	0.00	55
363	National Population Commission	0.00	55
364	National Power Training Institute	0.00	55
365	National Primary Health Care Development	0.00	55
	Agency		
366	National Productivity Centre	0.00	55
367	National Root Crops Research Institute, Umudike	0.00	55
368	National Salaries Incomes and Wages Commission	0.00	55
369	National Space Research and Development Agency	0.00	55

371 372 373 374 375 376	National Sugar Development Council National Teachers Institute National Troupe of Nigeria National Tuber culosis and Leprosy Training Center, Zaria	0.00 0.00 0.00	55 55 55
372 373 374 375 376	National Troupe of Nigeria National Tuber culosis and Leprosy Training	0.00	
373 374 375 376	National Tuber culosis and Leprosy Training		55
374 375 376	, , ,		
374 375 376	Ochtor, Zana	0.00	55
376	National Universities Commission	0.00	55
	National Water Resources Institute, Kaduna	0.00	55
	National Youth Service Corps	0.00	55
377	New Partnership for African Development	0.00	55
	News Agency of Nigeria	0.00	55
	Niger Delta River Basin Development	0.00	55
	Authority		
	Nigeria Agricultural Quarantine Service	0.00	55
	Nigeria Arabic Language Village, Ngala, Borno State	0.00	55
	Nigeria Atomic Energy Commission	0.00	55
	Nigeria Commodity Exchange	0.00	55
384	Nigeria Customs Service	0.00	55
	Nigeria Deposit Insurance Corporation	0.00	55
386	Nigeria Diaspora Commission	0.00	55
	Nigeria Electricity Liability Management Limited	0.00	55
388	Nigeria Export-Import Bank	0.00	55
	Nigeria Immigration Service	0.00	55
390	Nigeria Institute for Hospitality and Tourism	0.00	55
	Nigeria Integrated Water Management Commission	0.00	55
392	Nigeria Institute for Medical Research, Yaba	0.00	55
393	Nigeria Institute of Soil Science	0.00	55
394	Nigeria Nuclear Regulatory Authority	0.00	55
395	Nigeria Security and Civil Defence Corps	0.00	55
396	Nigeria Social Insurance Trust Fund	0.00	55
397	Nigeria Sovereign Investment Authority	0.00	55
398	Nigerian Agricultural Insurance Corporation	0.00	55
	Nigerian Air Force	0.00	55
400	Nigerian Airspace Management Agency	0.00	55
401	Nigerian Army	0.00	55
402	Nigerian Army College of Education, Ilorin	0.00	55
403	Nigerian Army University, Biu	0.00	55
	Nigerian Building and Road Research Institute, Lagos	0.00	55
	Nigerian Bulk Electricity Trading PLC	0.00	55
406	Nigerian Christian Pilgrims Commission	0.00	55
407	Nigerian Civil Aviation Authority	0.00	55
408	Nigerian Coal Corporation	0.00	55
	Nigerian College of Aviation Technology, Zaria	0.00	55
410	Nigerian Communication Satellite Limited	0.00	55
	Nigerian Content Development and Monitoring Board	0.00	55
412	Nigerian Copyright Commission	0.00	55
413	Nigerian Correctional Service	0.00	55
	Nigerian Council of Food Science and	0.00	55
415	Technology Nigerian Educational Research and	0.00	55
416	Development Council Nigerian Electricity Management Services Agency	0.00	55

417	Nigerian Export Processing Zones Authority	0.00	55
418	Nigerian Export Promotion Council	0.00	55
419	Nigerian Film Corporation	0.00	55
420	Nigerian Financial Intelligence Unit	0.00	55
421	Nigerian Football Federation	0.00	55
422	Nigerian Geological Survey Agency	0.00	55
423	Nigerian Institute for Oil Palm Research,	0.00	55
40.4	Benin	0.00	
424	Nigerian Institute for Trypanosomiasis Research, Kaduna	0.00	55
425	Nigerian Institute of Advanced Legal Studies	0.00	55
426	Nigerian Institute of Animal Science	0.00	55
427	Nigerian Institute of International Affairs,	0.00	55
400	Lagos	0.00	
428	Nigerian Institute of Mining and Geosciences	0.00	55
429	Nigerian Institute of Science Laboratory Technology, Ibadan	0.00	55
430	Nigerian Institute of Social and Economic	0.00	55
	Research		
431	Nigerian Institute of Transportation	0.00	55
432	Technology  Nigerian Law Reform Commission	0.00	55
433	Nigerian Law School	0.00	55
434	Nigeria Maritime University, Okerenkoko,	0.00	55
101	Delta	0.00	00
435	Nigerian Meteorological Agency	0.00	55
436	Nigerian Midstream and Downstream	0.00	55
437	Petroleum Regulatory Authority  Nigerian Mining Cadastre Office	0.00	55
438	Nigerian National Merit Award	0.00	55
439	Nigerian Nuclear Regulatory Authority	0.00	55
440	Nigerian Navy	0.00	55
441	Nigerian Office for Trade Negotiation	0.00	55
442	Nigerian Police Academy	0.00	55
443	Nigerian Police Force	0.00	55
444	Nigerian Postal Service	0.00	55
445	Nigerian Press Council	0.00	55
446	Nigerian Railway Corporation	0.00	55
447	Nigerian Shippers Council	0.00	55
448	Nigerian Stored Products Research Institute,	0.00	55
	llorin		
449	Nigerian Television Authority	0.00	55
450	Nigerian Tourism Development Corporation	0.00	55
451	Nigerian Upstream Petroleum Regulatory	0.00	55
452	Commission Nnamdi Azikiwe University, Awka	0.00	55
453	Nnamdi Azikwe Teaching Hospital	0.00	55
454	North East Development Commission	0.00	55
455	Obafemi Awolowo Teaching Hospital	0.00	55
456	Obafemi Awolowo University, Ile-Ife	0.00	55
457	Office of the Accountant General of the	0.00	55
	Federation		
458	Office of the Auditor General of the	0.00	55
459	Federation Office of The Head of Civil Service of the	0.00	55
700	Federation	0.00	55
460	Office of The Secretary General of the	0.00	55
461	Federation Office of the Surveyor-General of the	0.00	55
401	Federation	0.00	JU

462         Ogun Osun River Basin Development Authority         0.00         55           463         Oil and Gas Free Zones Authority         0.00         55           464         Optometrist and Dispensing Opticians Board of Nigeria         0.00         55           465         Persion Transitional Arrangement Directorate         0.00         55           466         Petroleum Technology Development Fund         0.00         55           467         Pharmacy Council of Nigeria         0.00         55           468         Police Service Commission         0.00         55           469         Project Development Institute, Enugu         0.00         55           470         Public Complaints Commission         0.00         55           471         Public Complaints Commission         0.00         55           472         Radiographers Registration Board of Nigeria         0.00         55           473         Raw Materials Research and Development         0.00         55           474         Revenue Mobilisation Allocation and Fiscal         0.00         55           475         Rubber Research Institute of Nigeria         0.00         55           476         Rural Electrification Agency         0.00         55				
464         Optometrist and Dispensing Opticians Board of Nigeria         0.00         55           465         Pension Transitional Arrangement Directorate         0.00         55           466         Petroleum Technology Development Fund         0.00         55           467         Pharmacy Council of Nigeria         0.00         55           468         Police Service Commission         0.00         55           469         Project Development Institute, Enugu         0.00         55           470         Public Service Institute of Nigeria         0.00         55           471         Public Service Institute of Nigeria         0.00         55           472         Radiographers Registration Board of Nigeria         0.00         55           473         Raw Materials Research and Development         0.00         55           473         Raw Materials Research Institute of Nigeria, Benin         0.00         55           473         Raw Materials Research Institute of Nigeria, Benin         0.00         55           475         Rubal Electrification Agency         0.00         55           477         Samaru College of Agriculture (Dae), Zaria Kaduna State         488         Securities and Exchange Commission         0.00         55	462	0	0.00	55
of Nigeria         465         Pension Transitional Arrangement Directorate         0.00         55           466         Pentoleum Technology Development Fund         0.00         55           467         Pharmacy Council of Nigeria         0.00         55           468         Police Service Commission         0.00         55           469         Project Development Institute, Enugu         0.00         55           470         Public Complaints Commission         0.00         55           471         Public Complaints Commission         0.00         55           472         Radiographers Registration Board of Nigeria         0.00         55           473         Raw Materials Research and Development         0.00         55           473         Raw Materials Research Institute of Nigeria, Benin         0.00         55           475         Ruber Research Institute of Nigeria, Benin         0.00         55           476         Rural Electrification Agency         0.00         55           477         Samaru College of Agriculture (Dae), Zaria Kaduna State         480         480           478         Securities and Exchange Commission         0.00         55           479         Servicom         0.00         55	463	Oil and Gas Free Zones Authority	0.00	55
466         Petroleum Technology Development Fund         0.00         55           467         Pharmacy Council of Nigeria         0.00         55           468         Police Service Commission         0.00         55           469         Project Development Institute, Enugu         0.00         55           470         Public Complaints Commission         0.00         55           471         Public Service Institute of Nigeria         0.00         55           472         Radiographers Registration Board of Nigeria         0.00         55           473         Raw Materials Research and Development         0.00         55           474         Revenue Mobilisation Allocation and Fiscal         0.00         55           475         Rubber Research Institute of Nigeria, Benin         0.00         55           476         Revenue Mobilisation Agency         0.00         55           477         Samaru College of Agriculture (Dae), Zaria Kaduna State         48         0.00         55           478         Securities and Exchange Commission         0.00         55           479         Servicom         0.00         55           480         Securities and Exchange Evelopment Authority of Nigeria         0.00         55	464		0.00	55
467         Pharmacy Council of Nigeria         0.00         55           468         Police Service Commission         0.00         55           469         Project Development Institute, Enugu         0.00         55           470         Public Complaints Commission         0.00         55           471         Public Service Institute of Nigeria         0.00         55           472         Radiographers Registration Board of Nigeria         0.00         55           473         Raw Materials Research and Development         0.00         55           Council         Revenue Mobilisation Allocation and Fiscal Councils         0.00         55           475         Revenue Mobilisation Allocation and Fiscal Councils         0.00         55           476         Rural Electrification Agency         0.00         55           477         Samaru College of Agriculture (Dae), Zaria Kaduna State         0.00         55           478         Securities and Exchange Commission         0.00         55           479         Servicom         0.00         55           480         Small and Medium Enterprise Development Authority of Nigeria         0.00         55           481         Sakoto - Rima River Basin Development Authority         0.00	465	Pension Transitional Arrangement Directorate	0.00	55
468         Police Service Commission         0.00         55           469         Project Development Institute, Enugu         0.00         55           470         Public Complaints Commission         0.00         55           471         Public Service Institute of Nigeria         0.00         55           472         Radiographers Registration Board of Nigeria         0.00         55           473         Raw Materials Research and Development Council         0.00         55           474         Revenue Mobilisation Allocation and Fiscal Commission         0.00         55           475         Rubber Research Institute of Nigeria, Benin         0.00         55           476         Rural Electrification Agency         0.00         55           477         Samaru College of Agriculture (Dae), Zaria Kaduna State         0.00         55           478         Servicom         0.00         55           479         Servicom         0.00         55           480         Small and Medium Enterprise Development Authority of Nigeria         0.00         55           481         Sokoto - Rima River Basin Development Authority         0.00         55           482         Standards Organisation of Nigeria         0.00         55 </td <td>466</td> <td></td> <td>0.00</td> <td>55</td>	466		0.00	55
469         Project Development Institute, Enugu         0.00         55           470         Public Complaints Commission         0.00         55           471         Public Service Institute of Nigeria         0.00         55           472         Radiographers Registration Board of Nigeria         0.00         55           473         Raw Materials Research and Development Council         0.00         55           474         Revenue Mobilisation Allocation and Fiscal Commission         0.00         55           475         Rubber Research Institute of Nigeria, Benin         0.00         55           476         Rural Electrification Agency         0.00         55           477         Samaru College of Agriculture (Dae), Zaria Kaduna State         0.00         55           478         Securities and Exchange Commission         0.00         55           479         Servicom         0.00         55           470         Servicom         0.00         55           471         Samal Addium Enterprise Development Authority of Nigeria         0.00         55           480         Servicom         0.00         55           481         Sokoto - Rima River Basin Development Authority of Nigeria         0.00         55      <	467	Pharmacy Council of Nigeria	0.00	55
470         Public Complaints Commission         0.00         55           471         Public Service Institute of Nigeria         0.00         55           472         Radiographers Registration Board of Nigeria         0.00         55           473         Raw Materials Research and Development Council         0.00         55           474         Revenue Mobilisation Allocation and Fiscal Commission         0.00         55           475         Rubber Research Institute of Nigeria, Benin         0.00         55           476         Rural Electrification Agency         0.00         55           477         Samaru College of Agriculture (Dae), Zaria Kaduna State         0.00         55           478         Securities and Exchange Commission         0.00         55           479         Servicom         0.00         55           480         Small and Medium Enterprise Development Authority of Nigeria         0.00         55           481         Sokoto - Rima River Basin Development Authority         0.00         55           482         Standards Organisation of Nigeria         0.00         55           483         Supreme Court of Nigeria         0.00         55           484         Surveyors Council of Nigeria         0.00         <	468	Police Service Commission	0.00	55
471         Public Service Institute of Nigeria         0.00         55           472         Radiographers Registration Board of Nigeria         0.00         55           473         Raw Materials Research and Development Council         0.00         55           474         Revenue Mobilisation Allocation and Fiscal Commission         0.00         55           475         Rubber Research Institute of Nigeria, Benin Agdrung         0.00         55           476         Rural Electrification Agency         0.00         55           477         Samaru College of Agriculture (Dae), Zaria Kaduna State         478         Securities and Exchange Commission         0.00         55           478         Securities and Exchange Commission         0.00         55           479         Servicom         0.00         55           480         Small and Medium Enterprise Development Authority of Nigeria         0.00         55           481         Sokoto - Rima River Basin Development Authority         0.00         55           482         Standards Organisation of Nigeria         0.00         55           483         Supreme Court of Nigeria         0.00         55           484         Surveyors Council of Nigeria         0.00         55           485 </td <td>469</td> <td>Project Development Institute, Enugu</td> <td>0.00</td> <td>55</td>	469	Project Development Institute, Enugu	0.00	55
472       Radiographers Registration Board of Nigeria       0.00       55         473       Raw Materials Research and Development Council       0.00       55         474       Revenue Mobilisation Allocation and Fiscal Commission       0.00       55         475       Rubber Research Institute of Nigeria, Benin       0.00       55         476       Rural Electrification Agency       0.00       55         477       Samaru College of Agriculture (Dae), Zaria Kaduna State       0.00       55         478       Securities and Exchange Commission       0.00       55         479       Servicom       0.00       55         480       Small and Medium Enterprise Development Authority of Nigeria       0.00       55         481       Sokoto - Rima River Basin Development Authority       0.00       55         482       Standards Organisation of Nigeria       0.00       55         483       Supreme Court of Nigeria       0.00       55         484       Surveyors Council of Nigeria       0.00       55         485       Tafawa Balewa Square Management Board       0.00       55         486       Teachers Registration Council of Nigeria       0.00       55         487       Transmission Company of Nigeria	470	Public Complaints Commission	0.00	55
473         Raw Materials Research and Development Council         0.00         55           474         Revenue Mobilisation Allocation and Fiscal Commission         0.00         55           475         Rubber Research Institute of Nigeria, Benin         0.00         55           476         Rural Electrification Agency         0.00         55           477         Samaru College of Agriculture (Dae), Zaria Kaduna State         0.00         55           478         Securities and Exchange Commission         0.00         55           479         Servicom         0.00         55           480         Small and Medium Enterprise Development Authority of Nigeria         0.00         55           481         Sokoto - Rima River Basin Development Authority         0.00         55           482         Standards Organisation of Nigeria         0.00         55           483         Supreme Court of Nigeria         0.00         55           484         Surveyors Council of Nigeria         0.00         55           485         Tafawa Balewa Square Management Board         0.00         55           486         Teachers Registration Council of Nigeria         0.00         55           487         Transmission Company of Nigeria         0.00	471	Public Service Institute of Nigeria	0.00	55
Council Revenue Mobilisation Allocation and Fiscal Commission A75 Rubber Research Institute of Nigeria, Benin A76 Rural Electrification Agency A77 Samaru College of Agriculture (Dae), Zaria Kaduna State A78 Securities and Exchange Commission A79 Servicom A80 Small and Medium Enterprise Development Authority of Nigeria A81 Sokoto - Rima River Basin Development Authority Authority Authority A82 Standards Organisation of Nigeria A83 Supreme Court of Nigeria A84 Surveyors Council of Nigeria A85 Tafawa Balewa Square Management Board A86 Teachers Registration Council of Nigeria A87 Transmission Company of Nigeria A88 University Oflege Hospital Ibadan A90 University of Abuja Teaching Hospital A91 University of Benin A92 University of Calabar A93 University of Ibadan A94 University of Ibadan A95 University of Ibadan A96 Teachers Registration Respital A97 University of Ibadan A98 University of Ibadan A99 University of Ibadan A99 University of Ibadan A90 University of Ibadan A91 University of Ibadan A93 University of Ibadan A94 University of Ibadan A95 University of Ibadan A96 University of Ibadan A97 University of Ibadan A98 University of Ibadan A99 University o	472	Radiographers Registration Board of Nigeria	0.00	
Commission         Commission           475         Rubber Research Institute of Nigeria, Benin         0.00         55           476         Rural Electrification Agency         0.00         55           477         Samaru College of Agriculture (Dae), Zaria Kaduna State         0.00         55           478         Securities and Exchange Commission         0.00         55           479         Servicom         0.00         55           480         Small and Medium Enterprise Development Authority of Nigeria         0.00         55           481         Sokoto - Rima River Basin Development Authority         0.00         55           482         Standards Organisation of Nigeria         0.00         55           483         Supreme Court of Nigeria         0.00         55           484         Surveyors Council of Nigeria         0.00         55           485         Tafawa Balewa Square Management Board         0.00         55           486         Teachers Registration Council of Nigeria         0.00         55           487         Transmission Company of Nigeria         0.00         55           488         University of Abuja         0.00         55           489         University of Abuja         0.0	473	·	0.00	55
476         Rural Electrification Agency         0.00         55           477         Samaru College of Agriculture (Dae), Zaria Kaduna State         0.00         55           478         Securities and Exchange Commission         0.00         55           479         Servicom         0.00         55           480         Small and Medium Enterprise Development Authority of Nigeria         0.00         55           481         Sokoto - Rima River Basin Development Authority         0.00         55           482         Standards Organisation of Nigeria         0.00         55           483         Supreme Court of Nigeria         0.00         55           484         Surveyors Council of Nigeria         0.00         55           485         Tafawa Balewa Square Management Board         0.00         55           486         Teachers Registration Council of Nigeria         0.00         55           487         Transmission Company of Nigeria         0.00         55           488         University College Hospital Ibadan         0.00         55           489         University of Abuja         0.00         55           490         University of Benin         0.00         55           491         Unive	474	Commission	0.00	55
477Samaru College of Agriculture (Dae), Zaria Kaduna State0.0055478Securities and Exchange Commission0.0055479Servicom0.0055480Small and Medium Enterprise Development Authority of Nigeria0.0055481Sokoto - Rima River Basin Development Authority0.0055482Standards Organisation of Nigeria0.0055483Supreme Court of Nigeria0.0055484Surveyors Council of Nigeria0.0055485Tafawa Balewa Square Management Board0.0055486Teachers Registration Council of Nigeria0.0055487Transmission Company of Nigeria0.0055488University College Hospital Ibadan0.0055499University of Abuja0.0055490University of Benin0.0055491University of Benin0.0055492University of Benin Teaching Hospital0.0055493University of Calabar0.0055494University of Ilorin0.0055495University of Ilorin0.0055496University of Jos0.0055499University of Maiduguri Teaching Hospital0.0055500University of Nigeria Teaching Hospital0.0055501University of Nigeria Teaching Hospital0.0055502University of Port-Harcourt0.00 </td <td>475</td> <td>Rubber Research Institute of Nigeria, Benin</td> <td>0.00</td> <td>55</td>	475	Rubber Research Institute of Nigeria, Benin	0.00	55
Kaduna State 478 Securities and Exchange Commission 479 Servicom 480 Small and Medium Enterprise Development Authority of Nigeria 481 Sokoto - Rima River Basin Development Authority 482 Standards Organisation of Nigeria 483 Supreme Court of Nigeria 484 Surveyors Council of Nigeria 485 Tafawa Balewa Square Management Board 486 Teachers Registration Council of Nigeria 487 Transmission Company of Nigeria 488 University College Hospital Ibadan 489 University of Abuja 490 University of Benin 491 University of Calabar 492 University of Calabar 493 University of Calabar 494 University of Ilorin 495 University of Ilorin 496 University of Ilorin 497 University of Jos 498 University of Jos 499 University of Maiduguri Teaching Hospital 490 University of Ilorin 491 University of Stadan 492 University of Calabar 493 University of Calabar Teaching Hospital 494 University of Stadan 495 University of Ilorin 496 University of Ilorin 497 University of Jos 498 University of Jos 499 University of Maiduguri Teaching Hospital 500 University of Maiduguri Teaching Hospital 501 University of Maiduguri Teaching Hospital 502 University of Nigeria Nsukka 503 University of Nigeria Reaching Hospital 504 University of Port-Harcourt 505 University of Port-Harcourt 506 University of Port-Harcourt 507 Upper Benue River Basin Development 508 Upper Niger River Basin Development 509 Usmanu DanFodio University Teaching 509 Usmanu DanFodio University Teaching 509 Usmanu DanFodio University Teaching 500 Usmanu DanFodio University Teaching	476	9 /	0.00	55
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480 Small and Medium Enterprise Development Authority of Nigeria 481 Sokoto - Rima River Basin Development Authority 482 Standards Organisation of Nigeria 483 Supreme Court of Nigeria 484 Surveyors Council of Nigeria 485 Tafawa Balewa Square Management Board 486 Teachers Registration Council of Nigeria 487 Transmission Company of Nigeria 488 University College Hospital Ibadan 489 University of Abuja 490 University of Benin 491 University of Benin 492 University of Calabar 493 University of Calabar 494 University of Ibadan 495 University of Ibadan 496 University of Ilorin 497 University of Jos 498 University of Jos 499 University of Jos 499 University of Haduan 496 University of Jos 497 University of Jos 498 University of Jos 499 University of Maiduguri Teaching Hospital 500 University of Nigeria Nsukka 550 500 University of Nigeria Teaching Hospital 501 University of Nigeria Teaching Hospital 502 University of Nigeria Teaching Hospital 503 University of Nigeria Teaching Hospital 504 University of Nigeria Teaching Hospital 505 University of Nigeria Teaching Hospital 506 University of Port-Harcourt 507 University of Uyo 508 University of Uyo Teaching Hospital 509 Usmanu DanFodio University Teaching 509 Usmanu DanFodio University Teaching 500 Usmanu	478	Securities and Exchange Commission	0.00	55
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483         Supreme Court of Nigeria         0.00         55           484         Surveyors Council of Nigeria         0.00         55           485         Tafawa Balewa Square Management Board         0.00         55           486         Teachers Registration Council of Nigeria         0.00         55           487         Transmission Company of Nigeria         0.00         55           488         University College Hospital Ibadan         0.00         55           489         University of Abuja         0.00         55           490         University of Abuja Teaching Hospital         0.00         55           491         University of Benin         0.00         55           492         University of Benin Teaching Hospital         0.00         55           493         University of Calabar         0.00         55           494         University of Ilorin         0.00         55           495         University of Ilorin         0.00         55           497         University of Jos         0.00         55           498         University of Lagos         0.00         55           500         University of Nigeria Teaching Hospital         0.00         55	481		0.00	55
484 Surveyors Council of Nigeria 0.00 55 485 Tafawa Balewa Square Management Board 0.00 55 486 Teachers Registration Council of Nigeria 0.00 55 487 Transmission Company of Nigeria 0.00 55 488 University College Hospital Ibadan 0.00 55 489 University of Abuja 0.00 55 490 University of Abuja Teaching Hospital 0.00 55 491 University of Benin 0.00 55 492 University of Benin Teaching Hospital 0.00 55 493 University of Calabar 0.00 55 494 University of Calabar 0.00 55 495 University of Ibadan 0.00 55 496 University of Ilorin 0.00 55 497 University of Ilorin 0.00 55 498 University of Ilorin 10.00 55 499 University of Jos 0.00 55 499 University of Maiduguri Teaching Hospital 0.00 55 500 University of Maiduguri Teaching Hospital 0.00 55 501 University of Nigeria Nsukka 0.00 55 502 University of Nigeria Teaching Hospital 0.00 55 503 University of Port-Harcourt 0.00 55 504 University of Port-Harcourt 0.00 55 505 University of Uyo 0.00 55 506 University of Uyo 10.00 55 507 Upper Benue River Basin Development 0.00 55 508 Upper Niger River Basin Development 0.00 55 509 Usmanu DanFodio University Teaching 0.00 55	482	Standards Organisation of Nigeria	0.00	55
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486 Teachers Registration Council of Nigeria 0.00 55 487 Transmission Company of Nigeria 0.00 55 488 University College Hospital Ibadan 0.00 55 489 University of Abuja 0.00 55 490 University of Abuja Teaching Hospital 0.00 55 491 University of Benin 0.00 55 492 University of Benin 10.00 55 493 University of Calabar 0.00 55 494 University of Calabar 0.00 55 495 University of Calabar Teaching Hospital 0.00 55 496 University of Ilorin 0.00 55 497 University of Ilorin 10.00 55 498 University of Ilorin 10.00 55 499 University of Jos 0.00 55 499 University of Lagos 0.00 55 500 University of Maiduguri Teaching Hospital 0.00 55 501 University of Nigeria Nsukka 0.00 55 502 University of Nigeria Teaching Hospital 0.00 55 503 University of Port-Harcourt 0.00 55 504 University of Port-Harcourt 0.00 55 505 University of Uyo 55 506 University of Uyo 55 507 Upper Benue River Basin Development 0.00 55 508 Upper Niger River Basin Development 0.00 55 509 Usmanu DanFodio University Teaching 0.00 55	484	Surveyors Council of Nigeria	0.00	55
487 Transmission Company of Nigeria 0.00 55 488 University College Hospital Ibadan 0.00 55 489 University of Abuja 0.00 55 490 University of Abuja Teaching Hospital 0.00 55 491 University of Benin 0.00 55 492 University of Benin Hospital 0.00 55 493 University of Calabar 0.00 55 494 University of Calabar 0.00 55 495 University of Calabar Teaching Hospital 0.00 55 496 University of Ilorin 0.00 55 497 University of Ilorin 0.00 55 498 University of Ilorin Teaching Hospital 0.00 55 499 University of Jos 0.00 55 499 University of Lagos 0.00 55 500 University of Maiduguri Teaching Hospital 0.00 55 501 University of Nigeria Nsukka 0.00 55 502 University of Nigeria Teaching Hospital 0.00 55 503 University of Port-Harcourt 0.00 55 504 University of Port-Harcourt 0.00 55 505 University of Port-Harcourt 10.00 55 506 University of Uyo 1.55 507 University of Uyo 1.55 508 University of Uyo 1.55 509 Univer Basin Development 0.00 55 509 Usmanu DanFodio University Teaching 0.00 55	485	Tafawa Balewa Square Management Board	0.00	55
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489         University of Abuja         0.00         55           490         University of Abuja Teaching Hospital         0.00         55           491         University of Benin         0.00         55           492         University of Benin Teaching Hospital         0.00         55           493         University of Calabar         0.00         55           494         University of Calabar Teaching Hospital         0.00         55           495         University of Ilorin         0.00         55           496         University of Ilorin         0.00         55           497         University of Ilorin Teaching Hospital         0.00         55           498         University of Jos         0.00         55           500         University of Maiduguri Teaching Hospital         0.00         55           501         University of Nigeria Nsukka         0.00         55           502         University of Nigeria Teaching Hospital         0.00         55           503         University of Port-Harcourt         0.00         55           504         University of Uyo         0.00         55           505         University of Uyo Teaching Hospital         0.00         55	487	Transmission Company of Nigeria	0.00	55
490 University of Abuja Teaching Hospital 0.00 55 491 University of Benin 0.00 55 492 University of Benin Teaching Hospital 0.00 55 493 University of Calabar 0.00 55 494 University of Calabar 0.00 55 495 University of Ibadan 0.00 55 496 University of Ilorin 0.00 55 497 University of Ilorin 10.00 55 498 University of Ilorin 10.00 55 499 University of Lagos 0.00 55 499 University of Maiduguri Teaching Hospital 0.00 55 500 University of Nigeria Nsukka 0.00 55 501 University of Nigeria Teaching Hospital 0.00 55 502 University of Nigeria Teaching Hospital 0.00 55 503 University of Port-Harcourt 0.00 55 504 University of Port-Harcourt 0.00 55 505 University of Uyo 0.00 55 506 University of Uyo 0.00 55 507 Upper Benue River Basin Development 0.00 55 508 Upper Niger River Basin Development 0.00 55 509 Usmanu DanFodio University Teaching 0.00 55	488	University College Hospital Ibadan	0.00	55
491         University of Benin         0.00         55           492         University of Benin Teaching Hospital         0.00         55           493         University of Calabar         0.00         55           494         University of Calabar Teaching Hospital         0.00         55           495         University of Ibadan         0.00         55           496         University of Ilorin         0.00         55           497         University of Ilorin Teaching Hospital         0.00         55           498         University of Jos         0.00         55           500         University of Lagos         0.00         55           501         University of Maiduguri Teaching Hospital         0.00         55           501         University of Nigeria Teaching Hospital         0.00         55           502         University of Port-Harcourt         0.00         55           503         University of Port-Harcourt Teaching Hospital         0.00         55           504         University of Uyo         0.00         55           505         University of Uyo         0.00         55           506         University of Uyo Teaching Hospital         0.00         55	489		0.00	55
492         University of Benin Teaching Hospital         0.00         55           493         University of Calabar         0.00         55           494         University of Calabar Teaching Hospital         0.00         55           495         University of Ibadan         0.00         55           496         University of Ilorin         0.00         55           497         University of Ilorin Teaching Hospital         0.00         55           498         University of Jos         0.00         55           500         University of Lagos         0.00         55           501         University of Nigeria Nsukka         0.00         55           502         University of Nigeria Teaching Hospital         0.00         55           503         University of Port-Harcourt         0.00         55           504         University of Uyo         0.00         55           505         University of Uyo         0.00         55           506         University of Uyo Teaching Hospital         0.00         55           507         Upper Benue River Basin Development Authority         0.00         55           508         Upper Niger River Basin Development Authority         0.00 <t< td=""><td>490</td><td>University of Abuja Teaching Hospital</td><td>0.00</td><td>55</td></t<>	490	University of Abuja Teaching Hospital	0.00	55
493         University of Calabar         0.00         55           494         University of Calabar Teaching Hospital         0.00         55           495         University of Ibadan         0.00         55           496         University of Ilorin         0.00         55           497         University of Ilorin Teaching Hospital         0.00         55           498         University of Jos         0.00         55           499         University of Lagos         0.00         55           500         University of Maiduguri Teaching Hospital         0.00         55           501         University of Nigeria Teaching Hospital         0.00         55           502         University of Nigeria Teaching Hospital         0.00         55           503         University of Port-Harcourt         0.00         55           504         University of Uyo         0.00         55           505         University of Uyo         0.00         55           506         University of Uyo Teaching Hospital         0.00         55           507         Upper Benue River Basin Development         0.00         55           508         Upper Niger River Basin Development         0.00         55<	491	University of Benin	0.00	55
494 University of Calabar Teaching Hospital 495 University of Ibadan 496 University of Ilorin 497 University of Ilorin 498 University of Ilorin Teaching Hospital 499 University of Jos 499 University of Lagos 499 University of Lagos 500 University of Naiduguri Teaching Hospital 501 University of Nigeria Nsukka 502 University of Nigeria Teaching Hospital 503 University of Port-Harcourt 504 University of Port-Harcourt Teaching Hospital 505 University of Uyo 55 506 University of Uyo Teaching Hospital 507 Upper Benue River Basin Development Authority 508 Upper Niger River Basin Development Authority 509 Usmanu DanFodio University Teaching 500 0.00 55	492	University of Benin Teaching Hospital	0.00	55
495         University of Ibadan         0.00         55           496         University of Ilorin         0.00         55           497         University of Ilorin Teaching Hospital         0.00         55           498         University of Jos         0.00         55           499         University of Lagos         0.00         55           500         University of Maiduguri Teaching Hospital         0.00         55           501         University of Nigeria Nsukka         0.00         55           502         University of Nigeria Teaching Hospital         0.00         55           503         University of Port-Harcourt         0.00         55           504         University of Port-Harcourt Teaching Hospital         0.00         55           505         University of Uyo         0.00         55           506         University of Uyo Teaching Hospital         0.00         55           507         Upper Benue River Basin Development         0.00         55           508         Upper Niger River Basin Development         0.00         55           509         Usmanu DanFodio University Teaching         0.00         55	493		0.00	55
496         University of Ilorin         0.00         55           497         University of Ilorin Teaching Hospital         0.00         55           498         University of Jos         0.00         55           499         University of Lagos         0.00         55           500         University of Maiduguri Teaching Hospital         0.00         55           501         University of Nigeria Nsukka         0.00         55           502         University of Nigeria Teaching Hospital         0.00         55           503         University of Port-Harcourt         0.00         55           504         University of Port-Harcourt Teaching Hospital         0.00         55           505         University of Uyo         0.00         55           506         University of Uyo Teaching Hospital         0.00         55           507         Upper Benue River Basin Development         0.00         55           508         Upper Niger River Basin Development         0.00         55           509         Usmanu DanFodio University Teaching         0.00         55	494	University of Calabar Teaching Hospital	0.00	55
497         University of Ilorin Teaching Hospital         0.00         55           498         University of Jos         0.00         55           499         University of Lagos         0.00         55           500         University of Maiduguri Teaching Hospital         0.00         55           501         University of Nigeria Nsukka         0.00         55           502         University of Nigeria Teaching Hospital         0.00         55           503         University of Port-Harcourt         0.00         55           504         University of Port-Harcourt Teaching Hospital         0.00         55           505         University of Uyo         0.00         55           506         University of Uyo Teaching Hospital         0.00         55           507         Upper Benue River Basin Development Authority         0.00         55           508         Upper Niger River Basin Development Authority         0.00         55           509         Usmanu DanFodio University Teaching         0.00         55	495	University of Ibadan	0.00	55
498         University of Jos         0.00         55           499         University of Lagos         0.00         55           500         University of Maiduguri Teaching H ospital         0.00         55           501         University of Nigeria Nsukka         0.00         55           502         University of Nigeria Teaching Hospital         0.00         55           503         University of Port-Harcourt         0.00         55           504         University of Port-Harcourt Teaching Hospital         0.00         55           505         University of Uyo         0.00         55           506         University of Uyo Teaching Hospital         0.00         55           507         Upper Benue River Basin Development         0.00         55           Authority         50         Upper Niger River Basin Development         0.00         55           509         Usmanu DanFodio University Teaching         0.00         55	496	University of Ilorin	0.00	55
499         University of Lagos         0.00         55           500         University of Maiduguri Teaching H ospital         0.00         55           501         University of Nigeria Nsukka         0.00         55           502         University of Nigeria Teaching Hospital         0.00         55           503         University of Port-Harcourt         0.00         55           504         University of Port-Harcourt Teaching Hospital         0.00         55           505         University of Uyo         0.00         55           506         University of Uyo Teaching Hospital         0.00         55           507         Upper Benue River Basin Development         0.00         55           Authority         50         Upper Niger River Basin Development         0.00         55           509         Usmanu DanFodio University Teaching         0.00         55		, , , , , , , , , , , , , , , , , , , ,		
500 University of Maiduguri Teaching H ospital 0.00 55 501 University of Nigeria Nsukka 0.00 55 502 University of Nigeria Teaching Hospital 0.00 55 503 University of Port-Harcourt 0.00 55 504 University of Port-Harcourt Teaching Hospital 0.00 55 505 University of Uyo 0.00 55 506 University of Uyo 0.00 55 507 Upper Benue River Basin Development 0.00 55 Authority 508 Upper Niger River Basin Development 0.00 55 Authority 509 Usmanu DanFodio University Teaching 0.00 55		*		
501 University of Nigeria Nsukka 0.00 55 502 University of Nigeria Teaching Hospital 0.00 55 503 University of Port-Harcourt 0.00 55 504 University of Port-Harcourt Teaching Hospital 0.00 55 505 University of Uyo 0.00 55 506 University of Uyo Teaching Hospital 0.00 55 507 Upper Benue River Basin Development 0.00 55 Authority 508 Upper Niger River Basin Development 0.00 55 Authority 509 Usmanu DanFodio University Teaching 0.00 55				
502 University of Nigeria Teaching Hospital 0.00 55 503 University of Port-Harcourt 0.00 55 504 University of Port-Harcourt Teaching Hospital 0.00 55 505 University of Uyo 0.00 55 506 University of Uyo Teaching Hospital 0.00 55 507 Upper Benue River Basin Development 0.00 55 Authority 0.00 55 508 Upper Niger River Basin Development 0.00 55 Authority 0.00 55 509 Usmanu DanFodio University Teaching 0.00 55		, , ,		
503 University of Port-Harcourt 0.00 55 504 University of Port-Harcourt Teaching Hospital 0.00 55 505 University of Uyo 0.00 55 506 University of Uyo Teaching Hospital 0.00 55 507 Upper Benue River Basin Development 0.00 55 Authority 0.00 55 508 Upper Niger River Basin Development 0.00 55 Authority 0.00 55 Upper Niger River Basin Development 0.00 55		,		
504 University of Port-Harcourt Teaching Hospital 0.00 55 505 University of Uyo 0.00 55 506 University of Uyo Teaching Hospital 0.00 55 507 Upper Benue River Basin Development 0.00 55 Authority 0.00 55 508 Upper Niger River Basin Development 0.00 55 Authority 0.00 55 Upper Niger River Basin Development 0.00 55 Upper Niger River Basin Development 0.00 55 Upper Niger River Basin Development 0.00 55 Usmanu DanFodio University Teaching 0.00 55		, , , , , , , , , , , , , , , , , , , ,		
505 University of Uyo 506 University of Uyo Teaching Hospital 507 Upper Benue River Basin Development Authority 508 Upper Niger River Basin Development Authority 509 Usmanu DanFodio University Teaching 500 0.00 55		*		
506 University of Uyo Teaching Hospital 0.00 55 507 Upper Benue River Basin Development 0.00 55 Authority 508 Upper Niger River Basin Development 0.00 55 Authority 509 Usmanu DanFodio University Teaching 0.00 55		, , , , , , , , , , , , , , , , , , , ,		
507 Upper Benue River Basin Development 0.00 55 Authority 508 Upper Niger River Basin Development 0.00 55 Authority 509 Usmanu DanFodio University Teaching 0.00 55				
Authority  508 Upper Niger River Basin Development 0.00 55 Authority  509 Usmanu DanFodio University Teaching 0.00 55		, , , , , ,		
Authority 509 Usmanu DanFodio University Teaching 0.00 55		Authority		
, ,		Authority		
	509	, ,	0.00	55

510	Usmanu Danfodio University, Sokoto	0.00	55
511	Veterinary Council of Nigeria	0.00	55
512	Voice of Nigeria	0.00	55
513	Waziri Umaru Federal Polytechnic, Birnin Kebbi	0.00	55
514	West African Examination Council	0.00	55
515	Yaba College of Technology, Yaba, Lagos	0.00	55
516	National Judicial Institute	0.00	55
517	National Council on Climate Change	0.00	55

The above table depicts institutions that have some level of conformity with the identified sub-variable. Just like in 2024, only institutions from number 1-54 (10.44%), have some measures of conformity, the remaining institutions from 55-517, representing 89.56% scored zero.

### HUMAN RESOURCE AND INCLUSION

S/N	Ministries, Departments, Agencies and Commissions and Units	% Score	Rank
1	Independent Corrupt Practices and Other Related Offences Commission	100.00	1
2	Nigerian Investment Promotion Commission	100.00	1
3	National Oil Spill Detection and Response Agency	80.00	3
4	Tertiary Education Trust Fund	66.67	4
5	National Obstetric Fitsula Centre, Abakaliki	40.00	5
6	Development Bank of Nigeria	33.33	6
7	National Steel Raw Materials Exploration Agency, Kaduna	33.33	6
8	Niger Delta Development Commission	33.33	6
9	National Agency for the Control of Aids	33.33	9
10	National Identity Management Commission	33.33	9
11	Federal Inland Revenue Service	26.67	11
12	National Post Graduate Medical College of Nigeria	26.67	11
13	Petroleum Training Institute, Effurun	26.67	11
14	Sheda Science and Technology Complex	26.67	11
15	National Commission for Nomadic Education	26.67	15
16	Administrative Staff College of Nigeria	20.00	16
17	Nigerian Communication Commission	20.00	16
18	Nigerian Electricity Regulatory Commission	20.00	16
19	Nigerian Extractive Industries Transparency Initiative	20.00	16
20	Ajaokuta Steel Company Limited	13.33	20
21	Central Bank of Nigeria	13.33	20
22	Citizenship and Leadership Training Centre	13.33	20
23	Corporate Affairs Commission	13.33	20

24	Debt Management Office	13.33	20
25	Energy Commission of Nigeria	13.33	20
26	National Veterinary Research Institute, Vom	13.33	20
27	NIGCOMSAT	13.33	20
28	Nigerian Ports Authority	13.33	20
29	Universal Basic Education Commission	13.33	20
30	National Centre for Disease Control	13.33	30
31	Accident and Investigation Bureau	6.67	31
32	Federal College of Agriculture, Ibadan, Oyo State.	6.67	31
33	Federal Housing Authority	6.67	31
34	Federal Medical Centre, Keffi	6.67	31
35	Federal Medical Centre, Yenogoa	6.67	31
36	Federal Neuro-Psychiatric Hospital Enugu	6.67	31
37	Federal Polytechnic Ilaro, Ogun	6.67	31
38	Federal Roads Maintenance Agency	6.67	31
39	Federal University Dutse, Jigawa	6.67	31
40	Fiscal Responsibility Commission	6.67	31
41	Nigerian Institute of Leather and Science	6.67	31
42	Technology Nigerian Maritime Administration and Safety	6.67	31
43	Agency Nigerian National Petroleum Company	6.67	31
44	Limited Nigerian Natural Medicine Development	6.67	31
45	Agency University of Maiduguri	6.67	31
46	Legal Aid Council of Nigeria	6.67	46
47	Ministry of Humanitarian Affairs, Disaster	6.67	46
77	Management & Social Development	0.07	40
48	Ministry of Information and Culture	6.67	46
49	Ministry of Women Affairs	6.67	46
50	National Arbovirus and Vector Research, Enugu	6.67	46
51	National Business and Technical Examination Board	6.67	46
52	National Commission for Museums and Monuments	6.67	46
53	National Human Rights Commission	6.67	46
54	National Research Institute for Chemical Technology, Zaria	6.67	46
55	Abubakar Tafawa Balewa University Teaching Hospital	0.00	55
56	Abubakar Tafawa Balewa University, Bauchi	0.00	55
57	Abuja Broadcasting Corporation	0.00	55
58	Abuja Enterprise Agency	0.00	55
59	Abuja Environmental Protection Board	0.00	55
60	Abuja Infrastructure Investment Center	0.00	55
61	Abuja Investment Company Limited	0.00	55
62	Abuja Metropolitan Management Council	0.00	55
63	Adeyemi Federal University of Education, Ondo	0.00	55
64	Advertising Practitioners Council of Nigeria	0.00	55
65	Agricultural and Rural Management Training Institute	0.00	55
66	Agricultural Research Council of Nigeria	0.00	55
67	Ahmadu Bello University Teaching Hospital, Zaria	0.00	55
68	Ahmadu Bello University, Zaria	0.00	55
69	Air force Institute of Technology, Kaduna	0.00	55

70	Akanu Ibiam Federal Polytechnic Uwana,	0.00	55
71	Ebonyi Alex Ekueme University, Ndufu-Alike, Ebonyi	0.00	55
72	Alvan Ikoku College of Education, Owerri	0.00	55
73	Aminu Kano Teaching Hospital	0.00	55
74	Anambra - Imo River Basin Development	0.00	55
	Authority	0.00	
75	Auchi Polytechnic, Edo	0.00	55
76	Bank of Agriculture	0.00	55
77	Bank of Industry	0.00	55
78	Bayero University Kano	0.00	55
79	Benin - Owenna River Basin Development Authority	0.00	55
80	Border Communities Development Agency	0.00	55
81	Budget Office of the Federation	0.00	55
82	Bureau of Public Enterprise	0.00	55
83	Bureau of Public Procurement	0.00	55
84	Bureau of Public Service Reforms	0.00	55
85	Centre for Black African Arts and Culture	0.00	55
86	Centre for Management Development	0.00	55
87	Chad Basin River Basin Development Authority	0.00	55
88	Civil Defence, Correctional, Fire and Immigration Board	0.00	55
89	Cocoa Research Institute of Nigeria, Ibadan	0.00	55
90	Code of Conduct Bureau	0.00	55
91	College of Agriculture (Dae), Kabba, Kogi State	0.00	55
92	Community Health Practitioners Registration Board	0.00	55
93	Computer Professionals Registration Council of Nigeria	0.00	55
94	COREN	0.00	55
95	Council for the Regulation of Freight Forwarding in Nigeria	0.00	55
96	Council of Nigerian Mining Engineers and Geosciences	0.00	55
97	Court of Appeal	0.00	55
98	Cross-River Basin Development Authority	0.00	55
99	Defence Headquarter	0.00	55
100	Defence Industries Corporation of Nigeria	0.00	55
101	Dental Technologists Registration Board of Nigeria	0.00	55
102	Dental Therapist Registration Board of Nigeria	0.00	55
103	Directorate for Technical Cooperation in Africa	0.00	55
104	Economic And Financial Crimes Commission	0.00	55
105	Electric Development Institute	0.00	55
106	Family Homes Fund Ltd	0.00	55
107	FCE (Special), Oyo	0.00	55
108	FCE (Technical) Akoka, Lagos	0.00	55
109	FCE (Technical), Asaba	0.00	55
110	FCE (Technical), Bichi, Kano	0.00	55
111	FCE (Technical), Gombe	0.00	55
112	FCE (Technical), Gusau, Zamfara	0.00	55
113	FCE (Technical), Omuku, River	0.00	55
114	FCE (Technical), Potiskum, Yobe	0.00	55
115	FCE (Technical), Umunze	0.00	55

116	FCE Abeokuta, Ogun	0.00	55
117	FCE Eha-Amufu, Enugu	0.00	55
118	FCE Gidan Madi, Sokoto	0.00	55
119	FCE Kano	0.00	55
120	FCE Katsina	0.00	55
121	FCE Kontagora, Niger	0.00	55
122	FCE Obudu, Cross River	0.00	55
123	FCE Okene, Kog	0.00	55
124	FCE Pankshin, Plateau	0.00	55
125	FCE Yola, Adamawa	0.00	55
126	FCE Zaria, Kaduna	0.00	55
127	FCT College of Education, Zuba	0.00	55
128	FCT Muslims Pilgrims Welfare Board	0.00	55
129	FCT Water Board Abuja	0.00	55
130	Federal Airports Authority of Nigeria	0.00	55
131	Federal Capital Development Authority	0.00	55
132	Federal Capital Territory Abuja	0.00	55
133	Federal Capital Territory Internal Revenue	0.00	55
134	Federal Character Commission	0.00	55
135	Federal Civil Service Commission	0.00	55
136	Federal College of Agricultural Produce	0.00	55
107	Technology, Kano	0.00	EE
137	Federal College of Agriculture Akure	0.00	55
138	Federal College of Agriculture Ishiagu, Ebonyi State	0.00	55
139	Federal College of Animal Health and Production Technology, Ibadan, Oyo State	0.00	55
140	Federal College of Animal Health and Production Technology, Vom, Plateau State	0.00	55
141	Federal College of Dental technology and Therapy, Enugu	0.00	55
142	Federal College of Fisheries and Marine Technology, Lagos	0.00	55
143	Federal College of Forestry Mechanization, Afaka, Kaduna State	0.00	55
144	Federal College of Forestry, Ibadan, Oyo State	0.00	55
145	Federal College of Forestry, Jos, Plateau State	0.00	55
146	Federal College of Freshwater Fisheries Technology, Baga, Borno State	0.00	55
147	Federal College of Freshwater Fisheries Technology, NewBussa	0.00	55
148	Federal College of Horticulture, Dadin Kowa, Gombe	0.00	55
149	Federal College of Land Resources Technology Kuru, Jos	0.00	55
150	Federal College of Land Resources Technology, Owerri, Imo State	0.00	55
151	Federal College of Wildlife Management, New Bussa, Niger State	0.00	55
152	Federal Competition and Consumer Protection Commission	0.00	55
153	Federal Co-operative College, Ibadan	0.00	55
154	Federal Co-operative College, Kaduna	0.00	55
155	Federal Co-operative College, Oji River	0.00	55
156	Federal Fire Service	0.00	55
157	Federal High Court	0.00	55
158	Federal Institute of Industrial Research, Oshodi	0.00	55
159	Federal Judicial Service Commission	0.00	55

160	Federal Medical Centre, Abeokuta	0.00	55
161	Federal Medical Centre, Abuja	0.00	55
162	Federal Medical Centre, Asaba	0.00	55
163	Federal Medical Centre, Azare	0.00	55
164	Federal Medical Centre, Bida	0.00	55
165	Federal Medical Centre, Birnin Kebbi	0.00	55
166	Federal Medical Centre, Birnin Kudu	0.00	55
167	Federal Medical Centre, Ebute Metta	0.00	55
168	Federal Medical Centre, Jalingo	0.00	55
169	Federal Medical Centre, Katsina	0.00	55
170	Federal Medical Centre, Makurdi	0.00	55
171	Federal Medical Centre, Owo	0.00	55
172	Federal Medical Centre, Umuahia	0.00	55
173	Federal Medical Centre, Yola	0.00	55
174	Federal Mortgage Bank of Nigeria	0.00	55
175	Federal Neuro-Psychiatric Hospital Abeokuta	0.00	55
176	Federal Neuro-Psychiatric Hospital Benin- City	0.00	55
177	Federal Neuro-Psychiatric Hospital Calabar	0.00	55
178	Federal Neuro-Psychiatric Hospital Kaduna	0.00	55
179	Federal Neuro-Psychiatric Hospital Maiduguri	0.00	55
180	Federal Neuro-Psychiatric Hospital Yaba	0.00	55
181	Federal Polytechnic Ado Ekiti	0.00	55
182	Federal Polytechnic Bali, Taraba	0.00	55
183	Federal Polytechnic Bauchi	0.00	55
184	Federal Polytechnic Bida, Niger	0.00	55
185	Federal Polytechnic Damaturu, Yobe	0.00	55
186	Federal Polytechnic Daura, Katsina State	0.00	55
187	Federal Polytechnic Ede, Osun	0.00	55
188	Federal Polytechnic Ekowe, Bayelsa	0.00	55
189	Federal Polytechnic Idah, Kogi	0.00	55
190	Federal Polytechnic Ile-Oluji, Ondo	0.00	55
191	Federal Polytechnic Kaltungo, Gombe State	0.00	55
192	Federal Polytechnic Kaura Namoda, Zamfara	0.00	55
193	Federal Polytechnic Mubi, Adamawa	0.00	55
193	<u> </u>	0.00	55
194	Federal Polytechnic Nakede, Owerri		55
	Federal Polytechnic Nasarawa	0.00	
196	Federal Polytechnic of Oil and Gas Bonny, Rivers	0.00	55
197	Federal Polytechnic Offa, Kwara	0.00	55
198	Federal Polytechnic Oko, Anambra	0.00	55
199	Federal Polytechnic Ukana, Akwa Ibom	0.00	55
200	Federal Produce Inspection Services	0.00	55
201	Federal Radio Corporation of Nigeria	0.00	55
202	Federal Road Safety Commission	0.00	55
203	Federal School of Occupational Therapy, Yaba	0.00	55
204	Federal School of Medical Laboratory Jos	0.00	55
205	Federal School of Surveying	0.00	55
206	Federal Teaching Hospital Ido -Ekiti	0.00	55
207	Federal Training Center, Kaduna	0.00	55
208	Federal Training Center, Lagos	0.00	55
209	Federal University Birnin Kebbi	0.00	55
210	Federal University Dutsin-ma, Katsina	0.00	55
211	Federal University Gashua, Yobe	0.00	55

212	Federal University Gusau, Zamfara	0.00	55
213	Federal University Kashere, Gombe	0.00	55
214	Federal University lafia, Nasarawa	0.00	55
215	Federal University lokoja, Kogi	0.00	55
216	Federal University of Agriculture Zuru	0.00	55
217	Federal University of Agriculture, Abeokuta	0.00	55
218	Federal University of Agriculture, Makurdi	0.00	55
219	Federal University of Health Science Otukpo, Benue	0.00	55
220	Federal University of Petroleum Resources, Effurun	0.00	55
221	Federal University of Technology, Akure	0.00	55
222	Federal University of Technology, Minna	0.00	55
223	Federal University of Technology, Owerri	0.00	55
224	Federal University Otuoke, Bayelsa	0.00	55
225	Federal University Oye-Ekiti, Ekiti	0.00	55
226	Federal University Wukari, Taraba	0.00	55
227	FG Staff Housing Loans Board	0.00	55
228	Financial Reporting Council of Nigeria	0.00	55
229	Forestry Research Institute of Nigeria, Ibadan	0.00	55
230	French Language Village, Badagry, Lagos	0.00	55
231	Galaxy Backbone	0.00	55
232	Gurara Dam Management Agency	0.00	55
233	H.A Federal Polytechnic Kazaure, Jigawa	0.00	55
234	Hadejia - Jama'are River Basin Development Authority	0.00	55
235	Health Records Officers Registration Board of Nigeria	0.00	55
236	Independent National Electoral Commission	0.00	55
237	Industrial Training Fund	0.00	55
238	Infrastructure Concession Regulatory Commission	0.00	55
239	Institute for Agricultural Research and Training, Ibadan	0.00	55
240	Institute for Agricultural Research, Zaria	0.00	55
241	Institute for Peace and Conflict Resolution	0.00	55
242	Institute of Chartered Chemists of Nigeria	0.00	55
243	Institute of Public Analysts of Nigeria	0.00	55
244	Integrated Water Resource Management Commission	0.00	55
245	Investment and Securities Tribunal	0.00	55
246	Irrua Specialist Teaching Hospital	0.00	55
247	Joint Admission and Matriculation Board	0.00	55
248	Jos University Teaching Hospital	0.00	55
249	Kaduna Polytechnic, Kaduna	0.00	55
250	Lagos International Trade Fair Complex Management Board	0.00	55
251	Lagos University Teaching Hospital	0.00	55
252	Lake Chad Research Institute, Maiduguri	0.00	55
253	Librarians Registration Council of Nigeria	0.00	55
254	Lower Benue River Basin Development Authority	0.00	55
255	Lower Niger River Basin Development Authority	0.00	55
256	Maritime Academy of Nigeria	0.00	55
257	Medical and Dental Council of Nigeria	0.00	55
258	Medical Laboratory Science Council of Nigeria, Yaba	0.00	55

259	Medical Rehabilitation Therapists Board of Nigeria	0.00	55
260	Metallurgical Training Institute, Onitsha	0.00	55
261	Michael Imoudu National Institute for Labour Studies	0.00	55
262	Michael Opara University of Agriculture, Umudike	0.00	55
263	Military Pension Board	0.00	55
264	Ministry of Agriculture and Rural Development	0.00	55
265	Ministry of Aviation	0.00	55
266	Ministry of Communications and Digital Economy	0.00	55
267	Ministry of Defence	0.00	55
268	Ministry of Education	0.00	55
269	Ministry of Environment	0.00	55
270	Ministry of Finance, Budget and National Planning	0.00	55
271	Ministry of Foreign Affairs	0.00	55
272	Ministry of Health	0.00	55
273	Ministry of Industry, Trade and Investment	0.00	55
274	Ministry of Interior	0.00	55
275	Ministry of Justice	0.00	55
276	Ministry of Labour and Employment	0.00	55
277	Ministry of Mines and Steel Development	0.00	55
278	Ministry of Niger Delta Affairs	0.00	55
279	Ministry of Petroleum Resources	0.00	55
280	Ministry of Police Affairs	0.00	55
281	Ministry of Power	0.00	55
282	Ministry of Science, Technology and Innovation	0.00	55
283	Ministry of Transportation	0.00	55
284	Ministry of Water Resources	0.00	55
285	Ministry of Works and Housing	0.00	55
286	Ministry of Youth and Sports Development	0.00	55
287	Moddibo Adama University of Technology, Yola	0.00	55
288	N.A Institute of Tech. & Environmental Sciences	0.00	55
289	National Agency for Food and Drug Administration and Control	0.00	55
290	National Agency for Prohibition of Trafficking in Persons	0.00	55
291	National Agency for Science and Engineering Infrastructure	0.00	55
292	National Agency for the Great Green Wall	0.00	55
293	National Agricultural Extension and Research Liaison Services  National Agricultural Land Development	0.00	55
294	Authority  National Agricultural Seed Council	0.00	55 55
295	National Animal Production Research	0.00	55
297	Institute National Assembly Service Commission	0.00	55
298	National Automotive Design and	0.00	55
290	Development Council  National Biosafety Management Agency	0.00	55
300	National Biotechnology Development Agency	0.00	55
301	National Blood Service Commission	0.00	55
302	National Board for Arabic and Islamic Studies	0.00	55
JUZ	realional board for Arabic and Islamic Studies	0.00	33

303	National Board for Technical Education	0.00	55
304	National Board for Technology Incubation	0.00	55
305	National Boundary Commission	0.00	55
306	National Broadcasting Commission	0.00	55
307	National Bureau of Statistics	0.00	55
308	National Centre for Technology Management, Ile-Ife	0.00	55
309	National Centre for Agricultural Mechanization, Ilorin	0.00	55
310	National Centre for Women Development	0.00	55
311	National Cereals Research Institute Badeggi	0.00	55
312	National Commission for Colleges of Education	0.00	55
313	National Commission for Mass Literacy Adult and NonFormal Education	0.00	55
314	National Commission for Refugees, Migrants and IDPs	0.00	55
315	National Commissions for Persons with Disabilities	0.00	55
316	National Council for Arts and Culture	0.00	55
317	National Defence Academy, Kaduna	0.00	55
318	National Defence College	0.00	55
319	National Directorate of Employment	0.00	55
320	National Drug Law Enforcement Agency	0.00	55
321	National Ear Care Centre	0.00	55
322	National Economic Reconstruction Fund	0.00	55
323	National Emergency Management Agency	0.00	55
324	National Environmental Standards and Regulations Enforcement Agency	0.00	55
325	National Examination Council	0.00	55
326	National Eye Center	0.00	55
327	National Film and Video Censors Board	0.00	55
328	National Gallery for Art	0.00	55
329	National Hajj Commission of Nigeria	0.00	55
330	National Health Insurance Scheme	0.00	55
331	National Horticultural Research Institute, Ibadan	0.00	55
332	National Hospital	0.00	55
333	National Hydrological Services Agency	0.00	55
334	National Industrial Court	0.00	55
335	National Information Technology Development Agency	0.00	55
336	National Inland Waterways Authority	0.00	55
337	National Institute for Cultural Orientation	0.00	55
338	National Institute for Freshwater Fisheries Research, New-Bussa	0.00	55
339	National Institute for Legislative and Democratic Studies	0.00	55
340	National Institute for Nigerian Languages, Aba	0.00	55
341	National Institute for Oceanography and Marine Research	0.00	55
342	National Institute for Policy and Strategic Studies, Kuru	0.00	55
343	National Institute for Sports	0.00	55
344	National Institute of Construction Technology, Uromi	0.00	55
345	National Institute for Educational Planning and Administration	0.00	55
346	National Institute of Pharmaceutical Research	0.00	55

0.47	Net'errellerrene Orangia i er	0.00	
347	National Insurance Commission	0.00	55
348	National Iron Ore Mining Company	0.00	55
349	National Judicial Council	0.00	55
350	National Library of Nigeria	0.00	55
351	National Lottery Regulatory Commission	0.00	55
352	National Lottery Trust Fund	0.00	55
353	National Mathematical Centre	0.00	55
354	National Metallurgical Development Center, Jos	0.00	55
355	National Office for Technology Acquisition and Promotion	0.00	55
356	National Open University of Nigeria	0.00	55
357	National Orientation Agency	0.00	55
358	National Orthopaedic Hospital Dala	0.00	55
359	National Orthopaedic Hospital Enugu	0.00	55
360	National Orthopaedic Hospital Lagos	0.00	55
361	National Park Service	0.00	55
362	National Pension Commission	0.00	55
363	National Population Commission	0.00	55
364	National Power Training Institute	0.00	55
365	National Primary Health Care Development Agency	0.00	55
366	National Productivity Centre	0.00	55
367	National Root Crops Research Institute, Umudike	0.00	55
368	National Salaries Incomes and Wages Commission	0.00	55
369	National Space Research and Development Agency	0.00	55
370	National Sugar Development Council	0.00	55
371	National Teachers Institute	0.00	55
372	National Troupe of Nigeria	0.00	55
373	National Tuberculosis and Leprosy Training Center, Zaria	0.00	55
374	National Universities Commission	0.00	55
375	National Water Resources Institute, Kaduna	0.00	55
376	National Youth Service Corps	0.00	55
377	New Partnership for African Development	0.00	55
378	News Agency of Nigeria	0.00	55
379	Niger Delta River Basin Development Authority	0.00	55
380	Nigeria Agricultural Quarantine Service	0.00	55
381	Nigeria Arabic Language Village, Ngala, Borno State	0.00	55
382	Nigeria Atomic Energy Commission	0.00	55
383	Nigeria Commodity Exchange	0.00	55
384	Nigeria Customs Service	0.00	55
385	Nigeria Deposit Insurance Corporation	0.00	55
386	Nigeria Diaspora Commission	0.00	55
387	Nigeria Electricity Liability Management Limited	0.00	55
388	Nigeria Export-Import Bank	0.00	55
389	Nigeria Immigration Service	0.00	55
390	Nigeria Institute for Hospitality and Tourism	0.00	55
391	Nigeria Integrated Water Management Commission	0.00	55
392	Nigeria Institute for Medical Research, Yaba	0.00	55
393	Nigeria Institute of Soil Science	0.00	55

394       Nigeria Nuclear Regulatory Authority       0.00         395       Nigeria Security and Civil Defence Corps       0.00         396       Nigeria Social Insurance Trust Fund       0.00         397       Nigeria Sovereign Investment Authority       0.00         398       Nigerian Agricultural Insurance Corporation       0.00         399       Nigerian Air Force       0.00         400       Nigerian Airspace Management Agency       0.00         401       Nigerian Army       0.00         402       Nigerian Army College of Education, Ilorin       0.00         403       Nigerian Army University, Biu       0.00         404       Nigerian Building and Road Research       0.00         Institute, Lagos       0.00         405       Nigerian Bulk Electricity Trading PLC       0.00         406       Nigerian Christian Pilgrims Commission       0.00         407       Nigerian Coil Aviation Authority       0.00         408       Nigerian Coal Corporation       0.00         409       Nigerian Coal Corporation       0.00         400       Nigerian College of Aviation Technology, Zaria       0.00         410       Nigerian Content Development and Monitoring Board       0.00 <th>55 55 55 55 55 55 55 55 55 55 55 55</th>	55 55 55 55 55 55 55 55 55 55 55 55
396 Nigeria Social Insurance Trust Fund 397 Nigeria Sovereign Investment Authority 398 Nigerian Agricultural Insurance Corporation 399 Nigerian Air Force 400 Nigerian Airspace Management Agency 401 Nigerian Army 402 Nigerian Army 403 Nigerian Army College of Education, Ilorin 404 Nigerian Army University, Biu 404 Nigerian Building and Road Research Institute, Lagos 405 Nigerian Bulk Electricity Trading PLC 406 Nigerian Christian Pilgrims Commission 407 Nigerian Civil Aviation Authority 408 Nigerian Coal Corporation 409 Nigerian College of Aviation Technology, Zaria 410 Nigerian Communication Satellite Limited 400 401 Nigerian Content Development and	55 55 55 55 55 55 55 55 55 55 55 55
397Nigeria Sovereign Investment Authority0.00398Nigerian Agricultural Insurance Corporation0.00399Nigerian Air Force0.00400Nigerian Airspace Management Agency0.00401Nigerian Army0.00402Nigerian Army College of Education, Ilorin0.00403Nigerian Army University, Biu0.00404Nigerian Building and Road Research Institute, Lagos0.00405Nigerian Bulk Electricity Trading PLC0.00406Nigerian Christian Pilgrims Commission0.00407Nigerian Civil Aviation Authority0.00408Nigerian Coal Corporation0.00409Nigerian College of Aviation Technology, Zaria0.00410Nigerian Communication Satellite Limited0.00411Nigerian Content Development and0.00	55 55 55 55 55 55 55 55 55 55
398 Nigerian Agricultural Insurance Corporation 399 Nigerian Air Force 400 Nigerian Airspace Management Agency 401 Nigerian Army 402 Nigerian Army College of Education, Ilorin 403 Nigerian Army University, Biu 404 Nigerian Building and Road Research 405 Nigerian Bulk Electricity Trading PLC 406 Nigerian Christian Pilgrims Commission 407 Nigerian Civil Aviation Authority 408 Nigerian Coal Corporation 409 Nigerian College of Aviation Technology, 2aria 410 Nigerian Communication Satellite Limited 400 0.00 411 Nigerian Content Development and	55 55 55 55 55 55 55 55 55 55 55
399Nigerian Air Force0.00400Nigerian Airspace Management Agency0.00401Nigerian Army0.00402Nigerian Army College of Education, Ilorin0.00403Nigerian Army University, Biu0.00404Nigerian Building and Road Research Institute, Lagos0.00405Nigerian Bulk Electricity Trading PLC0.00406Nigerian Christian Pilgrims Commission0.00407Nigerian Civil Aviation Authority0.00408Nigerian Coal Corporation0.00409Nigerian College of Aviation Technology, Zaria0.00410Nigerian Communication Satellite Limited0.00411Nigerian Content Development and0.00	55 55 55 55 55 55 55 55 55 55
400 Nigerian Airspace Management Agency 0.00 401 Nigerian Army 0.00 402 Nigerian Army College of Education, Ilorin 0.00 403 Nigerian Army University, Biu 0.00 404 Nigerian Building and Road Research 1.00 405 Nigerian Bulk Electricity Trading PLC 0.00 406 Nigerian Christian Pilgrims Commission 0.00 407 Nigerian Civil Aviation Authority 0.00 408 Nigerian Coal Corporation 0.00 409 Nigerian College of Aviation Technology, 2.00 400 Zaria 410 Nigerian Communication Satellite Limited 0.00 411 Nigerian Content Development and 0.00	55 55 55 55 55 55 55 55 55
401 Nigerian Army 0.00 402 Nigerian Army College of Education, Ilorin 0.00 403 Nigerian Army University, Biu 0.00 404 Nigerian Building and Road Research Institute, Lagos 405 Nigerian Bulk Electricity Trading PLC 0.00 406 Nigerian Christian Pilgrims Commission 0.00 407 Nigerian Civil Aviation Authority 0.00 408 Nigerian Coal Corporation 0.00 409 Nigerian College of Aviation Technology, Zaria 410 Nigerian Communication Satellite Limited 0.00 411 Nigerian Content Development and 0.00	55 55 55 55 55 55 55 55
402 Nigerian Army College of Education, Ilorin  403 Nigerian Army University, Biu  404 Nigerian Building and Road Research Institute, Lagos  405 Nigerian Bulk Electricity Trading PLC  406 Nigerian Christian Pilgrims Commission  407 Nigerian Civil Aviation Authority  408 Nigerian Coal Corporation  409 Nigerian College of Aviation Technology, Zaria  410 Nigerian Communication Satellite Limited  411 Nigerian Content Development and  0.00	55 55 55 55 55 55 55
403       Nigerian Army University, Biu       0.00         404       Nigerian Building and Road Research Institute, Lagos       0.00         405       Nigerian Bulk Electricity Trading PLC       0.00         406       Nigerian Cristian Pilgrims Commission       0.00         407       Nigerian Civil Aviation Authority       0.00         408       Nigerian Coal Corporation       0.00         409       Nigerian College of Aviation Technology, Zaria       0.00         410       Nigerian Communication Satellite Limited       0.00         411       Nigerian Content Development and       0.00	55 55 55 55 55 55
404     Nigerian Building and Road Research Institute, Lagos     0.00       405     Nigerian Bulk Electricity Trading PLC     0.00       406     Nigerian Christian Pilgrims Commission     0.00       407     Nigerian Civil Aviation Authority     0.00       408     Nigerian Coal Corporation     0.00       409     Nigerian College of Aviation Technology, Zaria     0.00       410     Nigerian Communication Satellite Limited     0.00       411     Nigerian Content Development and     0.00	55 55 55 55 55
Institute, Lagos  405 Nigerian Bulk Electricity Trading PLC  406 Nigerian Christian Pilgrims Commission  407 Nigerian Civil Aviation Authority  408 Nigerian Coal Corporation  409 Nigerian College of Aviation Technology, Zaria  410 Nigerian Communication Satellite Limited  411 Nigerian Content Development and  400 0.00	55 55 55 55
406       Nigerian Christian Pilgrims Commission       0.00         407       Nigerian Civil Aviation Authority       0.00         408       Nigerian Coal Corporation       0.00         409       Nigerian College of Aviation Technology, Zaria       0.00         410       Nigerian Communication Satellite Limited       0.00         411       Nigerian Content Development and       0.00	55 55 55
<ul> <li>407 Nigerian Civil Aviation Authority</li> <li>408 Nigerian Coal Corporation</li> <li>409 Nigerian College of Aviation Technology, Zaria</li> <li>410 Nigerian Communication Satellite Limited</li> <li>411 Nigerian Content Development and</li> <li>0.00</li> </ul>	55 55
<ul> <li>408 Nigerian Coal Corporation 0.00</li> <li>409 Nigerian College of Aviation Technology, 2aria</li> <li>410 Nigerian Communication Satellite Limited 0.00</li> <li>411 Nigerian Content Development and 0.00</li> </ul>	55
<ul> <li>409 Nigerian College of Aviation Technology, Zaria</li> <li>410 Nigerian Communication Satellite Limited</li> <li>411 Nigerian Content Development and</li> <li>0.00</li> </ul>	
Zaria 410 Nigerian Communication Satellite Limited 0.00 411 Nigerian Content Development and 0.00	55
410Nigerian Communication Satellite Limited0.00411Nigerian Content Development and0.00	50
9	55
	55
412 Nigerian Copyright Commission 0.00	55
413 Nigerian Correctional Service 0.00	55
414 Nigerian Council of Food Science and 0.00 Technology	55
415 Nigerian Educational Research and 0.00 Development Council	55
416 Nigerian Electricity Management Services 0.00 Agency	55
417 Nigerian Export Processing Zones Authority 0.00	55
418 Nigerian Export Promotion Council 0.00	55
419 Nigerian Film Corporation 0.00	55
420 Nigerian Financial Intelligence Unit 0.00	55
421 Nigerian Football Federation 0.00	55
422 Nigerian Geological Survey Agency 0.00	55
423 Nigerian Institute for Oil Palm Research, 0.00 Benin	55
424 Nigerian Institute for Trypanosomiasis 0.00 Research. Kaduna	55
425 Nigerian Institute of Advanced Legal Studies 0.00	55
426 Nigerian Institute of Animal Science 0.00	55
427 Nigerian Institute of International Affairs, 0.00 Lagos	55
428 Nigerian Institute of Mining and Geosciences 0.00	55
429 Nigerian Institute of Science Laboratory 0.00	55
Technology, Ibadan  430 Nigerian Institute of Social and Economic 0.00 Research	55
431 Nigerian Institute of Transportation 0.00 Technology	55
432 Nigerian Law Reform Commission 0.00	55
433 Nigerian Law School 0.00	55
434 Nigeria Maritime University, Okerenkoko, 0.00 Delta	55
435 Nigerian Meteorological Agency 0.00	55
436 Nigerian Midstream and Downstream 0.00	55
Petroleum Regulatory Authority	
437 Nigerian Mining Cadastre Office 0.00	55
438 Nigerian National Merit Award 0.00	55

439	Nigerian Nuclear Regulatory Authority	0.00	55
440	Nigerian Navy	0.00	55
441	Nigerian Office for Trade Negotiation	0.00	55
442	Nigerian Police Academy	0.00	55
443	Nigerian Police Force	0.00	55
444	Nigerian Postal Service	0.00	55
445	Nigerian Press Council	0.00	55
446	Nigerian Railway Corporation	0.00	55
447	Nigerian Shippers Council	0.00	55
448	Nigerian Stored Products Research Institute, Ilorin	0.00	55
449	Nigerian Television Authority	0.00	55
450	Nigerian Tourism Development Corporation	0.00	55
451	Nigerian Upstream Petroleum Regulatory Commission	0.00	55
452	Nnamdi Azikiwe University, Awka	0.00	55
453	Nnamdi Azikwe Teaching Hospital	0.00	55
454	North East Development Commission	0.00	55
455	Obafemi Awolowo Teaching Hospital	0.00	55
456	Obafemi Awolowo University, Ile-Ife	0.00	55
457	Office of the Accountant General of the Federation	0.00	55
458	Office of the Auditor General of the Federation	0.00	55
459	Office of The Head of Civil Service of the Federation	0.00	55
460	Office of the Secretary General of the Federation	0.00	55
461	Office of the Surveyor-General of the Federation Ogun - Osun River Basin Development	0.00	55 55
102	Authority	0.00	00
463	Oil and Gas Free Zones Authority	0.00	55
464	Optometrist and Dispensing Opticians Board of Nigeria	0.00	55
465	Pension Transitional Arrangement Directorate	0.00	55
466	Petroleum Technology Development Fund	0.00	55
467	Pharmacy Council of Nigeria	0.00	55
468	Police Service Commission	0.00	55
469	Project Development Institute, Enugu	0.00	55
470	Public Complaints Commission	0.00	55
471	Public Service Institute of Nigeria	0.00	55
472	Radiographers Registration Board of Nigeria	0.00	55
473	Raw Materials Research and Development Council Revenue Mobilisation Allocation and Fiscal	0.00	55
474	Commission Rubber Research Institute of Nigeria, Benin	0.00	55 55
476	Rural Electrification Agency	0.00	55
476	Samaru College of Agriculture (Dae), Zaria	0.00	55
478	Kaduna State Securities and Exchange Commission	0.00	55
479	Servicom	0.00	55
480	Small and Medium Enterprise Development Authority of Nigeria	0.00	55
481	Sokoto - Rima River Basin Development Authority	0.00	55
482	Standards Organisation of Nigeria	0.00	55
483	Supreme Court of Nigeria	0.00	55

484	Surveyors Council of Nigeria	0.00	55
485	Tafawa Balewa Square Management Board	0.00	55
486	Teachers Registration Council of Nigeria	0.00	55
487	Transmission Company of Nigeria	0.00	55
488	University College Hospital Ibadan	0.00	55
489	University of Abuja	0.00	55
490	University of Abuja Teaching Hospital	0.00	55
491	University of Benin	0.00	55
492	University of Benin Teaching Hospital	0.00	55
493	University of Calabar	0.00	55
494	University of Calabar Teaching Hospital	0.00	55
495	University of Ibadan	0.00	55
496	University of Ilorin	0.00	55
497	University of Ilorin Teaching Hospital	0.00	55
498	University of Jos	0.00	55
499	University of Lagos	0.00	55
500	University of Maiduguri Teaching Hospital	0.00	55
501	University of Nigeria Nsukka	0.00	55
502	University of Nigeria Teaching Hospital	0.00	55
503	University of Port-Harcourt	0.00	55
504	University of Port-Harcourt Teaching Hospital	0.00	55
505	University of Uyo	0.00	55
506	University of Uyo Teaching Hospital	0.00	55
507	Upper Benue River Basin Development Authority	0.00	55
508	Upper Niger River Basin Development Authority	0.00	55
509	Usmanu DanFodio University Teaching Hospital	0.00	55
510	Usmanu Danfodio University, Sokoto	0.00	55
511	Veterinary Council of Nigeria	0.00	55
512	Voice of Nigeria	0.00	55
513	Waziri Umaru Federal Polytechnic, Birnin Kebbi	0.00	55
514	West African Examination Council	0.00	55
515	Yaba College of Technology, Yaba, Lagos	0.00	55
516	National Judicial Institute	0.00	55
517	National Council on Climate Change	0.00	55

The above table depicts institutions that have some level of conformity with the identified sub-variable – the Human Resource Variable. Only institutions from number 1-54 (10.44%), have some measures of conformity, the remaining institutions from 55-517, representing 89.56% scored zero.

CO	NTROL OF CORRUPTION		
S/N	Ministries, Departments, Agencies and	%	Rank
1	Commissions and Units  National Oil Spill Detection and Response	Score 100.00	1
2	Agency Bank of Industry	80.00	2
3	*	80.00	2
4	Development Bank of Nigeria		2
4	Independent Corrupt Practices and Other Related Offences Commission	80.00	
5	Nigeria Electricity Liability Management Limited	80.00	2
6	Nigerian National Petroleum Company Limited	80.00	2
7	Nigerian Stored Products Research Institute,	80.00	2
8	Central Bank of Nigeria	60.00	8
9	Nigerian Investment Promotion Commission	60.00	8
10	National Agency for Prohibition of Trafficking	40.00	10
11	in Persons NIGCOMSAT	40.00	10
12	Nigeria Institute for Medical Research, Yaba	40.00	10
13	Nigerian Content Development and Monitoring Board	40.00	10
14	Bank of Agriculture	20.00	14
15	Federal Mortgage Bank of Nigeria	20.00	14
16	Federal Neuro-Psychiatric Hospital Enugu	20.00	14
17	Federal University of Technology, Minna	20.00	14
18	Kaduna Polytechnic, Kaduna	20.00	14
19	Ministry of Finance, Budget and National	20.00	14
20	Planning Ministry of Power	20.00	14
21	Ministry of Women Affairs	20.00	14
22	National Institute for Cultural Orientation	20.00	14
23	National Pension Commission	20.00	14
			14
24 25	Nigeria Deposit Insurance Corporation	20.00	14
	Nigeria Export-Import Bank	20.00	
26 27	Nigeria Sovereign Investment Authority Office of the Auditor General of the	20.00	14 14
28	Federation University of Lagos	20.00	14
29	Yaba College of Technology, Yaba, Lagos	20.00	14
30	Abubakar Tafawa Balewa University	0.00	30
31	Teaching Hospital Abubakar Tafawa Balewa University, Bauchi	0.00	30
32	Abuja Broadcasting Corporation	0.00	30
33	Abuja Enterprise Agency	0.00	30
34	Abuja Environmental Protection Board	0.00	30
35	Abuja Infrastructure Investment Center	0.00	30
36	Abuja Infrastructure investment Center Abuja Investment Company Limited	0.00	30
37	Abuja Metropolitan Management Council		30
38	Accident and Investigation Bureau	0.00	30
39	Adeyemi Federal University of Education,	0.00	30
40	Ondo Administrative Staff College of Nigeria	0.00	30
41	Advertising Practitioners Council of Nigeria	0.00	30
42	Agricultural and Rural Management Training	0.00	30
43	Institute Agricultural Research Council of Nigeria	0.00	30
.0	gcanarar ricocaron ocurion of riigoria	0.00	00

44	Ahmadu Bello University Teaching Hospital, Zaria	0.00	30
45	Ahmadu Bello University, Zaria	0.00	30
46	Air force Institute of Technology, Kaduna	0.00	30
47	Ajaokuta Steel Company Limited	0.00	30
48	Akanu Ibiam Federal Polytechnic Uwana, Ebonyi	0.00	30
49	Alex Ekueme University, Ndufu-Alike, Ebonyi	0.00	30
50	Alvan Ikoku Collegef Education, Owerri	0.00	30
51	Aminu Kano Teaching Hospital	0.00	30
52	Anambra - Imo River Basin Development Authority	0.00	30
53	Auchi Polytechnic, Edo	0.00	30
54	Bayero University Kano	0.00	30
55	Benin - Owenna River Basin Development Authority	0.00	30
56	Border Communities Development Agency	0.00	30
57	Budget Office of the Federation	0.00	30
58	Bureau of Public Enterprise	0.00	30
59	Bureau of Public Procurement	0.00	30
60	Bureau of Public Service Reforms	0.00	30
61	Centre for Black African Arts and Culture	0.00	30
62	Centre for Management Development	0.00	30
63	Chad Basin River Basin Development Authority	0.00	30
64	Citizenship and Leadership Training Centre	0.00	30
65	Civil Defence, Correctional, Fire and Immigration Board	0.00	30
66	Cocoa Research Institute of Nigeria, Ibadan	0.00	30
67	Code of Conduct Bureau	0.00	30
68	College of Agriculture (Dae), Kabba, Kogi State	0.00	30
69	Community Health Practitioners Registration Board	0.00	30
70	Computer Professionals Registration Council of Nigeria	0.00	30
71	COREN	0.00	30
72	Corporate Affairs Commission	0.00	30
73	Council for the Regulation of Freight Forwarding in Nigeria	0.00	30
74	Council of Nigerian Mining Engineers and Geosciences	0.00	30
75	Court of Appeal	0.00	30
76	Cross-River Basin Development Authority	0.00	30
77	Debt Management Office	0.00	30
78	Defence Headquarter	0.00	30
79	Defence Industries Corporation of Nigeria	0.00	30
80	Dental Technologists Registration Board of Nigeria	0.00	30
81	Dental Therapist Registration Board of Nigeria	0.00	30
82	Directorate for Technical Cooperation in Africa	0.00	30
83	Economic And Financial Crimes Commission	0.00	30
84	Electric Development Institute	0.00	30
85	Energy Commission of Nigeria	0.00	30
86	Family Homes Fund Ltd	0.00	30
87	FCE (Special), Oyo	0.00	30
88	FCE (Technical) Akoka, Lagos	0.00	30
89	FCE (Technical), Asaba	0.00	30

90	FCE (Technical), Bichi, Kano	0.00	30
91	FCE (Technical), Gombe	0.00	30
92	FCE (Technical), Gusau, Zamfara	0.00	30
93	FCE (Technical), Omuku, River	0.00	30
94	FCE (Technical), Potiskum, Yobe	0.00	30
95	FCE (Technical), Umunze	0.00	30
96	CE Abeokuta, Ogun	0.00	30
97	FCE Eha-Amufu, Enugu	0.00	30
98	FCE Gidan Madi, Sokoto	0.00	30
99	FCE Kano	0.00	30
100	FCE Katsina	0.00	30
101	FCE Kontagora, Niger	0.00	30
102	FCE Obudu, Cross River	0.00	30
103	FCE Okene, Kog	0.00	30
104	FCE Pankshin, Plateau	0.00	30
105	FCE Yola, Adamawa	0.00	30
106	FCE Zaria, Kaduna	0.00	30
107	FCT College of Education, Zuba	0.00	30
108	FCT Muslims Pilgrims Welfare Board	0.00	30
100	FCT Water Board Abuja	0.00	30
110	Federal Airports Authority of Nigeria	0.00	30
111	Federal Capital Development Authority	0.00	30
	Federal Capital Territory Abuja		
112		0.00	30
	Federal Capital Territory Internal Revenue	0.00	30
114	Federal Character Commission		30
115	Federal Civil Service Commission	0.00	30
116	Federal College of Agricultural Produce Technology, Kano	0.00	30
117	Federal College of Agriculture Akure	0.00	30
118	Federal College of Agriculture Ishiagu,	0.00	30
119	Ebonyi State Federal College of Agriculture, Ibadan, Oyo	0.00	30
	State.	0.00	30
120	Federal College of Animal Health and	0.00	30
121	Production Technology, Ibadan, Oyo State Federal College of Animal Health and	0.00	30
121	Production Technology, Vom, Plateau State	0.00	00
122	Federal College of Dental technology and	0.00	30
123	Therapy, Enugu Federal College of Fisheries and Marine	0.00	30
	Technology, Lagos		
124	Federal College of Forestry Mechanization,	0.00	30
125	Afaka, Kaduna State Federal College of Forestry, Ibadan, Oyo	0.00	30
120	State	0.00	30
126	Federal College of Forestry, Jos, Plateau	0.00	30
127	State Federal College of Freshwater Fisheries	0.00	30
12/	Technology, Baga, Borno State	0.00	30
128	Federal College of Freshwater Fisheries	0.00	30
100	Technology, NewBussa	0.00	20
129	Federal College of Horticulture, Dadin Kowa, Gombe	0.00	30
130	Federal College of Land Resources Technology Kuru, Jos	0.00	30
131	Federal College of Land Resources	0.00	30
	Technology, Owerri, Imo State		
132	Federal College of Wildlife Management, New Bussa, Niger State	0.00	30
133	Federal Competition and Consumer	0.00	30
	Protection Commission		

134	Federal Co-operative College, Ibadan	0.00	30
135	Federal Co-operative College, Kaduna	0.00	30
136	Federal Co-operative College, Oji River	0.00	30
137	Federal Fire Service	0.00	30
138	Federal High Court	0.00	30
139	Federal Housing Authority	0.00	30
140	Federal Inland Revenue Service	0.00	30
141	Federal Institute of Industrial Research, Oshodi	0.00	30
142	Federal Judicial Service Commission	0.00	30
143	Federal Medical Centre, Abeokuta	0.00	30
144	Federal Medical Centre, Abuja	0.00	30
145	Federal Medical Centre, Asaba	0.00	30
146	Federal Medical Centre, Azare	0.00	30
147	Federal Medical Centre, Bida	0.00	30
148	Federal Medical Centre, Birnin Kebbi	0.00	30
149	Federal Medical Centre, Birnin Kudu	0.00	30
150	Federal Medical Centre, Ebute Metta	0.00	30
151	Federal Medical Centre, Jalingo	0.00	30
152	Federal Medical Centre, Katsina	0.00	30
153	Federal Medical Centre, Keffi	0.00	30
154	Federal Medical Centre, Makurdi	0.00	30
155	Federal Medical Centre, Owo	0.00	30
156	Federal Medical Centre, Umuahia	0.00	30
157	Federal Medical Centre, Yenogoa	0.00	30
158	Federal Medical Centre, Yola	0.00	30
159	Federal Neuro-Psychiatric Hospital Abeokuta	0.00	30
160	Federal Neuro-Psychiatric Hospital Benin- City	0.00	30
161	Federal Neuro-Psychiatric Hospital Calabar	0.00	30
162	Federal Neuro-Psychiatric Hospital Kaduna	0.00	30
163	Federal Neuro-Psychiatric Hospital Maiduguri	0.00	30
164	Federal Neuro-Psychiatric Hospital Yaba	0.00	30
165	Federal Polytechnic Ado Ekiti	0.00	30
166	Federal Polytechnic Bali, Taraba	0.00	30
167	Federal Polytechnic Bauchi	0.00	30
168	Federal Polytechnic Bida, Niger	0.00	30
169	Federal Polytechnic Damaturu, Yobe	0.00	30
170	Federal Polytechnic Daura, Katsina State	0.00	30
171	Federal Polytechnic Ede, Osun	0.00	30
172	Federal Polytechnic Ekowe, Bayelsa	0.00	30
173	Federal Polytechnic Idah, Kogi	0.00	30
174	Federal Polytechnic Ilaro, Ogun	0.00	30
175	Federal Polytechnic Ile-Oluji, Ondo	0.00	30
176	Federal Polytechnic Kaltungo, Gombe State	0.00	30
177	Federal Polytechnic Kaura Namoda, Zamfara	0.00	30
178	Federal Polytechnic Mubi, Adamawa	0.00	30
179	Federal Polytechnic Nakede, Owerri	0.00	30
180	Federal Polytechnic Nasarawa	0.00	30
181	Federal Polytechnic of Oil and Gas Bonny, Rivers	0.00	30
182	Federal Polytechnic Offa, Kwara	0.00	30
183	Federal Polytechnic Oko, Anambra	0.00	30
184	Federal Polytechnic Ukana, Akwa Ibom	0.00	30
185	Federal Produce Inspection Services	0.00	30
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186	Federal Radio Corporation of Nigeria	0.00	30
187	Federal Road Safety Commission	0.00	30
188	Federal Roads Maintenance Agency	0.00	30
189	Federal School of Occupational Therapy, Yaba	0.00	30
190	Federal School of Medical Laboratory Jos	0.00	30
191	Federal School of Surveying	0.00	30
192	Federal Teaching Hospital Ido -Ekiti	0.00	30
193	Federal Training Center, Kaduna	0.00	30
194	Federal Training Center, Lagos	0.00	30
195	Federal University Birnin Kebbi	0.00	30
196	Federal University Dutse, Jigawa	0.00	30
197	Federal University Dutsin-ma, Katsina	0.00	30
198	Federal University Gashua, Yobe	0.00	30
199	Federal University Gusau, Zamfara	0.00	30
200	Federal University Kashere, Gombe	0.00	30
201	Federal University lafia, Nasarawa	0.00	30
202	Federal University lokoja, Kogi	0.00	30
203	Federal University of Agriculture Zuru	0.00	30
204	Federal University of Agriculture, Abeokuta	0.00	30
205	Federal University of Agriculture, Makurdi	0.00	30
206	Federal University of Health Science Otukpo, Benue	0.00	30
207	Federal University of Petroleum Resources, Effurun	0.00	30
208	Federal University of Technology, Akure	0.00	30
209	Federal University of Technology, Owerri	0.00	30
210	Federal University Otuoke, Bayelsa	0.00	30
211	Federal University Oye-Ekiti, Ekiti	0.00	30
212	Federal University Wukari, Taraba	0.00	30
213	FG Staff Housing Loans Board	0.00	30
214	Financial Reporting Council of Nigeria	0.00	30
215	Fiscal Responsibility Commission	0.00	30
216	Forestry Research Institute of Nigeria, Ibadan	0.00	30
217	French Language Village, Badagry, Lagos	0.00	30
218	Galaxy Backbone	0.00	30
219	Gurara Dam Management Agency	0.00	30
220	H.A Federal Polytechnic Kazaure, Jigawa	0.00	30
221	Hadejia - Jama'are River Basin Development Authority Health Records Officers Registration Reard	0.00	30
222	Health Records Officers Registration Board of Nigeria Independent National Electoral Commission	0.00	30
223	Industrial Training Fund	0.00	30
225	Infrastructure Concession Regulatory Commission	0.00	30
226	Institute for Agricultural Research and Training, Ibadan	0.00	30
227	Institute for Agricultural Research, Zaria	0.00	30
228	Institute for Peace and Conflict Resolution	0.00	30
229	Institute of Chartered Chemists of Nigeria	0.00	30
230	Institute of Public Analysts of Nigeria	0.00	30
231	Integrated Water Resource Management Commission	0.00	30
232	Investment and Securities Tribunal	0.00	30
233	Irrua Specialist Teaching Hospital	0.00	30
234	Joint Admission and Matriculation Board	0.00	30
235	Jos University Teaching Hospital	0.00	30

236	Lagos International Trade Fair Complex	0.00	30
230	Management Board	0.00	30
237	Lagos University Teaching Hospital	0.00	30
238	Lake Chad Research Institute, Maiduguri	0.00	30
239	Legal Aid Council of Nigeria	0.00	30
240	Librarians Registration Council of Nigeria	0.00	30
241	Lower Benue River Basin Development Authority	0.00	30
242	Lower Niger River Basin Development Authority	0.00	30
243	Maritime Academy of Nigeria	0.00	30
244	Medical and Dental Council of Nigeria	0.00	30
245	Medical Laboratory Science Council of Nigeria, Yaba	0.00	30
246	Medical Rehabilitation Therapists Board of Nigeria	0.00	30
247	Metallurgical Training Institute, Onitsha	0.00	30
248	Michael Imoudu National Institute for Labour Studies	0.00	30
249	Michael Opara University of Agriculture, Umudike	0.00	30
250	Military Pension Board	0.00	30
251	Ministry of Agriculture and Rural Development	0.00	30
252	Ministry of Aviation	0.00	30
253	Ministry of Communications and Digital Economy	0.00	30
254	Ministry of Defence	0.00	30
255	Ministry of Education	0.00	30
256	Ministry of Environment	0.00	30
257	Ministry of Foreign Affairs	0.00	30
258	Ministry of Health	0.00	30
259	Ministry of Humanitarian Affairs, Disaster Management & Social Development	0.00	30
260	Ministry of Industry, Trade and Investment	0.00	30
261	Ministry of Information and Culture	0.00	30
262	Ministry of Interior	0.00	30
263	Ministry of Justice	0.00	30
264	Ministry of Labour and Employment	0.00	30
265	Ministry of Mines and Steel Development	0.00	30
266	Ministry of Niger Delta Affairs	0.00	30
267	Ministry of Petroleum Resources	0.00	30
268	Ministry of Police Affairs	0.00	30
269	Ministry of Science, Technology and Innovation	0.00	30
270	Ministry of Transportation	0.00	30
271	Ministry of Water Resources	0.00	30
272	Ministry of Works and Housing	0.00	30
273	Ministry of Youth and Sports Development	0.00	30
274	Moddibo Adama University of Technology, Yola	0.00	30
275	N.A Institute of Tech. & Environmental Sciences	0.00	30
276	National Agency for Food and Drug Administration and Control	0.00	30
277	National Agency for Science and Engineering Infrastructure	0.00	30
278	National Agency for the Control of Aids	0.00	30
279	National Agency for the Great Green Wall	0.00	30
280	National Agricultural Extension and Research Liaison Services	0.00	30

281	National Agricultural Land Development Authority	0.00	30
282	National Agricultural Seed Council	0.00	30
283	National Animal Production Research	0.00	30
284	National Arbovirus and Vector Research, Enugu	0.00	30
285	National Assembly Service Commission	0.00	30
286	National Automotive Design and Development Council	0.00	30
287	National Biosafety Management Agency	0.00	30
288	National Biotechnology Development Agency	0.00	30
289	National Blood Service Commission	0.00	30
290	National Board for Arabic and Islamic Studies	0.00	30
291	National Board for Technical Education	0.00	30
292	National Board for Technology Incubation	0.00	30
293	National Boundary Commission	0.00	30
294	National Broadcasting Commission	0.00	30
295	National Bureau of Statistics	0.00	30
296	National Business and Technical	0.00	30
	Examination Board		
297	National Centre for Technology Management, Ile-Ife	0.00	30
298	National Centre for Agricultural Mechanization, Ilorin	0.00	30
299	National Centre for Disease Control	0.00	30
300	National Centre for Women Development	0.00	30
301	National Cereals Research Institute Badeggi	0.00	30
302	National Commission for Colleges of Education	0.00	30
303	National Commission for Mass Literacy Adult and NonFormal Education	0.00	30
304	National Commission for Museums and Monuments	0.00	30
305	National Commission for Nomadic Education	0.00	30
306	National Commission for Refugees, Migrants	0.00	30
307	and IDPs  National Commissions for Persons with	0.00	30
308	Disabilities National Council for Arts and Culture	0.00	30
309	National Defence Academy, Kaduna	0.00	30
310	National Defence College	0.00	30
311	National Directorate of Employment	0.00	30
312	National Drug Law Enforcement Agency	0.00	30
313	National Ear Care Centre	0.00	30
314	National Economic Reconstruction Fund	0.00	30
315	National Emergency Management Agency	0.00	30
316	National Environmental Standards and	0.00	30
317	Regulations Enforcement Agency National Examination Council	0.00	30
318	National Eye Center	0.00	
318	National Film and Video Censors Board		30
		0.00	30
320	National Haii Commission of Nigeria	0.00	30
321	National Hajj Commission of Nigeria	0.00	30
322	National Health Insurance Scheme	0.00	30
323	National Horticultural Research Institute, lbadan	0.00	30
324	National Hospital	0.00	30
325	National Human Rights Commission	0.00	30
326	National Hydrological Services Agency	0.00	30

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327	National Identity Management Commission	0.00	30
328	National Industrial Court	0.00	30
329	National Information Technology Development Agency	0.00	30
330	National Inland Waterways Authority	0.00	30
331	National Institute for Freshwater Fisheries Research, New-Bussa	0.00	30
332	National Institute for Legislative and Democratic Studies	0.00	30
333	National Institute for Nigerian Languages, Aba	0.00	30
334	National Institute for Oceanography and Marine Research	0.00	30
335	National Institute for Policy and Strategic Studies, Kuru	0.00	30
336	National Institute for Sports	0.00	30
337	National Institute of Construction Technology, Uromi	0.00	30
338	National Institute for Educational Planning and Administration	0.00	30
339	National Institute of Pharmaceutical Research And Development, Abuja	0.00	30
340	National Insurance Commission	0.00	30
341	National Iron Ore Mining Company	0.00	30
342	National Judicial Council	0.00	30
343	National Library of Nigeria	0.00	30
344	National Lottery Regulatory Commission	0.00	30
345	National Lottery Trust Fund	0.00	30
346	National Mathematical Centre	0.00	30
347	National Metallurgical Development Center,	0.00	30
348	Jos National Obstetric Fitsula Centre, Abakaliki	0.00	30
349			30
350	National Office for Technology Acquisition and Promotion National Open University of Nigeria	0.00	30
351	National Orientation Agency	0.00	30
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352	National Orthopaedic Hospital Dala	0.00	30
353	National Orthopaedic Hospital Enugu	0.00	30
354	National Orthopaedic Hospital Lagos	0.00	30
355	National Park Service	0.00	30
356	National Population Commission	0.00	30
357	National Power Training Institute	0.00	30
358	National Primary Health Care Development Agency	0.00	30
359	National Productivity Centre	0.00	30
360	National Research Institute for Chemical Technology, Zaria	0.00	30
361	National Root Crops Research Institute, Umudike	0.00	30
362	National Salaries Incomes and Wages Commission	0.00	30
363	National Space Research and Development Agency	0.00	30
364	National Steel Raw Materials Exploration Agency, Kaduna	0.00	30
365	National Sugar Development Council	0.00	30
366	National Teachers Institute	0.00	30
367	National Troupe of Nigeria	0.00	30
368	National Tuberculosis and Leprosy Training Center, Zaria	0.00	30
369	National Universities Commission	0.00	30
370	National Veterinary Research Institute, Vom	0.00	30

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371	National Water Resources Institute, Kaduna	0.00	30
372	National Youth Service Corps	0.00	30
373	New Partnership for African Development	0.00	30
374	News Agency of Nigeria	0.00	30
375	Niger Delta Development Commission	0.00	30
376	Niger Delta River Basin Development Authority	0.00	30
377	Nigeria Agricultural Quarantine Service	0.00	30
378	Nigeria Arabic Language Village, Ngala, Borno State	0.00	30
379	Nigeria Atomic Energy Commission	0.00	30
380	Nigeria Commodity Exchange	0.00	30
381	Nigeria Customs Service	0.00	30
382	Nigeria Diaspora Commission	0.00	30
383	Nigeria Immigration Service	0.00	30
384	Nigeria Institute for Hospitality and Tourism	0.00	30
385	Nigeria Integrated Water Management Commission	0.00	30
386	Nigeria Institute of Soil Science	0.00	30
387	Nigeria Nuclear Regulatory Authority	0.00	30
388	Nigeria Security and Civil Defence Corps	0.00	30
389	Nigeria Social Insurance Trust Fund	0.00	30
390	Nigerian Agricultural Insurance Corporation	0.00	30
391	Nigerian Air Force	0.00	30
392	Nigerian Airspace Management Agency	0.00	30
393	Nigerian Army	0.00	30
394	Nigerian Army College of Education, Ilorin	0.00	30
395	Nigerian Army University, Biu	0.00	30
396	Nigerian Building and Road Research Institute, Lagos	0.00	30
397	Nigerian Bulk Electricity Trading PLC	0.00	30
398	Nigerian Christian Pilgrims Commission	0.00	30
399	Nigerian Civil Aviation Authority	0.00	30
400	Nigerian Coal Corporation	0.00	30
401	Nigerian College of Aviation Technology, Zaria	0.00	30
402	Nigerian Communication Commission	0.00	30
403	Nigerian Communication Satellite Limited	0.00	30
404	Nigerian Copyright Commission	0.00	30
405	Nigerian Correctional Service	0.00	30
406	Nigerian Council of Food Science and Technology	0.00	30
407	Nigerian Educational Research and Development Council	0.00	30
408	Nigerian Electricity Management Services Agency	0.00	30
409	Nigerian Electricity Regulatory Commission	0.00	30
410	Nigerian Export Processing Zones Authority	0.00	30
411	Nigerian Export Promotion Council	0.00	30
412	Nigerian Extractive Industries Transparency Initiative	0.00	30
413	Nigerian Film Corporation	0.00	30
414	Nigerian Financial Intelligence Unit	0.00	30
415	Nigerian Football Federation	0.00	30
416	Nigerian Geological Survey Agency	0.00	30
417	Nigerian Institute for Oil Palm Research, Benin	0.00	30
418	Nigerian Institute for Trypanosomiasis Research, Kaduna	0.00	30

419         Nigerian Institute of Animal Science         0.00         30           420         Nigerian Institute of International Affairs, Lagos         0.00         30           421         Nigerian Institute of International Affairs, Lagos         0.00         30           422         Nigerian Institute of Leather and Science         0.00         30           423         Nigerian Institute of Science Laboratory Technology, Ibadan         0.00         30           424         Nigerian Institute of Social and Economic Research         0.00         30           425         Nigerian Law Reform Commission         0.00         30           426         Nigerian Law School         0.00         30           427         Nigerian Maritime Administration and Safety Agency         0.00         30           428         Nigerian Maritime University, Okerenkoko, Delta         0.00         30           429         Nigerian Maritime University, Okerenkoko, Delta         0.00         30           431         Nigerian Midstream and Downstream Petroleum Regulatory Authority         0.00         30           432         Nigerian Nitural Medicine Development Agency         0.00         30           433         Nigerian Natural Medicine Development Onion Solutinal Nuclear Regulatory Authority         0.00	419	Nigerian Institute of Advanced Legal Studies	0.00	30
A21 Nigerian Institute of International Affairs, Lagos Nigerian Institute of Leather and Science Technology A23 Nigerian Institute of Mining and Geosciences Nigerian Institute of Science Laboratory Technology, Ibadan A25 Nigerian Institute of Science Laboratory Technology, Ibadan A26 Nigerian Institute of Science Laboratory Technology A27 Nigerian Institute of Transportation Research A28 Nigerian Institute of Transportation Technology A27 Nigerian Law Reform Commission A28 Nigerian Law School A29 Nigerian Maritime Administration and Safety Agency A30 Nigerian Mining Administration and Safety Agency A31 Nigerian Meteorological Agency A32 Nigerian Mistream and Downstream Petroleum Regulatory Authority A33 Nigerian Mining Cadastre Office A34 Nigerian National Merit Award A35 Nigerian National Merit Award A36 Nigerian Natural Medicine Development Agency A37 Nigerian Natural Medicine Development Agency A38 Nigerian Office for Trade Negot iation A39 Nigerian Police Academy A00 Nigerian Police Force A10 Nigerian Posts Authority A11 Nigerian Posts Authority A21 Nigerian Posts Authority A22 Nigerian Posts Graduate Medical College of Nigeria A34 Nigerian Police Force A44 Nigerian Posts Graduate Medical College of Nigeria A45 Nigerian Posts Graduate Medical College of Nigeria A46 Nigerian Railway Corporation A47 Nigerian Railway Corporation A48 Nigerian Television Authority A48 Nigerian Railway Corporation A49 Nigerian Polics Poscouncil A40 Nigerian Polics Poscouncil A41 Nigerian Railway Corporation A42 Nigerian Railway Corporation A43 Nigerian Railway Corporation A46 Nigerian Polics Poscouncil A47 Nigerian Railway Corporation A48 Nigerian Railway Corporation A49 Nigerian Polics Poscouncil A50 Nammi Service A51 Nammi Service A52 North East Development Commission A53 Obatemi Awolowo Teaching Hospital A54 Obatemi Awolowo Teaching Hospital A55 Obatemi Awolowo Teaching Hospital A56 Obatemi Awolowo Teaching Hospital A57 Office of The Head of Civil Service of the Federation A58 Office of The Bascretary General of the Federation		<u> </u>		
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423         Nigerian Institute of Mining and Geosciences         0.00         30           424         Nigerian Institute of Science Laboratory Technology, Ibadan         0.00         30           425         Nigerian Institute of Social and Economic Research         0.00         30           426         Nigerian Institute of Transportation Technology         0.00         30           427         Nigerian Law Reform Commission         0.00         30           428         Nigerian Law School         0.00         30           429         Nigerian Maritime Administration and Safety Agency         0.00         30           430         Nigerian Maritime University, Okerenkoko, Delta         0.00         30           431         Nigerian Meteorological Agency         0.00         30           432         Nigerian Midstream and Downstream Petroleum Regulatory Authority         0.00         30           433         Nigerian Nigerian Natural Medicine Development Agency         0.00         30           434         Nigerian Natural Medicine Development Agency         0.00         30           435         Nigerian Natural Medicine Development Agency         0.00         30           436         Nigerian Police Academy         0.00         30           437 <t< td=""><td>422</td><td></td><td>0.00</td><td>30</td></t<>	422		0.00	30
Technology, Ibadan A25 Nigerian Institute of Social and Economic Research Nigerian Institute of Transportation Research A26 Nigerian Institute of Transportation Technology A27 Nigerian Law Reform Commission A28 Nigerian Maritime Administration and Safety Agency A30 Nigerian Maritime Administration and Safety Agency A31 Nigerian Maritime University, Okerenkoko, Delta A31 Nigerian Meteorological Agency A32 Nigerian Midstream and Downstream Petroleum Regulatory Authority A33 Nigerian Mining Cadastre Office A34 Nigerian Natural Medicine Development Agency A36 Nigerian Nuclear Regulatory Authority A37 Nigerian Nuclear Regulatory Authority A38 Nigerian Nouclear Regulatory Authority A39 Nigerian Police Force A19 Nigerian Police Academy A10 Nigerian Police Academy A10 Nigerian Police Academy A11 Nigerian Posica Graduate Medical College of Nigeria A12 Nigerian Press Council A13 Nigerian Railway Corporation A14 Nigerian Railway Corporation A14 Nigerian Railway Corporation A15 Nigerian Railway Corporation A16 Nigerian Poliste Pouncil A17 Nigerian Railway Corporation A18 Nigerian Railway Corporation A19 Nigerian Railway Corporation A19 Nigerian Poliste Pouncil A10 Nigerian Railway Corporation A11 Nigerian Railway Corporation A14 Nigerian Railway Corporation A15 Nigerian Poliste Pouncil A16 Nigerian Railway Corporation A17 Nigerian Railway Corporation A18 Nigerian Railway Corporation A19 Nigerian Polisteam Petroleum Regulatory Commission A19 Nigerian Helevision Authority A10 Nigerian Polisteam Petroleum Regulatory Commission A10 Nammid Azikwe University, Awka A11 Nammid Azikwe Deaching Hospital A17 Nigerian Helevision Authority A18 Nigerian Helevision Authority A19 Nigerian Helevision Authority A19 Nigerian Polisteam Petroleum Regulatory Commission A10 Obafemi Awolowo University, Ile-Ife A10 Obafemi Awolowo University, Ile-Ife A11 Obafemi Awolowo University, Ile-Ife A12 Obafemi Awolowo University, Ile-Ife A13 Office of the Accountant General of the Federation A15 Office of The Secretary General of the Federation A16 Office	423	Nigerian Institute of Mining and Geosciences	0.00	30
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458 Office of the Surveyor-General of the Federation 459 Ogun - Osun River Basin Development Authority 460 Oil and Gas Free Zones Authority 461 Optometrist and Dispensing Opticians Board of Nigeria 30 30 30 30 30 30 30 30	457	Office of The Secretary General of the	0.00	30
459 Ogun - Osun River Basin Development 0.00 30 Authority 460 Oil and Gas Free Zones Authority 0.00 30 461 Optometrist and Dispensing Opticians Board of Nigeria	458	Office of the Surveyor-General of the	0.00	30
460 Oil and Gas Free Zones Authority 0.00 30 461 Optometrist and Dispensing Opticians Board of Nigeria 0.00 30	459	Ogun - Osun River Basin Development	0.00	30
461 Optometrist and Dispensing Opticians Board 0.00 30 of Nigeria	460	,	0.00	30
		Optometrist and Dispensing Opticians Board		
	462	ů .	0.00	30

463	Petroleum Technology Development Fund	0.00	30
464	Petroleum Training Institute, Effurun	0.00	30
465	Pharmacy Council of Nigeria	0.00	30
466	Police Service Commission	0.00	30
467	Project Development Institute, Enugu	0.00	30
468	Public Complaints Commission	0.00	30
469	Public Service Institute of Nigeria	0.00	30
470	Radiographers Registration Board of Nigeria	0.00	30
471	Raw Materials Research and Development Council	0.00	30
472	Revenue Mobilisation Allocation and Fiscal Commission	0.00	30
473	Rubber Research Institute of Nigeria, Benin	0.00	30
474	Rural Electrification Agency	0.00	30
475	Samaru College of Agriculture (Dae), Zaria Kaduna State	0.00	30
476	Securities and Exchange Commission	0.00	30
477	Servicom	0.00	30
478	Sheda Science and Technology Complex	0.00	30
479	Small and Medium Enterprise Development Authority of Nigeria	0.00	30
480	Sokoto - Rima River Basin Development Authority	0.00	30
481	Standards Organisation of Nigeria	0.00	30
482	Supreme Court of Nigeria	0.00	30
483	Surveyors Council of Nigeria	0.00	30
484	Tafawa Balewa Square Management Board	0.00	30
485	Teachers Registration Council of Nigeria	0.00	30
486	Tertiary Education Trust Fund	0.00	30
487	Transmission Company of Nigeria	0.00	30
488	Universal Basic Education Commission	0.00	30
489	University College Hospital Ibadan	0.00	30
490	University of Abuja	0.00	30
491	University of Abuja Teaching Hospital	0.00	30
492	University of Benin	0.00	30
493	University of Benin Teaching Hospital	0.00	30
494	University of Calabar	0.00	30
495	University of Calabar Teaching Hospital	0.00	30
496	University of Ibadan	0.00	30
497	University of Ilorin	0.00	30
498	University of Ilorin Teaching Hospital	0.00	30
499	University of Jos	0.00	30
500	University of Maiduguri	0.00	30
500	University of Maiduguri Teaching Hospital		30
		0.00	
502	University of Nigeria Nsukka	0.00	30
503	University of Nigeria Teaching Hospital	0.00	30
504	University of Port Harcourt	0.00	30
505	University of Port-Harcourt Teaching Hospital	0.00	30
506	University of Uyo	0.00	30
507	University of Uyo Teaching Ho spital	0.00	30
508	Upper Benue River Basin Development Authority	0.00	30
509	Upper Niger River Basin Development Authority	0.00	30
510	Usmanu DanFodio University Teaching Hospital	0.00	30
511	Usmanu Danfodio University, Sokoto	0.00	30
512	Veterinary Council of Nigeria	0.00	30

513	Voice of Nigeria	0.00	30
514	Waziri Umaru Federal Polytechnic, Birnin Kebbi	0.00	30
515	West African Examination Council	0.00	30
516	National Judicial Institute	0.00	30
517	National Council on Climate Change	0.00	30

The above table depicts institutions that have some level of conformity with the identified sub-variable. Only institutions from number 1-29 (5.6%), have some measures of conformity, the remaining institutions from 30-517, representing 94.3% scored zero. The National Oil Spill Detection and Response Agency has a 100% compliance level, with an impressive increase of 20% from 80% in the 2024 TII Report.

### CITIZENS ENGAGEMENT

S/N	Ministries, Departments, Agencies and Commissions and Units	% Score	Rank
1	National Agency for Prohibition of Trafficking in Persons	92	1
2	National Salaries Incomes and Wages Commission	92	1
3	Ahmadu Bello University Teaching Hospital, Zaria	80	3
4	Ahmadu Bello University, Zaria	80	3
5	Bank of Industry	80	3
6	Bayero University Kano	80	3
7	Cocoa Research Institute of Nigeria, Ibadan	80	3
8	Development Bank of Nigeria	80	3
9	Financial Reporting Council of Nigeria	80	3
10	Fiscal Responsibility Commission	80	3
11	Galaxy Backbone	80	3
12	Legal Aid Council of Nigeria	80	3
13	National Film and Video Censors Board	80	3
14	National Horticultural Research Institute, Ibadan	80	3
15	Nigeria Atomic Energy Commission	80	3
16	Nigeria Institute of Soil Science	80	3
17	Nigeria Sovereign Investment Authority	80	3
18	Nigerian Electricity Regulatory Commission	80	3
19	Nigerian Investment Promotion Commission	80	3
20	Teachers Registration Council of Nigeria	80	3
21	Tertiary Education Trust Fund	80	3
22	Bureau of Public Service Reforms	76	22
23	Central Bank of Nigeria	76	22
24	Independent Corrupt Practices and Other Related Offences Commission	76	22

25	Ministry of Justice	76	22
26	National Oil Spill Detection and Response Agency	76	22
27	Nigeria Deposit Insurance Corporation	76	22
28	Nigerian Content Development and Monitoring Board	76	22
29	Nigerian Extractive Industries Transparency Initiative	76	22
30	Nigerian Institute of Advanced Legal Studies	76	22
31	Nigerian Shippers Council	76	22
32	Universal Basic Education Commission	76	22
33	University of Abuja Teaching Hospital	76	22
34	Debt Management Office	72	34
35	Industrial Training Fund	72	34
36	National Human Rights Commission	72	34
37	National Identity Management Commission	72	34
38	Nigerian Communication Commission	72	34
39	Nigerian Financial Intelligence Unit	72	34
40	Securities and Exchange Commission	72	34
41	Bureau of Public Procurement	68	41
42	Federal Road Safety Commission	68	41
43	Federal University Dutse, Jigawa	68	41
44	Ministry of Education	68	41
45	National Centre for Disease Control	68	41
46	National Drug Law Enforcement Agency	68	41
47	National Pension Commission	68	41
48	National Productivity Centre	68	41
49	National Veterinary Research Institute, Vom	68	41
50	Nigerian Maritime Administration and Safety Agency	68	41
51	Nigerian Upstream Petroleum Regulatory Commission	68	41
52	Accident and Investigation Bureau	64	52
53	Energy Commission of Nigeria	64	52
54	Family Homes Fund Ltd	64	52
55	Federal Character Commission	64	52
56	Federal Civil Service Commission	64	52
57	Institute for Agricultural Research, Zaria	64	52
58	Investment and Securities Tribunal	64	52
59	National Agency for Science and Engineering Infrastructure	64	52
60	National Agency for the Control of Aids	64	52
61	National Agricultural Seed Council	64	52
62	National Commission for Colleges of Education	64	52
63	National Council for Arts and Culture	64	52
64	NIGCOMSAT	64	52
65	Nigeria Customs Service	64	52
66	Office of the Auditor General of the Federation	64	52
67	Office of The Secretary General of the Federation	64	52
68	Abubakar Tafawa Balewa University Teaching Hospital	60	68
69	Abubakar Tafawa Balewa University, Bauchi	60	68
70	Abuja Enterprise Agency	60	68
71	Abuja Environmental Protection Board	60	68
72 73	Abuja Infrastructure Investment Center  Abuja Investment Company Limited	60	68 68
13	Abuja investinent Company Limited	60	00

74	Abuja Metropolitan Management Council	60	68
75	Administrative Staff College of Nigeria	60	68
76	Advertising Practitioners Council of Nigeria	60	68
77	Agricultural Research Council of Nigeria	60	68
78	Air Force Institute of Technology, Kaduna	60	68
79	Ajaokuta Steel Company Limited	60	68
80	Akanu Ibiam Federal Polytechnic Uwana, Ebonyi	60	68
81	Alex Ekueme University, Ndufu-Alike, Ebonyi	60	68
82	Alvan Ikoku College of Education, Owerri	60	68
83	Aminu Kano Teaching Hospit al	60	68
84	Bank of Agriculture	60	68
85	Benin - Owenna River Basin Development Authority	60	68
86	Border Communities Development Agency	60	68
87	Budget Office of the Federation	60	68
88	Centre for Black African Arts and Culture	60	68
89	Centre for Management Development	60	68
90	Chad Basin River Basin Development Authority	60	68
91	Citizenship and Leadership Training Centre	60	68
92	Civil Defence, Correctional, Fire and Immigration Board	60	68
93	Community Health Practitioners Registration Board	60	68
94	COREN	60	68
95	Corporate Affairs Commission	60	68
96	Court of Appeal	60	68
97	Defence Headquarter	60	68
98	Defence Industries Corporation of Nigeria	60	68
99	Directorate for Technical Cooperation in Africa	60	68
100	Economic And Financial Crimes Commission	60	68
101	Electric Development Institute	60	68
102	FCE (Special), Oyo	60	68
103	FCE (Technical), Gombe	60	68
104	FCE (Technical), Gusau, Zamfara	60	68
105	FCE Eha-Amufu, Enugu	60	68
106	FCE Kano	60	68
107	FCE Obudu, Cross River	60	68
108	FCT College of Education, Zuba	60	68
109	FCT Water Board Abuja	60	68
110	Federal Airports Authority of Nigeria	60	68
111	Federal Capital Territory Abuja	60	68
112	Federal Capital Territory Internal Revenue	60	68
113	Federal College of Agriculture Akure	60	68
114	Federal College of Agriculture Ishiagu, Ebonyi State	60	68
115	Federal College of Agriculture, Ibadan, Oyo State.	60	68
116	Federal College of Animal Health and Production Technology, Ibadan, Oyo State	60	68
117	Federal College of Fisheries and Marine Technology, Lagos	60	68
118	Federal College of Forestry, Ibadan, Oyo State	60	68
119	Federal College of Forestry, Jos, Plateau State	60	68
120	Federal College of Freshwater Fisheries Technology, NewBussa	60	68

121	Federal College of Wildlife Management, New Bussa, Niger State	60	68
122	Federal Co-operative College, Ibadan	60	68
123	Federal Co-operative College, Oji River	60	68
124	Federal High Court	60	68
125	Federal Housing Authority	60	68
126	Federal Inland Revenue Service	60	68
127	Federal Judicial Service Commission	60	68
128	Federal Medical Centre, Abuja	60	68
129	Federal Medical Centre, Asaba	60	68
130	Federal Medical Centre, Ebute Metta	60	68
131	Federal Medical Centre, Makurdi	60	68
132	Federal Medical Centre, Owo	60	68
133	Federal Medical Centre, Umuahia	60	68
134	Federal Medical Centre, Yenogoa	60	68
135	Federal Mortgage Bank of Nigeria	60	68
136	Federal Neuro-Psychiatric Hospital Benin- City	60	68
137	Federal Neuro-Psychiatric Hospital Kaduna	60	68
138	Federal Polytechnic Ado Ekiti	60	68
139	Federal Polytechnic Bida, Niger	60	68
140	Federal Polytechnic Damaturu, Yobe	60	68
141	Federal Polytechnic Ekowe, Bayelsa	60	68
142	Federal Polytechnic Ilaro, Ogun	60	68
143	Federal Polytechnic Ile-Oluji, Ondo	60	68
144	Federal Polytechnic Kaltungo, Gombe State	60	68
145	Federal Polytechnic Kaura Namoda, Zamfara	60	68
146	Federal Polytechnic Nekede, Owerri	60	68
147	Federal Polytechnic Ukana, Akwa Ibom	60	68
148	Federal Produce Inspection Services	60	68
149	Federal Radio Corporation of Nigeria	60	68
150	Federal Roads Maintenance Agency	60	68
151	Federal School of Medical Laboratory Jos	60	68
152	Federal Training Center, Lagos	60	68
153	Federal University Dutsin-ma, Katsina	60	68
154	Federal University Gusau, Zamfara	60	68
155	Federal University Kashere, Gombe	60	68
156	Federal University lokoja, Kogi	60	68
157	Federal University of Agriculture Zuru	60	68
158	Federal University of Health Science Otukpo, Benue	60	68
159	Federal University of Petroleum Resources, Effurun	60	68
160	Federal University of Technology, Akure	60	68
161	Federal University of Technology, Minna	60	68
162	Federal University Otuoke, Bayelsa	60 60	68
163	Federal University Wukari, Taraba		68
164	Forestry Research Institute of Nigeria, Ibadan	60	68
165 166	French Language Village, Badagry, Lagos Health Records Officers Registration Board	60 60	68 68
167	of Nigeria Independent National Electoral Commission	60	68
168	Institute for Agricultural Research and	60	68
169	Training, Ibadan Institute for Peace and Conflict Resolution	60	68
170	Institute of Chartered Chemists of Nigeria	60	68
170	Institute of Public Analysts of Nigeria	60	68
1 / 1	monute of Fubilic Arialysis of Nigeria	00	00

172	Integrated Water Resource Management Commission	60	68
173	Irrua Specialist Teaching Hospital	60	68
174	Joint Admission and Matriculation Board	60	68
175	Kaduna Polytechnic, Kaduna	60	68
176	Lagos University Teaching Hospital	60	68
177	Lake Chad Research Institute, Maiduguri	60	68
178	Lower Niger River Basin Development Authority	60	68
179	Maritime Academy of Nigeria	60	68
180	Medical Laboratory Science Council of	60	68
181	Nigeria, Yaba Medical Rehabilitation Therapists Board of Nigeria	60	68
182	Michael Opara University of Agriculture, Umudike	60	68
183	Ministry of Aviation	60	68
184	Ministry of Defence	60	68
185	Ministry of Environment	60	68
186	Ministry of Finance, Budget and National Planning	60	68
187	Ministry of Foreign Affairs	60	68
188	Ministry of Health	60	68
189	Ministry of Humanitarian Affairs, Disaster Management & Social Development	60	68
190	Ministry of Industry, Trade and Investment	60	68
191	Ministry of Interior	60	68
192	Ministry of Labour and Employment	60	68
193	Ministry of Niger Delta Affairs	60	68
194	Ministry of Petroleum Resources	60	68
195	Ministry of Police Affairs	60	68
196	Ministry of Power	60	68
197	Ministry of Transportation	60	68
198	Ministry of Women Affairs	60	68
199	Ministry of Works and Housing	60	68
200	N.A Institute of Tech. & Environmental Sciences	60	68
201	National Agency for Food and Drug Administration and Control	60	68
202	National Agency for the Great Green Wall	60	68
203	National Agricultural Land Development Authority	60	68
204	National Arbovirus and Vector Research, Enugu	60	68
205	National Automotive Design and Development Council	60	68
206	National Biotechnology Development Agency	60	68
207	National Blood Service Commission	60	68
208	National Board for Arabic and Islamic Studies	60	68
209	National Board for Technology Incubation	60	68
210	National Boundary Commission	60	68
211	National Broadcasting Commission	60	68
212	National Business and Technical Examination Board	60	68
213	National Centre for Technology Management, Ile-Ife	60	68
214	National Centre for Agricultural Mechanization, Ilorin	60	68
215	National Commission for Nomadic Education	60	68

216	National Commissions for Persons with Disabilities	60	68
217	National Defence College	60	68
218	National Ear Care Centre	60	68
219	National Emergency Management Agency	60	68
220	National Eye Center	60	68
221	National Hajj Commission of Nigeria	60	68
222	National Health Insurance Scheme	60	68
223	National Hospital	60	68
224	National Information Technology Development Agency	60	68
225	National Inland Waterways Authority	60	68
226	National Institute for Freshwater Fisheries Research, New-Bussa	60	68
227	National Institute for Legislative and Democratic Studies	60	68
228	National Institute for Nigerian Languages, Aba	60	68
229	National Institute for Oceanography and Marine Research	60	68
230	National Institute for Policy and Strategic Studies, Kuru	60	68
231	National Institute for Sports	60	68
232	National Institute for Construction Technology, Uromi	60	68
233	National Institute of Educational Planning and Administration	60	68
234	National Institute of Pharmaceutical Research And Development, Abuja	60	68
235	National Insurance Commission	60	68
236	National Judicial Council	60	68
237	National Library of Nigeria	60	68
238	National Lottery Regulatory Commission	60	68
239	National Lottery Trust Fund	60	68
240	National Obstetric Fitsula Centre, Abakaliki	60	68
241	National Open University of Nigeria	60	68
242	National Orientation Agency	60	68
243	National Orthopaedic Hospital Dala	60	68
244	National Orthopaedic Hospital Lagos	60	68
245	National Population Commission	60	68
246	National Power Training Institute	60	68
247	National Primary Health Care Development Agency	60	68
248	National Research Institute for Chemical Technology, Zaria	60	68
249	National Space Research and Development Agency	60	68
250	National Steel Raw Materials Exploration Agency, Kaduna	60	68
251 252	National Sugar Development Council  National Teachers Institute	60	68
	National Universities Commission	60	68
253		60	68
254	National Water Resources Institute, Kaduna	60	68
255	News Agency of Nigeria	60	68
256	Niger Delta Development Commission	60	68
257	Nigeria Agricultural Quarantine Service	60	68
258	Nigeria Arabic Language Village, Ngala, Borno State	60	68
259	Nigeria Commodity Exchange	60	68
260	Nigeria Diaspora Commission	60	68

261	Nigeria Electricity Liability Management	60	68
	Limited		
262	Nigeria Export-Import Bank	60	68
263	Nigeria Immigration Service	60	68
264	Nigeria Institute for Hospitality and Tourism	60	68
265	Nigeria Integrated Water Management Commission	60	68
266	Nigeria Nuclear Regulatory Authority	60	68
267	Nigeria Security and Civil Defence Corps	60	68
268	Nigeria Social Insurance Trust Fund	60	68
269	Nigerian Agricultural Insurance Corporation	60	68
270	Nigerian Air Force	60	68
271	Nigerian Airspace Management Agency	60	68
272	Nigerian Building and Road Research Institute, Lagos	60	68
273	Nigerian Bulk Electricity Trading PLC	60	68
274	Nigerian Christian Pilgrims Commission	60	68
275	Nigerian Civil Aviation Authority	60	68
276	Nigerian College of Aviation Technology, Zaria	60	68
277	Nigerian Communication Satellite Limited	60	68
278	Nigerian Copyright Commission	60	68
279	Nigerian Correctional Service	60	68
280	Nigerian Educational Research and Development Council	60	68
281	Nigerian Export Processing Zones Authority	60	68
282	Nigerian Export Promotion Council	60	68
283	Nigerian Football Federation	60	68
284	Nigerian Geological Survey Agency	60	68
285	Nigerian Institute for Oil Palm Research, Benin	60	68
286	Nigerian Institute of Animal Science	60	68
287	Nigerian Institute of International Affairs, Lagos	60	68
288	Nigerian Institute of Leather and Science Technology	60	68
289	Nigerian Institute of Mining and Geosciences	60	68
290	Nigerian Institute of Science Laboratory Technology, Ibadan	60	68
291	Nigerian Institute of Social and Economic Research	60	68
292	Nigerian Institute of Transportation Technology	60	68
293	Nigerian Law School	60	68
294	Nigeria Maritime University, Okerenkoko, Delta	60	68
295	Nigerian Meteorological Agency	60	68
296	Nigerian Midstream and Downstream Petroleum Regulatory Authority	60	68
297	Nigerian Mining Cadastre Office	60	68
298	Nigerian National Merit Award	60	68
299	Nigerian National Petroleum Company Limited	60	68
300	Nigerian Natural Medicine Development Agency	60	68
301	Nigerian Nuclear Regulatory Authority	60	68
302	Nigerian Navy	60	68
303	Nigerian Office for Trade Negotiation	60	68
304	Nigerian Ports Authority	60	68
305	Nigerian Postal Service	60	68

306         National Post Graduate Medical College of Nigeria         60         68           307         Nigerian Press Council         60         68           308         Nigerian Press Council         60         68           309         Nigerian Railway Corporation         60         68           309         Nigerian Stored Products Research Institute, Ilorin         60         68           310         Nigerian Tourism Development Corporation         60         68           311         Nnamdi Azikiwe University, Awka         60         68           312         Nnamdi Azikiwe University, Awka         60         68           313         North East Development Corpmission         60         68           314         Obafemi Awolowo Teaching Hospital         60         68           315         Obafemi Awolowo University, Ile-Ife         60         68           316         Office of The Head of Civil Service of the Federation         60         68           317         Office of the Surveyor-General of the Federation         60         68           318         Oydrometrist and Dispensing Development Authority         60         68           320         Optometrist and Dispensing Opticians Board of Nigeria         60         68     <				
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311 Nnamdi Azikiwe University, Awka 60 68 312 Nnamdi Azikwe Teaching Hospital 60 68 313 North East Development Commission 60 68 314 Obafemi Awolowo Teaching Hospital 60 68 315 Obafemi Awolowo University, Ile-Ife 60 68 316 Office of The Head of Civil Service of the Federation 60 68 317 Office of the Surveyor-General of the Federation 60 68 318 Qgun - Osun River Basin Development 60 68 320 Optometrist and Dispensing Opticians Board 61 Nigeria 60 68 321 Pension Transitional Arrangement Director ate 60 68 322 Petroleum Technology Development Fund 60 68 323 Petroleum Training Institute, Effurun 60 68 324 Pharmacy Council of Nigeria 60 68 325 Police Service Commission 60 68 326 Public Complaints Commission 60 68 327 Public Service Institute of Nigeria 60 68 328 Radiographers Registration Board of Nigeria 60 68 329 Raw Materials Research and Development 60 68 330 Rubber Research Institute of Nigeria 60 68 331 Servicom 60 68 332 Small and Medium Enterprise Development 60 68 333 Standards Organisation of Nigeria 60 68 334 Surveyors Council of Nigeria 60 68 335 Surveyors Council of Nigeria 60 68 336 Tafawa Balewa Square Management Board 60 68 337 Transmission Company of Nigeria 60 68 338 University of Benin 60 68 339 University of Benin 60 68 340 University of Benin 60 68 341 University of Ilorin Teaching Hospital 60 68 342 University of Ilorin Teaching Hospital 60 68 343 University of Ilorin Teaching Hospital 60 68 344 University of Ilorin Teaching Hospital 60 68 345 University of Maiduguri Teaching Hospital 60 68 346 University of Maiduguri Teaching Hospital 60 68 347 University of Maiduguri Teaching Hospital 60 68 348 University of Maiduguri Teaching Hospital 60 68 349 University of Maiduguri Teaching Hospital 60 68 340 University of Maiduguri Teaching Hospital 60 68 341 University of Maiduguri Teaching Hospital 60 68 342 University of Maiduguri Teaching Hospital 60 68 343 University of Hort-Harcourt Teaching Hospital 60 68 344 University of Port-Harcourt Teaching Hospital 60 68		Ilorin		
312         Nnamdi Azikwe Teaching Hospital         60         68           313         North East Development Commission         60         68           314         Obafemi Awolowo Teaching Hospital         60         68           315         Obafemi Awolowo University, Ile-Ife         60         68           316         Office of The Head of Civil Service of the Federation         60         68           317         Office of the Surveyor-General of the Federation         60         68           318         Ogun - Osun River Basin Development         60         68           318         Ogun - Osun River Basin Development         60         68           319         Oil and Gas Free Zones Authority         60         68           320         Optometrist and Dispensing Opticians Board of Nigeria         60         68           321         Pension Transitional Arrangement Director ate         60         68           322         Petroleum Technology Development Fund         60         68           322         Petroleum Training Institute, Effurun         60         68           323         Petroleum Training Institute, Effurun         60         68           324         Public Complaints Commission         60         68	310	· · · · · · · · · · · · · · · · · · ·	60	68
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341         University of Benin Teaching Hospital         60         68           342         University of Calabar         60         68           343         University of Calabar Teaching Hospital         60         68           344         University of Ilorin         60         68           345         University of Ilorin Teaching Hospital         60         68           346         University of Jos         60         68           347         University of Lagos         60         68           348         University of Maiduguri         60         68           349         University of Maiduguri Teaching Hospital         60         68           350         University of Nigeria Teaching Hospital         60         68           351         University of Port-Harcourt Teaching Hospital         60         68           352         University of Uyo Teaching Hospital         60         68           353         Upper Benue River Basin Development         60         68	339	University of Abuja	60	68
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343         University of Calabar Teaching Hospital         60         68           344         University of Ilorin         60         68           345         University of Ilorin Teaching Hospital         60         68           346         University of Jos         60         68           347         University of Lagos         60         68           348         University of Maiduguri         60         68           349         University of Maiduguri Teaching Hospital         60         68           350         University of Nigeria Teaching Hospital         60         68           351         University of Port-Harcourt Teaching Hospital         60         68           352         University of Uyo Teaching Hospital         60         68           353         Upper Benue River Basin Development         60         68	341		60	68
344         University of Ilorin         60         68           345         University of Ilorin Teaching Hospital         60         68           346         University of Jos         60         68           347         University of Lagos         60         68           348         University of Maiduguri         60         68           349         University of Maiduguri Teaching Hospital         60         68           350         University of Nigeria Teaching Hospital         60         68           351         University of Port-Harcourt Teaching Hospital         60         68           352         University of Uyo Teaching Hospital         60         68           353         Upper Benue River Basin Development         60         68	342	University of Calabar	60	68
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346 University of Jos 60 68 347 University of Lagos 60 68 348 University of Maiduguri 60 68 349 University of Maiduguri Teaching Hospital 60 68 350 University of Nigeria Teaching Hospital 60 68 351 University of Port-Harcourt Teaching Hospital 60 68 352 University of Uyo Teaching Hospital 60 68 353 Upper Benue River Basin Development 60 68	344	University of Ilorin	60	68
347 University of Lagos 60 68 348 University of Maiduguri 60 68 349 University of Maiduguri Teaching Hospital 60 68 350 University of Nigeria Teaching Hospital 60 68 351 University of Port-Harcourt Teaching Hospital 60 68 352 University of Uyo Teaching Hospital 60 68 353 Upper Benue River Basin Development 60 68	345	University of Ilorin Teaching Hospital	60	68
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349University of Maiduguri Teaching Hospital6068350University of Nigeria Teaching Hospital6068351University of Port-Harcourt Teaching Hospital6068352University of Uyo Teaching Hospital6068353Upper Benue River Basin Development6068	347	University of Lagos	60	68
350University of Nigeria Teaching Hospital6068351University of Port-Harcourt Teaching Hospital6068352University of Uyo Teaching Hospital6068353Upper Benue River Basin Development6068	348	-	60	68
351University of Port-Harcourt Teaching Hospital6068352University of Uyo Teaching Hospital6068353Upper Benue River Basin Development6068	349		60	68
352University of Uyo Teaching Hospital6068353Upper Benue River Basin Development6068	350		60	68
353 Upper Benue River Basin Development 60 68	351	University of Port-Harcourt Teaching Hospital	60	68
	352	University of Uyo Teaching Hospital	60	68
- 9	353	Upper Benue River Basin Development Authority	60	68

354	Usmanu DanFodio University Teaching Hospital	60	68
355	Yaba College of Technology, Yaba, Lagos	60	68
356	National Council on Climate Change	60	68
357	Infrastructure Concession Regulatory Commission	56	357
358	Nigeria Institute for Medical Research, Yaba	56	357
359	Federal Competition and Consumer Protection Commission	44	359
360	Usmanu Danfodio University, Sokoto	44	359
361	Abuja Broadcasting Corporation	40	361
362	Adeyemi Federal University of Education, Ondo	40	361
363	Agricultural and Rural Management Training Institute	40	361
364	Anambra - Imo River Basin Development Authority	40	361
365	Auchi Polytechnic, Edo	40	361
366	Bureau of Public Enterprise	40	361
367	Code of Conduct Bureau	40	361
368	Computer Professionals Registration Council of Nigeria	40	361
369	Council for the Regulation of Freight Forwarding in Nigeria	40	361
370	Council of Nigerian Mining Engineers and Geosciences	40	361
371	Dental Therapist Registration Board of Nigeria	40	361
372	FCE (Technical), Asaba	40	361
373	FCE (Technical), Bichi, Kano	40	361
374	FCE (Technical), Omuku, River	40	361
375	FCE (Technical), Potiskum, Yobe	40	361
376	FCE (Technical), Umunze	40	361
377	FCE Abeokuta, Ogun	40	361
378	FCE Okene, Kogi	40	361
379	FCE Pankshin, Plateau	40	361
380	Federal Capital Development Authority	40	361
381	Federal College of Animal Health and Production Technology, Vom, Plateau State	40	361
382	Federal College of Forestry Mechanization, Afaka, Kaduna State	40	361
383	Federal College of Horticulture, Dadin Kowa, Gombe  Federal College of Land Resources	40	361
384	Federal College of Land Resources Technology, Owerri, Imo State Federal Co-operative College, Kaduna	40	361
386	Federal Fire Service	40	361
387	Federal Institute of Industrial Research, Oshodi	40	361
388	Federal Medical Centre, Abeokuta	40	361
389	Federal Medical Centre, Azare	40	361
390	Federal Medical Centre, Bida	40	361
391	Federal Medical Centre, Birnin Kudu	40	361
392	Federal Medical Centre, Jalingo	40	361
393	Federal Medical Centre, Keffi	40	361
394	Federal Medical Centre, Yola	40	361
395	Federal Neuro-Psychiatric Hospital Abeokuta	40	361
396	Federal Neuro-Psychiatric Hospital Calabar	40	361
397	Federal Neuro-Psychiatric Hospital Galabai	40	361
398	Federal Neuro-Psychiatric Hospital Yaba	40	361
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200	E L IDI. L DET L	40	001
399	Federal Polytechnic Bali, Taraba	40	361
400	Federal Polytechnic Bauchi	40	361
401	Federal Polytechnic Daura, Katsina State	40	361
402	Federal Polytechnic Ede, Osun	40	361
403	Federal Polytechnic Idah, Kogi	40	361
404	Federal Polytechnic Mubi, Adamawa	40	361
405	Federal Polytechnic Nasarawa	40	361
406	Federal Polytechnic of Oil and Gas Bonny, Rivers	40	361
407	Federal Polytechnic Oko, Anambra	40	361
408	Federal School of Occupational Therapy, Yaba	40	361
409	Federal Teaching Hospital Ido -Ekiti	40	361
410	Federal University Birnin Kebbi	40	361
411	Federal University Gashua, Yobe	40	361
412	Federal University lafia, Nasarawa	40	361
413	Federal University of Agriculture, Abeokuta	40	361
414	Federal University of Agriculture, Makurdi	40	361
415	Federal University of Technology, Owerri	40	361
416	Federal University Oye-Ekiti, Ekiti	40	361
417	H.A Federal Polytechnic Kazaure, Jigawa	40	361
418	Lagos International Trade Fair Complex Management Board	40	361
419	Librarians Registration Council of Nigeria	40	361
420	Lower Benue River Basin Development Authority	40	361
421	Medical and Dental Council of Nigeria	40	361
422	Michael Imoudu National Institute for Labour Studies	40	361
423	Ministry of Communications and Digital Economy	40	361
424	Ministry of Information and Culture	40	361
425	Ministry of Mines and Steel Development	40	361
426	Moddibo Adama University of Technology, Yola	40	361
427	National Agricultural Extension and Research Liaison Services	40	361
428	National Animal Production Research Institute	40	361
429	National Assembly Service Commission	40	361
430	National Biosafety Management Agency	40	361
431	National Board for Technical Education	40	361
432	National Centre for Women Development	40	361
433	National Commission for Mass Literacy Adult and NonFormal Education	40	361
434	National Environmental Standards and Regulations Enforcement Agency	40	361
435	National Examination Council	40	361
436	National Gallery for Art	40	361
437	National Hydrological Services Agency	40	361
438	National Industrial Court	40	361
439	National Institute for Cultural Orientation	40	361
440	National Mathematical Centre	40	361
441	National Metallurgical Development Center, Jos	40	361
442	National Office for Technology Acquisition and Promotion	40	361
443	National Orthopaedic Hospital Enugu	40	361
444	National Park Service	40	361

445	National Root Crops Research Institute, Umudike	40	361
446	National Troupe of Nigeria	40	361
447	National Youth Service Corps	40	361
448	New Partnership for African Development	40	361
449	Niger Delta River Basin Development Authority	40	361
450	Nigerian Army	40	361
451	Nigerian Army College of Education, Ilorin	40	361
452	Nigerian Army University, Biu	40	361
453	Nigerian Council of Food Science and Technology	40	361
454	Nigerian Electricity Management Services Agency	40	361
455	Nigerian Police Academy	40	361
456	Nigerian Police Force	40	361
457	Nigerian Television Authority	40	361
458	Project Development Institute, Enugu	40	361
459	Revenue Mobilisation Allocation and Fiscal Commission	40	361
460	Rural Electrification Agency	40	361
461	Sheda Science and Technology Complex	40	361
462 463	Sokoto - Rima River Basin Development Authority University of Ibadan	40	361
464	,	40	361
465	University of Nigeria Nsukka University of Port-Harcourt	40	361
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466 467	University of Uyo Upper Niger River Basin Development Authority	40	361 361
468	Veterinary Council of Nigeria	40	361
469	Waziri Umaru Federal Polytechnic, Birnin Kebbi	40	361
470	West African Examination Council	40	361
471	National Judicial Institute	40	361
472	Office of the Accountant General of the Federation	24	472
473	College of Agriculture (Dae), Kabba, Kogi State	20	473
474	Cross-River Basin Development Authority	20	473
475	Dental Technologists Registration Board of Nigeria	20	473
476	FCE (Technical) Akoka, Lagos	20	473
477	FCE Gidan Madi, Sokoto	20	473
478	FCE Katsina	20	473
479	FCE Kontagora, Niger	20	473
480	FCE Yola, Adamawa	20	473
481	FCE Zaria, Kaduna	20	473
482	FCT Muslims Pilgrims Welfare Board	20	473
483	Federal College of Agricultural Produce Technology, Kano	20	473
484	Federal College of Dental technology and Therapy, Enugu	20	473
485 486	Federal College of Land Resources Technology Kuru, Jos Federal Medical Centre, Birnin Kebbi	20	473
487	Federal Neuro-Psychiatric Hospital Enugu	20	473
487	Federal Polytechnic Offa, Kwara	20	473
489	Federal School of Surveying		
403	r ederal scribbliol of surveying	20	473

491	Gurara Dam Management Agency	20	473
492	Jos University Teaching Hospital	20	473
493	Military Pension Board	20	473
494	Ministry of Science, Technology and Innovation	20	473
495	National Bureau of Statistics	20	473
496	National Cereals Research Institute Badeggi	20	473
497	National Commission for Museums and Monuments	20	473
498	National Commission for Refugees, Migrants and IDPs	20	473
499	National Defence Academy, Kaduna	20	473
500	National Directorate of Employment	20	473
501	National Economic Reconstruction Fund	20	473
502	National Iron Ore Mining Company	20	473
503	National Tuberculosis and Leprosy Training Center, Zaria	20	473
504	Nigerian Film Corporation	20	473
505	Nigerian Institute for Trypanosomiasis Research, Kaduna	20	473
506	Nigerian Law Reform Commission	20	473
507	Samaru College of Agriculture (Dae), Zaria Kaduna State	20	473
508	Voice of Nigeria	20	473
509	Federal College of Freshwater Fisheries Technology, Baga, Borno State	0	509
510	Federal Medical Centre, Katsina	0	509
511	FG Staff Housing Loans Board	0	509
512	Hadejia - Jama'are River Basin Development Authority	0	509
513	Metallurgical Training Institute, Onitsha	0	509
514	Ministry of Agriculture and Food Security	0	509
515	Ministry of Water Resources	0	509
516	Ministry of Youth and Sports Development	0	509
517	Nigerian Coal Corporation	0	509

The above table depicts institutions that have some level of conformity with the identified sub-variable. Only institutions from number 1-509 (98.4%), have some measures of conformity, the remaining institutions from 510-517, representing 1.6% scored zero. This indicates that, many of the institutions assessed continue to deepen citizens' engagement in their activities.

# SECTORAL RANKING

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

S/N	SECTORS	Average Score	Rank
1	Financial Institution	30.35	1
2	Oil Sector	28.75	2
3	Commissions, Agencies, Departments and Units	15.07	3
4	Courts and Tribunals	15.00	4
5	Research Institution	14.58	5
6	Examination Bodies	13.67	6
7	Federal Ministries	13.14	7
8	Federal Capital Territory	12.19	8
9	Teaching and Specialist Hospitals	12.08	9
10	Military and Paramilitary	12.05	10
11	Federal Education and Training Institutions	11.44	11
12	River Basins	09.92	12

The above table depicts that, the average ranking according to twelve (12) sectors. Financial Institution has an average score of 28.03% and ranked 1<sup>st</sup>. This shows that Oil Sector are the most compliant with TII variables. The institutions in the Financial Sector have an average score of 28.75% and ranked 2nd, while the Commissions, Agencies, Departments and Units sector is ranked 3<sup>rd</sup> with an average score of 15.07%. The least performing sectors in the complying with the TII variables are: Federal Education and Training Sector with an average score of 09.92%, and River Basins with 09.92%. They occupy the 11<sup>th</sup> and 12<sup>th</sup> ranks respectively.

### **FEDERAL MINISTRIES**

The ranking of 27 Federal Ministries is presented below:

S/N	FEDERAL MINISTRIES	Score %	General Ranking (1)	Sector Ranking (2)
1	Ministry of Power	21.00	35	1
2	Ministry of Women Affairs	19.83	44	2
3	Ministry of Education	18.60	54	3
4	Ministry of Finance, Budget and National Planning	18.50	56	4
5	Ministry of Justice	17.70	68	5

6	Ministry of Aviation	17.00	79	6
7	Ministry of Labour and Employment	17.00	79	6
8	Ministry of Foreign Affairs	16.00	101	8
9	Ministry of Humanitarian Affairs, Disaster Management & Social Development	15.83	114	9
10	Ministry of Environment	15.00	123	10
11	Ministry of Information and Culture	14.83	125	11
12	Ministry of Defence	14.50	127	12
13	Ministry of Health	14.50	127	12
14	Ministry of Industry, Trade and Investment	14.50	127	12
15	Ministry of Niger Delta Affairs	14.50	127	12
16	Ministry of Transportation	14.50	127	12
17	Ministry of Works and Housing	14.50	127	12
18	Federal Capital Territory Abuja	13.64	256	18
19	Ministry of Mines and Steel Development	12.21	266	19
20	Ministry of Interior	12.00	267	20
21	Ministry of Petroleum Resources	12.00	267	20
22	Ministry of Police Affairs	12.00	267	20
23	Ministry of Communications and Digital Economy	10.50	367	23
24	Ministry of Science, Technology and Innovation	4.00	483	24
25	Ministry of Agriculture and Rural Development	0.00	509	25
26	Ministry of Water Resources	0.00	509	25
27	Ministry of Youth and Sports Development	0.00	509	25

The Federal Ministry of Power (35 in the overall ranking) has the highest score 21.00% and is ranked 1<sup>st</sup>. The Federal Ministry of Women Affairs (44 in the overall ranking) is ranked second with a score of 19.83%. The Ministry of Education (54 in the overall ranking) occupies the 3<sup>rd</sup> spot with 18.60%. These are most complying ministries with the TII variables.

The least complying ministries with the TII variables are: Ministry of Agriculture and Rural Development, Ministry of Science, Ministry of Water Resources and Ministry of Youth and Sports Development (all ranked 509 in the overall ranking) with scores of 0.00% are ranked 25th in the sectoral ranking respectively.

## SECTORAL RANKING

# COMMISSIONS, AGENCIES, DEPARTMENTS AND UNITS

One Hundred and Eighty-Six (186) Institutions are categorized as clusters. Their ranking is presented below:

S/N	COMMISSIONS, AGENCIES, DEPARTMENTS, DEPARTMENTS AND UNITS	Score %	General Ranking (1)	Sector Ranking (2)
1	Nigerian Investment Promotion Commission	78.21	2	1
2	Independent Corrupt Practices and Other Related Offences Commission	78.13	3	2
3	Tertiary Education Trust Fund	54.12	5	3
4	Nigeria Sovereign Investment Authority	31.43	9	4
5	Nigeria Electricity Liability Management Limited	30.50	10	5
6	National Identity Management Commission	30.42	12	6
7	National Human Rights Commission	30.16	13	7
8	National Agency for Prohibition of Trafficking in Persons	28.90	16	8
9	Nigerian Electricity Regulatory Commission	28.50	17	9
10	National Salaries Incomes and Wages Commission	26.54	19	10
11	NIGCOMSAT	25.97	20	11
12	Nigerian Content Development and Monitoring Board	25.70	21	12
13	National Agency for the Control of Aids	25.25	22	13
14	National Drug Law Enforcement Agency	24.53	23	14
15	National Centre for Disease Control	22.77	26	15
16	Office of The Secretary General of the Federation	22.16	27	16
17	National Commission for Colleges of Education	21.73	28	17
18	Accident and Investigation Bureau	21.63	31	18
19	National Steel Raw Materials Exploration Agency, Kaduna	21.17	32	19
20	Niger Delta Development Commission	21.17	32	19
21	Financial Reporting Council of Nigeria	21.14	34	21
22	Nigerian Communication Commission	20.90	38	22
23	Universal Basic Education Commission	20.37	40	23
24	Bureau of Public Service Reforms	20.20	41	24
25	Fiscal Responsibility Commission	20.19	42	25
26	National Pension Commission	20.10	43	26
27	Legal Aid Council of Nigeria	19.83	44	27
28	National Commission for Nomadic Education	19.83	48	28
29	National Universities Commission	19.64	49	29
30	Office of the Auditor General of the Federation	19.30	50	30
31	Nigerian Extractive Industries Transparency Initiative	19.20	51	31
32	National Library of Nigeria	18.71	52	32
33	National Film and Video Censors Board	18.50	56	33
34	Nigeria Atomic Energy Commission	18.50	56	33
35	Teachers Registration Council of Nigeria	18.50	56	33
36	Energy Commission of Nigeria	18.47	64	36
37	Nigerian Shippers Council	17.70	68	37
38	Bureau of Public Procurement	17.60	70	38
39	Nigerian Maritime Administration and Safety Agency	17.43	71	39
40	Ajaokuta Steel Company Limited	17.17	74	40
41	Nigerian Ports Authority	17.17	74	40
42	Debt Management Office	17.07	78	42
43	National Judicial Council	17.00	79	43
44	National Blood Service Commission	17.00	79	43

45	Securities and Exchange Commission	16.90	91	45
46	Industrial Training Fund	16.90	91	45
47	Nigerian Financial Intelligence Unit	16.90	91	45
48	National Agricultural Seed Council	16.44	95	48
49	Federal Civil Service Commission	16.37	96	49
50	Nigerian Agricultural Insurance	16.21	97	50
	Corporation			
51	Federal Road Safety Commission	16.10	99	51
52	National Productivity Centre	16.10	99	51
53	Galaxy Backbone	16.00	101	53
54	Infrastructure Concession Regulatory Commission	15.99	108	54
55	Federal Roads Maintenance Agency	15.83	109	55
56	Federal Housing Authority	15.83	109	55
57	Nigerian Natural Medicine Development Agency	15.83	109	55
58	Sheda Science and Technology Complex	15.83	118	58
59	National Council for Arts and Culture	15.30	120	59
60	Police Service Commission	15.07	122	60
61	Corporate Affairs Commission	14.67	126	61
62	Advertising Practitioners Council of Nigeria	14.50	127	62
63	COREN	14.50	127	62
64	Directorate for Technical Cooperation in Africa	14.50	127	62
65	Electric Development Institute	14.50	127	62
66	Federal Airports Authority of Nigeria	14.50	127	62
67	Independent National Electoral Commission	14.50	127	62
68	Joint Admission and Matriculation Board	14.50	127	62
69	National Boundary Commission	14.50	127	62
70	National Broadcasting Commission	14.50	127	62
71	Nigerian Export Promotion Council	14.50	127	62
72	Office of the Surveyor-General of the Federation	14.50	127	62
73	Pension Transitional Arrangement Directorate	14.50	127	62
74 75	Petroleum Technology Development Fund  Pharmacy Council of Niceria	14.50	127	62 62
76	Pharmacy Council of Nigeria Public Complaints Commission	14.50	127	62
77	Radiographers Registration Board of	14.50	127	62
78	Nigeria  Raw Materials Research and	14.50	127	62
79	Development Council Servicom	14.50	127	62
80	Small and Medium Enterprise	14.50	127	62
	Development Authority of Nigeria	50		
81	Standards Organisation of Nigeria	14.50	127	62
82	Surveyors Council of Nigeria	14.50	127	62
83	Tafawa Balewa Square Management Board	14.50	127	62
84	Nigerian Copyright Commission	14.50	127	62
85	Nigerian Railway Corporation	14.50	127	62
86	Budget Office of the Federation	14.50	127	62
87 88	Centre for Management Development  Electric Development Institute	14.50 14.50	127 127	62 62
89	National Agency for Food and Drug	14.50	127	62
	Administration and Control			
90	National Agency for the Great Green Wall	14.50	127	62
91	National Automotive Design and Development Council National Hajj Commission of Nigeria	14.50	127	62 62
93	National Health Insurance Scheme	14.50	127	62
93	National Insurance Commission	14.50	127	62
95	National Population Commission	14.50	127	62
96	National Space Research and	14.50	127	62
	Development Agency			

97	National Sugar Development Council	14.50	127	62
98	National Orientation Agency	14.50	127	62
99	Nigerian Bulk Electricity Trading PLC	14.50	127	62
100	Nigeria Nuclear Regulatory Authority	14.50	127	62
101	Nigerian Export Processing Zones Authority	14.50	127	62
102	Nigerian Geological Survey Agency	14.50	127	62
103	Nigerian Airspace Management Agency	14.50	127	62
104	Pension Transitional Arrangement Directorate	14.50	127	62
105	National Inland Waterways Authority	14.50	127	62
106	Nigerians in Diaspora Commission	14.50	127	62
107	Nigerian Civil Aviation Authority	14.50	127	62
108	Nigerian Meteorological Agency	14.50	127	62
109	Nigerian Mining Cadastre Office	14.50	127	62
110	Nigerian Press Council	14.50	127	62
111	Medical Laboratory Science Council of Nigeria, Yaba	14.50	127	62
112	National Information Technology Development Agency	14.50	127	62
113	Centre for Management Development	14.50	127	62
114	National Board for Technology Incubation	14.50	127	62
115	North East Development Commission	14.50	127	62
116	National Agency for Science and	12.80	260	116
	Engineering Infrastructure			
117	Family Homes Fund Ltd	12.80	260	116
118	Federal Character Commission	12.80	260	116
119	Federal Judicial Service Commission	12.50	263	119
120	Medical Rehabilitation Therapists Board of Nigeria	12.50	263	119
121	National Centre for Technology Management, Ile-Ife	12.00	267	121
122	National Centre for Agricultural Mechanization, Ilorin	12.00	267	121
123	National Commissions for Persons with Disabilities	12.00	267	121
124	National Primary Health Care Development Agency	12.00	267	121
125	Nigeria Commodity Exchange	12.00	267	121
126	Transmission Company of Nigeria	12.00	267	121
127	Nigerian National Merit Award	12.00	267	121
128	Civil Defence, Correctional, Fire and Immigration Board	12.00	267	121
129	Agricultural Research Council of Nigeria	12.00	267	121
130	Border Communities Development Agency	12.00	267	121
131	Defence Industries Corporation of Nigeria	12.00	267	121
132	Health Records Officers Registration Board of Nigeria	12.00	267	121
133	National Agricultural Land Development Authority	12.00	267	121
134	National Biotechnology Development Agency	12.00	267	121
135	Nigerian Postal Service	12.00	267	121
136	Nigerian Tourism Development Corporation	12.00	267	121
137	Abuja Infrastructure Investment Center	12.00	267	121
138	Community Health Practitioners Registration Board	12.00	267	121
139	Economic And Financial Crimes Commission	12.00	267	121
140	National Emergency Management Agency	12.00	267	121
141	Office of The Head of Civil Service of the Federation	12.00	267	121
142	National Lottery Regulatory Commission	12.00	267	121
143	National Lottery Trust Fund	12.00	267	121
144	National Assembly Service Commission	10.50	367	144
	National Biosafety Management Agency	10.50	367	144

146	National Examination Council	10.50	367	144
147	National Youth Service Corps	10.50	367	144
148	National Gallery for Art	10.50	367	144
149	Nigerian Council of Food Science and	10.50	367	144
1 10	Technology	10.00	001	
150	National Office for Technology	10.50	367	144
	Acquisition and Promotion			
151	Code of Conduct Bureau	10.50	367	144
152	Bureau of Public Enterprise	10.50	367	144
153	Council of Nigerian Mining Engineers and Geosciences	10.50	367	144
154	Dental Therapist Registration Board of Nigeria	10.50	367	144
155	National Commission for Mass Literacy Adult and NonFormal Education	10.50	367	144
156	Federal Competition and Consumer Protection Commission	8.80	406	156
157	Lagos International Trade Fair Complex Management Board	8.00	411	157
158	Librarians Registration Council of Nigeria	8.00	411	157
159	Medical and Dental Council of Nigeria	8.00	411	157
160	National Park Service	8.00	411	157
161	Nigerian Television Authority	8.00	411	157
162	Veterinary Council of Nigeria	8.00	411	157
163	Rural Electrification Agency	8.00	411	157
164	Medical and Dental Council of Nigeria	8.00	411	157
165	National Board for Technical Education	8.00	411	157
166	National Environmental Standards and Regulations Enforcement Agency	8.00	411	157
167	New Partnership for African Development	8.00	411	157
168	Computer Professionals Registration Council of Nigeria	8.00	411	157
169	Council for the Regulation of Freight Forwarding in Nigeria	8.00	411	157
170	National Centre for Women Development	8.00	411	157
171	National Metallurgical Development Center, Jos	8.00	411	157
172	Office of the Accountant General of the Federation	7.30	475	172
173	National Bureau of Statistics	6.50	476	173
174	National Commission for Museums and Monuments	5.33	481	174
175	National Commission for Refugees, Migrants and IDPs	4.00	483	175
176	National Directorate of Employment	4.00	483	175
177	National Economic Reconstruction Fund	4.00	483	175
178	National Iron Ore Mining Company	4.00	483	175
179	Nigerian Film Corporation	4.00	483	175
180	Nigerian Law Reform Commission	4.00	483	175
181	Voice of Nigeria	4.00	483	175
182	Gurara Dam Management Agency	4.00	483	175
183	Dental Technologists Registration Board of Nigeria	4.00	483	175
184	FG Staff Housing Loans Board	0.00	509	184
185	Nigerian Coal Corporation	0.00	509	184
186	National Council on Climate Change	0.00	509	184

From the sectoral ranking of Commissions, Agencies and Departments, and Units presented above, the Nigerian Investment Promotion Commission (2nd in the overall ranking with 78.21%) comes first in the sectoral ranking while Independent Corrupt Practices and Other Related Offences Commission (3rd in the overall ranking with a 78.13%) ranks 2<sup>nd</sup>, while. The

### SECTORAL RANKING

Tertiary Education Trust Fund (ranked 5<sup>th</sup> in the overall ranking with 54.12%) is ranked 3<sup>rd</sup>. Nigeria Sovereign Investment Authority (ranked 9<sup>th</sup> in the overall ranking with 31.43%) is ranked 4th in the sectoral ranking. These are the Institutions with the most compliance with TII variables among the Commissions, Agencies and Departments, and Units accessed.

The following are among the least complying Commissions, Agencies and Departments, and Units with the TII variables: FG Staff Housing Loans Board, Nigerian Coal Corporation and National Council on Climate Change recorded 0.00% score and jointly ranked 509<sup>th</sup> and 184<sup>th</sup> in the overall ranking and sectoral ranking respectively.

### MILITARY AND PARAMILITARY

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

S/N	MILITARY AND PARAMILITARY	Score %	General Ranking (1)	Sector Ranking (2)
1	Nigeria Customs Service	18.59	55	1
2	Federal Road Safety Commission	16.10	99	2
3	Nigerian Air Force	14.50	127	3
4	Nigerian Navy	14.50	127	3
5	Nigeria Immigration Service	14.50	127	3
6	Defence Headquarters	12.00	267	6
7	Nigeria Security and Civil Defence Corps	12.00	267	6
8	Nigerian Correctional Service	12.00	267	6
9	Defence Industries Corporation of Nigeria	12.00	267	6
10	Nigerian Police Force	10.50	367	10
11	Nigerian Army	8.00	411	11
12	Federal Fire Service	8.00	411	11
13	Military Pension Board	4.00	483	13

From the sectoral ranking of the Military and Paramilitary above, the Nigeria Customs Service (55<sup>th</sup> in the overall ranking with a score of 18.59%) is ranked 1<sup>st</sup>, while the Federal Road Safety Commission (99<sup>th</sup> with a score of 16.10% in the overall ranking) comes 2<sup>nd</sup> in the sectoral ranking. Nigerian Police Force, the Nigerian Army and the Military Pension Board (ranked 411and 483, respectively, in the overall ranking with a score of 10.50, 8.00 and 4.00% respectively, are ranked joint 11 and 13<sup>th</sup> in the sectoral ranking.

# FEDERAL EDUCATION AND TRAINING INSTITUTIONS

One Hundred and Sixty-One (161) Federal Education and Training Institutions are assessed. Their sectoral ranking is presented below:

S/N	FEDERAL EDUCATION AND TRAINING INSTITUTIONS	Score %	General Ranking (1)	Sector Ranking (2)
1	Yaba College of Technology, Yaba, Lagos	21.00	35	1
2	National Post Graduate Medical College of Nigeria	19.83	46	2
3	Petroleum Training Institute, Effurun	19.83	46	2
4	Michael Opara University of Agriculture, Umudike	18.71	52	4
5	Ahmadu Bello University, Zaria	18.50	56	5
6	University of Lagos	18.50	56	5
7	Nigeria Institute of Soil Science	18.50	56	5
8	Administrative Staff College of Nigeria	18.50	56	8
9	University of Maiduguri	18.12	66	9
10	Kaduna Polytechnic, Kaduna	17.71	67	10
11	Citizenship and Leadership Training Centre	17.17	74	11
12	Bayero University Kano	17.14	77	12
13	National Institute for Legislative and Democratic Studies	17.00	79	13
14	Nigerian College of Aviation Technology, Zaria	17.00	79	13
15	Federal University of Agriculture Zuru	16.79	94	15
16	Obafemi Awolowo University, Ile-Ife	16.14	98	16
17	Federal University of Technology, Minna	16.00	101	17
18	Federal College of Agriculture, Ibadan, Oyo State	15.83	109	18
19	Nigerian Institute of Leather and Science Technology	15.83	109	18
20	Alex Ekueme University, Ndufu-Alike, Ebonyi	15.64	119	20
21	Federal University Dutse, Jigawa	14.93	124	21
22	Air force Institute of Technology, Kaduna	14.50	127	22
23	Akanu Ibiam Federal Polytechnic Uwana, Ebonyi	14.50	127	22
24	Federal University of Health Science Otukpo, Benue	14.50	127	22
25	Federal University of Petroleum Resources, Effurun	14.50	127	22
26	Nigerian Institute of Advanced Legal Studies	14.50	127	22
27	Nigerian Institute of Animal Science	14.50	127	22
28	Nigerian Institute of Mining and Geosciences Nigerian Institute of Science Laboratory	14.50	127	22
30	Technology, Ibadan	14.50	127	22
	Nigerian Institute of Transportation Technology			
31	University of Ilorin	14.50	127	22
32	University of Jos  National Institute for Nigerian	14.50	127	22
33	National Institute for Nigerian  Languages, Aba	14.50	127	22
34	National Institute of Construction Technology, Uromi	14.50	127	22
35	University of Abuja	14.50	127	22
36	University of Benin	14.50	127	22
37	Institute of Public Analysts of Nigeria	14.50	127	22
38	Maritime Academy of Nigeria	14.50	127	22
39	N.A Institute of Tech. & Environmental Sciences	14.50	127	22
40	National Open University of Nigeria	14.50	127	22

41				
	National Power Training Institute	14.50	127	22
42	Nigeria Institute for Hospitality and	14.50	127	22
	Tourism			
43	Institute for Peace and Conflict	14.50	127	22
	Resolution			
44	National Teachers Institute	14.50	127	22
45	Nnamdi Azikiwe University, Awka	14.50	127	22
46	Pharmacy Council of Nigeria	14.50	127	22
	, ,			
47	National Defence College	14.50	127	22
48	Optometrist and Dispensing Opticians	14.50	127	22
	Board of Nigeria			
49	Moddibo Adama University of	13.93	252	49
	Technology, Yola	10.71	050	
50	FCE (Special), Oyo	13.71	253	50
51	National Institute for Educational	13.71	253	50
	Planning and Administration	10 71	050	
52	University of Calabar	13.71	253	50
53	Federal Polytechnic Ilaro, Ogun	13.33	257	53
54	Federal Co-operative College, Oji River	12.50	263	54
55	Federal College of Agriculture Akure	12.00	267	55
56	Federal College of Agriculture Ishiagu,	12.00	267	55
-	Ebonyi State			
57	Federal College of Animal Health and	12.00	267	55
	Production Technology, Ibadan, Oyo			
	State			
58	Federal College of Fisheries and Marine	12.00	267	55
	Technology, Lagos			
59	Federal College of Forestry, Ibadan,	12.00	267	55
	Oyo State			
60	Federal College of Forestry, Jos,	12.00	267	55
	Plateau State			
61	Federal College of Freshwater Fisheries	12.00	267	55
	Technology, NewBussa			
62	Federal College of Wildlife	12.00	267	55
	Management, New Bussa, Niger State			
63	FCE (Technical), Gombe	12.00	267	55
64	FCE (Technical), Gusau, Zamfara	12.00	267	55
65	FCE Eha-Amufu, Enugu	12.00	267	55
66	FCE Kano	12.00	267	55
67	FCE Obudu, Cross River	12.00	267	55
68	FCT College of Education, Zuba	12.00	267	55
		12.00	201	
		10.00	067	
69	Federal Co-operative College, Ibadan	12.00	267	55
70	Federal Polytechnic Ado Ekiti	12.00	267	55 55
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70	Federal Polytechnic Ado Ekiti	12.00	267	55 55
70 71	Federal Polytechnic Ado Ekiti Federal Polytechnic Bida, Niger	12.00 12.00	267 267	55 55 55
70 71 72	Federal Polytechnic Ado Ekiti Federal Polytechnic Bida, Niger Federal Polytechnic Damaturu, Yobe Federal Polytechnic Ekowe, Bayelsa	12.00 12.00 12.00	267 267 267	55 55 55 55
70 71 72 73 74	Federal Polytechnic Ado Ekiti Federal Polytechnic Bida, Niger Federal Polytechnic Damaturu, Yobe Federal Polytechnic Ekowe, Bayelsa Federal Polytechnic Ile-Oluji, Ondo	12.00 12.00 12.00 12.00 12.00	267 267 267 267 267	55 55 55 55 55 55
70 71 72 73	Federal Polytechnic Ado Ekiti Federal Polytechnic Bida, Niger Federal Polytechnic Damaturu, Yobe Federal Polytechnic Ekowe, Bayelsa Federal Polytechnic Ile-Oluji, Ondo Federal Polytechnic Kaltungo, Gombe	12.00 12.00 12.00 12.00	267 267 267 267	55 55 55 55 55
70 71 72 73 74	Federal Polytechnic Ado Ekiti Federal Polytechnic Bida, Niger Federal Polytechnic Damaturu, Yobe Federal Polytechnic Ekowe, Bayelsa Federal Polytechnic Ile-Oluji, Ondo Federal Polytechnic Kaltungo, Gombe State	12.00 12.00 12.00 12.00 12.00	267 267 267 267 267	55 55 55 55 55 55
70 71 72 73 74 75	Federal Polytechnic Ado Ekiti Federal Polytechnic Bida, Niger Federal Polytechnic Damaturu, Yobe Federal Polytechnic Ekowe, Bayelsa Federal Polytechnic Ile-Oluji, Ondo Federal Polytechnic Kaltungo, Gombe	12.00 12.00 12.00 12.00 12.00 12.00	267 267 267 267 267 267	55 55 55 55 55 55 55
70 71 72 73 74 75	Federal Polytechnic Ado Ekiti Federal Polytechnic Bida, Niger Federal Polytechnic Damaturu, Yobe Federal Polytechnic Ekowe, Bayelsa Federal Polytechnic Ile-Oluji, Ondo Federal Polytechnic Kaltungo, Gombe State Federal Polytechnic Kaura Namoda,	12.00 12.00 12.00 12.00 12.00 12.00	267 267 267 267 267 267	55 55 55 55 55 55 55
70 71 72 73 74 75	Federal Polytechnic Ado Ekiti Federal Polytechnic Bida, Niger Federal Polytechnic Damaturu, Yobe Federal Polytechnic Ekowe, Bayelsa Federal Polytechnic Ile-Oluji, Ondo Federal Polytechnic Kaltungo, Gombe State Federal Polytechnic Kaura Namoda, Zamfara Federal Polytechnic Nekede, Owerri	12.00 12.00 12.00 12.00 12.00 12.00	267 267 267 267 267 267 267	55 55 55 55 55 55 55 55
70 71 72 73 74 75 76 77	Federal Polytechnic Ado Ekiti Federal Polytechnic Bida, Niger Federal Polytechnic Damaturu, Yobe Federal Polytechnic Ekowe, Bayelsa Federal Polytechnic Ile-Oluji, Ondo Federal Polytechnic Kaltungo, Gombe State Federal Polytechnic Kaura Namoda, Zamfara Federal Polytechnic Nekede, Owerri Federal Polytechnic Ukana, Akwa Ibom	12.00 12.00 12.00 12.00 12.00 12.00 12.00 12.00	267 267 267 267 267 267 267 267	55 55 55 55 55 55 55 55 55
70 71 72 73 74 75 76	Federal Polytechnic Ado Ekiti Federal Polytechnic Bida, Niger Federal Polytechnic Damaturu, Yobe Federal Polytechnic Ekowe, Bayelsa Federal Polytechnic Ile-Oluji, Ondo Federal Polytechnic Kaltungo, Gombe State Federal Polytechnic Kaura Namoda, Zamfara Federal Polytechnic Nekede, Owerri Federal Polytechnic Ukana, Akwa Ibom Federal School of Medical Laboratory	12.00 12.00 12.00 12.00 12.00 12.00 12.00	267 267 267 267 267 267 267 267	55 55 55 55 55 55 55 55
70 71 72 73 74 75 76 77	Federal Polytechnic Ado Ekiti Federal Polytechnic Bida, Niger Federal Polytechnic Damaturu, Yobe Federal Polytechnic Ekowe, Bayelsa Federal Polytechnic Ile-Oluji, Ondo Federal Polytechnic Kaltungo, Gombe State Federal Polytechnic Kaura Namoda, Zamfara Federal Polytechnic Nekede, Owerri Federal Polytechnic Ukana, Akwa Ibom	12.00 12.00 12.00 12.00 12.00 12.00 12.00 12.00	267 267 267 267 267 267 267 267	55 55 55 55 55 55 55 55 55
70 71 72 73 74 75 76 77 78 79	Federal Polytechnic Ado Ekiti Federal Polytechnic Bida, Niger Federal Polytechnic Damaturu, Yobe Federal Polytechnic Ekowe, Bayelsa Federal Polytechnic Ile-Oluji, Ondo Federal Polytechnic Kaltungo, Gombe State Federal Polytechnic Kaura Namoda, Zamfara Federal Polytechnic Nekede, Owerri Federal Polytechnic Ukana, Akwa Ibom Federal School of Medical Laboratory Jos Federal University Dutsin-ma, Katsina	12.00 12.00 12.00 12.00 12.00 12.00 12.00 12.00 12.00 12.00 12.00	267 267 267 267 267 267 267 267 267 267	55 55 55 55 55 55 55 55 55 55
70 71 72 73 74 75 76 77 78 79 80 81	Federal Polytechnic Ado Ekiti Federal Polytechnic Bida, Niger Federal Polytechnic Damaturu, Yobe Federal Polytechnic Ekowe, Bayelsa Federal Polytechnic Ile-Oluji, Ondo Federal Polytechnic Kaltungo, Gombe State Federal Polytechnic Kaura Namoda, Zamfara Federal Polytechnic Nekede, Owerri Federal Polytechnic Ukana, Akwa Ibom Federal School of Medical Laboratory Jos Federal University Dutsin-ma, Katsina Federal University Gusau, Zamfara	12.00 12.00 12.00 12.00 12.00 12.00 12.00 12.00 12.00 12.00 12.00 12.00	267 267 267 267 267 267 267 267 267 267	55 55 55 55 55 55 55 55 55 55 55 55
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70 71 72 73 74 75 76 77 78 79 80 81 82 83 84	Federal Polytechnic Ado Ekiti Federal Polytechnic Bida, Niger Federal Polytechnic Damaturu, Yobe Federal Polytechnic Ekowe, Bayelsa Federal Polytechnic Ile-Oluji, Ondo Federal Polytechnic Kaltungo, Gombe State Federal Polytechnic Kaura Namoda, Zamfara Federal Polytechnic Nekede, Owerri Federal Polytechnic Ukana, Akwa Ibom Federal School of Medical Laboratory Jos Federal University Dutsin-ma, Katsina Federal University Gusau, Zamfara Federal University Kashere, Gombe Federal University Lokoja, Kogi Federal University Lokoja, Kogi Federal University of Technology, Akure	12.00 12.00 12.00 12.00 12.00 12.00 12.00 12.00 12.00 12.00 12.00 12.00 12.00 12.00 12.00 12.00	267 267 267 267 267 267 267 267 267 267	55 55 55 55 55 55 55 55 55 55 55 55 55
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70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86	Federal Polytechnic Ado Ekiti Federal Polytechnic Bida, Niger Federal Polytechnic Damaturu, Yobe Federal Polytechnic Ekowe, Bayelsa Federal Polytechnic Ile-Oluji, Ondo Federal Polytechnic Kaltungo, Gombe State Federal Polytechnic Kaura Namoda, Zamfara Federal Polytechnic Nekede, Owerri Federal Polytechnic Ukana, Akwa Ibom Federal Polytechnic Ukana, Akwa Ibom Federal School of Medical Laboratory Jos Federal University Dutsin-ma, Katsina Federal University Gusau, Zamfara Federal University Kashere, Gombe Federal University Lokoja, Kogi Federal University of Technology, Akure Federal University Wukari, Taraba National Institute for Policy and	12.00 12.00 12.00 12.00 12.00 12.00 12.00 12.00 12.00 12.00 12.00 12.00 12.00 12.00 12.00 12.00 12.00	267 267 267 267 267 267 267 267 267 267	55 55 55 55 55 55 55 55 55 55 55 55 55
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70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87	Federal Polytechnic Ado Ekiti Federal Polytechnic Bida, Niger Federal Polytechnic Damaturu, Yobe Federal Polytechnic Ekowe, Bayelsa Federal Polytechnic Ile-Oluji, Ondo Federal Polytechnic Kaltungo, Gombe State Federal Polytechnic Kaltungo, Gombe State Federal Polytechnic Kaura Namoda, Zamfara Federal Polytechnic Nekede, Owerri Federal Polytechnic Ukana, Akwa Ibom Federal School of Medical Laboratory Jos Federal University Dutsin-ma, Katsina Federal University Gusau, Zamfara Federal University Kashere, Gombe Federal University Lokoja, Kogi Federal University Otuoke, Bayelsa Federal University Wukari, Taraba National Institute for Policy and Strategic Studies, Kuru National Institute for Sports Federal University of Technology, Akure	12.00 12.00 12.00 12.00 12.00 12.00 12.00 12.00 12.00 12.00 12.00 12.00 12.00 12.00 12.00 12.00 12.00 12.00 12.00	267 267 267 267 267 267 267 267 267 267	55 55 55 55 55 55 55 55 55 55 55 55 55
70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87	Federal Polytechnic Ado Ekiti Federal Polytechnic Bida, Niger Federal Polytechnic Damaturu, Yobe Federal Polytechnic Ekowe, Bayelsa Federal Polytechnic Ile-Oluji, Ondo Federal Polytechnic Kaltungo, Gombe State Federal Polytechnic Kaltungo, Gombe State Federal Polytechnic Kaura Namoda, Zamfara Federal Polytechnic Nekede, Owerri Federal Polytechnic Ukana, Akwa Ibom Federal School of Medical Laboratory Jos Federal University Dutsin-ma, Katsina Federal University Gusau, Zamfara Federal University Kashere, Gombe Federal University Lokoja, Kogi Federal University Otoke, Bayelsa Federal University Otoke, Bayelsa Federal University Wukari, Taraba National Institute for Policy and Strategic Studies, Kuru National Institute for Sports	12.00 12.00 12.00 12.00 12.00 12.00 12.00 12.00 12.00 12.00 12.00 12.00 12.00 12.00 12.00 12.00 12.00 12.00	267 267 267 267 267 267 267 267 267 267	55 55 55 55 55 55 55 55 55 55 55 55 55
70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87	Federal Polytechnic Ado Ekiti Federal Polytechnic Bida, Niger Federal Polytechnic Damaturu, Yobe Federal Polytechnic Ekowe, Bayelsa Federal Polytechnic Ile-Oluji, Ondo Federal Polytechnic Kaltungo, Gombe State Federal Polytechnic Kaltungo, Gombe State Federal Polytechnic Kaura Namoda, Zamfara Federal Polytechnic Nekede, Owerri Federal Polytechnic Ukana, Akwa Ibom Federal School of Medical Laboratory Jos Federal University Dutsin-ma, Katsina Federal University Gusau, Zamfara Federal University Kashere, Gombe Federal University Lokoja, Kogi Federal University Otuoke, Bayelsa Federal University Wukari, Taraba National Institute for Policy and Strategic Studies, Kuru National Institute for Sports Federal University of Technology, Akure Nigeria Arabic Language Village, Ngala,	12.00 12.00 12.00 12.00 12.00 12.00 12.00 12.00 12.00 12.00 12.00 12.00 12.00 12.00 12.00 12.00 12.00 12.00 12.00	267 267 267 267 267 267 267 267 267 267	55 55 55 55 55 55 55 55 55 55 55 55 55
70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87	Federal Polytechnic Ado Ekiti Federal Polytechnic Bida, Niger Federal Polytechnic Damaturu, Yobe Federal Polytechnic Ekowe, Bayelsa Federal Polytechnic Ile-Oluji, Ondo Federal Polytechnic Kaltungo, Gombe State Federal Polytechnic Kaltungo, Gombe State Federal Polytechnic Kaura Namoda, Zamfara Federal Polytechnic Nekede, Owerri Federal Polytechnic Ukana, Akwa Ibom Federal School of Medical Laboratory Jos Federal University Dutsin-ma, Katsina Federal University Gusau, Zamfara Federal University Kashere, Gombe Federal University Lokoja, Kogi Federal University Otuoke, Bayelsa Federal University Wukari, Taraba National Institute for Policy and Strategic Studies, Kuru National Institute for Sports Federal University of Technology, Akure Nigeria Arabic Language Village, Ngala, Borno State	12.00 12.00	267 267 267 267 267 267 267 267 267 267	55 55 55 55 55 55 55 55 55 55 55 55 55

92	Usmanu Danfodio University, Sokoto	12.00	267	55
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93	Public Service Institute of Nigeria	12.00		
94	Federal Training Center, Lagos	12.00	267	55
95	National Water Resources Institute, Kaduna	12.00	267	55
96	Alvan Ikoku College of Education, Owerri	12.00	267	55
97	Abubakar Tafawa Balewa University, Bauchi	12.00	267	55
98	French Language Village, Badagry, Lagos	12.00	267	55
99	Nigerian Law School	12.00	267	55
100	Nigerian Institute of International Affairs, Lagos	12.00	267	55
101	Federal Polytechnic Bali, Taraba	10.50	367	101
102	University of Ibadan	10.50	367	101
103	Auchi Polytechnic, Edo	10.50	367	101
104	Agricultural and Rural Management Training Institute	10.50	367	101
105	FCE (Technical), Bichi, Kano	10.50	367	101
106	Nigerian Army College of Education, Ilorin	10.50	367	101
107	Project Development Institute, Enugu	10.50	367	101
108	Federal University of Agriculture, Abeokuta	10.29	400	108
109	FCE Pankshin, Plateau	9.14	402	109
110	Federal University Lafia, Nasarawa	9.14	402	109
111	Federal University of Technology, Owerri	9.14	402	109
112	Nigerian Defence Academy, Kaduna	9.00	405	112
113	FCE Katsina	8.79	408	113
114	Federal University Birnin Kebbi	8.57	409	114
115	FCE Okene, Kogl	8.50	410	115
116	Adeyemi Federal University of Education, Ondo	8.00	411	116
117	Federal Polytechnic Bauchi	8.00	411	116
118	Federal Polytechnic Daura, Katsina State	8.00	411	116
119	Federal Polytechnic Ede, Osun	8.00	411	116
120	Federal Polytechnic Idah, Kogi	8.00	411	116
121	Federal Polytechnic Mubi, Adamawa	8.00	411	116
122	Federal Polytechnic Nasarawa	8.00	411	116
123	Federal Polytechnic of Oil and Gas Bonny, Rivers	8.00	411	116
124	Federal Polytechnic Oko, Anambra	8.00	411	116
125	Federal School of Occupational Therapy, Yaba	8.00	411	116
126	Federal University Gashua, Yobe	8.00	411	116
127	Federal University of Agriculture, Makurdi	8.00	411	116
128	Federal University Oye-Ekiti, Ekiti	8.00	411	116
129	H.A Federal Polytechnic Kazaure, Jigawa	8.00	411	116
130	Michael Imoudu National Institute for Labour Studies	8.00	411	116
131	Nigerian Army University, Biu	8.00	411	116
132	University of Nigeria Nsukka	8.00	411	116
133	University of Port-Harcourt	8.00	411	116
134	University of Uyo	8.00	411	116
135	FCE (Technical), Asaba	8.00	411	116
136	FCE (Technical), Omuku, River	8.00	411	116
137	FCE (Technical), Potiskum, Yobe	8.00	411	116
138	FCE (Technical), Umunze	8.00	411	116
139	FCE Abeokuta, Ogun	8.00	411	116
140	Federal College of Animal Health and Production Technology, Vom, Plateau	8.00	411	116
141	State Federal College of Forestry Mechanization, Afaka, Kaduna State	8.00	411	116
	woonanization, mana, Naduna otale			

### SECTORAL RANKING

142	Federal College of Horticulture, Dadin Kowa, Gombe	8.00	411	116
143	Federal College of Land Resources Technology, Owerri, Imo State	8.00	411	116
144	Federal Co-operative College, Kaduna	8.00	411	116
145	Waziri Umaru Federal Polytechnic, Birnin Kebbi	8.00	411	116
146	National Mathematical Centre	8.00	411	116
147	Jos University Teaching Hospital	6.50	476	147
148	Federal College of Land Resources Technology Kuru, Jos	4.50	482	148
149	College of Agriculture (Dae), Kabba, Kogi State	4.00	483	149
150	FCE (Technical) Akoka, Lagos	4.00	483	149
151	FCE Gidan Madi, Sokoto	4.00	483	149
152	FCE Kontagora, Niger	4.00	483	149
153	FCE Yola, Adamawa	4.00	483	149
154	FCE Zaria, Kaduna	4.00	483	149
155	Federal College of Agricultural Produce Technology, Kano	4.00	483	149
156	Federal College of Dental technology and Therapy, Enugu	4.00	483	149
157	Federal School of Surveying	4.00	483	149
158	Federal Training Center, Kaduna	4.00	483	149
159	Samaru College of Agriculture (Dae), Zaria Kaduna State	4.00	483	149
160	Federal College of Freshwater Fisheries Technology, Baga, Borno State	0.00	509	160
161	Metallurgical Training Institute, Onitsha	0.00	509	160

From the sectoral ranking of the Federal Education and Training Institutions above, the Yaba College of Technology, Yaba, Lagos (35<sup>th</sup> in the overall ranking) with a score of 21.00% is ranked 1<sup>st</sup>. It is followed by the National Post Graduate Medical College of Nigeria and the Petroleum Training Institute, (joint 46<sup>th</sup> in the overall ranking) with a score of 19.83%, joint are ranked 2<sup>nd</sup> respectively. They are the three (3) institutions most compliant with TII variables.

Institutions that are non-compliant with TII variables are: Federal College of Freshwater Fisheries Technology, Baga, Borno State and Metallurgical Training Institute, Onitsha as shown in the table above with 0.00% score are joint 509<sup>th</sup> in the overall ranking, and 160 in the sectoral ranking respectively.

#### TEACHING AND SPECIALIST HOSPITALS

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

S/N	TEACHING AND SPECIALIST HOSPITALS	Score %	General Ranking (1)	Sector Ranking (2)
1	National Obstetric Fitsula Centre, Abakaliki	24.50	24	1
2	University of Abuja Teaching Hospital	21.70	29	2
3	Lagos University Teaching Hospital	17.00	79	3
4	National Hospital	17.00	79	3
5	University of Nigeria Teaching Hospital	17.00	79	3

6         Ahmadu Bello University Teaching         16.00         101         6           7         Aminu Kano Teaching Hospital         14.50         127         7           8         Federal Neuro-Psychiatric Hospital Maduna         14.50         127         7           9         Irrua Specialist Teaching Hospital         14.50         127         7           10         National Orthopaedic Hospital Dada         14.50         127         7           11         Nnamdi Azikwe Teaching Hospital         14.50         127         7           12         Obatemi Awolowo Teaching Hospital         14.50         127         7           13         University College Hospital Ibadan         14.50         127         7           14         University of Eanin Teaching Hospital         14.50         127         7           15         University of Maiduguri Teaching Hospital         14.50         127         7           16         University of Benin Teaching Hospital         14.50         127         7           17         University of Borthal Reaching Hospital Lagos         14.50         127         7           18         Federal Medical Centre, Yenogoa         13.33         257         21           20					
8         Federal Neuro-Psychiatric Hospital Kaduna         14.50         127         7           9         Irrua Specialist Teaching Hospital         14.50         127         7           10         National Orthopaedic Hospital Dala         14.50         127         7           11         Nnamdi Azikwe Teaching Hospital         14.50         127         7           12         Obafemi Awolowo Teaching Hospital         14.50         127         7           13         University College Hospital Ibadan         14.50         127         7           14         University of Benin Teaching Hospital         14.50         127         7           15         University of Maiduguri Teaching Hospital         14.50         127         7           16         University of Maiduguri Teaching Hospital         14.50         127         7           17         University of Port-Harcourt Teaching Hospital         14.50         127         7           18         Federal Medical Centre, Asaba         14.50         127         7           19         National Orthopaedic Hospital Lagos         14.50         127         7           21         Federal Medical Centre, Propoga         13.33         257         21 <t< td=""><td>6</td><td></td><td></td><td>101</td><td>6</td></t<>	6			101	6
9         Irrua Specialist Teaching Hospital         14.50         127         7           10         National Orthopaedic Hospital Dala         14.50         127         7           11         Nnamid Azikwe Teaching Hospital         14.50         127         7           12         Obafemi Awolowo Teaching Hospital         14.50         127         7           13         University of Benin Teaching Hospital         14.50         127         7           14         University of Benin Teaching Hospital         14.50         127         7           15         University of Galabar Teaching Hospital         14.50         127         7           16         University of Galabar Teaching Hospital         14.50         127         7           16         University of Galabar Teaching Hospital         14.50         127         7           17         University of Port-Harcourt Teaching         14.50         127         7           18         Federal Medical Centre, Asaba         14.50         127         7           20         National Ear Care Centre         14.50         127         7           21         Federal Medical Centre, Yenogoa         13.33         257         21           22	7		14.50		
National Orthopaedic Hospital Dala	_		14.50	127	7
111         Nnamdi Azikwe Teaching Hospital         14.50         127         7           12         Obafemi Awolowo Teaching Hospital         14.50         127         7           13         University College Hospital Ibadan         14.50         127         7           14         University of Benin Teaching Hospital         14.50         127         7           15         University of Galabar Teaching Hospital         14.50         127         7           16         University of Port-Harcourt Teaching Hospital         14.50         127         7           17         University of Port-Harcourt Teaching Hospital         14.50         127         7           18         Federal Medical Centre, Asaba         14.50         127         7           19         National Orthopaedic Hospital Lagos         14.50         127         7           20         National Centre, Asaba         14.50         127         7           21         Federal Medical Centre, Yenogoa         13.33         257         21           22         National Ear Care Centre         14.50         127         7           21         Federal Medical Centre, Yenogoa         13.33         257         21           22         Abub	9	Irrua Specialist Teaching Hospital	14.50	127	7
12	10	National Orthopaedic Hospital Dala	14.50	127	7
13         University College Hospital Ibadan         14.50         127         7           14         University of Benin Teaching Hospital         14.50         127         7           15         University of Calabar Teaching Hospital         14.50         127         7           16         University of Maiduguri Teaching Hospital         14.50         127         7           17         University of Port-Harcourt Teaching Hospital         14.50         127         7           17         University of Port-Harcourt Teaching Hospital         14.50         127         7           18         Federal Medical Centre, Asaba         14.50         127         7           19         National Carc Centre         14.50         127         7           20         National Ear Care Centre         14.50         127         7           21         Federal Medical Centre, Yenogoa         13.33         257         21           22         Abubakar Tafawa Balewa University         12.00         267         22           22         Abubakar Tafawa Balewa University         12.00         267         22           23         Federal Neuro-Psychiatric Hospital Benin-City         12.00         267         22           25<		Ů ,			
14		0 1			7
15         University of Calabar Teaching Hospital         14.50         127         7           16         University of Maiduguri Teaching Hospital         14.50         127         7           17         University of Port-Harcourt Teaching Hospital         14.50         127         7           18         Federal Medical Centre, Asaba         14.50         127         7           19         National Orthopaedic Hospital Lagos         14.50         127         7           20         National Ear Care Centre         14.50         127         7           21         Federal Medical Centre, Yenogoa         13.33         257         21           22         Abubakar Tafawa Balewa University Teaching Hospital         12.00         267         22           22         Abubakar Tafawa Balewa University Teaching Hospital         12.00         267         22           23         Federal Neuro-Psychiatric Hospital Benincity         12.00         267         22           25         University of Uyo Teaching Hospital         12.00         267         22           26         University of Uyo Teaching Hospital         12.00         267         22           26         University of Uyo Teaching Hospital         12.00         267		, ,	14.50	127	7
16         University of Maiduguri Teaching Hospital         14.50         127         7           17         University of Port-Harcourt Teaching Hospital         14.50         127         7           18         Federal Medical Centre, Asaba         14.50         127         7           19         National Crthopaedic Hospital Lagos         14.50         127         7           20         National Ear Care Centre         14.50         127         7           21         Federal Medical Centre, Yenogoa         13.33         257         21           22         Abubakar Tafawa Balewa University         12.00         267         22           22         Abubakar Tafawa Balewa University         12.00         267         22           23         Federal Neuro-Psychiatric Hospital Benin-City         12.00         267         22           24         University of Ilorin Teaching Hospital         12.00         267         22           25         University of Uyo Teaching Hospital         12.00         267         22           26         Usmanu DanFodio University Teaching Hospital         12.00         267         22           28         Federal Medical Centre, Abuja         12.00         267         22	14	University of Benin Teaching Hospital	14.50	127	7
17	15	University of Calabar Teaching Hospital	14.50	127	7
Hospital   Federal Medical Centre, Asaba   14.50   127   7   19   National Orthopaedic Hospital Lagos   14.50   127   7   7   20   National Card Centre   14.50   127   7   7   21   Federal Medical Centre, Yenogoa   13.33   257   21   22   Abubakar Tafawa Balewa University   12.00   267   22   22   22   22   23   24   24   25   25   26   22   25   26   22   26   22   26   22   26   22   26   22   26   22   26   22   26   26   22   26   26   22   26   26   27   22   26   27   29   29   20   267   22   20   267   22   25   University of Uyo Teaching Hospital   12.00   267   22   25   University of Uyo Teaching Hospital   12.00   267   22   26   25   University of Uyo Teaching Hospital   12.00   267   22   26   26   27   26   27   27	16	University of Maiduguri Teaching Hospital	14.50	127	7
19         National Orthopaedic Hospital Lagos         14.50         127         7           20         National Ear Care Centre         14.50         127         7           21         Federal Medical Centre, Yenogoa         13.33         257         21           22         Abubakar Tafawa Balewa University Teaching Hospital         12.00         267         22           23         Federal Neuro-Psychiatric Hospital Benincity         12.00         267         22           24         University of Ujo Teaching Hospital         12.00         267         22           25         University of Ujo Teaching Hospital         12.00         267         22           26         Usmanu DanFodio University Teaching Hospital         12.00         267         22           26         Usmanu DanFodio University Teaching Hospital         12.00         267         22           26         Usmanu DanFodio University Teaching Hospital         12.00         267         22           26         Usmanu DanFodio University Teaching Hospital         12.00         267         22           28         Federal Medical Centre, Abuja         12.00         267         22           29         Federal Medical Centre, Umuahia         12.00         267	17	Hospital	14.50	127	7
National Ear Care Centre   14.50   127   7			14.50		
21         Federal Medical Centre, Yenogoa         13.33         257         21           22         Abubakar Tafawa Balewa University Teaching Hospital         12.00         267         22           23         Federal Neuro-Psychiatric Hospital Benincity         12.00         267         22           24         University of Ilorin Teaching Hospital         12.00         267         22           25         University of Uyo Teaching Hospital         12.00         267         22           26         Usmanu DanFodio University Teaching Hospital         12.00         267         22           26         Usmanu DanFodio University Teaching Hospital         12.00         267         22           26         Usmanu DanFodio University Teaching Hospital         12.00         267         22           26         Usmanu DanFodio University Teaching Hospital Hospital Hospital Medical Centre, Ebute Metta         12.00         267         22           27         Federal Medical Centre, Bushurditi         12.00         267         22         22           28         Federal Medical Centre, Wow         12.00         267         22         22         26         22         26         22         26         22         31         Federal Medical Centre, Owo         12.0		National Orthopaedic Hospital Lagos	14.50	127	
22         Abubakar Tafawa Balewa University Teaching Hospital         12.00         267         22           23         Federal Neuro-Psychiatric Hospital Benincity         12.00         267         22           24         University of Ilorin Teaching Hospital         12.00         267         22           25         University of Uyo Teaching Hospital         12.00         267         22           26         Usmanu DanFodio University Teaching Hospital         12.00         267         22           26         Hospital         12.00         267         22           27         Federal Medical Centre, Abuja         12.00         267         22           28         Federal Medical Centre, Ebute Metta         12.00         267         22           29         Federal Medical Centre, Wakurdi         12.00         267         22           30         Federal Medical Centre, Owo         12.00         267         22           31         Federal Medical Centre, Umuahia         12.00         267         22           32         National Eye Center         12.00         267         22           33         Federal Neuro-Psychiatric Hospital Enugu         11.83         365         33           34 <t< td=""><td>20</td><td></td><td>14.50</td><td>127</td><td>7</td></t<>	20		14.50	127	7
Teaching Hospital   23   Federal Neuro-Psychiatric Hospital Benincity   267   22   25   25   267   22   267   22   25   267   267   22   267   25   267	21	Federal Medical Centre, Yenogoa	13.33	257	21
City         24         University of Ilorin Teaching Hospital         12.00         267         22           25         University of Uyo Teaching Hospital         12.00         267         22           26         Usmanu DanFodio University Teaching Hospital         12.00         267         22           26         Hospital         12.00         267         22           27         Federal Medical Centre, Abuja         12.00         267         22           28         Federal Medical Centre, Ebute Metta         12.00         267         22           29         Federal Medical Centre, Owo         12.00         267         22           30         Federal Medical Centre, Owo         12.00         267         22           31         Federal Medical Centre, Umuahia         12.00         267         22           32         National Eye Center         12.00         267         22           33         Federal Neuro-Psychiatric Hospital Fungu         11.83         365         33           34         Federal Neuro-Psychiatric Hospital Fungu         10.50         367         34           35         National Orthopaedic Hospital Calabar         8.00         411         37           36 <td< td=""><td>22</td><td>Teaching Hospital</td><td>12.00</td><td>267</td><td>22</td></td<>	22	Teaching Hospital	12.00	267	22
25         University of Uyo Teaching Hospital         12.00         267         22           26         Usmanu DanFodio University Teaching Hospital         12.00         267         22           27         Federal Medical Centre, Abuja         12.00         267         22           28         Federal Medical Centre, Ebute Metta         12.00         267         22           29         Federal Medical Centre, Wakurdi         12.00         267         22           30         Federal Medical Centre, Owo         12.00         267         22           31         Federal Medical Centre, Umuahia         12.00         267         22           32         National Eye Center         12.00         267         22           33         Federal Neuro-Psychiatric Hospital Enugu         11.83         365         33           34         Federal Neuro-Psychiatric Hospital Fungu         10.50         367         34           35         National Orthopaedic Hospital Enugu         10.50         367         34           36         Federal Medical Centre, Keffi         9.33         401         36           37         Federal Neuro-Psychiatric Hospital Calabar         8.00         411         37           38	23		12.00	267	22
26         Usmanu DanFodio University Teaching Hospital         12.00         267         22           27         Federal Medical Centre, Abuja         12.00         267         22           28         Federal Medical Centre, Ebute Metta         12.00         267         22           29         Federal Medical Centre, Owo         12.00         267         22           30         Federal Medical Centre, Owo         12.00         267         22           31         Federal Medical Centre, Umuahia         12.00         267         22           32         National Eye Center         12.00         267         22           33         Federal Neuro-Psychiatric Hospital Enugu         11.83         365         33           34         Federal Neuro-Psychiatric Hospital Fungu         10.50         367         34           35         National Orthopaedic Hospital Enugu         10.50         367         34           36         Federal Medical Centre, Keffi         9.33         401         36           37         Federal Neuro-Psychiatric Hospital         8.00         411         37           38         Federal Neuro-Psychiatric Hospital         8.00         411         37           40         Federal N	24	University of Ilorin Teaching Hospital	12.00	267	22
Hospital   Federal Medical Centre, Abuja   12.00   267   22   28   Federal Medical Centre, Ebute Metta   12.00   267   22   29   Federal Medical Centre, Makurdi   12.00   267   22   30   Federal Medical Centre, Owo   12.00   267   22   31   Federal Medical Centre, Umuahia   12.00   267   22   32   National Eye Center   12.00   267   22   33   Federal Neuro-Psychiatric Hospital Enugu   11.83   365   33   34   Federal Neuro-Psychiatric Hospital Fungu   10.50   367   34   35   National Orthopaedic Hospital Fungu   10.50   367   34   36   Federal Medical Centre, Keffi   9.33   401   36   37   Federal Neuro-Psychiatric Hospital Calabar   8.00   411   37   37   38   Federal Neuro-Psychiatric Hospital Calabar   8.00   411   37   37   38   Federal Neuro-Psychiatric Hospital   8.00   411   37   37   38   Federal Neuro-Psychiatric Hospital   8.00   411   37   37   38   Federal Neuro-Psychiatric Hospital   8.00   411   37   37   38   400	25	University of Uyo Teaching Hospital	12.00	267	22
28         Federal Medical Centre, Ebute Metta         12.00         267         22           29         Federal Medical Centre, Makurdi         12.00         267         22           30         Federal Medical Centre, Owo         12.00         267         22           31         Federal Medical Centre, Umuahia         12.00         267         22           32         National Eye Center         12.00         267         22           33         Federal Neuro-Psychiatric Hospital Enugu         11.83         365         33           34         Federal Neuro-Psychiatric Hospital Yaba         10.50         367         34           35         National Orthopaedic Hospital Enugu         10.50         367         34           36         Federal Meuro-Psychiatric Hospital Pugu         10.50         367         34           37         Federal Neuro-Psychiatric Hospital Calabar         8.00         411         37           38         Federal Neuro-Psychiatric Hospital Rugurin         8.00         411         37           39         Federal Neuro-Psychiatric Hospital Rugurin         8.00         411         37           40         Federal Medical Centre, Abeokuta         8.00         411         37	26		12.00	267	22
29         Federal Medical Centre, Makurdi         12.00         267         22           30         Federal Medical Centre, Owo         12.00         267         22           31         Federal Medical Centre, Umuahia         12.00         267         22           32         National Eye Center         12.00         267         22           33         Federal Neuro-Psychiatric Hospital Enugu         11.83         365         33           34         Federal Neuro-Psychiatric Hospital Yaba         10.50         367         34           35         National Orthopaedic Hospital Enugu         10.50         367         34           36         Federal Meuro-Psychiatric Hospital Enugu         10.50         367         34           36         Federal Medical Centre, Keffi         9.33         401         36           37         Federal Neuro-Psychiatric Hospital Calabar         8.00         411         37           38         Federal Neuro-Psychiatric Hospital Maiduguri         8.00         411         37           39         Federal Neuro-Psychiatric Hospital Abeokuta         8.00         411         37           40         Federal Medical Centre, Abeokuta         8.00         411         37           41<	27	Federal Medical Centre, Abuja	12.00	267	22
30         Federal Medical Centre, Owo         12.00         267         22           31         Federal Medical Centre, Umuahia         12.00         267         22           32         National Eye Center         12.00         267         22           33         Federal Neuro-Psychiatric Hospital Enugu         11.83         365         33           34         Federal Neuro-Psychiatric Hospital Yaba         10.50         367         34           35         National Orthopaedic Hospital Enugu         10.50         367         34           36         Federal Medical Centre, Keffi         9.33         401         36           37         Federal Neuro-Psychiatric Hospital Calabar         8.00         411         37           38         Federal Neuro-Psychiatric Hospital         8.00         411         37           39         Federal Neuro-Psychiatric Hospital         8.00         411         37           40         Federal Neuro-Psychiatric Hospital         8.00         411         37           40         Federal Medical Centre, Hospital         8.00         411         37           41         Federal Medical Centre, Azare         8.00         411         37           42         Federal Medi	28	Federal Medical Centre, Ebute Metta	12.00	267	22
31         Federal Medical Centre, Umuahia         12.00         267         22           32         National Eye Center         12.00         267         22           33         Federal Neuro-Psychiatric Hospital Enugu         11.83         365         33           34         Federal Neuro-Psychiatric Hospital Yaba         10.50         367         34           35         National Orthopaedic Hospital Enugu         10.50         367         34           36         Federal Medical Centre, Keffi         9.33         401         36           37         Federal Neuro-Psychiatric Hospital Calabar         8.00         411         37           38         Federal Neuro-Psychiatric Hospital         8.00         411         37           39         Federal Neuro-Psychiatric Hospital         8.00         411         37           40         Federal Teaching Hospital Ido -Ekiti         8.00         411         37           40         Federal Medical Centre, Abeokuta         8.00         411         37           41         Federal Medical Centre, Razare         8.00         411         37           42         Federal Medical Centre, Birnin Kudu         8.00         411         37           45         Fe			12.00	267	
32         National Eye Center         12.00         267         22           33         Federal Neuro-Psychiatric Hospital Enugu         11.83         365         33           34         Federal Neuro-Psychiatric Hospital Yaba         10.50         367         34           35         National Orthopaedic Hospital Enugu         10.50         367         34           36         Federal Medical Centre, Keffi         9.33         401         36           37         Federal Neuro-Psychiatric Hospital Calabar         8.00         411         37           38         Federal Neuro-Psychiatric Hospital         8.00         411         37           Maiduguri         8.00         411         37           39         Federal Neuro-Psychiatric Hospital         8.00         411         37           Abeokuta         8.00         411         37           40         Federal Teaching Hospital Ido -Ekiti         8.00         411         37           41         Federal Medical Centre, Azare         8.00         411         37           42         Federal Medical Centre, Birain Kudu         8.00         411         37           43         Federal Medical Centre, Birnin Kudu         8.00         411	30	Federal Medical Centre, Owo	12.00	267	22
33         Federal Neuro-Psychiatric Hospital Enugu         11.83         365         33           34         Federal Neuro-Psychiatric Hospital Yaba         10.50         367         34           35         National Orthopaedic Hospital Enugu         10.50         367         34           36         Federal Medical Centre, Keffi         9.33         401         36           37         Federal Neuro-Psychiatric Hospital Calabar         8.00         411         37           38         Federal Neuro-Psychiatric Hospital         8.00         411         37           Maiduguri         8.00         411         37           39         Federal Neuro-Psychiatric Hospital         8.00         411         37           Abeokuta         8.00         411         37           40         Federal Teaching Hospital Ido-Ekiti         8.00         411         37           41         Federal Medical Centre, Abeokuta         8.00         411         37           42         Federal Medical Centre, Rare         8.00         411         37           43         Federal Medical Centre, Birnin Kudu         8.00         411         37           45         Federal Medical Centre, Jalingo         8.00         411	31	Federal Medical Centre, Umuahia	12.00	267	22
34         Federal Neuro-Psychiatric Hospital Yaba         10.50         367         34           35         National Orthopaedic Hospital Enugu         10.50         367         34           36         Federal Medical Centre, Keffi         9.33         401         36           37         Federal Neuro-Psychiatric Hospital Calabar         8.00         411         37           38         Federal Neuro-Psychiatric Hospital         8.00         411         37           Maiduguri         39         Federal Neuro-Psychiatric Hospital         8.00         411         37           Abeokuta         8.00         411         37           40         Federal Teaching Hospital Ido -Ekiti         8.00         411         37           41         Federal Medical Centre, Abeokuta         8.00         411         37           42         Federal Medical Centre, Azare         8.00         411         37           43         Federal Medical Centre, Birnin Kudu         8.00         411         37           44         Federal Medical Centre, Jalingo         8.00         411         37           45         Federal Medical Centre, Yola         8.00         411         37           46         Federal Medical Centre	32	National Eye Center	12.00	267	22
35         National Orthopaedic Hospital Enugu         10.50         367         34           36         Federal Medical Centre, Keffi         9.33         401         36           37         Federal Neuro-Psychiatric Hospital Calabar         8.00         411         37           38         Federal Neuro-Psychiatric Hospital Maiduguri         8.00         411         37           39         Federal Neuro-Psychiatric Hospital Abeokuta         8.00         411         37           40         Federal Teaching Hospital Ido -Ekiti         8.00         411         37           41         Federal Medical Centre, Abeokuta         8.00         411         37           42         Federal Medical Centre, Azare         8.00         411         37           43         Federal Medical Centre, Birnin Kudu         8.00         411         37           44         Federal Medical Centre, Jalingo         8.00         411         37           45         Federal Medical Centre, Yola         8.00         411         37           46         Federal Medical Centre, Birnin Kebbi         4.00         483         47           48         National Tuberculosis and Leprosy Training Centre, Zaria         40         483         47	33	, , ,	11.83	365	33
36         Federal Medical Centre, Keffi         9.33         401         36           37         Federal Neuro-Psychiatric Hospital Calabar         8.00         411         37           38         Federal Neuro-Psychiatric Hospital Maiduguri         8.00         411         37           39         Federal Neuro-Psychiatric Hospital Abeokuta         8.00         411         37           40         Federal Teaching Hospital Ido -Ekiti         8.00         411         37           41         Federal Medical Centre, Abeokuta         8.00         411         37           42         Federal Medical Centre, Azare         8.00         411         37           43         Federal Medical Centre, Birain Kudu         8.00         411         37           44         Federal Medical Centre, Jalingo         8.00         411         37           45         Federal Medical Centre, Jalingo         8.00         411         37           46         Federal Medical Centre, Firnin Kebbi         4.00         483         47           48         National Tuberculosis and Leprosy Training Center, Zaria         4.00         483         47	34	, ,		367	
37         Federal Neuro-Psychiatric Hospital Calabar         8.00         411         37           38         Federal Neuro-Psychiatric Hospital Maiduguri         8.00         411         37           39         Federal Neuro-Psychiatric Hospital Abeokuta         8.00         411         37           40         Federal Teaching Hospital Ido -Ekiti         8.00         411         37           41         Federal Medical Centre, Abeokuta         8.00         411         37           42         Federal Medical Centre, Azare         8.00         411         37           43         Federal Medical Centre, Bida         8.00         411         37           44         Federal Medical Centre, Birnin Kudu         8.00         411         37           45         Federal Medical Centre, Jalingo         8.00         411         37           46         Federal Medical Centre, Yola         8.00         411         37           47         Federal Medical Centre, Birnin Kebbi         4.00         483         47           48         National Tuberculosis and Leprosy Training         4.00         483         47		, , ,		367	34
38         Federal Neuro-Psychiatric Hospital Maiduguri         8.00         411         37           39         Federal Neuro-Psychiatric Hospital Abeokuta         8.00         411         37           40         Federal Teaching Hospital Ido -Ekiti         8.00         411         37           41         Federal Medical Centre, Abeokuta         8.00         411         37           42         Federal Medical Centre, Azare         8.00         411         37           43         Federal Medical Centre, Bida         8.00         411         37           44         Federal Medical Centre, Birnin Kudu         8.00         411         37           45         Federal Medical Centre, Jalingo         8.00         411         37           46         Federal Medical Centre, Firnin Kebbi         4.00         483         47           48         National Tuberculosis and Leprosy Training Center, Zaria         4.00         483         47			9.33	401	36
Maiduguri         8.00         411         37           Abeokuta         8.00         411         37           40         Federal Teaching Hospital Ido -Ekiti         8.00         411         37           41         Federal Medical Centre, Abeokuta         8.00         411         37           42         Federal Medical Centre, Azare         8.00         411         37           43         Federal Medical Centre, Bida         8.00         411         37           44         Federal Medical Centre, Birnin Kudu         8.00         411         37           45         Federal Medical Centre, Jalingo         8.00         411         37           46         Federal Medical Centre, Yola         8.00         411         37           47         Federal Medical Centre, Birnin Kebbi         4.00         483         47           48         National Tuberculosis and Leprosy Training Center, Zaria         4.00         483         47		,			
Abeokuta         40         Federal Teaching Hospital Ido -Ekiti         8.00         411         37           41         Federal Medical Centre, Abeokuta         8.00         411         37           42         Federal Medical Centre, Azare         8.00         411         37           43         Federal Medical Centre, Bida         8.00         411         37           44         Federal Medical Centre, Birnin Kudu         8.00         411         37           45         Federal Medical Centre, Jalingo         8.00         411         37           46         Federal Medical Centre, Yola         8.00         411         37           47         Federal Medical Centre, Birnin Kebbi         4.00         483         47           48         National Tuberculosis and Leprosy Training Center, Zaria         4.00         483         47		Maiduguri	0.00		
41       Federal Medical Centre, Abeokuta       8.00       411       37         42       Federal Medical Centre, Azare       8.00       411       37         43       Federal Medical Centre, Bida       8.00       411       37         44       Federal Medical Centre, Birnin Kudu       8.00       411       37         45       Federal Medical Centre, Jalingo       8.00       411       37         46       Federal Medical Centre, Yola       8.00       411       37         47       Federal Medical Centre, Birnin Kebbi       4.00       483       47         48       National Tuberculosis and Leprosy Training Center, Zaria       4.00       483       47		Abeokuta			
42       Federal Medical Centre, Azare       8.00       411       37         43       Federal Medical Centre, Bida       8.00       411       37         44       Federal Medical Centre, Birnin Kudu       8.00       411       37         45       Federal Medical Centre, Jalingo       8.00       411       37         46       Federal Medical Centre, Yola       8.00       411       37         47       Federal Medical Centre, Birnin Kebbi       4.00       483       47         48       National Tuberculosis and Leprosy Training Center, Zaria       4.00       483       47	_	0 1			
43       Federal Medical Centre, Bida       8.00       411       37         44       Federal Medical Centre, Birnin Kudu       8.00       411       37         45       Federal Medical Centre, Jalingo       8.00       411       37         46       Federal Medical Centre, Yola       8.00       411       37         47       Federal Medical Centre, Birnin Kebbi       4.00       483       47         48       National Tuberculosis and Leprosy Training Center, Zaria       4.00       483       47					37
44       Federal Medical Centre, Birnin Kudu       8.00       411       37         45       Federal Medical Centre, Jalingo       8.00       411       37         46       Federal Medical Centre, Yola       8.00       411       37         47       Federal Medical Centre, Birnin Kebbi       4.00       483       47         48       National Tuberculosis and Leprosy Training Center, Zaria       4.00       483       47					
45         Federal Medical Centre, Jalingo         8.00         411         37           46         Federal Medical Centre, Yola         8.00         411         37           47         Federal Medical Centre, Birnin Kebbi         4.00         483         47           48         National Tuberculosis and Leprosy Training Center, Zaria         4.00         483         47			8.00	411	37
46         Federal Medical Centre, Yola         8.00         411         37           47         Federal Medical Centre, Birnin Kebbi         4.00         483         47           48         National Tuberculosis and Leprosy Training Center, Zaria         4.00         483         47					
47 Federal Medical Centre, Birnin Kebbi 4.00 483 47 48 National Tuberculosis and Leprosy Training 4.00 483 47 Center, Zaria		, 0			
48 National Tuberculosis and Leprosy Training 4.00 483 47 Center, Zaria			8.00	411	37
Center, Zaria	47	Federal Medical Centre, Birnin Kebbi	4.00	483	47
49 Federal Medical Centre, Katsina 0.00 509 49	48		4.00	483	47
	49	Federal Medical Centre, Katsina	0.00	509	49

The table above depicts the sectoral ranking of Teaching and Specialist Hospitals. National Obstetric Fitsula Centre, Abakaliki (24<sup>th</sup> in the overall ranking) with score of 24.50% is ranked 1<sup>st</sup>, while the University of Abuja Teaching Hospital (29<sup>th</sup> in the overall ranking) comes second. Lagos University Teaching Hospital, National Hospital and University of Nigeria Teaching Hospital (all tied on 79 position in the overall ranking) with scores of 17.00% are ranked 3<sup>rd</sup>. They are the 5 institutions with the most compliance with TII variables in the Teaching and Specialist Hospitals' sectoral ranking. The last institution, Federal Medical Centre, Katsina indicate no compliance with TII variables with a score of zero.

### **COURTS AND TRIBUNALS**

Five (5) Courts and Tribunals are assessed. Their sectoral ranking is presented below:

S/N	COURTS AND TRIBUNALS	Score %	General Ranking (1)	Sector Ranking (2)
1	Investment and Securities Tribunal	23.51	25	1
2	Court of Appeal	14.50	127	2
3	Federal High Court	14.50	127	2
4	Supreme Court of Nigeria	14.50	127	2
5	National Industrial Court	8.00	411	5

The table above depicts the sectoral ranking of Courts and Tribunals. The Investment and Securities Tribunal (25<sup>th</sup> in the overall ranking) with score of 23.51% is ranked 1<sup>st</sup> in the sectoral ranking. The Court of Appeal, Federal High Court, and Supreme Court of Nigeria (all ranked 127<sup>th</sup> in the overall ranking) with score of 14.50%, are ranked 2<sup>nd</sup> in the sectoral ranking. They are most complying institutions with TII variables in the Courts and Tribunals sectoral ranking.

The National Industrial Court (ranked 411 in the overall ranking) with 8.00% occupy the 5<sup>th</sup> position, representing the institution with the least compliance with TII variables in the courts and tribunals ranking.

#### **EXAMINATION BODIES**

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

S/N	EXAMINATION BODIES	Score %	General Ranking (1)	Sector Ranking (2)
1	National Business and Technical Examination Board	15.83	114	1
2	National Board for Arabic and Islamic Studies	14.50	127	2
3	Joint Admission and Matriculation Board	14.50	127	2
4	West African Examination Council	13.00	259	4
5	National Examination Council	10.50	367	5

The table above depicts the sectoral ranking of Examination Bodies. National Business and Technical Examination Board (114<sup>th</sup> in the overall ranking), with 15.83% score is ranked 1<sup>st</sup>. National Board for Arabic and Islamic Studies and the Joint

Admission and Matriculation Board (both tied 127<sup>th</sup> in the overall ranking), with 14.50% score are ranked 2<sup>nd</sup>. West African Examination Council (259<sup>th</sup> in the overall ranking) comes 4<sup>th</sup> in the sectoral ranking. They are the institutions most compliant with TII variables in the Examination Bodies sectoral ranking.

The National Examination Council (367<sup>th</sup> in the overall ranking) with 10.50% score, occupies the 5<sup>th</sup> position. It is the institution with the least compliance with TII variables in Examination Bodies sectoral ranking.

### FEDERAL CAPITAL TERRITORY

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

S/N	FEDERAL CAPITAL TERRITORY	Score %	General Ranking (1)	Sector Ranking (2)
1	FCT Water Board Abuja	17.36	72	1
2	Abuja Enterprise Agency	14.50	127	2
3	Abuja Environmental Protection Board	14.50	127	2
4	Abuja Investment Company Limited	14.50	127	2
5	Abuja Metropolitan Management Council	14.50	127	2
6	Abuja Infrastructure Investment Center	12.00	267	6
7	Federal Capital Territory Internal Revenue	12.00	267	6
8	Federal Capital Development Authority	10.50	367	8
9	Abuja Broadcasting Corporation	8.00	411	9
10	FCT Muslims Pilgrims Welfare Board	4.00	483	10

From the sectoral ranking of the Federal Capital Territory in the table above, FCT Water Board Abuja (72nd in the overall ranking) with 17.36% score is ranked 1<sup>st</sup>. Similarly, Abuja Environmental Protection Board, Abuja Investment Company Limited, Abuja Enterprise Agency and Abuja Metropolitan Management Council (127<sup>th</sup> in the overall ranking) with 14.50% score are ranked 2<sup>nd</sup> respectively. These five (5) institutions are the most compliant with TII variables.

FCT Muslims Pilgrims Welfare Board (483 in the overall ranking) with a score of 4.00 is the least compliant with TII variables.

### SECTORAL RANKING

### FINANCIAL INSTITUTIONS

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

S/N	FINANCIAL INSTITUTIONS	Score %	General Ranking (1)	Sector Ranking (2)
1	Development Bank of Nigeria	62.60	4	1
2	Bank of Industry	51.29	6	2
3	Central Bank of Nigeria	36.37	8	3
4	Nigeria Deposit Insurance Corporation	29.06	15	4
5	Nigeria ExportImport Bank	27.64	18	5
6	Federal Inland Revenue Service	17.33	73	6
7	Securities and Exchange Commission	16.90	91	7
8	Bank of Agriculture	16.00	101	8
9	Federal Mortgage Bank of Nigeria	16.00	101	8

The table above depicts the sectoral ranking of Financial Institutions. Development Bank of Nigeria (4<sup>th</sup> in the overall ranking) with score of 62.60 is ranked 1<sup>st</sup>. It is followed by the Bank of Industry (6<sup>th</sup> in the overall ranking) with score of 51.29% and ranked 2<sup>nd</sup>. They are the institutions most compliant with TII variables in the Financial sectoral ranking. However, Bank of Agriculture and Federal Mortgage Bank (101<sup>th</sup> in the overall ranking) are the institution least compliant, with 16.00% and ranked 8<sup>th</sup>.

### **OIL SECTOR**

Seven (7) institutions are assessed under the oil sector. Their ranking is presented below:

S/N	OIL SECTOR	Score %	General Ranking (1)	Sector Ranking (2)
1	National Oil Spill Detection and Response Agency	78.84	1	1
2	Nigerian National Petroleum Company Limited	36.83	7	2
3	Nigerian Content Development and Monitoring Board	25.70	21	3
4	Nigerian Upstream Petroleum Regulatory Commission	18.39	65	4
5	Petroleum Technology Development Fund	14.50	127	5
6	Oil and Gas Free Zones Authority	14.50	127	5
7	Nigerian Midstream and Downstream Petroleum Regulatory Authority	14.50	127	5

From the sectoral ranking above, National Oil Spill Detection and Response Agency (1<sup>st</sup> in the overall ranking) with 78.84% score occupies the 1<sup>st</sup> rank, while the Nigerian National Petroleum Company Limited (7<sup>th</sup> in the overall ranking) with score of 36.83% is ranked 2<sup>nd</sup>. They are the most compliant with TII variables in the Oil Sector.

Oil and Gas Free Zones Authority, Nigerian Midstream and Downstream Petroleum Regulatory Authority (ranked joint 127<sup>th</sup> in the overall ranking) are the least compliant with score of 14.50% and ranked 5<sup>th</sup> respectively.

### RESEARCH INSTITUTIONS

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

S/N	RESEARCH INSTITUTIONS	Score %	General Ranking (1)	Sector Ranking (2)
1	Nigerian Stored Products Research Institute, Ilorin	30.50	10	1
2	Nigeria Institute for Medical Research, Yaba	21.70	29	2
3	National Horticultural Research Institute, Ibadan	21.00	35	3
4	National Veterinary Research Institute, Vom	20.48	39	4
5	National Institute for Oceanography and Marine Research	17.00	79	5
6	National Institute for Freshwater Fisheries Research, New-Bussa	17.00	79	5
7	National Research Institute for Chemical Technology, Zaria	15.83	114	8
8	National Arbovirus and Vector Research, Enugu	15.83	114	9
9	Institute for Agricultural Research, Zaria	15.30	120	12
10	National Space Research and Development Agency	14.50	127	14
11	Cocoa Research Institute of Nigeria, Ibadan	14.50	127	14
12	Nigerian Institute of Social and Economic Research	14.50	127	14
13	Raw Materials Research and Development Council	14.50	127	14
14	Institute for Agricultural Research and Training, Ibadan	14.50	127	14
15	Rubber Research Institute of Nigeria, Benin	14.50	127	14
16	Lake Chad Research Institute, Maiduguri	14.50	127	14
17	Nigerian Educational Research and Development Council	14.50	127	14
18	National Institute of Pharmaceutical Research And Development, Abuja	14.50	127	15
19	Nigerian Building and Road Research Institute, Lagos	14.50	127	16
20	Nigerian Institute for Oil Palm Research, Benin	12.00	267	30
21	Forestry Research Institute of Nigeria, Ibadan	12.00	267	31
22	National Root Crops Research Institute, Umudike	10.50	367	34
23	National Animal Production Research Institute	10.50	367	35
24	National Agricultural Extension and Research Liaison Services	10.50	367	36
25	Federal Institute of Industrial Research, Oshodi	8.00	411	40
26	Nigerian Institute for Trypanoso miasis Research, Kaduna	6.50	476	42
27	National Cereals Research Institute Badeggi	4.00	483	43

From the sectoral ranking above, Nigerian Stored Products Research Institute, Ilorin (10<sup>th</sup> in the overall ranking) with 30.50%, occupies the 1<sup>st</sup> rank. Nigeria Institute for Medical Research, Yaba (29<sup>th</sup> in the overall ranking with score of 21.70% is ranked 2<sup>nd</sup>, while National Horticultural Research Institute, Ibadan (35<sup>nd</sup> in the overall ranking) with score of 21.00% occupies the 3<sup>rd</sup> spot. They are the institutions with the most compliance with TII variables in the Research Institutions sectoral ranking.

Nigerian Institute for Trypanosomiasis Research, Kaduna and National Cereals Research Institute Badeggi are the institutions with low compliance with the TII variables in the Research Institutions sectoral ranking, ranked 476 and 483 respectively in the overall ranking with 6.50% and 4.00% score.

### **RIVER BASINS**

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

S/N	RIVER BASINS	SCORE	GENERAL RANKING 1	SECTORAL RANKING 2
1	Ogun - Osun River Basin Development Authority	14.50	124	1
2	Chad Basin River Basin Development Authority	14.50	124	1
3	Lower Niger River Basin Development Authority	12.00	267	3
4	Upper Benue River Basin Development Authority	12.00	267	3
5	Benin - Owenna River Basin Development Authority	12.00	267	3
6	Lower Benue River Basin Development Authority	10.50	367	6
7	Niger Delta River Basin Development Authority	10.50	367	6
8	Anambra - Imo River Basin Development Authority	10.50	367	6
9	Upper Niger River Basin Development Authority	8.00	410	9
10	Sokoto - Rima River Basin Development Authority	8.00	410	9
11	Cross-River Basin Development Authority	6.50	475	11
12	Hadejia - Jama'are River Basin Development Authority	0.00	508	12

From the sectoral ranking of River Basin in the table above, Ogun - Osun River Basin Development Authority and Chad Basin River Basin Development Authority (joint 127th in the overall ranking) with score of 14.50% are ranked 1st. The Institution with noncompliance with TII variables among the River Basins is Hadejia - Jama'are River Basin Development Authority (508th in the overall ranked) is ranked 12th with a core of 0.00%.

### **WEBSITES**

### **NOT FOUND**

This section presents the list of institutions that their website could not be found. The institutions are listed below:

S/N	WEBSITES NOT FOUND
1	College of Agriculture (Dae), Kabba, Kogi State
2	Dental Therapist Registration Board of Nigeria
3	FCE Gidan Madi, Sokoto
4	FCE Kontagora, Niger
5	FCE Okene, Kogl
6	FCE Pankshin, Plateau
7	Federal College of Forestry Mechanization, Afaka, Kaduna State
8	Federal Medical Centre, Katsina
9	Federal Polytechnic Kaltungo, Gombe State
10	Hadejia - Jama'are River Basin Development Authority
11	Metallurgical Training Institute, Onitsha
12	Ministry of Agriculture and Rural Development
13	Ministry of Mines and Steel Development
14	N.A Institute of Tech. & Environmental Sciences
15	National Arbovirus and Vector Research, Enugu
16	National Board for Arabic and Islamic Studies
17	National Council for Arts and Culture
18	National Economic Reconstruction Fund
19	National Gallery for Art
20	National Institute for Educational Planning and Administration
21	National Iron Ore Mining Company
22	Nigerian Coal Corporation
23	Nigerian Institute for Trypanosomiasis Research, Kaduna
24	North East Development Commission
25	Office of the Accountant General of the Federation
26	Office of The Secretary General of the Federation
27	Ogun - Osun River Basin Development Authority

# STATE GOVERNMENTS

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

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

### A. Fiscal Transparency

Fiscal transparency comprises budgetary

transparency and the publication of other financial documents that explain the financial position of the states. The requirement is that each state should have its budgets, which are substantially complete and reliable, debt information, and its annual audited accounts published on the State's official website(s) and other online portal(s).

Under fiscal transparency, there are nine (9) sub-variables as follows:

Variable	Sub -Variable	Research Question	Score Key	Total Obtainable Score
Financials	Budget Appropriation Act of the Last Five Years (BA5)	Does the State publish previous Budget Appropriation Acts from 2020 -2024 on its website?	2020 = 0.44444 2021 = 0.44444 2022 = 0.44444 2023 = 0.44444 2024 = 0.44444 Total = 2.2222	2.2222
	Total Allocation Report of the Last Five Years (AR5)	Does the State publish on its website, the yearly total allocation received from 2020 - 2024?	2020 = 0.44444 2021 = 0.44444 2022 = 0.44444 2023 = 0.44444 2024 = 0.44444 Total = 2.2222	2.2222
	Total Revenue Generated Report of the Last Five Years (RG5)	Does the State publish on its website, the yearly total revenue generated from 2020 - 2024?	2020 = 0.44444 2021 = 0.44444 2022 = 0.44444 2023 = 0.44444 2024 = 0.44444 Total = 2.2222	2.2222
	Capital Expenditure Report of the Last Five Years (CE5)	Does the State publish on its website, yearly report of capital expenditure from 2020 - 2024?	2020 = 0.44444 2021 = 0.44444 2022 = 0.44444 2023 = 0.44444 2024 = 0.44444 Total = 2.2222	2.2222
	Recurrent Capital Expenditure Report of the Last Five Years (RE5)	Does the State publish on its website, yearly report of recurrent expenditure from 2020 - 2024?	2020 = 0.44444 2021 = 0.44444 2022 = 0.44444 2023 = 0.44444 2024 = 0.44444 Total = 2.2222	2.2222

Auditor General's Audit Report of the Last Five Years (AR5)	Does the State publish on its website, yearly audit report from 2020 - 2024?	2020 = 0.44444 $2021 = 0.44444$ $2022 = 0.44444$ $2023 = 0.44444$ $2024 = 0.44444$ $Total = 2.2222$	2.2222
Budget Implementation Report of the Last Five Years (BI5)	Does the State publish on its website, the yearly budgetary performance from 2020 - 2024?	2020 = 0.44444 2021 = 0.44444 2022 = 0.44444 2023 = 0.44444 2024 = 0.44444 Total = 2.2222	2.2222
Debt Profile to Institutions of the Last Five Years (DPI5)	Does the State publish its debt profile to institutions from 2020 - 2024 on its website?	2020 = 0.44444 2021 = 0.44444 2022 = 0.44444 2023 = 0.44444 2024 = 0.44444 Total = 2.2222	2.2222
Debt Profile to Private Entities of the Last Five Years (DPP5)	Does the State publish its debt profile to private entities from 2020 -2024 on its website?	2020 = 0.44444 2021 = 0.44444 2022 = 0.44444 2023 = 0.44444 2024 = 0.44444 Total = 2.2222	2.2222

### B. Open Procurement

States should have an entity of procurement and procurement law. In addition, each State should ensure that information on public procurement processes and records are readily available online on the State's official website(s) and other requisite online portal(s). Under open procurement, there are Three (3) sub-variables to wit:

Variable	Sub -Variable	Research Question	Score Key	Total Obtainable Score
Procurement	Advertisement of Tender for contracts awarded in the Last Five Years (AT5)	Does the State publish tender adverts of contracts awarded from 2020 -2024 on the website?	2020 = 1.33332 2021 = 1.33332 2022 = 1.33332 2023 = 1.33332 2024 = 1.33332 Total = 6.6666	6.6666
	Procurement Records of the Last Five Years (PR5)	Does the State publish procurement records from 2024 -2024 on the website?  NB: The records must include the status of the contracts and the details of the contractors.	2020 = 1.33332 2021 = 1.33332 2022 = 1.33332 2023 = 1.33332 2024 = 1.33332 Total = 6.6666	6.6666

Procurement	Does the State publish	2020 = 1.33332	6.6666
Implementation	Procurement	2021 = 1.33332	
Reports	Implementation Reports	2022 = 1.33332	
	for the last five years?	2023 = 1.33332	
		2024 = 1.33332	
		Total = 6.6666	

#### C. Human Resources

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

The following sub-variables are identified –

- (I) Recruitment Information of The Last Five Years (R5): Recruitment into the state civil service should be based on stipulated laws and guidelines. States should publish information relating to their recruitment exercises on their websites.
- (II) Recruitment Policy (RP): states should have a policy stating how they conduct recruitment, and the policy should be available on their websites.
- (III) Number of Personnel (NP): Number of

staff of the state should be disclosed on the state's websites.

- (IV) Information and Date of Promotion Exercises of Last Five Years (P5):
  Promotion should be based on laid down criteria and guidelines. States should disclose on their websites the date of their promotion exercises, and the list of those promoted, and the requisites of selection of the promoted candidates.
- (V) Sex Distribution (SD): To ensure equal opportunity irrespective of gender, states should disclose the sex distribution of their staff on their website.
- (VI) Disability (D): states should disclose the number of special persons among their workforce.
- (VII) Updated Organisational Chart (UOC):

  The organisational updated management Chart of the state should be available at all times on the website. for the last eight years should be readily available on the MDAs' websites

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

# SCORING METHOD

Variable	Sub-Variable	Research Question	Score Key	Total Obtainable Score
Human Resource	Recruitment Information of The Last Five Years (R5)	Are there publications of information relating to the state's previous recruitment from 2020 -2024 on the website?	2020 = 0.57142 2021 = 0.57142 2022 = 0.57142 2023 = 0.57142 2024 = 0.57142 Total = 2.8571	2.8571
	Recruitment Policy (RP)	Does the state have a recruitment policy available on its website?	Available = 2.8571 Not - Available = 0 Total = 2.8571	2.8571
	Number of Personnel (NP)	Does the state publish a comprehensive list of all staff and their details as required by law?	2020 = 0.57142 2021 = 0.57142 2022 = 0.57142 2023 = 0.57142 2024 = 0.57142 Total = 2.8571	2.8571
	Information and Date of Promotion Exercises of Last Five Years (P5)	Does the state publish any information relating to previous promotion exercises for the Last Five Years?	2020 = 0.57142 2021 = 0.57142 2022 = 0.57142 2023 = 0.57142 2024 = 0.57142 Total = 2.8571	2.8571
	Sex Distribution (SD)	Was there any information relating to the gender distribution of the staff of the state on the website?	Available = 2.8571 Not - Available = 0 Total = 2.8571	2.8571
	Disability (D)	Does the state have persons with disabilities among its staff, and are their details duly published on their website?	Available = 2.8571 Not- Available = 0 Total = 2.8571	2.8571
	Updated Organisational Chart (UOC)	Is the State's Updated Organisational Chart (UOC) available on its website?	Available = 2.8571 Not - Available = 0 Total = 2.8571	2.8571

### D. Control of Corruption

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

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

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

### E. Citizens Engagement

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

that will aid communication with citizens and facilitate engagement. The channels should comprise feedback forms and official email on the official website and social media accounts.

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

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

# SCORING METHOD

Variable	Sub-Variable	Research Question	Score Key	Total Obtainable Score
Citizens Engagement	Interactive Engagement/Town Hall Meetings	Does the state provide opportunities for Interactive Engagement/Town Hall Meetings?	Yes = 4 $No = 0$ $Total = 4$	4
	Institutional Email	Does the state have an official email?	Yes = 4 $No = 0$ $Total = 4$	4
	Email Response	And does the state respond to emails?	Yes = 4 $No = 0$ $Total = 4$	4
	Social Media Accounts (SMA)	Does the state have any social media account to facilitate citizens engagement?	Yes = 4 $No = 0$ $Total = 4$	4
	Annual Report of the Last Five Years (AR5)	Are the state's Annual Reports from 2020- 2024 available on its website?	2020 = 0.8 2021 = 0.8 2022 = 0.8 2023 = 0.8 2024 = 0.8 Total = 4	4

### STATE RANKING

S/N	State	% Score	Rank
1	Kaduna	49.08	1
2	Kano	46.86	2
3	Osun	45.97	3
4	Rivers	36.63	4
5	Kebbi	36.63	4
6	Kwara	35.75	6
7	Bauchi	34.67	7
8	Gombe	33.69	8
9	Oyo	32.99	9
10	Ondo	31.75	10
11	Ekiti	31.21	11
12	Kogi	31.11	12
13	Katsina	29.78	13
14	Plateau	29.52	14
15	Anambra	28.89	15
16	Akwa Ibom	28.63	16
17	Enugu	28.63	16
18	Borno	28.19	18
19	Abia	28.00	19
20	Adamawa	26.86	20
21	Nasarawa	26.67	21
22	Sokoto	26.22	22
23	Zamfara	24.00	23
24	Jigawa	23.75	24
25	Benue	20.63	25
26	Edo	20.00	26
27	Cross River	17.97	27
28	Ogun	16.19	28
29	Ebonyi	15.56	29
30	Bayelsa	14.86	30
31	Lagos	14.86	30
32	Yobe	14.86	30
33	Delta	12.44	33
34	Taraba	12.00	34
35	Imo	9.33	35
36	Niger	8.00	36

The table able offers a comprehensive portrayal of state rankings in terms of compliance with the TII (Transparency and Integrity Index) variables. The data reveals that, Kaduna, Kano, and Osun States occupy the foremost positions as the three topmost compliant states, with Kaduna State securing the highest score at 49.08%, earning it the 1st position. Kano and Osun States follow closely, achieving scores of 46.86% and 45.97, thereby occupying the 2nd and 3rd positions respectively. On the other hand, Taraba State emerges at the 34th position with a score of 12.00% (same as 2024), while Imo and Niger States trail behind at 35th and 36th positions, garnering scores of 9.33 % and 8.00%, respectively. These three (the 2 States, Taraba, Imo and Niger) are positioned at the lower end of the compliance spectrum, signifying their comparatively weaker observance to the TII variables.

Furthermore, it is noteworthy that the TII score for States in the year 2025 continue to witnessed a downward spiral, descending from 51.42% to 49.08% in the current assessment period.

# FINANCIAL VARIABLE **RANKING**

#### S/N State % Score Rank 97.78 1 Kwara 1 95.55 2 2 Kogi 3 Rivers 95.55 2 4 Bauchi 93.33 4 5 5 Gombe 91.11 Kebbi 6 6 88.89 7 Osun 88.89 6 8 Oyo 8 86.67 9 Anambra 84.44 9 9 10 Ekiti 84.44 11 Ondo 84.44 9 12 Katsina 82.22 12 13 Abia 80.00 13 Kano 13 14 80.00 15 Zamfara 80.00 13 16 Ebonyi 77.78 16 17 Kaduna 77.78 16 18 Sokoto 71.11 18 Akwa Ibom 19 68.89 19 20 Borno 66.67 20 21 Plateau 66.67 20 22 Enugu 62.22 22 23 Adamawa 60.00 23 24 Nasarawa 53.33 24 25 Jigawa 44.44 25 26 Edo 40.00 26 27 Benue 28.89 27 28 Delta 22.22 28 29 Imo 20.00 29 30 Cross River 15.56 30 0.00 31 31 Bayelsa 32 0.00 Lagos 31 31 33 Niger 0.00 0.00 31 34 Ogun 35 Taraba 0.00 31 Yobe 0.00 36 31

# PROCUREMENT VARIABLE RANKING

S/N	State	% Score	Rank
1	Osun	66.67	1
2	Bauchi	20.00	2
3	Nasarawa	20.00	2
4	Kebbi	20.00	4
5	Ekiti	13.33	5
6	Gombe	13.33	5
7	Kaduna	13.33	5
8	Rivers	13.33	5
9	Enugu	6.67	9
10	Katsina	6.67	9
11	Ogun	6.67	9
12	Plateau	6.67	9
13	Imo	6.67	9
14	Kwara	6.67	9
15	Abia	0.00	15
16	Adamawa	0.00	15
17	Akwa Ibom	0.00	15
18	Anambra	0.00	15
19	Bayelsa	0.00	15
20	Benue	0.00	15
21	Borno	0.00	15
22	Cross River	0.00	15
23	Delta	0.00	15
24	Ebonyi	0.00	15
25	Edo	0.00	15
26	Jigawa	0.00	15
27	Kano	0.00	15
28	Kogi	0.00	15
29	Lagos	0.00	15
30	Niger	0.00	15
31	Ondo	0.00	15
32	Oyo	0.00	15
33	Sokoto	0.00	15
34	Taraba	0.00	15
35	Yobe	0.00	15
36	Zamfara	0.00	15

# HUMAN RESOURCE VARIABLE RANKING

#### S/N State % Score Rank 14.29 1 Adamawa 1 2 Akwa Ibom 14.29 1 3 Bayelsa 14.29 1 4 Benue 14.29 1 Borno 5 14.29 1 Cross River 14.29 6 1 7 Ekiti 1 14.29 8 Enugu 14.29 1 9 Jigawa 14.29 1 10 Kaduna 14.29 1 Kano 11 14.29 1 12 Kebbi 14.29 1 13 Kwara 14.29 1 14.29 14 Lagos 1 1 15 Ogun 14.29 16 Ondo 14.29 1 17 Osun 14.29 1 Oyo 14.29 18 1 19 Plateau 14.29 1 20 Rivers 14.29 1 21 Yobe 14.29 1 22 Abia 22 0.00 23 Anambra 0.00 22 Bauchi 24 0.00 22 25 Delta 0.00 22 Ebonyi 22 26 0.00 27 Edo 0.00 22 28 Gombe 0.00 22 29 Imo 0.00 22 30 Katsina 0.00 22 31 Kogi 0.00 22 Nasarawa 0.00 22 32 33 Niger 0.00 22 Sokoto 0.00 22 34 Taraba 22 35 0.00 36 Zamfara 0.00 22

# CONTROL OF CORRUPTION VARIABLE **RANKING**

		% Score	Rank
1	Kaduna	80.00	1
2	Kano	80.00	1
3	Abia	0.00	3
4	Adamawa	0.00	3
5	Akwa Ibom	0.00	3
6	Anambra	0.00	3
7	Bauchi	0.00	3
8	Bayelsa	0.00	3
9	Benue	0.00	3
10	Borno	0.00	3
11	Cross River	0.00	3
12	Delta	0.00	3
13	Ebonyi	0.00	3
14	Edo	0.00	3
15	Ekiti	0.00	3
16	Enugu	0.00	3
17	Gombe	0.00	3
18	Imo	0.00	3
19	Jigawa	0.00	3
20	Katsina	0.00	3
21	Kebbi	0.00	3
22	Kogi	0.00	3
23	Kwara	0.00	3
24	Lagos	0.00	3
25	Nasarawa	0.00	3
26	Niger	0.00	3
27	Ogun	0.00	3
28	Ondo	0.00	3
29	Osun	0.00	3
30	Oyo	0.00	3
31	Plateau	0.00	3
32	Rivers	0.00	3
33	Sokoto	0.00	3
34	Taraba	0.00	3
35	Yobe	0.00	3
36	Zamfara	0.00	3

# CITIZENS ENGAGEMENT VARIABLE **RANKING**

S/N	State	% Score	Rank
1	Gombe	64.00	1
2	Oyo	64.00	1
3	Abia	60.00	3
4	Adamawa	60.00	3
5	Akwa Ibom	60.00	3
6	Anambra	60.00	3
7	Bauchi	60.00	3
8	Bayelsa	60.00	3
9	Benue	60.00	3
10	Borno	60.00	3
11	Cross River	60.00	3
12	Edo	60.00	3
13	Enugu	60.00	3
14	Jigawa	60.00	3
15	Kaduna	60.00	3
16	Kano	60.00	3
17	Katsina	60.00	3
18	Kebbi	60.00	3
19	Kogi	60.00	3
20	Kwara	60.00	3
21	Lagos	60.00	3
22	Nasarawa	60.00	3
23	Ogun	60.00	3
24	Ondo	60.00	3
25	Osun	60.00	3
26	Plateau	60.00	3
27	Rivers	60.00	3
28	Sokoto	60.00	3
29	Taraba	60.00	3
30	Yobe	60.00	3
31	Ekiti	44.00	31
32	Delta	40.00	32
33	Niger	40.00	32
34	Zamfara	40.00	32
35	lmo	20.00	35
36	Ebonyi	0.00	36