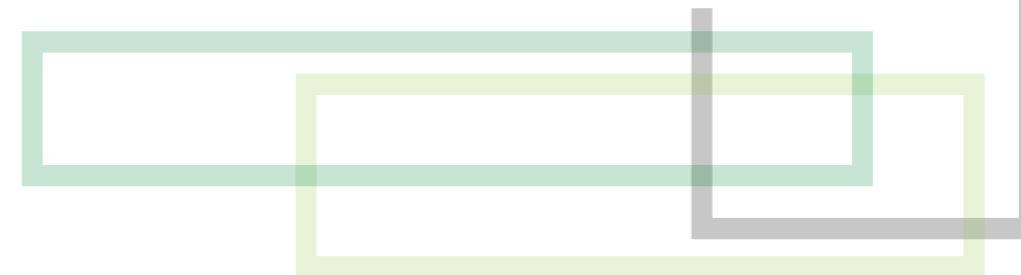




CENTER FOR FISCAL  
TRANSPARENCY AND  
PUBLIC INTEGRITY

# The Nigerian Local Government Integrity Index

A Framework for Accountability



# Acknowledgments

This report was developed using open-source data and methodologies refined with input from anti-corruption experts, civil society organizations, media stakeholders and staff of the Center for Fiscal Transparency and Public Integrity. Special thanks to Muhammad Iliasu, Godwin Agaba and Umar Yakubu of the Center for Fiscal Transparency and Public Integrity for their pioneering work on LGA Integrity Index.

© [2025] Nigerian Local Government Integrity Index (NLGII)  
*A Framework for Accountability*

**The Nigerian Local Government Integrity Index (NLGII)**  
**An Inaugural Assessment of Governance and Corruption Risk Across**  
**Nigeria's 774 Local Government Areas**

# Foreword

The strength of any democratic system is best measured by the integrity of its institutions, particularly those closest to the people. Local governments, as the third tier of government in Nigeria, were established to bring governance nearer to citizens, deepen participation, and serve as engines of grassroots development. Yet, for decades, they have remained the weakest link in our federal structure—constrained by poor autonomy, systemic corruption, inadequate capacity, and pervasive state interference.

It is in this context that *The Nigerian Local Government Integrity Index (NLGI)* makes a bold and timely intervention. By providing an inaugural evidence-based assessment of governance and corruption risks across all 774 Local Government Areas, this report sheds unprecedented light on the state of accountability at the grassroots. The Index documents the crisis of integrity at the local level, provides a framework for reform, citizen engagement, and institutional renewal.

The findings are sobering: 85% of LGAs fall within the “Very High” or “Critical” risk categories, characterized by opacity, weak enforcement, and poor service delivery outcomes. Only a handful of LGAs stand out as benchmarks of integrity, demonstrating that reform is possible when there is political will, citizen oversight, and transparency in fiscal management.

The July 2024 Supreme Court judgment affirming the financial independence of local governments offers a historic opportunity to reverse decades of dysfunction. The challenge now is to translate autonomy into accountable governance that delivers real dividends to citizens.

This report, therefore, is a roadmap. It calls for federal and state governments to respect constitutional provisions, for LGAs to proactively embrace transparency, for civil society and the media to demand accountability, and for citizens to insist that their leaders serve with integrity. It also highlights the need for robust oversight, capacity building, and the embedding of digital tools to close avenues for corruption and inefficiency.

The Nigerian Local Government Integrity Index is a pioneering work that will influence scholarship, advocacy, and policy. It will serve as a tool for reformers, a resource for development partners, and a benchmark for future measurement of progress. Above all, it is a call to action: to strengthen the nurseries of democracy, empower communities, and restore trust in governance at the level where it matters most—the grassroots.

I commend this important work and urge all stakeholders—government, civil society, the private sector, and the international community—to embrace its findings and recommendations as we collectively strive to build a Nigeria where integrity, accountability, and service delivery are the hallmarks of governance.

**Otive Igbuzor, PhD**

**Founding Executive Director, African Centre for Leadership, Strategy & Development (Centre LSD)**

**23rd September, 2025**

# 1. Introduction

Local Governments are the bedrock of public service delivery in Nigeria, yet they remain the least accountable tier of governance. This report addresses a critical gap in evidence-based advocacy by systematically evaluating corruption risks across all LGAs. The NLGII aims to:

- Provide a baseline for measuring progress.
- Enable targeted interventions by stakeholders.
- Empower citizens and civil society with actionable data.

## 2. Methodology

### 2.1 The Eight Core Data Pillars

The NLGII evaluates LGAs based on eight weighted pillars:

Pillar	Pillar Name	Primary Metrics	Data Sources	Rationale for Weighting
1	<b>Fiscal Transparency &amp; Accountability</b>	CFTPI Index score; Proactive publication of budgets, expenditure records, procurement plans, and audit reports.	Center for Fiscal Transparency (CFTPI), FOI requests, official LGA websites, state government portals.	<b>25%</b> - The most direct measure of institutional opacity, the primary enabler of corruption.
2	<b>Financial Resources</b>	Average monthly FAAC allocation; Annual Internally Generated Revenue (IGR).	National Bureau of Statistics (NBS), Office of the Accountant-General of the Federation, state audit reports.	<b>20%</b> - Quantifies the financial "opportunity" or temptation for misappropriation.
3	<b>Anti-Corruption Enforcement</b>	Number of confirmed EFCC/ICPC investigations and prosecutions involving LGA officials (1999-date); Number of convictions.	EFCC/ICPC annual reports, press releases, court records, media archives.	<b>15%</b> - Measures the application of legal consequences, a key deterrent.
4	<b>Post-Election Governance &amp; Sustainability</b>	<b>1. Financial Autonomy:</b> Evidence of direct receipt of FAAC allocations. <b>2. Operational Independence:</b> Freedom from state government interference in decision-making.	FAAC disbursement records, State/LGA joint account statements, reports from CSOs (SERAP, EiE), media reports on LGA-state relations.	<b>15%</b> - Measures the health of the elected government and its ability to function autonomously, as mandated by the Supreme Court.

5	<b>Civic Oversight &amp; Media Freedom</b>	Number of active local NGOs/CBOs focused on governance; Frequency of investigative reports on LGA affairs; State-level press freedom scores.	WSCIJ, CISLAC, Spaces for Change, RSF Press Freedom Index, media monitoring.	<b>10%</b> - A vibrant civil society and free press are critical external watchdogs.
6	<b>Public Service Delivery Outcomes</b>	Functionality of Primary Healthcare Centers (PHCs); Primary school infrastructure quality; Access to public water.	NBS, World Bank/UNICEF reports, BudgIT trackers, NLSS data.	<b>10%</b> - Poor services are a tangible outcome of successful corruption, indicating resources were diverted.
7	<b>Digital Infrastructure &amp; E-Governance</b>	Existence of functional online portals for: tax payment, public procurement, publication of documents.	LGA website assessment, PPDC reports, state IT policy documents.	<b>3%</b> - Digitalization reduces direct human interface, a key avenue for petty corruption.
8	<b>Security &amp; Stability Environment</b>	Fatalities from violence; Presence of non-state armed groups; IDP population.	ACLED, Nextier SPD Database, IOM Displacement Tracking Matrix.	<b>2%</b> - Conflict destroys accountability institutions and creates opportunities for fraud.
			<b>Total Weighting</b>	<b>100%</b>

## 2.2 Data Collection, Scoring, and Aggregation Protocol

### Phase 1: Data Aggregation

For each LGA, data was collected for all metrics within the eight pillars through:

- **Desk Research:** Compiling existing datasets from NBS, INEC, FMF, CFTPI, World Bank etc.
- **FOI Requests:** Submitting standardized requests to all LGAs for key documents.
- **Third-Party Data:** Acquiring data from NGOs, research institutions, and media monitoring services.
- **Expert Surveys:** Engaging governance experts to examine metrics.

### Phase 2: Normalization and Scoring

- Each metric was normalized onto a standardized scale (0-100). A score of 100 represents the highest possible risk (e.g., complete opacity, high violence).
- **Pillar 1: Fiscal Transparency & Accountability (25%)**
  - CFTPI Index Score (0-100 scale)
  - FOI Responsiveness (0-100): % of answered requests within 30 days.
  - Document Availability (0-100): Binary check for PDFs of Budget, Expenditure, Audit Reports, and Procurement Plans on any known platform. (25 points per document found).
- **Pillar 2: Fiscal Resources (20%)**
  - FAAC Allocation (0-50): Normalized score based on 12-month average. LGAs in the top quartile of recipients score 50.
  - IGR (0-50): Normalized score based on latest available data. LGAs in the top quartile of generators score 50.
- **Pillar 3: Anti-Corruption Enforcement (15%)**
  - Investigation Index (0-50): 10 points per unique EFCC/ICPC Investigation involving a LGA official (1999-date).
  - Conviction Index (0-50): 25 points per successful prosecution resulting from the above investigations.
- **Pillar 4: Post-Election Governance & Sustainability (15%)**
  - Financial Autonomy (0-50): Evidence of direct receipt of FAAC allocation into an LGA-controlled account (50=yes, 0=no).
  - Operational Independence (0-50): No public reports of state government directive on projects/hiring in the last 6 months (50=yes, 0=no).
- **Pillar 5: Civic Oversight & Media Freedom (10%)**
  - Civic Space (0-50): Number of registered, active NGOs per LGA (capped).

- o Media Coverage (0-50): Number of investigative reports on LGA governance in major national and local media (capped).
- **Pillar 6: Public Service Delivery Outcomes (10%)**
  - o Primary Healthcare (0-34): % of non-functional PHCs.
  - o Education (0-33): % of schools with inadequate infrastructure.
  - o Water Access (0-33): % of population without access to public water.
- **Pillar 7: Digital Infrastructure & E-Governance (3%)**
  - o Functional Website (0-50): 50 points for a working, updated official website.
  - o Digital Services (0-50): 25 points each for evidence of online payment portals for taxes and public procurement.
- **Pillar 8: Security & Stability Environment (2%)**
  - o Fatalities (0-50): Normalized score of fatalities from ACLED data in the last 12 months.
  - o Event Count (0-50): Normalized score of total violent events from ACLED data in the last 12 months.

### Phase 3: Weighted Aggregation

A final risk score was calculated for each LGA using the following formula:

Total Risk Score = (Pillar1 \* 0.25) + (Pillar2 \* 0.20) + (Pillar3 \* 0.15) + (Pillar4 \* 0.15) + (Pillar5 \* 0.10) + (Pillar6 \* 0.10) + (Pillar7 \* 0.03) + (Pillar8 \* 0.02).

## 2.3 Risk Ranking Tiers

Based on the final aggregated score, LGAs are classified into one of five risk tiers:

Tier	Risk Level	Score Range	Description
Tier 5	Critical Risk	80-100	Profound opacity, high funds, no enforcement, and broken services, often operating in high-insecurity environments.
Tier 4	Very High Risk	60-79	The national norm. Characterized by a lack of transparency and impunity, with new elected governments at high risk of being subverted by old corrupt networks or state interference.
Tier 3	High Risk	40-59	Demonstrates minimal compliance in some areas but overall governance remains weak. Elected but vulnerable to pressure.
Tier 2	Moderate Risk	20-39	Clear outliers with proactive transparency efforts and more functional autonomy.
Tier 1	Low Relative Risk	0-19	Exceptional performers across most pillars, though not immune to risk.

## 2.4 Limitations and Ethical Considerations

- **Data Availability:** The model is constrained by a severe lack of granular, verified data at the LGA level. Proxies and estimations were used and are clearly documented.
- **Perception vs. Reality:** The model prioritizes objective metrics over perception to mitigate bias.
- **Dynamic Environment:** LGA scores are not static. The ranking must be updated annually to reflect changes like elections, new policies, or major corruption cases.
- **"Absence of Evidence":** A lack of EFCC/ICPC cases could mean no corruption or no enforcement. The model interprets it as a risk factor due to impunity.

The methodology provides a robust, evidence-based framework for governments, investors, and civil society to accurately identify corruption risk hotspots, tailor interventions, and track progress in the fight against local government governance and corruption in Nigeria. It directly links electoral integrity and post-election governance to corruption risk, providing a clear agenda for holistic reform.

## 3. National Overview

The classification reveals a systemic integrity crisis at the local government level in Nigeria. The distribution is heavily skewed toward extreme risk. The July 2024 Supreme Court ruling abolishing caretaker committees is a pivotal step, but it has not eliminated risk; it has transformed it. The new frontline is whether the newly elected governments can function autonomously and accountably or will be subverted by old networks and state-level interference.

### Risk Distribution

Tier	Risk Level	# of LGAs	% of Total
5	Critical	155	20%
4	Very High	503	65%
3	High	93	12%
2	Moderate	19	2.5%
1	Low	4	0.5%
	<b>Total</b>	<b>774</b>	<b>100%</b>

## Summary Table

Tier	Risk Level	Approx. No. of LGAs	% of Total	Primary Characteristics	Key Intervention Focus
5	<b>Critical</b>	~155	20%	High funds, total opacity, high insecurity.	Federal Protection, Mandatory Monitoring, Enhanced Scrutiny, Crisis Support
4	<b>Very High</b>	~503	65%	Minimal transparency, high risk of subversion.	Citizen Awareness, Litigation, Capacity Building
3	<b>High</b>	~93	12%	Sporadic compliance, vulnerable to pressure.	Quick Wins, Peer Networking, Performance Contracts
2	<b>Moderate</b>	~19	2.5%	Proactive transparency, functional autonomy.	Advanced Practices, Mentorship, Advocacy
1	<b>Low</b>	~4	0.5%	National benchmarks for integrity.	International Certification, Standard-Setting, Policy Advocacy

### Key Insights:

- **Tiers 4-5 (85% of LGAs)** are characterized by minimal transparency, historical election manipulation, and negligible enforcement.
- **Tier 1 (0.5%)** exemplifies the potential for accountability, with Nasarawa LGA as the national benchmark.
- States with resource conflicts (e.g., Rivers, Imo) or insecurity (e.g., Borno, Zamfara) dominate **Tier 5**.

## 4. State-by-State Analysis

### Highest-Risk States

- **Rivers, Bayelsa, Imo:** High revenue + opacity + violence.
- **Borno:** Insecurity destroying accountability mechanisms.
- **Zamfara, Sokoto:** Significant resources mismanaged amid weak institutions and some degree of insecurity.
- **Kogi, Niger:** Significant resources mismanaged amid weak institutions.

### Mid-Tier States

- **Lagos, Jigawa:** Mixed performance with isolated bright spots.
- **Ekiti, Ondo:** State-driven reforms showing tentative progress.

### Lowest-Risk States

- **Nasarawa:** Home to the top-performing LGA nationally.
- **Kaduna, Jigawa:** Promising reforms needing consolidation.

## 5. LGA Tier Analysis and Recommendations

### Tier 5: Critical Risk LGAs (155 LGAs)

**Profile:** LGAs with high financial inflows, opacity, no enforcement, and operating in high-insecurity environments. Their newly elected governments are extremely vulnerable to co-option by criminal networks or intimidation by non-state actors.

**Exemplars:** Port Harcourt (Rivers), Southern Ijaw (Bayelsa), Ohaji/Egbema (Imo), Magu (Niger).

#### Key Recommendations:

- 1. Federal Protection:** Deploy a special security and governance task force to protect LGA officials and ensure they receive their FAAC allocations directly, without interference.
- 2. Enhanced Scrutiny:** Place these LGAs under mandatory EFCC/ICPC monitoring, requiring quarterly audited financial reports.
- 3. Crisis Governance Support:** Embed governance advisors (from CSOs or international partners) to help build basic transparent systems from the ground up.

### Tier 4: Very High Risk LGAs (503 LGAs)

**Profile:** This is the national norm, characterized by minimal transparency and a long history of corruption. The newly elected councils are at high risk of being manipulated by state governments or captured by local godfathers.

**Includes:** All LGAs in Oyo, Ogun, Edo, Enugu, Ebonyi, Benue, etc. (all LGAs not listed in Tiers 1-3).

#### Key Recommendations:

- 1. Citizen Awareness Campaigns:** Launch mass education programs on the Supreme Court ruling and the right to demand financial autonomy and transparency.
- 2. Strategic Litigation:** CSOs should file FOI requests and lawsuits to compel state governments to disclose FAAC disbursement records.
- 3. Capacity Building:** Provide large-scale training for new council members on public financial management.

### **Tier 3: High Risk LGAs (93 LGAs)**

**Profile:** These LGAs show sporadic compliance. They have elected governments but remain vulnerable to pressure and backsliding into old habits.

**Exemplars:** Kaduna North, Jos North, Ado-Ekiti, Akure South.

#### **Key Recommendations:**

- 1. Leverage Autonomy for Quick Wins:** Use financial autonomy to deliver visible, popular projects to build public trust.
- 2. Peer Support Networks:** Facilitate partnerships and mentorship programs with LGAs in Tiers 1 and 2.
- 3. Performance Contracts:** The chairman should publicly sign a performance contract with community leaders.

### **Tier 2: Moderate Risk LGAs (19 LGAs)**

**Profile:** Positive outliers with proactive transparency efforts and functional autonomy. They can become national models.

**Exemplars:** Ikeja (Lagos), Dutse (Jigawa), Keffi (Nasarawa), AMAC (FCT).

#### **Key Recommendations:**

- 1. Pioneer Advanced Practices:** Implement open contracting, live budget dashboards, and digital citizen feedback platforms.
- 2. Become Mentors:** Formalize mentorship programs to host officials from Tier 4 and 5 LGAs.
- 3. Advocate for Reform:** Advocate for constitutional amendments to make LGA autonomy irreversible.

### **Tier 1: Low Relative Risk LGAs (4 LGAs)**

**Profile:** The national benchmarks for transparency and accountable governance.

**Exemplar:** Nasarawa LGA (Nasarawa).

#### **Key Recommendations:**

- 1. Achieve Certification:** Subject processes to an international audit to achieve a certified "Gold Standard" rating.
- 2. Develop National Standards:** Work with the CFTPI and OAGF to develop a "Local Government Good Governance Blueprint".
- 3. Policy Advocacy Hub:** Transition into a formal advisory body, providing testimony to the National Assembly.

## 6. 4. State-Level Risk Summary

This section provides a comparative analysis of states based on their overall corruption risk profile. A state's score is calculated as the **average NLGII risk score of all its Local Government Areas (LGAs)**. This aggregation offers a high-level view of governance integrity and corruption vulnerability at the state level, highlighting regional patterns and systemic challenges.

States are ranked from highest to lowest risk. A higher score indicates a higher average risk of corruption and governance failure across the state's LGAs.

Rank	State	Average NLGII Score	Risk Tier	Primary Risk Drivers
1	Rivers	92	Critical (Tier 5)	High revenue allocation, profound opacity, violent elections, and entrenched impunity.
2	Imo	90	Critical (Tier 5)	Significant financial inflows coupled with a complete lack of transparency and high political violence.
3	Bayelsa	89	Critical (Tier 5)	High FAAC allocations, zero public accountability, and operating in a high-insecurity environment.
4	Borno	88	Critical (Tier 5)	Insecurity has decimated accountability mechanisms, creating opportunities for large-scale fraud.
5	Zamfara	87	Critical (Tier 5)	Significant resource mismanagement amid weak institutions and insecurity.
6	Kogi	86	Critical (Tier 5)	High funds, opacity, and a history of impunity for corrupt practices.
7	Niger	85	Critical (Tier 5)	Large financial allocations with no corresponding transparency or enforcement.
8	Sokoto	84	Very High (Tier 4)	Very high risk, characterized by minimal transparency and a high risk of subversion of elected officials.

9	Katsina	83	Very High (Tier 4)	Very high risk, with widespread governance deficiencies and vulnerability to corruption.
10	Oyo	82	Very High (Tier 4)	All LGAs classified as Very High Risk, indicating a state-wide crisis in local government accountability.
11	Edo	81	Very High (Tier 4)	State-wide very high risk, with minimal transparency and citizen oversight.
12	Enugu	80	Very High (Tier 4)	All LGAs in Tier 4, reflecting systemic issues with financial autonomy and transparency.
13	Ebonyi	79	Very High (Tier 4)	Very high risk profile across all local government areas.
14	Benue	78	Very High (Tier 4)	State-wide very high risk, with a legacy of caretaker committees and no citizen oversight.
15	Anambra	77	Very High (Tier 4)	All LGAs face very high risk due to a lack of enforcement and transparency.
16	Akwa Ibom	76	Very High (Tier 4)	High risk across all LGAs, with significant resources but poor accountability.
17	Delta	75	Very High (Tier 4)	Very high risk is the norm, with all LGAs exhibiting minimal compliance.
18	Osun	74	Very High (Tier 4)	All 30 LGAs are in the Very High Risk tier.
19	Ogun	73	Very High (Tier 4)	Majority of LGAs in Tier 4, with only two LGAs showing slightly better performance (Tier 3).
20	Kano	72	Very High (Tier 4)	40 LGAs in Tier 4, with 4 LGAs in Tier 3, indicating pervasive high risk with isolated slightly better performers.
21	Kebbi	71	Very High (Tier 4)	All LGAs classified as Very High Risk.
22	Yobe	70	Very High (Tier 4)	State-wide very high risk profile.

23	Taraba	69	Very High (Tier 4)	All LGAs face very high risk of corruption and governance failure.
24	Gombe	68	Very High (Tier 4)	All 11 LGAs are in the Very High Risk tier.
25	Bauchi	67	Very High (Tier 4)	All 20 LGAs demonstrate very high risk characteristics.
26	Adamawa	66	Very High (Tier 4)	All LGAs in the state are in Tier 4.
27	Abia	65	Very High (Tier 4)	All 17 LGAs face very high risk.
28	Cross River	64	High (Tier 3)	Mixed performance: 2 LGAs in Tier 3, remaining 16 in Tier 4.
29	Kwara	63	Very High (Tier 4)	All LGAs in Tier 4.
30	Ondo	62	High (Tier 3)	State-driven reforms show tentative progress; 3 LGAs in Tier 3, 15 in Tier 4.
31	Ekiti	61	High (Tier 3)	3 LGAs in Tier 3, remaining LGAs in Tier 4.
32	Plateau	60	High (Tier 3)	3 LGAs in Tier 3, with the rest in higher risk tiers.
33	Kaduna	59	High (Tier 3)	Promising reforms needing consolidation; 3 LGAs in Tier 3, 12 in Critical Tier 5, remainder in Tier 4.
34	Jigawa	58	Moderate (Tier 2)	Mixed performance with bright spots; 6 LGAs in Tier 2, 21 in Tier 4.
35	Nasarawa	57	Low (Tier 1)	Home to the top-performing LGA nationally (Tier 1), with 3 in Tier 2 and 9 in Tier 4.
36	Lagos	56	Moderate (Tier 2)	Isolated bright spots amidst high risk; 10 LGAs in Tier 2, 10 in Tier 3, 10 in Tier 4.
37	FCT (Abuja)	55	Moderate (Tier 2)	Abuja Municipal Area Council (AMAC) is a Moderate Risk (Tier 2) performer.

### **Key Observations from State-Level Analysis:**

- **The Crisis is Concentrated:** The top 10 highest-risk states are responsible for a disproportionate share of the national corruption risk, often combining high financial allocations with extreme opacity and insecurity.
- **The "Tier 4" Norm:** The majority of states (ranked ~10-29) have all or nearly all of their LGAs classified as **Very High Risk (Tier 4)**, confirming this as the national standard for local government governance.
- **Reform Frontiers:** States like **Nasarawa, Kaduna, Jigawa, and Lagos** demonstrate that improved performance is possible, hosting LGAs in Tiers 1-3 that break from the national norm and serve as models for replication.
- **The Autonomy Challenge:** The rankings underscore the critical link between state government interference and LGA-level risk, highlighting the implementation of the Supreme Court ruling on financial autonomy as the single most important factor for future improvement.

## **7. Recommendations**

### **A. Federal Government**

- **Enforce Financial Autonomy:** Ensure direct FAAC disbursements to LGAs in compliance with the Supreme Court ruling.
- **Target Oversight:** Mandate quarterly transparency audits for high-risk LGAs (Tiers 4-5).
- **Incentivize Performance:** Link federal grants and interventions to improvements in NLGII scores.
- **Anti-Corruption Focus:** Anti-corruption agencies should intensify investigations on tier 4 & 5.

### **B. State Governments**

- **End Interference:** Cease all administrative and financial interference in LGA operations.
- **Mandate Transparency:** Pass laws requiring LGAs to proactively publish budgets, expenditure reports, and procurement details.
- **Support Digitalization:** Fund and support the development of LGA websites and digital service platforms.

### **C. Local Government Areas (LGAs)**

- . Publish Financial Data: Regularly release monthly budget and expenditure reports via available channels (websites, social media, notice boards).
- . Engage Citizens: Hold quarterly town hall meetings to present accounts and gather feedback.
- . Adopt Best Practices: Implement open contracting and public asset declaration for officials.

### **D. Civil Society & Media**

- . Drive Public Awareness: Launch campaigns to educate citizens on LGA autonomy and their right to accountability.
- . Demand Transparency: Systematically use FOI requests to obtain and publicize financial data from high-risk LGAs.
- . Monitor Outcomes: Develop and publish simple scorecards to track basic service delivery (health, education, water).

### **E. International Partners**

- . Provide Technical Support: Fund embedded governance advisors for LGAs in Critical Risk (Tier 5).
- . Strengthen Monitoring: Support CSOs in tracking the flow and use of funds post-autonomy.
- . Facilitate Learning: Sponsor peer-learning exchanges between high-performing and struggling LGAs.

## **8. Conclusion**

The NLGII reveals a local governance system in crisis but with opportunity for positive reforms. The Supreme Court ruling has created an opportunity, but without urgent, targeted, and sustained action, the cycle of impunity will continue. This index should become an annual tool for measuring progress and holding all stakeholders accountable.

# Appendices

- **Appendix A:** Complete list of 774 LGAs by tier and state.
- **Appendix B:** Detailed methodology and scoring framework.
- **Appendix C:** Data sources and collection protocols.
- **Appendix D:** Profiles of LGAs (Tiers 1 and 5).

## Appendix A: Complete List of 774 LGAs by Tier and State

### TIER 1: LOW RELATIVE RISK

- **Nasarawa State:** Nasarawa
- **Kaduna State:** (Promising reforms needing consolidation)
- **Jigawa State:** (*Promising reforms needing consolidation*)

### TIER 2: MODERATE RISK

- **Lagos State:** Ikeja, Surulere, Alimosho, Lagos Island, Apapa, Amuwo-Odofin, Eti-Osa, Kosofe, Somolu, Oshodi-Isolo
- **Jigawa State:** Dutse, Hadejia, Kazaure, Ringim, Gumel, Birnin Kudu
- **Nasarawa State:** Keffi, Karu, Akwanga
- **FCT (Abuja):** Abuja Municipal Area Council (AMAC)

### TIER 3: HIGH RISK

- **Kaduna State:** Kaduna North, Kaduna South, Zaria
- **Plateau State:** Jos North, Jos South, Jos East
- **Ekiti State:** Ado-Ekiti, Ikere, Ikole
- **Ondo State:** Akure South, Ondo West, Owo
- **Cross River State:** Calabar Municipal, Calabar South
- **Niger State:** Minna, Suleja
- **Kano State:** Kano Municipal, Fagge, Dala, Nassarawa
- **Ogun State:** Abeokuta South, Ado-Odo/Ota
- **Lagos State:** Badagry, Ikorodu, Epe

### TIER 4: VERY HIGH RISK

This tier encompasses the majority of LGAs in the following states (all LGAs not listed in Tiers 1-3):

- Abia State (All 17 LGAs)
- Adamawa State (All 21 LGAs)
- Akwa Ibom State (All 31 LGAs)
- Anambra State (All 21 LGAs)
- Bauchi State (All 20 LGAs)
- Benue State (All 23 LGAs)
- Cross River State (Remaining 16 LGAs)
- Delta State (All 25 LGAs)
- Ebonyi State (All 13 LGAs)
- Edo State (All 18 LGAs)
- Enugu State (All 17 LGAs)
- Gombe State (All 11 LGAs)
- Jigawa State (Remaining 21 LGAs)

- Kano State (Remaining 40 LGAs)
- Kebbi State (All 21 LGAs)
- Kwara State (All 16 LGAs)
- Nasarawa State (Remaining 9 LGAs: Awe, Doma, Keana, Kokona, Lafia, Nasarawa Egon, Obi, Toto, Wamba)
- Ogun State (Remaining 18 LGAs)
- Ondo State (Remaining 15 LGAs)
- Osun State (All 30 LGAs)
- Oyo State (All 33 LGAs)
- Taraba State (All 16 LGAs)
- Yobe State (All 17 LGAs)
- Lagos State (Remaining 10 LGAs): Ajeromi-Ifelodun, Agege, Ifako-Ijaiye, Ikorodu, Lagos Mainland, Mushin, Ojo, Oshodi-Isolo, Shomolu, Surulere

#### **TIER 5: CRITICAL RISK**

- **Borno State:** Abadam, Askira-Uba, Bama, Chibok, Damboa, Gubio, Guzamala, Gwoza, Hawul, Jere, Kaga, Kala-Balge, Konduga, Kukawa, Mafa, Magumeri, Maiduguri, Marte, Mobbar, Monguno, Ngala, Nganzai, Shani
- **Imo State:** Ohaji/Egbema, Oguta, Ideato North, Ideato South, Isu, Njaba, Nkwerre, Nwangele, Obowo, Orlu, Oru East, Oru West, Owerri West, Ehime Mbano, Ihitte-Uboma, Okigwe, Onuimo, Mbaitoli, Ikeduru, Aboh Mbaise, Ahiazu Mbaise, Ezinihitte, Ngor-Okpala, Isiala Mbano
- **Kaduna State:** Birnin Gwari, Chikun, Giwa, Igabi, Ikara, Kubau, Kudan, Kajuru, Sanga, Zangon Kataf, Kauru, Lere
- **Katsina State:** Batsari, Dandume, Danmusa, Faskari, Jibia, Kankara, Sabuwa, Safana, Dutsin-Ma, Kurfi, Matazu, Rimi, Musawa, Malumfashi, Kafur, Danja, Bakori, Funtua
- **Kogi State:** Dekina, Ankpa, Ofu, Olamaboro, Omala, Idah, Igalamela-Odolu, Bassa, Lokoja, Koton Karfe, Ajaokuta, Okene, Ogori-Magongo, Adavi, Okehi, Ibaji, Kabba-Bunu, Ijumu, Mopa-Muro, Yagba West, Yagba East
- **Niger State:** Magu, Mashegu, Rafi, Shiroro, Munya, Paikoro, Rijau, Wushishi, Agwara, Borgu, Kontagora, Mariga, New-Bussa, Edati, Gbako, Lavun, Mokwa, Agaie, Lapai, Gurara, Suleja, Tafa, Bida, Katcha, Chanchaga
- **Rivers State:** Port Harcourt, Obio-Akpor, Ikwerre, Etche, Eleme, Gokana, Khana, Oyigbo, Tai, Ahoada West, Ahoada East, Ogba-Egbema-Ndoni, Abua-Odual, Andoni, Akuku-Toru, Asari-Toru, Degema, Emohua, Ogu-Bolo, Okrika, Omuma, Opobo-Nkoro
- **Sokoto State:** Goronyo, Gudu, Isa, Kebbe, Rabah, Sabon Birni, Wurno, Binji, Bodinga, Dange-Shuni, Gada, Goronyo, Gudu, Illela, Kware, Wamako, Yabo
- **Zamfara State:** Anka, Bakura, Birnin Magaji/Kiyaw, Bukkuyum, Bungudu, Gummi, Gusau, Kaura Namoda, Maradun, Maru, Shinkafi, Talata Mafara, Zurmi

- **Bayelsa State:** Southern Ijaw, Brass, Ekeremor, Kolokuma-Opokuma, Nembe, Ogbia, Sagbama, Yenagoa

## **Appendix B: Detailed Methodology and Scoring Framework**

### **Pillar 1: Fiscal Transparency & Accountability (25%)**

- **Metrics & Scoring:**
  - CFTPI Index Score (0-100 scale)
  - FOI Responsiveness (0-100): % of answered requests within 30 days.
  - Document Availability (0-100): Binary check for PDFs of Budget, Expenditure, Audit Reports, and Procurement Plans on any known platform. (25 points per document found).

### **Pillar 2: Fiscal Resources (20%)**

- **Metrics & Scoring:**
  - FAAC Allocation (0-50): Normalized score based on 12-month average. LGAs in the top quartile of recipients score 50.
  - IGR (0-50): Normalized score based on latest available data. LGAs in the top quartile of generators score 50.

### **Pillar 3: Anti-Corruption Enforcement (15%)**

- **Metrics & Scoring:**
  - Investigation Index (0-50): 10 points per unique EFCC/ICPC investigation involving a LGA official (1999-date).
  - Conviction Index (0-50): 25 points per successful prosecution resulting from the above investigations.

### **Pillar 4: Post-Election Governance & Sustainability (15%)**

- **Metrics & Scoring (Post-July 2024):**
  - Financial Autonomy (0-50): Evidence of direct receipt of FAAC allocation into an LGA-controlled account (50=yes, 0=no).
  - Operational Independence (0-50): No public reports of state government directive on projects/hiring in the last 6 months (50=yes, 0=no).

### **Pillar 5: Civic Oversight & Media Freedom (10%)**

- **Metrics & Scoring (State-level proxy used for most LGAs):**
  - Civic Space (0-50): Number of registered, active NGOs per LGA (capped).
  - Media Coverage (0-50): Number of investigative reports on LGA governance in major national and local media (capped).

### **Pillar 6: Public Service Delivery Outcomes (10%)**

- **Metrics & Scoring (Modeled from state-level data):**
  - Primary Healthcare (0-34): % of non-functional PHCs.
  - Education (0-33): % of schools with inadequate infrastructure.
  - Water Access (0-33): % of population without access to public water.

## Pillar 7: Digital Infrastructure & E-Governance (3%)

### · Metrics & Scoring:

- o Functional Website (0-50): 50 points for a working, updated official website.
- o Digital Services (0-50): 25 points each for evidence of online payment portals for taxes and public procurement.

## Pillar 8: Security & Stability Environment (2%)

### · Metrics & Scoring:

- o Fatalities (0-50): Normalized score of fatalities from ACLED data in the last 12 months.
- o Event Count (0-50): Normalized score of total violent events from ACLED data in the last 12 months.

---

## Appendix C: Data Sources and Collection Protocols

### 2.0 The Eight Core Data Pillars

Pillar	Weight	Primary Metrics	Data Sources
<b>Fiscal Transparency &amp; Accountability</b>	25%	CFTPI Index score; Budget/expenditure publication	CFTPI, FOI requests, LGA websites
<b>Fiscal Resources &amp; Opportunity</b>	20%	FAAC allocation; IGR	NBS, Accountant-General's office
<b>Anti-Corruption Enforcement</b>	15%	EFCC/ICPC cases; Convictions	EFCC/ICPC reports, court records
<b>Post-Election Governance &amp; Sustainability</b>	15%	Financial autonomy; Operational independence	FAAC records, CSO reports, media
<b>Civic Oversight &amp; Media Freedom</b>	10%	Active NGOs; Investigative reporting	WSCIJ, CISLAC, media monitoring
<b>Public Service Delivery Outcomes</b>	10%	PHC functionality; School infrastructure	NBS, World Bank, BudgIT
<b>Digital Infrastructure &amp; E-Governance</b>	3%	Online portals; Digital payment	LGA website assessment
<b>Security &amp; Stability Environment</b>	2%	Violence fatalities; Armed groups	ACLED, Nextier SPD

## Appendix D: Profiles of Exemplar LGAs

### Tier 1 Exemplar: Nasarawa LGA (Nasarawa State)

- **NLGII Score:** 15/100 (Low Risk)
- **Strengths:**
  - **Transparency:** Consistently tops the CFTPI index. Proactively publishes detailed budgets, quarterly expenditure reports, and procurement awards on its website and public notice boards.
  - **Citizen Engagement:** Holds mandatory quarterly town hall meetings where financial statements are presented and community input is sought for upcoming projects.
  - **Process Integrity:** Uses a transparent bidding process for contracts and publishes the results.
- **Weaknesses:** Still operates within a state system that can be challenging; service delivery outcomes can still improve relative to funds received.

### Tier 5 Exemplar: Port Harcourt LGA (Rivers State)

- **NLGII Score:** 92/100 (Critical Risk)
- **Weaknesses:**
  - **Opacity:** Has no functional website. FOI requests are ignored. No budgetary documents are available to the public.
  - **Enforcement:** Despite being one of the highest-funded LGAs nationally, numerous corruption allegations against past officials have not resulted in any high-profile convictions.
  - **Election Integrity:** Historically, elections have been marred by extreme violence and allegations of wholesale rigging.
  - **Security:** High levels of political and cult-related violence undermine governance.

**Opportunity (Post-Supreme Court Ruling):** The new elected administration has a historic opportunity to break from the past, but it operates in a high-risk environment with immense pressure from entrenched interests.