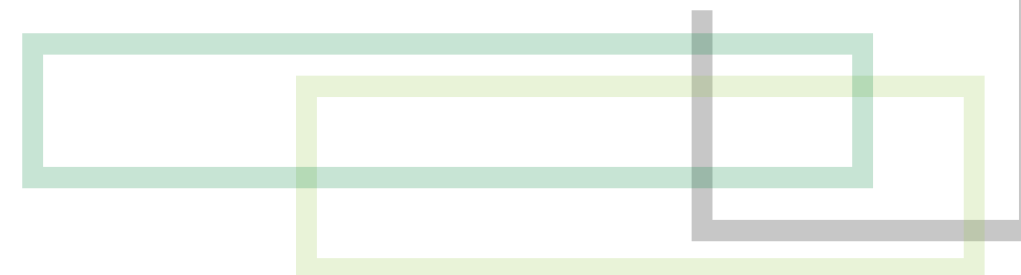CENTER FOR FISCAL
TRANSPARENCY AND
PUBLIC INTEGRITY

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, Grace Eke and Umar Yakubu of the Center for Fiscal Transparency and Public Integrity for their pioneering work on LGA Integrity Index

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 (NLGII)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 Weighing
1	**Fiscal Transparency & Accountability**	CeFTPI Index Score; Proactive publication of budgets, expenditure records, procurement plans, and audit reports	Center for Fiscal Transparency and Public Integrity (CeFTPI), FOI requests, official LGA websites, state government portals.	**25%** - The most direct measure of institutional opacity, the primary enabler of corruption.
2	**Financial Resources**	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.	**20%** - Quantifies the financial "opportunity" or temptation for misappropriation
3	**Anti-Corruption Enforcement**	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.	**15%** - Measures the application of legal consequences, a key deterrent.
4	**Post-Election Governance & Sustainability**	**1. Financial Autonomy:** Evidence of direct receipt of FAAC allocations. **2. Operational Independence:** 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.	**15%** - Measures the health of the elected government and it's ability to function autonomously, as mandated by the Supreme Court.

Pillar	Pillar Name	Primary Metrics	Data Sources	Rationale for Weighing
5	**Civic Oversight & Media Freedom**	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.	**10%** - A vibrant civil society and free press are critical external watchdogs.
6	**Public Service Delivery Outcomes**	Functionality of Primary Healthcare Centers (PHCs); Primary school infrastructure quality; Access to public water	NBS, World Bank/UNICEF reports, BudgIT trackers, NLSS data.	**10%** - Poor services are a tangible outcome of successful corruption, indicating resources were diverted.
7	**Digital Infrastructure & E-Governance**	Existence of Functional online portals for: tax payment, public procurement, publication of documents.	LGA website assessment, PPDC reports, state IT policy documents.	**3%** - Digitalization reduces direct human interface, a key avenue for petty corruption.
8	**Security & Stability Environment**	Fatalities from violence; Presence of non-state armed groups; IDP population.	ACLED, Nextier SPD Database, IOM Displacement Tracking Matrix	**2%** - Conflict destroys accountability institutions and creates opportunities for fraud.

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%)**
  - o CFTPI Index Score (0-100 scale)
  - o FOI Responsiveness (0-100): % of answered requests within 30 days.
  - o 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: Financial Resources (20%)**
  - o FAAC Allocation (0-50): Normalized score based on 12-month average. LGAs in the top quartile of recipients score 50.
  - o 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%)**
    - o Investigation Index (0-50): 10 points per unique EFCC/ICPC, Investigation involving a LGA official (1999-date).
    - o Conviction Index (0-50): 25 points per successful prosecution resulting from the above investigations.
- **Pillar 4: Post-Election Governance & Sustainability (15%)**
    - o Financial Autonomy (0-50): Evidence of direct receipt of FAAC allocation into an LGA-controlled account (50=yes, 0=no).
    - o 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%)**
    - o 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:

- **Weighted 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).

- **Weighted Normalized Score:** (Weighted Score/Maximum Weighted Score) * 100

Note: Maximum weighted score is the highest score across the 774 LGAs.

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
5	**Critical Risk**	80-100	Profound opacity, high funds, no enforcements, and broken services, often operating in high-insecurity environments.
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.
3	**High Risk**	40-59	Demonstrates minimal compliance in some areas but overall governance remains weak. Elected but vulnerable to pressure.
2	**Moderate Risk**	20-39	Clear outliers with proactive transparency efforts and more functional autonomy.
1	**Low Relative Risk**	0-19	Exceptional performers across most pillars, though not immune to ask.

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.

Tier	Risk Level	# of LGAs	% of Total
5	Critical Risk	182	20%
4	Very High	527	65%
3	High	51	12%
2	Moderate	11	2.5%
1	Low	3	0.5%
	Total	**774**	**100%**

Summary Table

Tier	Risk Level	# of LGAs	% of Total	Primary Characteristics	Key Intervention Focus
5	Critical	182	23.51%	High funds, total opacity, high insecurity.	Federal Protection, Mandatory Monitoring, Enhanced Scrutiny, Crisis Support.
4	Very High	527	68.09%	Minimal transparency, high risk of subversion.	Citizen Awareness, Litigation, Capacity Building.
3	High	51	6.59%	Sporadic compliance, vulnerable to pressure.	Quick Wins, Peer Networking, Performance Contracts.
2	Moderate	11	1.42%	Proactive transparency, functional autonomy.	Advanced Priorities, Mentorship, Advocacy.
1	Low	3	0.39%	National benchmarks for integrity.	International Certification, Standard Setting, Policy Advocacy.

Key Insights:

- **Tiers 4-5 (91.60% of LGAs - 709 of 774)** are characterized by minimal transparency, historical election manipulation, and negligible enforcement.
- **Tier 1 (0.39%)** 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 (182 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 nonstate actors.

Exemplars: Port Harcourt (Rivers), Southern Ijaw (Bayelsa), Ohaji/Egbema (Imo), Mashegu (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 (527 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, Osun, Kwara, 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 (51 LGAs)

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

Exemplars: Kaduna South, 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 (11 LGAs)
Profile: Positive outliers with proactive transparency efforts and functional autonomy. They can become national models.
Exemplars: Apapa (Lagos), Dutse (Jigawa), Karu (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 (3 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. 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	Primary Risk Drivers
1	Borno	97.3	Insecurity has decimated accountability mechanisms, creating opportunities for large-scale fraud.
2	Bayelsa	92.2	High FAAC allocations, zero public accountability, and operating in a high-insecurity environment.

Rank	State	Average NLGII Score	Primary Risk Drivers
3	Zamfara	92.2	Significant resource mismanagement amid weak institutions and insecurity.
4	Imo	92.1	Significant financial inflows coupled with a complete lack of transparency and high political violence.
5	Rivers	92.1	High revenue allocation, profound opacity, violent elections, and entrenched impunity.
6	Kogi	92.1	High funds, opacity, and a history of impunity for corrupt practices.
7	Niger	88.2	Large financial allocations with no corresponding transparency or enforcement.
8	Katsina	82.7	Very high risk, with widespread governance deficiencies and vulnerability to corruption.
9	Sokoto	77.6	Very high risk, characterized by minimal transparency and a high risk of subversion of elected officials.
10	Akwa-Ibom	77.0	High risk across all LGAs, with significant resources but poor accountability.
11	Kaduna	73.1	Promising reforms needing consolidation; 1 LGA in Tier 1, 10 LGAs in Tier 3, remaining 12 LGAs in Critical Tier 5.
12	Gombe	68.0	All 11 LGAs are in the Very high-risk tier.
13	Ebonyi	67.6	Very high-risk profile across all local government areas.
14	Abia	67.5	All 17 LGAs face very high risk.
15	Enugu	67.2	All LGAs in Tier 4, reflecting systemic issues with financial autonomy and transparency.
16	Yobe	67.2	State-wide very high-risk profile.
17	Kwara	67.0	All LGAs in Tier 4.
18	Taraba	67.0	All LGAs face very high risk of corruption and governance failure.
19	Anambra	66.9	All LGAs face a very high risk due to lack of enforcement and transparency.
20	Kebbi	66.9	All LGAs classified as Very High Risk.
21	Edo	66.9	State wide very high risk, with minimal transparency and citizen oversight.
22	Benue	668	State wide very high risk, with a legacy of caretaker

Rank	State	Average NLGII Score	Primary Risk Drivers
23	Bauchi	66.8	All 20 LGAs demonstrate very high-risk characteristics.
24	Delta	66.8	Very high risk is the norm, with all LGAs exhibiting minimal compliance.
25	Oyo	66.5	All LGAs classified as Very High Risk, indicating a state wide crisis in local government accountability.
26	Osun	66.5	All 30 LGAs are in the Very High-Risk Tier (4).
27	Ogun	66.2	Majority of LGAs in Tier 4, with only two LGAs showing slightly better performance (Tier 3).
28	Adamawa	66.0	All LGAs in the state are in Tier 4.
29	Cross River	65.6	Mixed performance: 3 LGAs in Tier 3, remaining 15 LGAs in Tier 4.
30	Ekiti	65.6	3 LGAs in Tier 3, 13 LGAs in Tier 4.
31	Kano	65.5	40 LGAs in Tier 4, with 4 LGAs in Tier 3, indicating pervasive high risk with isolated slightly better performers.
32	Ondo	65.1	State driven reforms show tentative progress; 4 LGAs in Tier 3, 14 in Tier 4.
33	Plateau	63.7	6 LGAs in Tier 3, and 11 LGAs in Very High-Risk Tier 4.
34	Jigawa	60.1	Mixed performance with bright spots; 4 LGAs in Tier 2, 2 LGAs in Tier 3, and 21 LGAs in Tier 4.
35	Nasarawa	58.1	Home to the top performing LGA nationally (Tier 1), with 1 LGA in Tier 2, 2 LGAs in Tier 3, and 9 in Tier 4.
36	F.C.T	53.3	Abuja Municipal Area Council is a Moderate Risk performer.
37	Lagos	50.4	Isolated bright spots amidst high risk; 1 LGA in Tier 1, 5 LGAs in Tier 2, 8 LGAs in Tier 3, 6 LGAs in Tier 4.

Key Observations from State-Level Analysis:

- **The Crisis is Concentrated:** The top 8 highest-risk states are all in the Critical (Tier 5) category. These states, including Borno, Rivers, Imo, Bayelsa, Katsina, Zamfara, Kogi, and Niger, are responsible for a disproportionate share of the national corruption risk often combing high financial allocations with extreme opacity and insecurity.
- **The "Tier 4" Norm:** The majority of states (ranked approximately 8-34) 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, Lagos, Jigawa, and FCT** demonstrate that improved performance is possible. They host a significant number of LGAs in Tiers 1-3 that break from the national norm.
- **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 remains 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 (Tier 1 and 5)

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

TIER 1: LOW RELATIVE RISK (3 LGAs)
- **Nasarawa State:** Nasarawa (14.79)
- **Kaduna State:** Kaduna North (19.72), (Promising reforms needing consolidation).
- **Lagos State:** Ikeja (19.72), (Promising reforms needing consolidation).

TIER 2: MODERATE RISK (11 LGAs)
- **FCT:** Abuja Municipal (37.70)
- **Jigawa State:** Birnin Kudu (37.70), Dutse (25.23), Hadejia (37.70), Ringim (37.70)
- **Lagos State:** Alimosho (37.70), Apapa (37.70), Kosofe (37.70), Oshodi-Isolo (37.70), Surulere (37.70)
- **Nasarawa State:** Karu (37.70)

TIER 3: HIGH RISK (51 LGAs)
- **Cross River:** Abi (58.70), Calabar Municipal (53.07), Calabar South (58.70) Ekiti: Ado-Ekiti (58.70), Ikere (53.07), Ikole (58.70)
- **FCT:** Abaji (58.70), Bwari (58.70), Gwagwalada (53.07), Kuje (58.70), Kwali (53.07)
- **Kaduna:** Jaba (58.70), Jema'a (53.07), Kachia (58.70), Kaduna South (53.07), Kagarko (58.70), Kaura(53.1),Makarfi (58.70), Sabon Gari (53.07), Soba (58.70), Zaria (53.07)
- **Kano:** Dala (58.70), Fagge (53.07), Kano Municipal (58.70), Nassarawa (53.07)
- **Lagos:** Badagry (58.70), Epe (53.07), Ibeju-Lekki (58.70), Ikorodu (53.07), Amuwo-Odofin(43.2), Etiosa(43.2), Lagos-Island(43.2), Shomolu(43.2)
- **Nasarawa State:** Akwanga (43.2),Keffi(43.2)
- **Niger:** Suleja (58.70), Tafa (53.07)
- **Ogun:** Abeokuta South (58.70), Ado-Odo/Ota (53.07)
- **Ondo:** Akure North (58.70), Akure South (53.07), Ondo West (58.70), Owo (53.07)
- **Plateau:** Bokkos (58.70), Barkin Ladi (53.07), Bassa (58.70), Jos East (53.07), Jos North (58.70), Jos South (53.07)
- **Jigawa:** Gumel (43.20), Kazaure (43.2).

TIER 4: VERY HIGH RISK (527 LGAS)

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)
- Delta State (All 25 LGAs)
- Ebonyi State (All 13 LGAs)
- Edo State (All 18 LGAs)
- Plateau (11 LGAs)
- Enugu State (All 17 LGAs)
- Gombe State (All 11 LGAs)
- Jigawa (21 LGA).
- Ekiti (13 LGAs)
- Sokoto (14 LGAs)
- Kano (40 LGA)
- Kebbi State (All 21 LGAs)
- Kwara State (All 16 LGAs)
- Nasarawa State:(9 LGAs)
- Lagos (6 LGAs)
- Niger (1 LGA)
- Ogun (18 LGAs)
- Ondo (14 LGAs)
- Osun State (All 30 LGAs)
- Oyo State (All 33 LGAs)
- Katsina (15 LGAs)
- Cross River: (15 LGAs)
- Taraba State (All 16 LGAs)
- Yobe State (All 17 LGAs)

TIER 5: CRITICAL RISK (182 LGAS)
- **Bayelsa State:** All 8 LGAs (Brass, Southern Ijaw, Ekeremor, Kolokuma-Opokuma, Nembe, Ogbia, Sagbdma, Yenagoa).
- **Borno State:** All 27 LGAs (Abadam, Askira-Uba, Bama, Biu, Bayo, Kwaya Kusau, Dikwa, Chibok, Damboa, Gubio, Guzamala, Gwoza, Hawul, Jere, Kaga, Kala-Balge, Konduga, Kukawa, Mafa, Magumeri, Maiduguri, Marte, Mobbar, Monguno, Ngala, Nganzai, Shani).
- **Imo State:** All 27 LGAs (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, Owerri Municipal, Owerri North, Orsu).
- **Kogi State:** All 21 LGAs (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)
- **Rivers State:** All 23 LGAs (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, Bonny).
- **Zamfara State:** All 14 LGAs (Anka, Bakura, Birnin Magaji/Kiyaw, Bukkuyum, Bungudu, Gummi, Gusau, Kaura Namoda, Maradun, Maru, Shinkafi, Talata Mafara, Zurmi, Chafe (Tsafe)).
- **Niger State:** 22 LGAs (Mashegu, Rafi, Shiroro, Munya, Paikoro, Rijau,

Wushishi, Agwara, Borgu, Kontagora, Mariga, New-Bussa, Edati, Gbako, Lavun, Mokwa, Agaie, Lapai, Gurara, Bida, Katcha, Chanchaga)
- **Kaduna State:** 9 LGAs (Birnin Gwari, Chikun, Giwa, Igabi, Ikara, Kajuru, Kauru, Kubau, Kudan, Lere, Sanga, Zangon Kataf).
- **Katsina State:** 19 LGAs (Bakori, Batsari, Batagarawa, Dandume, Danja, Dan Musa, Dutsin Ma, Faskari, Funtua, Jibia, Kafur, Kankara, Kurfi, Malumfashi, Matazu, Musawa, Rimi, Sabuwa, Safana).
- **Sokoto State:** 9 LGAs (Goronyo, Gudu, Ilela, Isa, Kebbe, Rabah, Sabon Birni, Wurno, Yabo).

Appendix B: Detailed Methodology and Scoring Framework
Pillar 1: Fiscal Transparency & Accountability (25%)
- **Metrics & Scoring:**
  o CFTPI Index Score (0-100 scale)
  o FOI Responsiveness (0-100): % of answered requests within 30 days.
  o 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: Financial Resources (20%)
- **Metrics & Scoring:**
  o FAAC Allocation (0-50): Normalized score based on 12-month average. LGAs in the top quartile of recipients score 50.
  o 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:**
  o Investigation Index (0-50): 10 points per unique EFCC/ICPC investigation involving a LGA official (1999-date).
  o 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):**
  o Financial Autonomy (0-50): Evidence of direct receipt of FAAC allocation into an LGA-controlled account (50=yes, 0=no).
  o 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):**
  o 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%)
- **Metrics & Scoring (Modeled from state-level data):**
  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%)
· **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.

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

Appendix D: Profiles of Exemplar LGAs
Tier 1 Exemplar: Nasarawa LGA (Nasarawa State)
- **NLGII Score: 14.79/100 (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:** 94.4/100 (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.