



CENTER FOR FISCAL
TRANSPARENCY AND
PUBLIC INTEGRITY

TRANSPARENCY AND INTEGRITY INDEX 2026

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ABOUT US

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

sub-national levels. The Center collaborates with government, media and civil society partners to design and implement programs and interventions in fiscal transparency, public sector integrity, organized crime resilience, 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
BA5	- Budget Allocation of the Last Five Years
BI5	- Budget Implementation Reports of the Last Five Years
BL	- Broken Links
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 Response
IMF	- 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
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 sub-national 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, 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 TII

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 websites 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 anti-corruption 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 under-represented groups in government.*

Sustainable Development Goal 16

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

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

Convention on the Elimination of All Forms of Discrimination Against Women

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

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

Freedom of Information Act, 2011

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

- Publish a description of the organization and responsibilities of the institution, including details of the programs and functions of each division, branch and departments of the institution.
- Publish factual reports, inspection

reports, and studies whether prepared by or for the institution.

- Publish information relating to the receipt or expenditure of public or other funds of the institution.
- Publish the names, salaries, titles and dates of employment of all employees and officers of the institution.
- Publish a list of files containing applications for any contract, permit, grants, licenses or agreements.
- Publish reports, documents, studies, or publications prepared by independent contractors for the institution.
- Update and review information required to be published under this section periodically.

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

Fiscal Responsibility Act, 2007

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

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

Executive Order No. 001, 2017

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

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

Discrimination Against Persons With Disabilities (Prohibition) Act, 2018

While addressing 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 consider 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 PIs' communications environment to improve government transparency, participation, and interaction with the public. The guidelines encouraged PI to develop and professionally maintain a Social Media Account. In Part 2.9 of the guidelines, PIs 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	Constitutions of Federal Republic of Nigeria
		Budget Released of the Last Five Years	Fiscal Responsibility Act, 2007
		Budget Implementation of the Last Five Years	FOI, 2011
		Auditor General's Audit Report	Nigeria's OGP Action Plan II
		Amount Generated in the Last Five Years	SDG 16.6
		Amount Remitted to Government in the Last Five Years	
		Amount Retained in the Last Five Years	
2.	Open Procurement	Advertisement of Tender of the Last 5 Years	
		List of Contracts Awarded in the Last Five Years	

		Implementation Report of Procurement of the Last Five Years	
3.	Human Resource	Recruitment Information of the Last Five Years	Convention on the Elimination of all/ Forms of Discrimination Against Women
		Recruitment Policy	
		Number of Personnel	Discrimination Against Persons with Disabilities (Prohibition) Act, 2018
		Information and Date of Promotion Exercises of Last Five Years (P5).	Federal Character Principle
		Sex Distribution	FOI, 2011
		Quota System	Nigeria's Commitment to United Nations Convention Against Corruption, 2004
		Disability	
		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 Corruption, 2006
		Anti-Bribery Policy (ABP)	
		Whistleblowing Policy	Nigeria's Commitment to United Nations Convention Against Corruption, 2004
		Conflict of Interest Policy	
		Control of Corruption Implementation Report	Nigeria's OGP Action Plan II
5.	Citizens Engagement/ Responsiveness and Dialogue/ Public Consultation	Institutional Email	FOI, 2011
		Email Response	Framework and Guidelines for the Use of Social Media Platforms in Public Institutions, 2019
		Website Interactive Section	
		Social Media Account	Nigeria's OGP Action Plan II
		Publications of Annual Report	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 formula 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
<i>Financials</i>	Budget Allocation of the Last Five Years (BA5)
	Budget Released 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)
	Auditor 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

SCORING METHOD

Variable	Sub-Variable	Research Question	Score Key	Total Obtainable Score
<i>Financials</i>	Budget Allocation of the Last Five Years (BA5)	Are the institution's previous budget allocations (Appropriation Act) from 2021-2025 available on its website?	2021 = 0.57142 2022 = 0.57142 2023 = 0.57142 2024 = 0.57142 2025 = 0.57142 Total = 2.8571	2.8571
	Budget Released of the Last Five Years (BA5)	Are the institution's previous budget release from 2021-2025 available on its website?	2021 = 0.57142 2022 = 0.57142 2023 = 0.57142 2024 = 0.57142 2025 = 0.57142 Total = 2.8571	2.8571
	Budget Implementation Reports of the Last Five Years (BI5)	Does the institution publish quarterly budget performance reports from 2021-2025 on its website?	2021 = 0.57142 2022 = 0.57142 2023 = 0.57142 2024 = 0.57142 2025 = 0.57142 Total = 2.8571	2.8571
	Revenue Generated in the Last Five Years (RG5)	Are the institution's amount of revenue generated from 2021-2025 available on the website?	2021 = 0.57142 2022 = 0.57142 2023 = 0.57142 2024 = 0.57142 2025 = 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 2021-2025 available on the website?	2021 = 0.57142 2022 = 0.57142 2023 = 0.57142 2024 = 0.57142 2025 = 0.57142 Total = 2.8571	2.8571
	Revenue Retained in the Last Five Years (RR5)	Is the institution's amount of revenue remitted to government from 2021-2025 available on the website?	2021 = 0.57142 2022 = 0.57142 2023 = 0.57142 2024 = 0.57142 2025 = 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 2021-2025 available on the website?	2021 = 0.57142 2022 = 0.57142 2023 = 0.57142 2024 = 0.57142 2025 = 0.57142 Total = 2.8571	2.8571

Budget implementation scoring criteria are further explained below:

SCORING METHOD

Sub-Variable	Year	Quarterly Report	Score	Score Key	Total Obtainable Score
Budget Implementation Reports	2021	1 st	0.142855	0.57142	2.8571
		2 nd	0.142855		
		3 rd	0.142855		
		4 th	0.142855		
	2022	1 st	0.142855	0.57142	
		2 nd	0.142855		
		3 rd	0.142855		
		4 th	0.142855		

	2023	1 st	0.142855	0.57142	2.8571
		2 nd	0.142855		
		3 rd	0.142855		
		4 th	0.142855		
	2024	1 st	0.142855	0.57142	
		2 nd	0.142855		
		3 rd	0.142855		
		4 th	0.142855		
	2025	1 st	0.142855	0.57142	
		2 nd	0.142855		
		3 rd	0.142855		
		4 th	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 (3) sub-variables are identified. They are as follows:

VARIABLE	SUB-VARIABLES
<i>Procurement</i>	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 (3) 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
<i>Procurement</i>	Advertisement of Tender for contracts awarded in the Last Five Years (AT5)	Does the institution publish tender adverts of contracts awarded from 2021-2025 on the website?	2021 = 1.33332 2022 = 1.33332 2023 = 1.33332 2024 = 1.33332 2025 = 1.33332 Total = 6.6666	6.6666

	Procurement Records of the Last Five Years (PR5)	Does the institution publish procurement records from 2021-2025 on the website? NB: The records must include the status of the contracts and the details of the contractors.	2021 = 1.33332 2022 = 1.33332 2023 = 1.33332 2024 = 1.33332 2025 = 1.33332 Total = 6.6666	6.6666
	Procurement Implementation Reports of the Last Five Years (PIR5)	Does the institution publish procurement implementation/performance reports from 2021-2025 on its website?	2021 = 1.33332 2022 = 1.33332 2023 = 1.33332 2024 = 1.33332 2025 = 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 consider 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 Organizational Chart (UOC)*: The organizational updated management Chart of the MDAs should always be available on the website.

VARIABLE	SUB-VARIABLES
<i>Human Resources</i>	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
<i>Human Resource</i>	Recruitment Information of The Last Five Years (R5)	Are there publications of information relating to the institution's previous recruitment from 2021-2025 on the website?	Available = 2.5 Not-Available = 0 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?	2021 = 0.5 2022 = 0.5 2023 = 0.5 2024 = 0.5 2025 = 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?	2021 = 0.5 2022 = 0.5 2023 = 0.5 2024 = 0.5 2025 = 0.5 Total = 2.5	2.5
	Sex Distribution (SD)	Was there any information relating to the gender distribution of the staff of the institution on the website?	Available = 2.5 Not-Available = 0 Total = 2.5	2.5
	Quota System (Qs)	Was there any information relating to the geographical distribution of the staff of the institution on the website?	Available = 2.5 Not-Available = 0 Total = 2.5	2.5
	Disability (D)	Does the institution have persons with disabilities among its staff, and are their details duly published on their website?	Available = 2.5 Not-Available = 0 Total = 2.5	2.5
	Updated Organisational Chart (UOC)	Is the institution's Updated Organisational Chart (UOC) available on its website?	Available = 2.5 Not-Available = 0 Total = 2.5	2.5

D. CONTROL OF CORRUPTION

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

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

I. Anti-Corruption Policy (AC)

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

II. Anti-Bribery Policy (ABP)

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

III. Whistleblowing Policy

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

IV. Conflict of Interest Policy

MDAs should have a comprehensive well-developed conflict of interest policy published on their websites.

V. Control of Corruption Implementation Report

MDAs should have a control of corruption implementation report published on their websites.

VARIABLE	SUB-VARIABLES
<i>Control of Corruption</i>	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
<i>Control of Corruption</i>	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
<i>Citizens Engagement</i>	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 sub-variables are identified:

(I) Website Interactive Section (WIS): MDAs should provide tools and mechanisms to facilitate citizen

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

(II) Institutional Email: MDAs and other institutions of government should have an official email provided on their websites.

(III) Email and Response: The emails should always be functional.

(III) Social Media Accounts (SMA): MDAs should have a social media account that will enable engagement with a wide range of citizens and facilitate the prompt dissemination of information on the MDAs' programmes and activities.

(IV) Annual Report of the Last 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 2021-2025 available on its website?	2021 = 0.8 2022 = 0.8 2023 = 0.8 2024 = 0.8 2025 = 0.8 Total = 4	4

PRESENTATION OF RESULTS AND RANKINGS

OVERALL RANKINGS

This section presents the overall ranking of federal institutions. Out of the 518 selected Institutions were assessed, and the results are shown below:

KEYS

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



S/N	MINISTRIES, DEPARTMENTS, AGENCIES AND GOVERNMENT OWNED ENTERPRISES	% Score	Rank
1	Nigerian Investment Promotion Commission	84.14	1
2	Independent Corrupt Practices and Other Related Offences Commission	80.13	2
3	Development Bank of Nigeria	78.43	3
4	National Oil Spill Detection and Response Agency	73.22	4
5	Tertiary Education Trust Fund	68.65	5
6	Nigeria Deposit Insurance Corporation	60.87	6
7	National Human Rights Commission	60.43	7
8	Bank of Industry	57.56	8
9	Nigerian Electricity Regulatory Commission	49.83	9
10	Nigerian National Petroleum Company Limited	49.60	10
11	Nigerian Content Development and Monitoring Board	47.06	11
12	Family Homes Fund Ltd	45.18	12
13	National Environmental Standards and Regulations Enforcement Agency	41.93	13
14	Nigeria Sovereign Investment Authority	41.93	14
15	Financial Reporting Council of Nigeria	41.00	15
16	National Salaries Incomes and Wages Commission	40.45	16
17	National Pension Commission	37.19	17
18	Universal Basic Education Commission	36.67	18
19	Nigerian Communication Satellite Limited	36.10	19
20	Nigerian Maritime Administration and Safety Agency	35.82	20
21	Nigerian Extractive Industries Transparency Initiative	35.27	21
22	Nigeria Export-Import Bank	34.84	22
23	Federal Housing Authority	34.57	23
24	National Identity Management Commission	34.54	24
25	Nigeria Atomic Energy Commission	34.50	25
26	Ministry of Defence	33.17	26
27	National Horticultural Research Institute, Ibadan	33.00	27
28	Central Bank of Nigeria	32.66	28
29	National Agency for the Control of Aids	32.35	29
30	Police Service Commission	32.27	30
31	Securities and Exchange Commission	30.77	31
32	Defence Headquarters	30.68	32
33	Nigeria Electricity Liability Management Limited	30.50	33
34	Nigerian Stored Products Research Institute, Ilorin	30.50	34
35	Nigeria Maritime University, Okerenkoko, Delta	30.12	35
36	Nigerian Institute of Advanced Legal Studies	29.97	36

S/N	MINISTRIES, DEPARTMENTS, AGENCIES AND GOVERNMENT OWNED ENTERPRISES	% Score	Rank
37	National Centre for Disease Control	29.90	37
38	National Drug Law Enforcement Agency	29.43	38
39	Servicom	29.34	39
40	Petroleum Training Institute, Effurun	29.17	40
41	National Agency for Prohibition of Trafficking in Persons	28.90	41
42	Bayero University Kano	28.64	42
43	Alex Ekueme University, Ndufu-Alike, Ebonyi	28.43	43
44	Office of The Secretary General of the Federation	28.12	44
45	University of Ilorin	28.07	45
46	Office of the Auditor General of the Federation	27.99	46
47	Nigerian Upstream Petroleum Regulatory Commission	27.91	47
48	National Inland Waterways Authority	27.83	48
49	Economic And Financial Crimes Commission	27.67	49
50	Industrial Training Fund	27.57	50
51	Nigerian Shippers Council	26.70	51
52	University of Abuja	26.69	52
53	National Institute for Cultural Orientation	26.50	53
54	FCE (Special), Oyo	25.79	54
55	FCT Water Board Abuja	25.56	55
56	Fiscal Responsibility Commission	25.19	56
57	Niger Delta Development Commission	25.17	57
58	Ahmadu Bello University, Zaria	25.13	58
59	Ministry of Finance	25.00	59
60	National Obstetric Fitsula Centre, Abakaliki	25.00	60
61	Nigeria Customs Service	24.99	61
62	Nigeria Institute for Medical Research, Yaba	24.90	62
63	National Veterinary Research Institute, Vom	24.87	63
64	Nigerian Law Reform Commission	24.80	64
65	National Youth Service Corps	24.80	65
66	Nigerian Communication Commission	24.73	66
67	Debt Management Office	24.50	67
68	Yaba College of Technology, Yaba, Lagos	24.43	68
69	University of Abuja Teaching Hospital	24.37	69
70	National Commission for Colleges of Education	24.23	70
71	Federal Civil Service Commission	23.87	71
72	Federal Neuro-Psychiatric Hospital Enugu	23.83	72

S/N	MINISTRIES, DEPARTMENTS, AGENCIES AND GOVERNMENT OWNED ENTERPRISES	% Score	Rank
73	Nigeria Revenue Service	23.83	73
74	National Commission for Nomadic Education	23.83	74
75	Bureau of Public Service Reforms	23.40	75
76	National Commissions for Persons with Disabilities	23.33	76
77	Budget Office of the Federation	23.07	77
78	Cocoa Research Institute of Nigeria, Ibadan	23.07	78
79	Nigerian Natural Medicine Development Agency	23.00	79
80	Adeyemi Federal University of Education, Ondo	22.71	80
81	National Emergency Management Agency	22.67	81
82	Ministry of Budget and Economic Planning	22.50	82
83	National Agency for Food and Drug Administration and Control	22.50	82
84	National Insurance Commission	22.50	82
85	Nigerian Midstream and Downstream Petroleum Regulatory Authority	22.50	82
86	Administrative Staff College of Nigeria	22.50	86
87	Bureau of Public Enterprise	22.50	86
88	University of Uyo Teaching Hospital	22.50	88
89	Ministry of Women Affairs	22.33	89
90	National Examination Council	22.30	90
91	Obafemi Awolowo University, Ile-Ife	21.57	91
92	FCE Katsina	21.57	92
93	National Library of Nigeria	21.21	93
94	Court of Appeal	21.17	94
95	Nigerian Institute of Leather and Science Technology	21.17	94
96	National Steel Raw Materials Exploration Agency, Kaduna	21.17	96
97	Federal Mortgage Bank of Nigeria	21.00	97
98	National Blood Service Commission	21.00	97
99	National Institute for Legislative and Democratic Studies	21.00	97
100	Nigerian Safety Investigation Bureau (Accident and Investigation Bureau)	20.83	100
101	National Institute for Educational Planning and Administration	20.21	101
102	National Agricultural Seed Council	20.09	102
103	National Hajj Commission of Nigeria	19.83	103
104	National Orientation Agency	19.83	103
105	National Post Graduate Medical College of Nigeria	19.83	103
106	Transmission Company of Nigeria	19.83	103
107	National Universities Commission	19.64	107
108	Nigerian Agricultural Insurance Corporation	19.64	107

S/N	MINISTRIES, DEPARTMENTS, AGENCIES AND GOVERNMENT OWNED ENTERPRISES	% Score	Rank
109	Akanu Ibiam Federal Polytechnic Uwana, Ebonyi	19.50	109
110	National Judicial Council	19.50	109
111	University of Nigeria Teaching Hospital	19.50	109
112	Federal University of Agriculture Zuru	19.29	112
113	Auchi Polytechnic, Edo	18.90	113
114	FCE Gidan Madi, Sokoto	18.71	114
115	Michael Opara University of Agriculture, Umudike	18.71	114
116	National Institute for Construction Technology, Uromi	18.71	114
117	Investment and Securities Tribunal	18.71	117
118	Bank of Agriculture	18.50	118
119	Bureau of Public Procurement	18.50	118
120	Federal College of Forestry, Ibadan, Oyo State	18.50	118
121	Federal Medical Centre, Jalingo	18.50	118
122	Federal Road Safety Commission	18.50	118
123	Irrua Specialist Teaching Hospital	18.50	118
124	Medical Rehabilitation Therapists Board of Nigeria	18.50	118
125	Ministry of Justice	18.50	118
126	National Boundary Commission	18.50	118
127	National Eye Center	18.50	118
128	National Film and Video Censors Board	18.50	118
129	National Open University of Nigeria	18.50	118
130	National Orthopaedic Hospital Dala	18.50	118
131	Nigeria Immigration Service	18.50	118
132	Nigeria Institute of Soil Science	18.50	118
133	Nigeria Security and Civil Defence Corps	18.50	118
134	Nigerian Bulk Electricity Trading PLC	18.50	118
135	Nigerian Financial Intelligence Unit	18.50	118
136	Nigerian Meteorological Agency	18.50	118
137	Optometrist and Dispensing Opticians Board of Nigeria	18.50	118
138	Public Complaints Commission	18.50	118
139	Revenue Mobilisation Allocation and Fiscal Commission	18.50	118
140	Teachers Registration Council of Nigeria	18.50	118
141	University of Lagos	18.50	118
142	National Business and Technical Examination Board	18.50	142
143	Nigerian Institute of Science Laboratory Technology, Ibadan	18.50	142
144	Nigerian Institute of Transportation Technology	18.50	142

S/N	MINISTRIES, DEPARTMENTS, AGENCIES AND GOVERNMENT OWNED ENTERPRISES	% Score	Rank
145	Sheda Science and Technology Complex	18.50	142
146	National Productivity Centre	17.90	146
147	Federal Character Commission	17.80	147
148	Kaduna Polytechnic, Kaduna	17.71	148
149	National Space Research and Development Agency	17.67	149
150	National Judicial Institute	17.50	150
151	National Centre for Agricultural Mechanization, Ilorin	17.33	151
152	Citizenship and Leadership Training Centre	17.17	152
153	National Ear Care Centre	17.17	152
154	Nigerian Airspace Management Agency	17.17	152
155	Nigerian Ports Authority	17.17	152
156	National Council for Arts and Culture	17.10	156
157	Abubakar Tafawa Balewa University Teaching Hospital	17.00	157
158	Air force Institute of Technology, Kaduna	17.00	157
159	Corporate Affairs Commission	17.00	157
160	FCE Obudu, Cross River	17.00	157
161	Institute of Chartered Chemists of Nigeria	17.00	157
162	Jos University Teaching Hospital	17.00	157
163	Lagos University Teaching Hospital	17.00	157
164	Lake Chad Research Institute, Maiduguri	17.00	157
165	Ministry of Aviation	17.00	157
166	Ministry of Education	17.00	157
167	Ministry of Environment	17.00	157
168	Ministry of Foreign Affairs	17.00	157
169	National Hospital	17.00	157
170	National Institute for Freshwater Fisheries Research, New-Bussa	17.00	157
171	National Institute for Oceanography and Marine Research	17.00	157
172	Nigerian College of Aviation Technology, Zaria	17	157
173	Petroleum Technology Development Fund	17.00	157
174	University of Benin Teaching Hospital	17.00	157
175	University of Jos	17.00	157
176	West African Examination Council	17.00	157
177	FCE Yola, Adamawa	16.81	177
178	Infrastructure Concession Regulatory Commission	16.79	178
179	Nigerian Army University, Biu	16.57	179
180	Ministry of Information and Culture	16.17	180

S/N	MINISTRIES, DEPARTMENTS, AGENCIES AND GOVERNMENT OWNED ENTERPRISES	% Score	Rank
181	Federal Capital Territory Abuja	16.14	181
182	Federal University of Technology, Minna	16.00	182
183	Agricultural Research Council of Nigeria	15.83	183
184	Chad Basin River Basin Development Authority	15.83	183
185	Cross-River Basin Development Authority	15.83	183
186	Federal College of Agriculture, Ibadan, Oyo State.	15.83	183
187	Federal Medical Centre, Yenogoa	15.83	183
188	Federal Roads Maintenance Agency	15.83	183
189	Federal University Dutse, Jigawa	15.83	183
190	Legal Aid Council of Nigeria	15.83	183
191	Ministry of Health and Social Welfare	15.83	183
192	Ministry of Humanitarian Affairs, Disaster Management & Social Development	15.83	183
193	National Arbovirus and Vector Research, Enugu	15.83	183
194	National Board for Technology Incubation	15.83	183
195	National Office for Technology Acquisition and Promotion	15.83	183
196	National Research Institute for Chemical Technology, Zaria	15.83	183
197	Nigerian Civil Aviation Authority	15.83	183
198	Public Service Institute of Nigeria	15.83	183
199	Samaru College of Agriculture (Dae), Zaria Kaduna State	15.83	183
200	FCE Pankshin, Plateau	15.64	200
201	Federal University Iafia, Nasarawa	15.64	200
202	FCE (Technical) Akoka, Lagos	15.64	202
203	University of Ibadan	15.50	203
204	Abuja Investment Company Limited	15.30	204
205	National Health Insurance Scheme	15.30	204
206	Pension Transitional Arrangement Directorate	15.30	204
207	Federal University Birnin Kebbi	15.07	207
208	Federal Judicial Service Commission	15.00	208
209	National Orthopaedic Hospital Lagos	15.00	208
210	Supreme Court of Nigeria	15.00	208
211	Abuja Enterprise Agency	14.50	211
212	Civil Defence, Correctional, Fire and Immigration Board	14.50	211
213	Council for the Regulation of Engineering in Nigeria (COREN)	14.50	211
214	Council of Nigerian Mining Engineers and Geosciences	14.50	211
215	Dental Therapist Registration Board of Nigeria	14.50	211
216	Directorate for Technical Cooperation in Africa	14.50	211

S/N	MINISTRIES, DEPARTMENTS, AGENCIES AND GOVERNMENT OWNED ENTERPRISES	% Score	Rank
217	Energy Commission of Nigeria	14.50	211
218	FCE (Technical), Omuku, River	14.50	211
219	FCE Okene, Kogi	14.50	211
220	Federal Airports Authority of Nigeria	14.50	211
221	Federal Capital Development Authority	14.50	211
222	Federal Capital Territory Internal Revenue	14.50	211
223	Federal Co-operative College, Ibadan	14.50	211
224	Federal Co-operative College, Kaduna	14.50	211
225	Federal College of Agriculture Akure	14.50	211
226	Federal College of Agriculture Ishiagu, Ebonyi State	14.50	211
227	Federal College of Animal Health and Production Technology, Ibadan, Oyo State	14.50	211
228	Federal College of Fisheries and Marine Technology, Lagos	14.50	211
229	Federal College of Forestry, Jos, Plateau State	14.50	211
230	Federal College of Land Resources Technology, Owerri, Imo State	14.50	211
231	Federal College of Wildlife Management, New Bussa, Niger State	14.50	211
232	Federal High Court	14.50	211
233	Federal Medical Centre, Abuja	14.50	211
234	Federal Medical Centre, Asaba	14.50	211
235	Federal Medical Centre, Birnin Kudu	14.50	211
236	Federal Medical Centre, Ebute Metta	14.50	211
237	Federal Medical Centre, Makurdi	14.50	211
238	Federal Medical Centre, Owo	14.50	211
239	Federal Medical Centre, Umuahia	14.50	211
240	Federal Medical Centre, Yola	14.50	211
241	Federal Neuro-Psychiatric Hospital Abeokuta	14.50	211
242	Federal Neuro-Psychiatric Hospital Benin-City	14.50	211
243	Federal Neuro-Psychiatric Hospital Maiduguri	14.50	211
244	Federal Neuro-Psychiatric Hospital Yaba	14.50	211
245	Federal Polytechnic Ado Ekiti	14.50	211
246	Federal Polytechnic Bauchi	14.50	211
247	Federal Polytechnic Bida, Niger	14.50	211
248	Federal Polytechnic Damaturu, Yobe	14.50	211
249	Federal Polytechnic Ede, Osun	14.50	211
250	Federal Training Center, Lagos	14.50	211
251	Federal University Gusau, Zamfara	14.50	211
252	Federal University Kashere, Gombe	14.50	211

S/N	MINISTRIES, DEPARTMENTS, AGENCIES AND GOVERNMENT OWNED ENTERPRISES	% Score	Rank
253	Federal University Ilokoja, Kogi	14.50	211
254	Federal University Oye-Ekiti, Ekiti	14.50	211
255	Federal University Wukari, Taraba	14.50	211
256	Health Records Officers Registration Board of Nigeria	14.50	211
257	Independent National Electoral Commission	14.50	211
258	Institute for Agricultural Research and Training, Ibadan	14.50	211
259	Institute for Agricultural Research, Zaria	14.50	211
260	Institute for Peace and Conflict Resolution	14.50	211
261	Institute of Public Analysts of Nigeria	14.50	211
262	Integrated Water Resource Management Commission	14.50	211
263	Maritime Academy of Nigeria	14.50	211
264	Ministry of Industry, Trade and Investment	14.50	211
265	Ministry of Interior	14.50	211
266	Ministry of Niger Delta Affairs	14.50	211
267	Ministry of Transportation	14.50	211
268	Ministry of Works and Housing	14.50	211
269	N.A Institute of Tech. & Environmental Sciences	14.50	211
270	National Agency for the Great Green Wall	14.50	211
271	National Automotive Design and Development Council	14.50	211
272	National Biotechnology Development Agency	14.50	211
273	National Board for Arabic and Islamic Studies	14.50	211
274	National Broadcasting Commission	14.50	211
275	National Defence College	14.50	211
276	National Gallery for Art	14.50	211
277	National Hydrological Services Agency	14.50	211
278	National Information Technology Development Agency	14.50	211
279	National Institute for Nigerian Languages, Aba	14.50	211
280	National Institute of Pharmaceutical Research And Development, Abuja	14.50	211
281	National Population Commission	14.50	211
282	National Power Training Institute	14.50	211
283	National Primary Health Care Development Agency	14.50	211
284	National Sugar Development Council	14.50	211
285	National Teachers Institute	14.50	211
286	New Partnership for African Development	14.50	211
287	News Agency of Nigeria	14.50	211
288	Nigeria Agricultural Quarantine Service	14.50	211

S/N	MINISTRIES, DEPARTMENTS, AGENCIES AND GOVERNMENT OWNED ENTERPRISES	% Score	Rank
289	Nigeria Commodity Exchange	14.50	211
290	Nigeria Institute for Hospitality and Tourism	14.50	211
291	Nigeria Integrated Water Management Commission	14.50	211
292	Nigeria Nuclear Regulatory Authority	14.50	211
293	Nigeria Social Insurance Trust Fund	14.50	211
294	Nigerian Air Force	14.50	211
295	Nigerian Building and Road Research Institute, Lagos	14.50	211
296	Nigerian Copyright Commission	14.50	211
297	Nigerian Export Processing Zones Authority	14.50	211
298	Nigerian Export Promotion Council	14.50	211
299	Nigerian Geological Survey Agency	14.50	211
300	Nigerian Institute for Trypanosomiasis Research, Kaduna	14.50	211
301	Nigerian Institute of Animal Science	14.50	211
302	Nigerian Institute of Mining and Geosciences	14.50	211
303	Nigerian Mining Cadastre Office	14.50	211
304	Nigerian National Merit Award	14.50	211
305	Nigerian Navy	14.50	211
306	Nigerian Nuclear Regulatory Authority	14.50	211
307	Nigerian Police Academy	14.50	211
308	Nigerian Police Force	14.50	211
309	Nigerian Postal Service	14.50	211
310	Nigerian Press Council	14.50	211
311	Nigerian Railway Corporation	14.50	211
312	Nigerians in Diaspora Commission	14.50	211
313	Nnamdi Azikiwe University, Awka	14.50	211
314	Nnamdi Azikiwe Teaching Hospital	14.50	211
315	North East Development Commission	14.50	211
316	Obafemi Awolowo Teaching Hospital	14.50	211
317	Office of the Surveyor-General of the Federation	14.50	211
318	Oil and Gas Free Zones Authority	14.50	211
319	Pharmacy Council of Nigeria	14.50	211
320	Project Development Institute, Enugu	14.50	211
321	Radiographers Registration Board of Nigeria	14.50	211
322	Raw Materials Research and Development Council	14.50	211
323	Rubber Research Institute of Nigeria, Benin	14.50	211
324	Rural Electrification Agency	14.50	211

S/N	MINISTRIES, DEPARTMENTS, AGENCIES AND GOVERNMENT OWNED ENTERPRISES	% Score	Rank
325	Small and Medium Enterprise Development Authority of Nigeria	14.50	211
326	Standards Organisation of Nigeria	14.50	211
327	Surveyors Council of Nigeria	14.50	211
328	Tafawa Balewa Square Management Board	14.50	211
329	University College Hospital Ibadan	14.50	211
330	University of Benin	14.50	211
331	University of Calabar Teaching Hospital	14.50	211
332	University of Maiduguri Teaching Hospital	14.50	211
333	University of Nigeria Nsukka	14.50	211
334	Ajaokuta Steel Company Limited	14.50	334
335	Galaxy Backbone	14.40	335
336	Office of the Accountant General of the Federation	14.33	336
337	University of Maiduguri	14.12	337
338	Moddibo Adama University of Technology, Yola	13.93	338
339	University of Port-Harcourt	13.93	338
340	FCE (Technical), Gombe	13.71	340
341	University of Calabar	13.71	340
342	Federal Competition and Consumer Protection Commission	13.70	342
343	National Agency for Science and Engineering Infrastructure	13.60	343
344	Federal Polytechnic Ilaro, Ogun	13.33	344
345	Federal University of Technology, Owerri	13.14	345
346	Agricultural and Rural Management Training Institute	13.00	346
347	FCE (Technical), Bichi, Kano	13.00	346
348	Federal Co-operative College, Oji River	13.00	346
349	Forestry Research Institute of Nigeria, Ibadan	13.00	346
350	Ministry of Labour and Employment	13.00	346
351	Ministry of Power	13.00	346
352	National Orthopaedic Hospital Enugu	13.00	346
353	Nigerian Institute of Social and Economic Research	13.00	346
354	Federal University of Agriculture, Abeokuta	12.79	354
355	Nigerian Electricity Management Services Agency	12.50	355
356	Ahmadu Bello University Teaching Hospital, Zaria	12.00	356
357	Alvan Ikoku College of Education, Owerri	12.00	356
358	Benin - Owenna River Basin Development Authority	12.00	356
359	Centre for Black African Arts and Culture	12.00	356
360	Community Health Practitioners Registration Board	12.00	356

S/N	MINISTRIES, DEPARTMENTS, AGENCIES AND GOVERNMENT OWNED ENTERPRISES	% Score	Rank
361	Defence Industries Corporation of Nigeria	12.00	356
362	FCE Kano	12.00	356
363	FCT Muslims Pilgrims Welfare Board	12.00	356
364	Federal Polytechnic Ekowe, Bayelsa	12.00	356
365	Federal Polytechnic Idah, Kogi	12.00	356
366	Federal Polytechnic Ile-Oluji, Ondo	12.00	356
367	Federal Polytechnic Kaura Namoda, Zamfara	12.00	356
368	Federal Polytechnic Mubi, Adamawa	12.00	356
369	Federal Polytechnic Nasarawa	12.00	356
370	Federal Polytechnic of Oil and Gas Bonny, Rivers	12.00	356
371	Federal Polytechnic Ukana, Akwa Ibom	12.00	356
372	Federal Radio Corporation of Nigeria	12.00	356
373	Federal University of Technology, Akure	12.00	356
374	Federal University Otuoke, Bayelsa	12.00	356
375	Lower Niger River Basin Development Authority	12.00	356
376	Upper Niger River Basin Development Authority	12.00	356
377	Medical and Dental Council of Nigeria	12.00	356
378	Military Pension Board	12.00	356
379	National Agricultural Land Development Authority	12.00	356
380	National Centre for Technology Management, Ile-Ife	12.00	356
381	National Council on Climate Change	12.00	356
382	National Directorate of Employment	12.00	356
383	National Institute for Policy and Strategic Studies, Kuru	12.00	356
384	National Institute for Sports	12.00	356
385	National Lottery Regulatory Commission	12.00	356
386	National Lottery Trust Fund	12.00	356
387	National Park Service	12.00	356
388	National Water Resources Institute, Kaduna	12.00	356
389	Nigeria Arabic Language Village, Ngala, Borno State	12.00	356
390	Nigerian Christian Pilgrims Commission	12.00	356
391	Nigerian Correctional Service	12.00	356
392	Nigerian Film Corporation	12.00	356
393	Nigerian Football Federation	12.00	356
394	Nigerian Institute for Oil Palm Research, Benin	12.00	356
395	Nigerian Institute of International Affairs, Lagos	12.00	356
396	Nigerian Law School	12.00	356

S/N	MINISTRIES, DEPARTMENTS, AGENCIES AND GOVERNMENT OWNED ENTERPRISES	% Score	Rank
397	Nigerian Tourism Development Authority	12.00	356
398	Office of The Head of Civil Service of the Federation	12.00	356
399	University of Ilorin Teaching Hospital	12.00	356
400	Waziri Umaru Federal Polytechnic, Birnin Kebbi	12.00	356
401	Yusuf Maitama Sule Federal University of Education, Kano	12.00	356
402	Anambra - Imo River Basin Development Authority	11.83	402
403	Joint Admission and Matriculation Board	11.83	402
404	National Agricultural Extension and Research Liaison Services	11.83	402
405	FCE (Technical), Umuze	11.64	405
406	Computer Professionals Registration Council of Nigeria	11.30	406
407	Advertising Regulatory Council of Nigeria	10.50	407
408	Centre for Management Development	10.50	407
409	Code of Conduct Bureau	10.50	407
410	Electronics Development Institute	10.50	407
411	FCT College of Education, Zuba	10.50	407
412	Federal College of Animal Health and Production Technology, Vom, Plateau State	10.50	407
413	Federal College of Dental technology and Therapy, Enugu	10.50	407
414	Federal College of Freshwater Fisheries Technology, NewBussa	10.50	407
415	Federal College of Horticulture, Dadin Kowa, Gombe	10.50	407
416	Federal Fire Service	10.50	407
417	Federal Institute of Industrial Research, Oshodi	10.50	407
418	Federal Medical Centre, Bida	10.50	407
419	Federal Medical Centre, Birnin Kebbi	10.50	407
420	Federal Neuro-Psychiatric Hospital Calabar	10.50	407
421	Federal Neuro-Psychiatric Hospital Kaduna	10.50	407
422	Federal Polytechnic Daura, Katsina State	10.50	407
423	Federal School of Medical Laboratory Jos	10.50	407
424	Federal School of Occupational Therapy, Yaba	10.50	407
425	Federal Training Center, Kaduna	10.50	407
426	Federal University Gashua, Yobe	10.50	407
427	Federal University of Agriculture, Makurdi	10.50	407
428	Federal University of Health Science Otukpo, Benue	10.50	407
429	Federal University of Petroleum Resources, Effurun	10.50	407
430	FG Staff Housing Loans Board	10.50	407
431	Gurara Dam Management Agency	10.50	407
432	H.A Federal Polytechnic Kazaure, Jigawa	10.50	407

S/N	MINISTRIES, DEPARTMENTS, AGENCIES AND GOVERNMENT OWNED ENTERPRISES	% Score	Rank
433	Lower Benue River Basin Development Authority	10.50	407
434	Medical Laboratory Science Council of Nigeria, Yaba	10.50	407
435	Ministry of Communications and Digital Economy	10.50	407
436	National Animal Production Research Institute	10.50	407
437	National Assembly Service Commission	10.50	407
438	National Biosafety Management Agency	10.50	407
439	National Bureau of Statistics	10.50	407
440	National Commission for Mass Literacy Adult and Non-Formal Education	10.50	407
441	National Industrial Court	10.50	407
442	National Root Crops Research Institute, Umudike	10.50	407
443	National Troupe of Nigeria	10.50	407
444	Niger Delta River Basin Development Authority	10.50	407
445	Nigerian Army College of Education, Ilorin	10.50	407
446	Nigerian Council of Food Science and Technology	10.50	407
447	Nigerian Educational Research and Development Council	10.50	407
448	University of Port-Harcourt Teaching Hospital	10.50	407
449	University of Uyo	10.50	407
450	Upper Benue River Basin Development Authority	10.50	407
451	College of Agriculture (Dae), Kabba, Kogi State	9.33	451
452	Federal College of Land Resources Technology Kuru, Jos	9.00	452
453	National Defence Academy, Kaduna	9.00	452
454	Usmanu Danfodio University, Sokoto	8.80	454
455	Abuja Metropolitan Management Council	8.00	455
456	Aminu Kano Teaching Hospital	8.00	455
457	Border Communities Development Agency	8.00	455
458	Dental Technologists Registration Board of Nigeria	8.00	455
459	Federal Polytechnic Nekede, Owerri	8.00	455
460	Federal Produce Inspection Services	8.00	455
461	French Language Village, Badagry, Lagos	8.00	455
462	Lagos International Trade Fair Complex Management Board	8.00	455
463	Michael Imoudu National Institute for Labour Studies	8.00	455
464	Ministry of Petroleum Resources	8.00	455
465	National Board for Technical Education	8.00	455
466	National Centre for Women Development	8.00	455
467	National Economic Reconstruction Fund	8.00	455
468	National Mathematical Centre	8.00	455

S/N	MINISTRIES, DEPARTMENTS, AGENCIES AND GOVERNMENT OWNED ENTERPRISES	% Score	Rank
469	National Metallurgical Development Center, Jos	8.00	455
470	Nigerian Army	8.00	455
471	Nigerian Office for Trade Negotiation	8.00	455
472	Nigerian Television Authority	8.00	455
473	Sokoto - Rima River Basin Development Authority	8.00	455
474	Usmanu DanFodio University Teaching Hospital	8.00	455
475	Veterinary Council of Nigeria	8.00	455
476	Voice of Nigeria	8.00	455
477	National Commission for Museums and Monuments	7.83	477
478	Abubakar Tafawa Balewa University, Bauchi	6.50	478
479	Abuja Environmental Protection Board	6.50	478
480	FCE Zaria, Kaduna	6.50	478
481	Federal College of Agricultural Produce Technology, Kano	6.50	478
482	Federal College of Freshwater Fisheries Technology, Baga, Borno State	6.50	478
483	Federal Medical Centre, Abeokuta	6.50	478
484	Federal Medical Centre, Azare	6.50	478
485	Federal Polytechnic Bali, Taraba	6.50	478
486	Federal Polytechnic Offa, Kwara	6.50	478
487	Federal School of Surveying	6.50	478
488	Federal Teaching Hospital Ido-Ekiti	6.50	478
489	Federal University Dutsin-ma, Katsina	6.50	478
490	Ogun - Osun River Basin Development Authority	6.50	478
491	National Iron Ore Mining Company	5.33	491
492	Ministry of Water Resources	5.00	492
493	Ministry of Police Affairs	4.80	493
494	Ministry of Mines and Steel Development	4.21	494
495	Abuja Infrastructure Investment Center	4.00	495
496	Council for the Regulation of Freight Forwarding in Nigeria	4.00	495
497	FCE (Technical), Asaba	4.00	495
498	FCE (Technical), Gusau, Zamfara	4.00	495
499	FCE (Technical), Potiskum, Yobe	4.00	495
500	FCE Abeokuta, Ogun	4.00	495
501	FCE Eha-Amufu, Enugu	4.00	495
502	Federal Polytechnic Oko, Anambra	4.00	495
503	Librarians Registration Council of Nigeria	4.00	495
504	Ministry of Science, Technology and Innovation	4.00	495

S/N	MINISTRIES, DEPARTMENTS, AGENCIES AND GOVERNMENT OWNED ENTERPRISES	% Score	Rank
505	National Cereals Research Institute Badeggi	4.00	495
506	National Commission for Refugees, Migrants and IDPs	4.00	495
507	National Tuberculosis and Leprosy Training Center, Zaria	4.00	495
508	Nigerian Coal Corporation	4.00	495
509	Federal Medical Centre, Keffi	3.83	509
510	FCE Kontagora, Niger	3.64	510
511	Federal College of Forestry Mechanization, Afaka, Kaduna Stat	2.50	511

S/N	MINISTRIES, DEPARTMENTS, AGENCIES AND GOVERNMENT OWNED ENTERPRISES	% Score	Rank
512	Federal Medical Centre, Katsina	2.50	511
513	Hadejia - Jama'are River Basin Development Authority	2.50	511
514	Ministry of Agriculture and Rural Development	2.50	511
515	Abuja Broadcasting Corporation	0.00	515
516	Federal Polytechnic Kaltungo, Gombe State	0.00	515
517	Metallurgical Training Institute, Onitsha	0.00	515
518	Ministry of Youth and Sports Development	0.00	515

The overall ranking shows a wide disparity in the level of compliance among the 518 Ministries, Departments, Agencies and Government-Owned Enterprises assessed. The Nigerian Investment Promotion Commission (NIPC) occupies the first position with 84.14%, followed by the Independent Corrupt Practices and Other Related Offences Commission (ICPC) with 80.13%, while the Development Bank of Nigeria (DBN) ranks third with 78.43%. The National Oil Spill Detection and Response Agency and Tertiary Education Trust Fund complete the top five with 73.22% and 68.65%.

At the lower end, Abuja Broadcasting Corporation, Federal Polytechnic Kaltungo and Metallurgical Training Institute, Onitsha recorded 0.00%, sharing rank 515, while the Ministry of Youth and Sports Development also scored 0.00%. The lowest non-zero scores were recorded by Federal College of

Forestry Mechanisation, Afaka and Federal Medical Centre, Katsina, among others, at 2.50%.

A notable feature of the ranking is that many institutions cluster around relatively low scores. For instance, 120 institutions share 14.50% and rank 211, indicating limited differentiation among a substantial proportion of the assessed institutions. Similarly, numerous institutions fall below 20%, suggesting that overall compliance is concentrated among a relatively small group of higher-performing institutions.

The ranking demonstrates substantial variation in institutional compliance, with a small group recording comparatively high scores while many institutions occupy the middle and lower portions of the ranking. This distribution points to considerable room for improvement in compliance across the assessed public institutions.

VARIABLES COMPLIANCE RANKING

This section presents the ranking of institutions under each variable

FINANCIALS

S/N	MINISTRIES, DEPARTMENTS, AGENCIES AND COMMISSIONS AND UNITS	% Score	Rank
1	Financial Reporting Council of Nigeria	100.00	1
2	Nigerian Investment Promotion Commission	85.71	2
3	Nigeria Deposit Insurance Corporation	80.00	3
4	Nigerian Content Development and Monitoring Board	74.28	4
5	Tertiary Education Trust Fund	71.43	5
6	Family Homes Fund Ltd	65.71	6
7	Ahmadu Bello University, Zaria	57.14	7
8	Development Bank of Nigeria	57.14	7

9	Independent Corrupt Practices and Other Related Offences Commission	57.14	7
10	National Environmental Standards and Regulations Enforcement Agency	57.14	7
11	National Human Rights Commission	57.14	7
12	Nigeria Sovereign Investment Authority	57.14	7
13	Bank of Industry	54.28	13
14	Nigeria Maritime University, Okerenkoko, Delta	51.43	14
15	Bayero University Kano	45.71	15
16	Defence Headquarters	45.71	15
17	FCE (Technical) Akoka, Lagos	45.71	15
18	Nigeria Export-Import Bank	45.71	15

19	Budget Office of the Federation	42.86	19
20	FCE Katsina	42.86	19
21	Nigerian Army University, Biu	42.86	19
22	Nigerian Institute of Advanced Legal Studies	42.86	19
23	University of Ilorin	42.86	19
24	Ministry of Defence	40.00	24
25	Nigerian Electricity Regulatory Commission	40.00	24
26	National Oil Spill Detection and Response Agency	34.29	26
27	Office of The Secretary General of the Federation	34.29	26
28	University of Abuja	34.29	26
29	FCE (Special), Oyo	31.43	29
30	Investment and Securities Tribunal	28.57	30
31	National Salaries Incomes and Wages Commission	28.57	30
32	National Universities Commission	25.71	32
33	Nigerian Agricultural Insurance Corporation	25.71	32
34	Nigerian Upstream Petroleum Regulatory Commission	25.71	32
35	Servicom	25.71	32
36	Auchi Polytechnic, Edo	22.86	36
37	Debt Management Office	22.86	36
38	National Identity Management Commission	22.86	36
39	Nigerian Extractive Industries Transparency Initiative	22.86	36
40	Nigerian National Petroleum Company Limited	22.86	36
41	Obafemi Awolowo University, Ile-Ife	22.86	36
42	Alex Ekueme University, Ndufu-Alike, Ebonyi	17.14	42
43	Moddibo Adama University of Technology, Yola	17.14	42
44	National Commission for Colleges of Education	17.14	42
45	National Drug Law Enforcement Agency	17.14	42
46	Nigerian Natural Medicine Development Agency	17.14	42
47	University of Port-Harcourt	17.14	42
48	Yaba College of Technology, Yaba, Lagos	17.14	42
49	Central Bank of Nigeria	14.29	49
50	FCT Water Board Abuja	14.29	49
51	Fiscal Responsibility Commission	14.29	49
52	National Pension Commission	14.29	49
53	Nigeria Customs Service	14.29	49
54	Federal University of Agriculture Zuru	11.43	54
55	Federal University of Agriculture, Abeokuta	11.43	54

56	Infrastructure Concession Regulatory Commission	11.43	54
57	National Agency for the Control of Aids	11.43	54
58	National Agricultural Seed Council	11.43	54
59	Nigerian Maritime Administration and Safety Agency	11.43	54
60	Office of the Auditor General of the Federation	11.43	54
61	University of Maiduguri	11.43	54
62	Adeyemi Federal University of Education, Ondo	8.57	62
63	FCE (Technical), Gombe	8.57	62
64	FCE Gidan Madi, Sokoto	8.57	62
65	Kaduna Polytechnic, Kaduna	8.57	62
66	Michael Opara University of Agriculture, Umudike	8.57	62
67	Ministry of Mines and Steel Development	8.57	62
68	National Institute for Construction Technology, Uromi	8.57	62
69	National Institute for Educational Planning and Administration	8.57	62
70	National Library of Nigeria	8.57	62
71	University of Calabar	8.57	62
72	FCE (Technical), Umuze	5.71	72
73	FCE Kontagora, Niger	5.71	72
74	FCE Pankshin, Plateau	5.71	72
75	FCE Yola, Adamawa	5.71	72
76	Federal Capital Territory Abuja	5.71	72
77	Federal University Iafia, Nasarawa	5.71	72
78	Federal University of Technology, Owerri	5.71	72
79	Federal Civil Service Commission	2.86	79
80	Federal University Birnin Kebbi	2.86	79
81	Police Service Commission	2.86	79
82	Abubakar Tafawa Balewa University Teaching Hospital	0.00	82
83	Abubakar Tafawa Balewa University, Bauchi	0.00	82
84	Abuja Broadcasting Corporation	0.00	82
85	Abuja Enterprise Agency	0.00	82
86	Abuja Environmental Protection Board	0.00	82
87	Abuja Infrastructure Investment Center	0.00	82
88	Abuja Investment Company Limited	0.00	82
89	Abuja Metropolitan Management Council	0.00	82
90	Administrative Staff College of Nigeria	0.00	82
91	Advertising Regulatory Council of Nigeria	0.00	82
92	Agricultural and Rural Management Training Institute	0.00	82

93	Agricultural Research Council of Nigeria	0.00	82
94	Ahmadu Bello University Teaching Hospital, Zaria	0.00	82
95	Air force Institute of Technology, Kaduna	0.00	82
96	Ajaokuta Steel Company Limited	0.00	82
97	Akanu Ibiam Federal Polytechnic Uwana, Ebonyi	0.00	82
98	Alvan Ikoku College of Education, Owerri	0.00	82
99	Aminu Kano Teaching Hospital	0.00	82
100	Anambra - Imo River Basin Development Authority	0.00	82
101	Bank of Agriculture	0.00	82
102	Benin - Owenna River Basin Development Authority	0.00	82
103	Border Communities Development Agency	0.00	82
104	Bureau of Public Enterprise	0.00	82
105	Bureau of Public Procurement	0.00	82
106	Bureau of Public Service Reforms	0.00	82
107	Centre for Black African Arts and Culture	0.00	82
108	Centre for Management Development	0.00	82
109	Chad Basin River Basin Development Authority	0.00	82
110	Citizenship and Leadership Training Centre	0.00	82
111	Civil Defence, Correctional, Fire and Immigration Board	0.00	82
112	Cocoa Research Institute of Nigeria, Ibadan	0.00	82
113	Code of Conduct Bureau	0.00	82
114	College of Agriculture (Dae), Kabba, Kogi State	0.00	82
115	Community Health Practitioners Registration Board	0.00	82
116	Computer Professionals Registration Council of Nigeria	0.00	82
117	Corporate Affairs Commission	0.00	82
118	Council for the Regulation of Engineering in Nigeria (COREN)	0.00	82
119	Council for the Regulation of Freight Forwarding in Nigeria	0.00	82
120	Council of Nigerian Mining Engineers and Geosciences	0.00	82
121	Court of Appeal	0.00	82
122	Cross-River Basin Development Authority	0.00	82
123	Defence Industries Corporation of Nigeria	0.00	82
124	Dental Technologists Registration Board of Nigeria	0.00	82
125	Dental Therapist Registration Board of Nigeria	0.00	82
126	Directorate for Technical Cooperation in Africa	0.00	82
127	Economic And Financial Crimes Commission	0.00	82
128	Electronics Development Institute	0.00	82
129	Energy Commission of Nigeria	0.00	82

130	FCE (Technical), Asaba	0.00	82
131	FCE (Technical), Bichi, Kano	0.00	82
132	FCE (Technical), Gusau, Zamfara	0.00	82
133	FCE (Technical), Omuku, River	0.00	82
134	FCE (Technical), Potiskum, Yobe	0.00	82
135	FCE Abeokuta, Ogun	0.00	82
136	FCE Eha-Amufu, Enugu	0.00	82
137	FCE Kano	0.00	82
138	FCE Obudu, Cross River	0.00	82
139	FCE Okene, Kogi	0.00	82
140	FCE Zaria, Kaduna	0.00	82
141	FCT College of Education, Zuba	0.00	82
142	FCT Muslims Pilgrims Welfare Board	0.00	82
143	Federal Airports Authority of Nigeria	0.00	82
144	Federal Capital Development Authority	0.00	82
145	Federal Capital Territory Internal Revenue	0.00	82
146	Federal Character Commission	0.00	82
147	Federal Co-operative College, Ibadan	0.00	82
148	Federal Co-operative College, Kaduna	0.00	82
149	Federal Co-operative College, Oji River	0.00	82
150	Federal College of Agricultural Produce Technology, Kano	0.00	82
151	Federal College of Agriculture Akure	0.00	82
152	Federal College of Agriculture Ishiagu, Ebonyi State	0.00	82
153	Federal College of Agriculture, Ibadan, Oyo State.	0.00	82
154	Federal College of Animal Health and Production Technology, Ibadan, Oyo State	0.00	82
155	Federal College of Animal Health and Production Technology, Vom, Plateau State	0.00	82
156	Federal College of Dental technology and Therapy, Enugu	0.00	82
157	Federal College of Fisheries and Marine Technology, Lagos	0.00	82
158	Federal College of Forestry Mechanization, Afaka, Kaduna State	0.00	82
159	Federal College of Forestry, Ibadan, Oyo State	0.00	82
160	Federal College of Forestry, Jos, Plateau State	0.00	82
161	Federal College of Freshwater Fisheries Technology, Baga, Borno State	0.00	82
162	Federal College of Freshwater Fisheries Technology, NewBussa	0.00	82
163	Federal College of Horticulture, Dadin Kowa, Gombe	0.00	82
164	Federal College of Land Resources Technology Kuru, Jos	0.00	82
165	Federal College of Land Resources Technology, Owerri, Imo State	0.00	82
166	Federal College of Wildlife Management, New Bussa, Niger State	0.00	82

167	Federal Competition and Consumer Protection Commission	0.00	82
168	Federal Fire Service	0.00	82
169	Federal High Court	0.00	82
170	Federal Housing Authority	0.00	82
171	Federal Institute of Industrial Research, Oshodi	0.00	82
172	Federal Judicial Service Commission	0.00	82
173	Federal Medical Centre, Abeokuta	0.00	82
174	Federal Medical Centre, Abuja	0.00	82
175	Federal Medical Centre, Asaba	0.00	82
176	Federal Medical Centre, Azare	0.00	82
177	Federal Medical Centre, Bida	0.00	82
178	Federal Medical Centre, Birnin Kebbi	0.00	82
179	Federal Medical Centre, Birnin Kudu	0.00	82
180	Federal Medical Centre, Ebute Metta	0.00	82
181	Federal Medical Centre, Jalingo	0.00	82
182	Federal Medical Centre, Katsina	0.00	82
183	Federal Medical Centre, Keffi	0.00	82
184	Federal Medical Centre, Makurdi	0.00	82
185	Federal Medical Centre, Owo	0.00	82
186	Federal Medical Centre, Umuahia	0.00	82
187	Federal Medical Centre, Yenogoa	0.00	82
188	Federal Medical Centre, Yola	0.00	82
189	Federal Mortgage Bank of Nigeria	0.00	82
190	Federal Neuro-Psychiatric Hospital Abeokuta	0.00	82
191	Federal Neuro-Psychiatric Hospital Benin-City	0.00	82
192	Federal Neuro-Psychiatric Hospital Calabar	0.00	82
193	Federal Neuro-Psychiatric Hospital Enugu	0.00	82
194	Federal Neuro-Psychiatric Hospital Kaduna	0.00	82
195	Federal Neuro-Psychiatric Hospital Maiduguri	0.00	82
196	Federal Neuro-Psychiatric Hospital Yaba	0.00	82
197	Federal Polytechnic Ado Ekiti	0.00	82
198	Federal Polytechnic Bali, Taraba	0.00	82
199	Federal Polytechnic Bauchi	0.00	82
200	Federal Polytechnic Bida, Niger	0.00	82
201	Federal Polytechnic Damaturu, Yobe	0.00	82
202	Federal Polytechnic Daura, Katsina State	0.00	82
203	Federal Polytechnic Ede, Osun	0.00	82

204	Federal Polytechnic Ekowe, Bayelsa	0.00	82
205	Federal Polytechnic Idah, Kogi	0.00	82
206	Federal Polytechnic Ilaro, Ogun	0.00	82
207	Federal Polytechnic Ile-Oluji, Ondo	0.00	82
208	Federal Polytechnic Kaltungo, Gombe State	0.00	82
209	Federal Polytechnic Kaura Namoda, Zamfara	0.00	82
210	Federal Polytechnic Mubi, Adamawa	0.00	82
211	Federal Polytechnic Nasarawa	0.00	82
212	Federal Polytechnic Nekede, Owerri	0.00	82
213	Federal Polytechnic of Oil and Gas Bonny, Rivers	0.00	82
214	Federal Polytechnic Offa, Kwara	0.00	82
215	Federal Polytechnic Oko, Anambra	0.00	82
216	Federal Polytechnic Ukana, Akwa Ibom	0.00	82
217	Federal Produce Inspection Services	0.00	82
218	Federal Radio Corporation of Nigeria	0.00	82
219	Federal Road Safety Commission	0.00	82
220	Federal Roads Maintenance Agency	0.00	82
221	Federal School of Medical Laboratory Jos	0.00	82
222	Federal School of Occupational Therapy, Yaba	0.00	82
223	Federal School of Surveying	0.00	82
224	Federal Teaching Hospital Ido-Ekiti	0.00	82
225	Federal Training Center, Kaduna	0.00	82
226	Federal Training Center, Lagos	0.00	82
227	Federal University Dutse, Jigawa	0.00	82
228	Federal University Dutsin-ma, Katsina	0.00	82
229	Federal University Gashua, Yobe	0.00	82
230	Federal University Gusau, Zamfara	0.00	82
231	Federal University Kashere, Gombe	0.00	82
232	Federal University Ilokoja, Kogi	0.00	82
233	Federal University of Agriculture, Makurdi	0.00	82
234	Federal University of Health Science Otukpo, Benue	0.00	82
235	Federal University of Petroleum Resources, Effurun	0.00	82
236	Federal University of Technology, Akure	0.00	82
237	Federal University of Technology, Minna	0.00	82
238	Federal University Otuoke, Bayelsa	0.00	82
239	Federal University Oye-Ekiti, Ekiti	0.00	82
240	Federal University Wukari, Taraba	0.00	82

241	FG Staff Housing Loans Board	0.00	82
242	Forestry Research Institute of Nigeria, Ibadan	0.00	82
243	French Language Village, Badagry, Lagos	0.00	82
244	Galaxy Backbone	0.00	82
245	Gurara Dam Management Agency	0.00	82
246	H.A Federal Polytechnic Kazaure, Jigawa	0.00	82
247	Hadejia - Jama'are River Basin Development Authority	0.00	82
248	Health Records Officers Registration Board of Nigeria	0.00	82
249	Independent National Electoral Commission	0.00	82
250	Industrial Training Fund	0.00	82
251	Institute for Agricultural Research and Training, Ibadan	0.00	82
252	Institute for Agricultural Research, Zaria	0.00	82
253	Institute for Peace and Conflict Resolution	0.00	82
254	Institute of Chartered Chemists of Nigeria	0.00	82
255	Institute of Public Analysts of Nigeria	0.00	82
256	Integrated Water Resource Management Commission	0.00	82
257	Joint Admission and Matriculation Board	0.00	82
258	Jos University Teaching Hospital	0.00	82
259	Lagos International Trade Fair Complex Management Board	0.00	82
260	Lagos University Teaching Hospital	0.00	82
261	Lake Chad Research Institute, Maiduguri	0.00	82
262	Legal Aid Council of Nigeria	0.00	82
263	Librarians Registration Council of Nigeria	0.00	82
264	Lower Benue River Basin Development Authority	0.00	82
265	Lower Niger River Basin Development Authority	0.00	82
266	Upper Niger River Basin Development Authority	0.00	82
267	Irrua Specialist Teaching Hospital	0.00	82
268	Maritime Academy of Nigeria	0.00	82
269	Medical and Dental Council of Nigeria	0.00	82
270	Medical Laboratory Science Council of Nigeria, Yaba	0.00	82
271	Medical Rehabilitation Therapists Board of Nigeria	0.00	82
272	Metallurgical Training Institute, Onitsha	0.00	82
273	Michael Imoudu National Institute for Labour Studies	0.00	82
274	Military Pension Board	0.00	82
275	Ministry of Agriculture and Rural Development	0.00	82
276	Ministry of Aviation	0.00	82
277	Ministry of Budget and Economic Planning	0.00	82

278	Ministry of Communications and Digital Economy	0.00	82
279	Ministry of Education	0.00	82
280	Ministry of Environment	0.00	82
281	Ministry of Finance	0.00	82
282	Ministry of Foreign Affairs	0.00	82
283	Ministry of Health and Social Welfare	0.00	82
284	Ministry of Humanitarian Affairs, Disaster Management & Social Development	0.00	82
285	Ministry of Industry, Trade and Investment	0.00	82
286	Ministry of Information and Culture	0.00	82
287	Ministry of Interior	0.00	82
288	Ministry of Justice	0.00	82
289	Ministry of Labour and Employment	0.00	82
290	Ministry of Niger Delta Affairs	0.00	82
291	Ministry of Petroleum Resources	0.00	82
292	Ministry of Police Affairs	0.00	82
293	Ministry of Power	0.00	82
294	Ministry of Science, Technology and Innovation	0.00	82
295	Ministry of Transportation	0.00	82
296	Ministry of Water Resources	0.00	82
297	Ministry of Women Affairs	0.00	82
298	Ministry of Works and Housing	0.00	82
299	Ministry of Youth and Sports Development	0.00	82
300	N.A Institute of Tech. & Environmental Sciences	0.00	82
301	National Agency for Food and Drug Administration and Control	0.00	82
302	National Agency for Prohibition of Trafficking in Persons	0.00	82
303	National Agency for Science and Engineering Infrastructure	0.00	82
304	National Agency for the Great Green Wall	0.00	82
305	National Agricultural Extension and Research Liaison Services	0.00	82
306	National Agricultural Land Development Authority	0.00	82
307	National Animal Production Research Institute	0.00	82
308	National Arbovirus and Vector Research, Enugu	0.00	82
309	National Assembly Service Commission	0.00	82
310	National Automotive Design and Development Council	0.00	82
311	National Biosafety Management Agency	0.00	82
312	National Biotechnology Development Agency	0.00	82
313	National Blood Service Commission	0.00	82
314	National Board for Arabic and Islamic Studies	0.00	82

315	National Board for Technical Education	0.00	82
316	National Board for Technology Incubation	0.00	82
317	National Boundary Commission	0.00	82
318	National Broadcasting Commission	0.00	82
319	National Bureau of Statistics	0.00	82
320	National Business and Technical Examination Board	0.00	82
321	National Centre for Agricultural Mechanization, Ilorin	0.00	82
322	National Centre for Disease Control	0.00	82
323	National Centre for Technology Management, Ile-Ife	0.00	82
324	National Centre for Women Development	0.00	82
325	National Cereals Research Institute Badeggi	0.00	82
326	National Commission for Mass Literacy Adult and Non-Formal Education	0.00	82
327	National Commission for Museums and Monuments	0.00	82
328	National Commission for Nomadic Education	0.00	82
329	National Commission for Refugees, Migrants and IDPs	0.00	82
330	National Commissions for Persons with Disabilities	0.00	82
331	National Council for Arts and Culture	0.00	82
332	National Council on Climate Change	0.00	82
333	National Defence Academy, Kaduna	0.00	82
334	National Defence College	0.00	82
335	National Directorate of Employment	0.00	82
336	National Ear Care Centre	0.00	82
337	National Economic Reconstruction Fund	0.00	82
338	National Emergency Management Agency	0.00	82
339	National Examination Council	0.00	82
340	National Eye Center	0.00	82
341	National Film and Video Censors Board	0.00	82
342	National Gallery for Art	0.00	82
343	National Hajj Commission of Nigeria	0.00	82
344	National Health Insurance Scheme	0.00	82
345	National Horticultural Research Institute, Ibadan	0.00	82
346	National Hospital	0.00	82
347	National Hydrological Services Agency	0.00	82
348	National Industrial Court	0.00	82
349	National Information Technology Development Agency	0.00	82
350	National Inland Waterways Authority	0.00	82
351	National Institute for Cultural Orientation	0.00	82

352	National Institute for Freshwater Fisheries Research, New-Bussa	0.00	82
353	National Institute for Legislative and Democratic Studies	0.00	82
354	National Institute for Nigerian Languages, Aba	0.00	82
355	National Institute for Oceanography and Marine Research	0.00	82
356	National Institute for Policy and Strategic Studies, Kuru	0.00	82
357	National Institute for Sports	0.00	82
358	National Institute of Pharmaceutical Research And Development, Abuja	0.00	82
359	National Insurance Commission	0.00	82
360	National Iron Ore Mining Company	0.00	82
361	National Judicial Council	0.00	82
362	National Judicial Institute	0.00	82
363	National Lottery Regulatory Commission	0.00	82
364	National Lottery Trust Fund	0.00	82
365	National Mathematical Centre	0.00	82
366	National Metallurgical Development Center, Jos	0.00	82
367	National Obstetric Fitsula Centre, Abakaliki	0.00	82
368	National Office for Technology Acquisition and Promotion	0.00	82
369	National Open University of Nigeria	0.00	82
370	National Orientation Agency	0.00	82
371	National Orthopaedic Hospital Dala	0.00	82
372	National Orthopaedic Hospital Enugu	0.00	82
373	National Orthopaedic Hospital Lagos	0.00	82
374	National Park Service	0.00	82
375	National Population Commission	0.00	82
376	National Post Graduate Medical College of Nigeria	0.00	82
377	National Power Training Institute	0.00	82
378	National Primary Health Care Development Agency	0.00	82
379	National Productivity Centre	0.00	82
380	National Research Institute for Chemical Technology, Zaria	0.00	82
381	National Root Crops Research Institute, Umudike	0.00	82
382	National Space Research and Development Agency	0.00	82
383	National Steel Raw Materials Exploration Agency, Kaduna	0.00	82
384	National Sugar Development Council	0.00	82
385	National Teachers Institute	0.00	82
386	National Troupe of Nigeria	0.00	82
387	National Tuberculosis and Leprosy Training Center, Zaria	0.00	82
388	National Veterinary Research Institute, Vom	0.00	82

389	National Water Resources Institute, Kaduna	0.00	82
390	National Youth Service Corps	0.00	82
391	New Partnership for African Development	0.00	82
392	News Agency of Nigeria	0.00	82
393	Niger Delta Development Commission	0.00	82
394	Niger Delta River Basin Development Authority	0.00	82
395	Nigeria Agricultural Quarantine Service	0.00	82
396	Nigeria Arabic Language Village, Ngala, Borno State	0.00	82
397	Nigeria Atomic Energy Commission	0.00	82
398	Nigeria Commodity Exchange	0.00	82
399	Nigeria Electricity Liability Management Limited	0.00	82
400	Nigeria Immigration Service	0.00	82
401	Nigeria Institute for Hospitality and Tourism	0.00	82
402	Nigeria Institute for Medical Research, Yaba	0.00	82
403	Nigeria Institute of Soil Science	0.00	82
404	Nigeria Integrated Water Management Commission	0.00	82
405	Nigeria Nuclear Regulatory Authority	0.00	82
406	Nigeria Revenue Service	0.00	82
407	Nigeria Security and Civil Defence Corps	0.00	82
408	Nigeria Social Insurance Trust Fund	0.00	82
409	Nigerian Air Force	0.00	82
410	Nigerian Airspace Management Agency	0.00	82
411	Nigerian Army	0.00	82
412	Nigerian Army College of Education, Ilorin	0.00	82
413	Nigerian Building and Road Research Institute, Lagos	0.00	82
414	Nigerian Bulk Electricity Trading PLC	0.00	82
415	Nigerian Christian Pilgrims Commission	0.00	82
416	Nigerian Civil Aviation Authority	0.00	82
417	Nigerian Coal Corporation	0.00	82
418	Nigerian College of Aviation Technology, Zaria	0.00	82
419	Nigerian Communication Commission	0.00	82
420	Nigerian Communication Satellite Limited	0.00	82
421	Nigerian Copyright Commission	0.00	82
422	Nigerian Correctional Service	0.00	82
423	Nigerian Council of Food Science and Technology	0.00	82
424	Nigerian Educational Research and Development Council	0.00	82
425	Nigerian Electricity Management Services Agency	0.00	82

426	Nigerian Export Processing Zones Authority	0.00	82
427	Nigerian Export Promotion Council	0.00	82
428	Nigerian Film Corporation	0.00	82
429	Nigerian Financial Intelligence Unit	0.00	82
430	Nigerian Football Federation	0.00	82
431	Nigerian Geological Survey Agency	0.00	82
432	Nigerian Institute for Oil Palm Research, Benin	0.00	82
433	Nigerian Institute for Trypanosomiasis Research, Kaduna	0.00	82
434	Nigerian Institute of Animal Science	0.00	82
435	Nigerian Institute of International Affairs, Lagos	0.00	82
436	Nigerian Institute of Leather and Science Technology	0.00	82
437	Nigerian Institute of Mining and Geosciences	0.00	82
438	Nigerian Institute of Science Laboratory Technology, Ibadan	0.00	82
439	Nigerian Institute of Social and Economic Research	0.00	82
440	Nigerian Institute of Transportation Technology	0.00	82
441	Nigerian Law Reform Commission	0.00	82
442	Nigerian Law School	0.00	82
443	Nigerian Meteorological Agency	0.00	82
444	Nigerian Midstream and Downstream Petroleum Regulatory Authority	0.00	82
445	Nigerian Mining Cadastre Office	0.00	82
446	Nigerian National Merit Award	0.00	82
447	Nigerian Navy	0.00	82
448	Nigerian Nuclear Regulatory Authority	0.00	82
449	Nigerian Office for Trade Negotiation	0.00	82
450	Nigerian Police Academy	0.00	82
451	Nigerian Police Force	0.00	82
452	Nigerian Ports Authority	0.00	82
453	Nigerian Postal Service	0.00	82
454	Nigerian Press Council	0.00	82
455	Nigerian Railway Corporation	0.00	82
456	Nigerian Safety Investigation Bureau (Accident and Investigation Bureau)	0.00	82
457	Nigerian Shippers Council	0.00	82
458	Nigerian Stored Products Research Institute, Ilorin	0.00	82
459	Nigerian Television Authority	0.00	82
460	Nigerian Tourism Development Authority	0.00	82
461	Nigerians in Diaspora Commission	0.00	82
462	Nnamdi Azikiwe University, Awka	0.00	82

463	Nnamdi Azikwe Teaching Hospital	0.00	82
464	North East Development Commission	0.00	82
465	Obafemi Awolowo Teaching Hospital	0.00	82
466	Office of the Accountant General of the Federation	0.00	82
467	Office of The Head of Civil Service of the Federation	0.00	82
468	Office of the Surveyor-General of the Federation	0.00	82
469	Ogun - Osun River Basin Development Authority	0.00	82
470	Oil and Gas Free Zones Authority	0.00	82
471	Optometrist and Dispensing Opticians Board of Nigeria	0.00	82
472	Pension Transitional Arrangement Directorate	0.00	82
473	Petroleum Technology Development Fund	0.00	82
474	Petroleum Training Institute, Effurun	0.00	82
475	Pharmacy Council of Nigeria	0.00	82
476	Project Development Institute, Enugu	0.00	82
477	Public Complaints Commission	0.00	82
478	Public Service Institute of Nigeria	0.00	82
479	Radiographers Registration Board of Nigeria	0.00	82
480	Raw Materials Research and Development Council	0.00	82
481	Revenue Mobilisation Allocation and Fiscal Commission	0.00	82
482	Rubber Research Institute of Nigeria, Benin	0.00	82
483	Rural Electrification Agency	0.00	82
484	Samaru College of Agriculture (Dae), Zaria Kaduna State	0.00	82
485	Securities and Exchange Commission	0.00	82
486	Sheda Science and Technology Complex	0.00	82
487	Small and Medium Enterprise Development Authority of Nigeria	0.00	82
488	Sokoto - Rima River Basin Development Authority	0.00	82
489	Standards Organisation of Nigeria	0.00	82
490	Supreme Court of Nigeria	0.00	82

491	Surveyors Council of Nigeria	0.00	82
492	Tafawa Balewa Square Management Board	0.00	82
493	Teachers Registration Council of Nigeria	0.00	82
494	Transmission Company of Nigeria	0.00	82
495	Universal Basic Education Commission	0.00	82
496	University College Hospital Ibadan	0.00	82
497	University of Abuja Teaching Hospital	0.00	82
498	University of Benin	0.00	82
499	University of Benin Teaching Hospital	0.00	82
500	University of Calabar Teaching Hospital	0.00	82
501	University of Ibadan	0.00	82
502	University of Ilorin Teaching Hospital	0.00	82
503	University of Jos	0.00	82
504	University of Lagos	0.00	82
505	University of Maiduguri Teaching Hospital	0.00	82
506	University of Nigeria Nsukka	0.00	82
507	University of Nigeria Teaching Hospital	0.00	82
508	University of Port-Harcourt Teaching Hospital	0.00	82
509	University of Uyo	0.00	82
510	University of Uyo Teaching Hospital	0.00	82
511	Upper Benue River Basin Development Authority	0.00	82
512	Usmanu Danfodio University, Sokoto	0.00	82
513	Usmanu DanFodio University Teaching Hospital	0.00	82
514	Veterinary Council of Nigeria	0.00	82
515	Voice of Nigeria	0.00	82
516	Waziri Umaru Federal Polytechnic, Birnin Kebbi	0.00	82
517	West African Examination Council	0.00	82
518	Yusuf Maitama Sule Federal University of Education, Kano	0.00	82

The financial variable compliance ranking reveals a highly uneven pattern of conformity across the 518 assessed Ministries, Departments, Agencies and Government-owned institutions. Only a relatively small number recorded measurable levels of compliance, while the overwhelming majority recorded 0.00%. At the top, the Financial Reporting Council of Nigeria achieved 100.00%, followed by the Nigerian Investment Promotion Commission (85.71%), Nigeria Deposit Insurance Corporation (80.00%), Nigerian Content Development and Monitoring Board (74.28%), and Tertiary Education Trust Fund (71.43%). The ranking further shows that Family Homes Fund Ltd recorded 65.71%, while

Ahmadu Bello University, Development Bank of Nigeria, ICPC, NESREA and National Human Rights Commission each recorded 57.14%. Defence Headquarters and several other institutions also demonstrated moderate levels of conformity, with Defence Headquarters scoring 45.71% and the Ministry of Defence 40.00%.

A major feature of the financial variable is the sharp concentration at the lower end. From rank 82 onwards, the institutions listed recorded 0.00%, meaning that 437 of the 518 institutions (84.36%) had no recorded conformity with the financial variable, while only 81 institutions (15.64%)

recorded some level of conformity. This represents a very substantial gap between the institutions demonstrating financial compliance and the large majority with no recorded compliance.

The ranking indicates that financial compliance is concentrated among a small group of institutions,

led by the Financial Reporting Council of Nigeria, while the overwhelming majority recorded zero conformity. The result suggests considerable scope for strengthening institutional adherence to the financial requirements assessed by the index, particularly among the 437 institutions with 0.00% scores.

VARIABLES COMPLIANCE RANKING

PROCUREMENT

S/N	MINISTRIES, DEPARTMENTS, AGENCIES, COMMISSIONS AND UNIT	% Score	Rank				
1	Independent Corrupt Practices and Other Related Offences Commission	100.00	1	27	Nigeria Revenue Service	26.67	23
2	Nigerian Investment Promotion Commission	100.00	1	28	Nigerian Communication Commission	26.67	23
3	Tertiary Education Trust Fund	93.33	3	29	Nigerian Electricity Regulatory Commission	26.67	23
4	National Human Rights Commission	80.00	4	30	Nigerian Maritime Administration and Safety Agency	26.67	23
5	National Oil Spill Detection and Response Agency	73.33	5	31	Transmission Company of Nigeria	26.67	23
6	Development Bank of Nigeria	60.00	6	32	University of Abuja	26.67	23
7	Federal Housing Authority	53.33	7	33	Administrative Staff College of Nigeria	20.00	33
8	Petroleum Training Institute, Effurun	53.33	7	34	Ajaokuta Steel Company Limited	20.00	33
9	Universal Basic Education Commission	53.33	7	35	Bureau of Public Enterprise	20.00	33
10	Family Homes Fund Ltd	46.67	10	36	National Business and Technical Examination Board	20.00	33
11	National Commission for Nomadic Education	46.67	10	37	National Youth Service Corps	20.00	33
12	National Centre for Disease Control	40.00	12	38	Nigerian Communication Satellite Limited	20.00	33
13	National Obstetric Fitsula Centre, Abakaliki	40.00	12	39	Nigerian Extractive Industries Transparency Initiative	20.00	33
14	University of Uyo Teaching Hospital	40.00	12	40	Nigerian Institute of Science Laboratory Technology, Ibadan	20.00	33
15	Economic And Financial Crimes Commission	33.33	15	41	Nigerian Institute of Transportation Technology	20.00	33
16	Industrial Training Fund	33.33	15	42	Servicom	20.00	33
17	Ministry of Defence	33.33	15	43	Sheda Science and Technology Complex	20.00	33
18	National Agency for the Control of Aids	33.33	15	44	Citizenship and Leadership Training Centre	13.33	44
19	National Identity Management Commission	33.33	15	45	Cocoa Research Institute of Nigeria, Ibadan	13.33	44
20	National Steel Raw Materials Exploration Agency, Kaduna	33.33	15	46	Court of Appeal	13.33	44
21	Niger Delta Development Commission	33.33	15	47	FCE Yola, Adamawa	13.33	44
22	Nigeria Deposit Insurance Corporation	33.33	15	48	Ministry of Information and Culture	13.33	44
23	National Hajj Commission of Nigeria	26.67	23	49	National Ear Care Centre	13.33	44
24	National Orientation Agency	26.67	23	50	National Emergency Management Agency	13.33	44
25	National Pension Commission	26.67	23	51	National Space Research and Development Agency	13.33	44
26	National Post Graduate Medical College of Nigeria	26.67	23	52	National Veterinary Research Institute, Vom	13.33	44
				53	Nigerian Airspace Management Agency	13.33	44
				54	Nigerian Institute of Leather and Science Technology	13.33	44

55	Nigerian Natural Medicine Development Agency	13.33	44
56	Nigerian Ports Authority	13.33	44
57	Nigerian Upstream Petroleum Regulatory Commission	13.33	44
58	Office of The Secretary General of the Federation	13.33	44
59	Securities and Exchange Commission	13.33	44
60	University of Abuja Teaching Hospital	13.33	44
61	Agricultural Research Council of Nigeria	6.67	61
62	Anambra - Imo River Basin Development Authority	6.67	61
63	Auchi Polytechnic, Edo	6.67	61
64	Chad Basin River Basin Development Authority	6.67	61
65	College of Agriculture (Dae), Kabba, Kogi State	6.67	61
66	Cross-River Basin Development Authority	6.67	61
67	Debt Management Office	6.67	61
68	Defence Headquarters	6.67	61
69	Federal College of Agriculture, Ibadan, Oyo State.	6.67	61
70	Federal Medical Centre, Keffi	6.67	61
71	Federal Medical Centre, Yenogoa	6.67	61
72	Federal Neuro-Psychiatric Hospital Enugu	6.67	61
73	Federal Polytechnic Ilaro, Ogun	6.67	61
74	Federal Roads Maintenance Agency	6.67	61
75	Federal University Dutse, Jigawa	6.67	61
76	Fiscal Responsibility Commission	6.67	61
77	Joint Admission and Matriculation Board	6.67	61
78	Legal Aid Council of Nigeria	6.67	61
79	Ministry of Health and Social Welfare	6.67	61
80	Ministry of Humanitarian Affairs, Disaster Management & Social Development	6.67	61
81	Ministry of Women Affairs	6.67	61
82	National Agricultural Extension and Research Liaison Services	6.67	61
83	National Arbovirus and Vector Research, Enugu	6.67	61
84	National Board for Technology Incubation	6.67	61
85	National Centre for Agricultural Mechanization, Ilorin	6.67	61
86	National Commission for Museums and Monuments	6.67	61
87	National Commissions for Persons with Disabilities	6.67	61
88	National Inland Waterways Authority	6.67	61
89	National Iron Ore Mining Company	6.67	61
90	National Office for Technology Acquisition and Promotion	6.67	61
91	National Research Institute for Chemical Technology, Zaria	6.67	61

92	National Salaries Incomes and Wages Commission	6.67	61
93	Nigeria Customs Service	6.67	61
94	Nigeria Maritime University, Okerenkoko, Delta	6.67	61
95	Nigerian Civil Aviation Authority	6.67	61
96	Nigerian National Petroleum Company Limited	6.67	61
97	Nigerian Safety Investigation Bureau (Accident and Investigation Bureau)	6.67	61
98	Office of the Accountant General of the Federation	6.67	61
99	Public Service Institute of Nigeria	6.67	61
100	Samaru College of Agriculture (Dae), Zaria Kaduna State	6.67	61
101	University of Maiduguri	6.67	61
102	Abubakar Tafawa Balewa University Teaching Hospital	0.00	102
103	Abubakar Tafawa Balewa University, Bauchi	0.00	102
104	Abuja Broadcasting Corporation	0.00	102
105	Abuja Enterprise Agency	0.00	102
106	Abuja Environmental Protection Board	0.00	102
107	Abuja Infrastructure Investment Center	0.00	102
108	Abuja Investment Company Limited	0.00	102
109	Abuja Metropolitan Management Council	0.00	102
110	Adeyemi Federal University of Education, Ondo	0.00	102
111	Advertising Regulatory Council of Nigeria	0.00	102
112	Agricultural and Rural Management Training Institute	0.00	102
113	Ahmadu Bello University Teaching Hospital, Zaria	0.00	102
114	Ahmadu Bello University, Zaria	0.00	102
115	Air force Institute of Technology, Kaduna	0.00	102
116	Akanu Ibiam Federal Polytechnic Uwana, Ebonyi	0.00	102
117	Alex Ekueme University, Ndufu-Alike, Ebonyi	0.00	102
118	Alvan Ikoku College of Education, Owerri	0.00	102
119	Aminu Kano Teaching Hospital	0.00	102
120	Bank of Agriculture	0.00	102
121	Bank of Industry	0.00	102
122	Bayero University Kano	0.00	102
123	Benin - Owenna River Basin Development Authority	0.00	102
124	Border Communities Development Agency	0.00	102
125	Budget Office of the Federation	0.00	102
126	Bureau of Public Procurement	0.00	102
127	Bureau of Public Service Reforms	0.00	102
128	Central Bank of Nigeria	0.00	102

129	Centre for Black African Arts and Culture	0.00	102
130	Centre for Management Development	0.00	102
131	Civil Defence, Correctional, Fire and Immigration Board	0.00	102
132	Code of Conduct Bureau	0.00	102
133	Community Health Practitioners Registration Board	0.00	102
134	Computer Professionals Registration Council of Nigeria	0.00	102
135	Corporate Affairs Commission	0.00	102
136	Council for the Regulation of Engineering in Nigeria (COREN)	0.00	102
137	Council for the Regulation of Freight Forwarding in Nigeria	0.00	102
138	Council of Nigerian Mining Engineers and Geosciences	0.00	102
139	Defence Industries Corporation of Nigeria	0.00	102
140	Dental Technologists Registration Board of Nigeria	0.00	102
141	Dental Therapist Registration Board of Nigeria	0.00	102
142	Directorate for Technical Cooperation in Africa	0.00	102
143	Electronics Development Institute	0.00	102
144	Energy Commission of Nigeria	0.00	102
145	FCE (Special), Oyo	0.00	102
146	FCE (Technical) Akoka, Lagos	0.00	102
147	FCE (Technical), Asaba	0.00	102
148	FCE (Technical), Bichi, Kano	0.00	102
149	FCE (Technical), Gombe	0.00	102
150	FCE (Technical), Gusau, Zamfara	0.00	102
151	FCE (Technical), Omuku, River	0.00	102
152	FCE (Technical), Potiskum, Yobe	0.00	102
153	FCE (Technical), Umunze	0.00	102
154	FCE Abeokuta, Ogun	0.00	102
155	FCE Eha-Amufu, Enugu	0.00	102
156	FCE Gidan Madi, Sokoto	0.00	102
157	FCE Kano	0.00	102
158	FCE Katsina	0.00	102
159	FCE Kontagora, Niger	0.00	102
160	FCE Obudu, Cross River	0.00	102
161	FCE Okene, Kogi	0.00	102
162	FCE Pankshin, Plateau	0.00	102
163	FCE Zaria, Kaduna	0.00	102
164	FCT College of Education, Zuba	0.00	102
165	FCT Muslims Pilgrims Welfare Board	0.00	102

166	FCT Water Board Abuja	0.00	102
167	Federal Airports Authority of Nigeria	0.00	102
168	Federal Capital Development Authority	0.00	102
169	Federal Capital Territory Abuja	0.00	102
170	Federal Capital Territory Internal Revenue	0.00	102
171	Federal Character Commission	0.00	102
172	Federal Civil Service Commission	0.00	102
173	Federal Co-operative College, Ibadan	0.00	102
174	Federal Co-operative College, Kaduna	0.00	102
175	Federal Co-operative College, Oji River	0.00	102
176	Federal College of Agricultural Produce Technology, Kano	0.00	102
177	Federal College of Agriculture Akure	0.00	102
178	Federal College of Agriculture Ishiagu, Ebonyi State	0.00	102
179	Federal College of Animal Health and Production Technology, Ibadan, Oyo State	0.00	102
180	Federal College of Animal Health and Production Technology, Vom, Plateau State	0.00	102
181	Federal College of Dental technology and Therapy, Enugu	0.00	102
182	Federal College of Fisheries and Marine Technology, Lagos	0.00	102
183	Federal College of Forestry Mechanization, Afaka, Kaduna State	0.00	102
184	Federal College of Forestry, Ibadan, Oyo State	0.00	102
185	Federal College of Forestry, Jos, Plateau State	0.00	102
186	Federal College of Freshwater Fisheries Technology, Baga, Borno State	0.00	102
187	Federal College of Freshwater Fisheries Technology, NewBussa	0.00	102
188	Federal College of Horticulture, Dadin Kowa, Gombe	0.00	102
189	Federal College of Land Resources Technology Kuru, Jos	0.00	102
190	Federal College of Land Resources Technology, Owerri, Imo State	0.00	102
191	Federal College of Wildlife Management, New Bussa, Niger State	0.00	102
192	Federal Competition and Consumer Protection Commission	0.00	102
193	Federal Fire Service	0.00	102
194	Federal High Court	0.00	102
195	Federal Institute of Industrial Research, Oshodi	0.00	102
196	Federal Judicial Service Commission	0.00	102
197	Federal Medical Centre, Abeokuta	0.00	102
198	Federal Medical Centre, Abuja	0.00	102
199	Federal Medical Centre, Asaba	0.00	102
200	Federal Medical Centre, Azare	0.00	102
201	Federal Medical Centre, Bida	0.00	102
202	Federal Medical Centre, Birnin Kebbi	0.00	102

203	Federal Medical Centre, Birnin Kudu	0.00	102
204	Federal Medical Centre, Ebute Metta	0.00	102
205	Federal Medical Centre, Jalingo	0.00	102
206	Federal Medical Centre, Katsina	0.00	102
207	Federal Medical Centre, Makurdi	0.00	102
208	Federal Medical Centre, Owo	0.00	102
209	Federal Medical Centre, Umuahia	0.00	102
210	Federal Medical Centre, Yola	0.00	102
211	Federal Mortgage Bank of Nigeria	0.00	102
212	Federal Neuro-Psychiatric Hospital Abeokuta	0.00	102
213	Federal Neuro-Psychiatric Hospital Benin-City	0.00	102
214	Federal Neuro-Psychiatric Hospital Calabar	0.00	102
215	Federal Neuro-Psychiatric Hospital Kaduna	0.00	102
216	Federal Neuro-Psychiatric Hospital Maiduguri	0.00	102
217	Federal Neuro-Psychiatric Hospital Yaba	0.00	102
218	Federal Polytechnic Ado Ekiti	0.00	102
219	Federal Polytechnic Bali, Taraba	0.00	102
220	Federal Polytechnic Bauchi	0.00	102
221	Federal Polytechnic Bida, Niger	0.00	102
222	Federal Polytechnic Damaturu, Yobe	0.00	102
223	Federal Polytechnic Daura, Katsina State	0.00	102
224	Federal Polytechnic Ede, Osun	0.00	102
225	Federal Polytechnic Ekowe, Bayelsa	0.00	102
226	Federal Polytechnic Idah, Kogi	0.00	102
227	Federal Polytechnic Ile-Oluji, Ondo	0.00	102
228	Federal Polytechnic Kaltungo, Gombe State	0.00	102
229	Federal Polytechnic Kaura Namoda, Zamfara	0.00	102
230	Federal Polytechnic Mubi, Adamawa	0.00	102
231	Federal Polytechnic Nasarawa	0.00	102
232	Federal Polytechnic Nekede, Owerri	0.00	102
233	Federal Polytechnic of Oil and Gas Bonny, Rivers	0.00	102
234	Federal Polytechnic Offa, Kwara	0.00	102
235	Federal Polytechnic Oko, Anambra	0.00	102
236	Federal Polytechnic Ukana, Akwa Ibom	0.00	102
237	Federal Produce Inspection Services	0.00	102
238	Federal Radio Corporation of Nigeria	0.00	102
239	Federal Road Safety Commission	0.00	102

240	Federal School of Medical Laboratory Jos	0.00	102
241	Federal School of Occupational Therapy, Yaba	0.00	102
242	Federal School of Surveying	0.00	102
243	Federal Teaching Hospital Ido-Ekiti	0.00	102
244	Federal Training Center, Kaduna	0.00	102
245	Federal Training Center, Lagos	0.00	102
246	Federal University Birnin Kebbi	0.00	102
247	Federal University Dutsin-ma, Katsina	0.00	102
248	Federal University Gashua, Yobe	0.00	102
249	Federal University Gusau, Zamfara	0.00	102
250	Federal University Kashere, Gombe	0.00	102
251	Federal University Iafia, Nasarawa	0.00	102
252	Federal University Ilokoja, Kogi	0.00	102
253	Federal University of Agriculture Zuru	0.00	102
254	Federal University of Agriculture, Abeokuta	0.00	102
255	Federal University of Agriculture, Makurdi	0.00	102
256	Federal University of Health Science Otukpo, Benue	0.00	102
257	Federal University of Petroleum Resources, Effurun	0.00	102
258	Federal University of Technology, Akure	0.00	102
259	Federal University of Technology, Minna	0.00	102
260	Federal University of Technology, Owerri	0.00	102
261	Federal University Otuoke, Bayelsa	0.00	102
262	Federal University Oye-Ekiti, Ekiti	0.00	102
263	Federal University Wukari, Taraba	0.00	102
264	FG Staff Housing Loans Board	0.00	102
265	Financial Reporting Council of Nigeria	0.00	102
266	Forestry Research Institute of Nigeria, Ibadan	0.00	102
267	French Language Village, Badagry, Lagos	0.00	102
268	Galaxy Backbone	0.00	102
269	Gurara Dam Management Agency	0.00	102
270	H.A Federal Polytechnic Kazaure, Jigawa	0.00	102
271	Hadejia - Jama'are River Basin Development Authority	0.00	102
272	Health Records Officers Registration Board of Nigeria	0.00	102
273	Independent National Electoral Commission	0.00	102
274	Infrastructure Concession Regulatory Commission	0.00	102
275	Institute for Agricultural Research and Training, Ibadan	0.00	102
276	Institute for Agricultural Research, Zaria	0.00	102

277	Institute for Peace and Conflict Resolution	0.00	102
278	Institute of Chartered Chemists of Nigeria	0.00	102
279	Institute of Public Analysts of Nigeria	0.00	102
280	Integrated Water Resource Management Commission	0.00	102
281	Investment and Securities Tribunal	0.00	102
282	Jos University Teaching Hospital	0.00	102
283	Kaduna Polytechnic, Kaduna	0.00	102
284	Lagos International Trade Fair Complex Management Board	0.00	102
285	Lagos University Teaching Hospital	0.00	102
286	Lake Chad Research Institute, Maiduguri	0.00	102
287	Librarians Registration Council of Nigeria	0.00	102
288	Lower Benue River Basin Development Authority	0.00	102
289	Lower Niger River Basin Development Authority	0.00	102
290	Upper Niger River Basin Development Authority	0.00	102
291	Irrua Specialist Teaching Hospital	0.00	102
292	Maritime Academy of Nigeria	0.00	102
293	Medical and Dental Council of Nigeria	0.00	102
294	Medical Laboratory Science Council of Nigeria, Yaba	0.00	102
295	Medical Rehabilitation Therapists Board of Nigeria	0.00	102
296	Metallurgical Training Institute, Onitsha	0.00	102
297	Michael Imoudu National Institute for Labour Studies	0.00	102
298	Michael Opara University of Agriculture, Umudike	0.00	102
299	Military Pension Board	0.00	102
300	Ministry of Agriculture and Rural Development	0.00	102
301	Ministry of Aviation	0.00	102
302	Ministry of Budget and Economic Planning	0.00	102
303	Ministry of Communications and Digital Economy	0.00	102
304	Ministry of Education	0.00	102
305	Ministry of Environment	0.00	102
306	Ministry of Finance	0.00	102
307	Ministry of Foreign Affairs	0.00	102
308	Ministry of Industry, Trade and Investment	0.00	102
309	Ministry of Interior	0.00	102
310	Ministry of Justice	0.00	102
311	Ministry of Labour and Employment	0.00	102
312	Ministry of Mines and Steel Development	0.00	102
313	Ministry of Niger Delta Affairs	0.00	102

314	Ministry of Petroleum Resources	0.00	102
315	Ministry of Police Affairs	0.00	102
316	Ministry of Power	0.00	102
317	Ministry of Science, Technology and Innovation	0.00	102
318	Ministry of Transportation	0.00	102
319	Ministry of Water Resources	0.00	102
320	Ministry of Works and Housing	0.00	102
321	Ministry of Youth and Sports Development	0.00	102
322	Modibo Adama University of Technology, Yola	0.00	102
323	N.A Institute of Tech. & Environmental Sciences	0.00	102
324	National Agency for Food and Drug Administration and Control	0.00	102
325	National Agency for Prohibition of Trafficking in Persons	0.00	102
326	National Agency for Science and Engineering Infrastructure	0.00	102
327	National Agency for the Great Green Wall	0.00	102
328	National Agricultural Land Development Authority	0.00	102
329	National Agricultural Seed Council	0.00	102
330	National Animal Production Research Institute	0.00	102
331	National Assembly Service Commission	0.00	102
332	National Automotive Design and Development Council	0.00	102
333	National Biosafety Management Agency	0.00	102
334	National Biotechnology Development Agency	0.00	102
335	National Blood Service Commission	0.00	102
336	National Board for Arabic and Islamic Studies	0.00	102
337	National Board for Technical Education	0.00	102
338	National Boundary Commission	0.00	102
339	National Broadcasting Commission	0.00	102
340	National Bureau of Statistics	0.00	102
341	National Centre for Technology Management, Ile-Ife	0.00	102
342	National Centre for Women Development	0.00	102
343	National Cereals Research Institute Badeggi	0.00	102
344	National Commission for Colleges of Education	0.00	102
345	National Commission for Mass Literacy Adult and Non-Formal Education	0.00	102
346	National Commission for Refugees, Migrants and IDPs	0.00	102
347	National Council for Arts and Culture	0.00	102
348	National Council on Climate Change	0.00	102
349	National Defence Academy, Kaduna	0.00	102
350	National Defence College	0.00	102

351	National Directorate of Employment	0.00	102
352	National Drug Law Enforcement Agency	0.00	102
353	National Economic Reconstruction Fund	0.00	102
354	National Environmental Standards and Regulations Enforcement Agency	0.00	102
355	National Examination Council	0.00	102
356	National Eye Center	0.00	102
357	National Film and Video Censors Board	0.00	102
358	National Gallery for Art	0.00	102
359	National Health Insurance Scheme	0.00	102
360	National Horticultural Research Institute, Ibadan	0.00	102
361	National Hospital	0.00	102
362	National Hydrological Services Agency	0.00	102
363	National Industrial Court	0.00	102
364	National Information Technology Development Agency	0.00	102
365	National Institute for Construction Technology, Uromi	0.00	102
366	National Institute for Cultural Orientation	0.00	102
367	National Institute for Educational Planning and Administration	0.00	102
368	National Institute for Freshwater Fisheries Research, New-Bussa	0.00	102
369	National Institute for Legislative and Democratic Studies	0.00	102
370	National Institute for Nigerian Languages, Aba	0.00	102
371	National Institute for Oceanography and Marine Research	0.00	102
372	National Institute for Policy and Strategic Studies, Kuru	0.00	102
373	National Institute for Sports	0.00	102
374	National Institute of Pharmaceutical Research And Development, Abuja	0.00	102
375	National Insurance Commission	0.00	102
376	National Judicial Council	0.00	102
377	National Judicial Institute	0.00	102
378	National Library of Nigeria	0.00	102
379	National Lottery Regulatory Commission	0.00	102
380	National Lottery Trust Fund	0.00	102
381	National Mathematical Centre	0.00	102
382	National Metallurgical Development Center, Jos	0.00	102
383	National Open University of Nigeria	0.00	102
384	National Orthopaedic Hospital Dala	0.00	102
385	National Orthopaedic Hospital Enugu	0.00	102
386	National Orthopaedic Hospital Lagos	0.00	102
387	National Park Service	0.00	102

388	National Population Commission	0.00	102
389	National Power Training Institute	0.00	102
390	National Primary Health Care Development Agency	0.00	102
391	National Productivity Centre	0.00	102
392	National Root Crops Research Institute, Umudivie	0.00	102
393	National Sugar Development Council	0.00	102
394	National Teachers Institute	0.00	102
395	National Troupe of Nigeria	0.00	102
396	National Tuberculosis and Leprosy Training Center, Zaria	0.00	102
397	National Universities Commission	0.00	102
398	National Water Resources Institute, Kaduna	0.00	102
399	New Partnership for African Development	0.00	102
400	News Agency of Nigeria	0.00	102
401	Niger Delta River Basin Development Authority	0.00	102
402	Nigeria Agricultural Quarantine Service	0.00	102
403	Nigeria Arabic Language Village, Ngala, Borno State	0.00	102
404	Nigeria Atomic Energy Commission	0.00	102
405	Nigeria Commodity Exchange	0.00	102
406	Nigeria Electricity Liability Management Limited	0.00	102
407	Nigeria Export-Import Bank	0.00	102
408	Nigeria Immigration Service	0.00	102
409	Nigeria Institute for Hospitality and Tourism	0.00	102
410	Nigeria Institute for Medical Research, Yaba	0.00	102
411	Nigeria Institute of Soil Science	0.00	102
412	Nigeria Integrated Water Management Commission	0.00	102
413	Nigeria Nuclear Regulatory Authority	0.00	102
414	Nigeria Security and Civil Defence Corps	0.00	102
415	Nigeria Social Insurance Trust Fund	0.00	102
416	Nigeria Sovereign Investment Authority	0.00	102
417	Nigerian Agricultural Insurance Corporation	0.00	102
418	Nigerian Air Force	0.00	102
419	Nigerian Army	0.00	102
420	Nigerian Army College of Education, Ilorin	0.00	102
421	Nigerian Army University, Biu	0.00	102
422	Nigerian Building and Road Research Institute, Lagos	0.00	102
423	Nigerian Bulk Electricity Trading PLC	0.00	102
424	Nigerian Christian Pilgrims Commission	0.00	102

425	Nigerian Coal Corporation	0.00	102
426	Nigerian College of Aviation Technology, Zaria	0.00	102
427	Nigerian Content Development and Monitoring Board	0.00	102
428	Nigerian Copyright Commission	0.00	102
429	Nigerian Correctional Service	0.00	102
430	Nigerian Council of Food Science and Technology	0.00	102
431	Nigerian Educational Research and Development Council	0.00	102
432	Nigerian Electricity Management Services Agency	0.00	102
433	Nigerian Export Processing Zones Authority	0.00	102
434	Nigerian Export Promotion Council	0.00	102
435	Nigerian Film Corporation	0.00	102
436	Nigerian Financial Intelligence Unit	0.00	102
437	Nigerian Football Federation	0.00	102
438	Nigerian Geological Survey Agency	0.00	102
439	Nigerian Institute for Oil Palm Research, Benin	0.00	102
440	Nigerian Institute for Trypanosomiasis Research, Kaduna	0.00	102
441	Nigerian Institute of Advanced Legal Studies	0.00	102
442	Nigerian Institute of Animal Science	0.00	102
443	Nigerian Institute of International Affairs, Lagos	0.00	102
444	Nigerian Institute of Mining and Geosciences	0.00	102
445	Nigerian Institute of Social and Economic Research	0.00	102
446	Nigerian Law Reform Commission	0.00	102
447	Nigerian Law School	0.00	102
448	Nigerian Meteorological Agency	0.00	102
449	Nigerian Midstream and Downstream Petroleum Regulatory Authority	0.00	102
450	Nigerian Mining Cadastre Office	0.00	102
451	Nigerian National Merit Award	0.00	102
452	Nigerian Navy	0.00	102
453	Nigerian Nuclear Regulatory Authority	0.00	102
454	Nigerian Office for Trade Negotiation	0.00	102
455	Nigerian Police Academy	0.00	102
456	Nigerian Police Force	0.00	102
457	Nigerian Postal Service	0.00	102
458	Nigerian Press Council	0.00	102
459	Nigerian Railway Corporation	0.00	102
460	Nigerian Shippers Council	0.00	102
461	Nigerian Stored Products Research Institute, Ilorin	0.00	102

462	Nigerian Television Authority	0.00	102
463	Nigerian Tourism Development Authority	0.00	102
464	Nigerians in Diaspora Commission	0.00	102
465	Nnamdi Azikiwe University, Awka	0.00	102
466	Nnamdi Azikwe Teaching Hospital	0.00	102
467	North East Development Commission	0.00	102
468	Obafemi Awolowo Teaching Hospital	0.00	102
469	Obafemi Awolowo University, Ile-Ife	0.00	102
470	Office of the Auditor General of the Federation	0.00	102
471	Office of The Head of Civil Service of the Federation	0.00	102
472	Office of the Surveyor-General of the Federation	0.00	102
473	Ogun - Osun River Basin Development Authority	0.00	102
474	Oil and Gas Free Zones Authority	0.00	102
475	Optometrist and Dispensing Opticians Board of Nigeria	0.00	102
476	Pension Transitional Arrangement Directorate	0.00	102
477	Petroleum Technology Development Fund	0.00	102
478	Pharmacy Council of Nigeria	0.00	102
479	Police Service Commission	0.00	102
480	Project Development Institute, Enugu	0.00	102
481	Public Complaints Commission	0.00	102
482	Radiographers Registration Board of Nigeria	0.00	102
483	Raw Materials Research and Development Council	0.00	102
484	Revenue Mobilisation Allocation and Fiscal Commission	0.00	102
485	Rubber Research Institute of Nigeria, Benin	0.00	102
486	Rural Electrification Agency	0.00	102
487	Small and Medium Enterprise Development Authority of Nigeria	0.00	102
488	Sokoto - Rima River Basin Development Authority	0.00	102
489	Standards Organisation of Nigeria	0.00	102
490	Supreme Court of Nigeria	0.00	102
491	Surveyors Council of Nigeria	0.00	102
492	Tafawa Balewa Square Management Board	0.00	102
493	Teachers Registration Council of Nigeria	0.00	102
494	University College Hospital Ibadan	0.00	102
495	University of Benin	0.00	102
496	University of Benin Teaching Hospital	0.00	102
497	University of Calabar	0.00	102
498	University of Calabar Teaching Hospital	0.00	102

499	University of Ibadan	0.00	102
500	University of Ilorin	0.00	102
501	University of Ilorin Teaching Hospital	0.00	102
502	University of Jos	0.00	102
503	University of Lagos	0.00	102
504	University of Maiduguri Teaching Hospital	0.00	102
505	University of Nigeria Nsukka	0.00	102
506	University of Nigeria Teaching Hospital	0.00	102
507	University of Port-Harcourt	0.00	102
508	University of Port-Harcourt Teaching Hospital	0.00	102

The table depicts the procurement compliance of various Ministries, Departments, Agencies, Commissions, and Units (MDAs) based on their percentage scores. At the top of the ranking, two MDAs, the Independent Corrupt Practices and Other Related Offences Commission and the Nigerian Investment Promotion Commission, achieved perfect procurement compliance scores of 100%, sharing the first rank. The Tertiary Education Trust Fund follows closely with a high compliance score of 93.33%, while other notable high performers include the National Human Rights Commission and the National Oil Spill Detection and Response Agency, scoring 80% and 73.33%, respectively. Beyond these top performers, there is a steep decline in compliance scores, with only a small group of MDAs scoring above 50%. Several entities fall into a mid-range category with scores between approximately 33% and 46%, indicating moderate compliance. A broader cluster of MDAs scores between 13.33% and 26.67%, suggesting low compliance or partial adherence to procurement regulations. Notably, a significant number of MDAs share a score of 6.67%, and the

509	University of Uyo	0.00	102
510	Upper Benue River Basin Development Authority	0.00	102
511	Usmanu Danfodio University, Sokoto	0.00	102
512	Usmanu DanFodio University Teaching Hospital	0.00	102
513	Veterinary Council of Nigeria	0.00	102
514	Voice of Nigeria	0.00	102
515	Waziri Umaru Federal Polytechnic, Birnin Kebbi	0.00	102
516	West African Examination Council	0.00	102
517	Yaba College of Technology, Yaba, Lagos	0.00	102
518	Yusuf Maitama Sule Federal University of Education, Kano	0.00	102

largest portion of the table, over 350 MDAs, score 0%, indicating either non-compliance, non-participation, or failure to meet procurement compliance requirements.

The ranking also shows multiple ties at various score levels, leading to shared ranks such as 1, 7, 15, 23, 33, 44, and 61. The lowest rank, 102, is shared by all MDAs scoring zero. This distribution highlights a highly skewed compliance landscape where only a few MDAs fully comply with procurement standards while the vast majority lag significantly behind. The prevalence of zero scores points to potential systemic issues, including poor reporting or inadequate enforcement of procurement rules.

Overall, the ranking underscores the urgent need for targeted efforts to improve procurement compliance and accountability across many government sectors. The top MDAs can serve as benchmarks, but the wide disparity in scores suggests that many agencies face challenges requiring strategic interventions to enhance their adherence to procurement regulations.

VARIABLES COMPLIANCE RANKING

HUMAN RESOURCE AND INCLUSION

S/N	MINISTRIES, DEPARTMENTS, AGENCIES AND COMMISSIONS AND UNITS	% Score	Rank
1	Independent Corrupt Practices and Other Related Offences Commission	87.50	1
2	National Oil Spill Detection and Response Agency	82.50	2
3	Nigerian Electricity Regulatory Commission	82.50	2
4	Development Bank of Nigeria	75.00	4
5	Nigerian Investment Promotion Commission	75.00	4

6	Nigerian National Petroleum Company Limited	62.50	6
7	Police Service Commission	62.50	6
8	Tertiary Education Trust Fund	62.50	6
9	National Commissions for Persons with Disabilities	50.00	9
10	National Drug Law Enforcement Agency	50.00	9
11	Universal Basic Education Commission	50.00	9
12	Alex Ekueme University, Ndufu-Alike, Ebonyi	45.00	12

13	National Commission for Colleges of Education	40.00	13
14	National Youth Service Corps	40.00	13
15	Nigeria Customs Service	40.00	13
16	Akanu Ibiam Federal Polytechnic Uwana, Ebonyi	37.50	16
17	Bank of Industry	37.50	16
18	Bayero University Kano	37.50	16
19	Family Homes Fund Ltd	37.50	16
20	FCE (Special), Oyo	37.50	16
21	FCT Water Board Abuja	37.50	16
22	National Centre for Disease Control	37.50	16
23	National Judicial Council	37.50	16
24	National Library of Nigeria	37.50	16
25	Nigerian Extractive Industries Transparency Initiative	37.50	16
26	Nigerian Safety Investigation Bureau (Accident and Investigation Bureau)	37.50	16
27	Nigerian Shippers Council	37.50	16
28	University of Ibadan	37.50	16
29	University of Ilorin	37.50	16
30	University of Nigeria Teaching Hospital	37.50	16
31	National Veterinary Research Institute, Vom	35.00	31
32	Nigeria Deposit Insurance Corporation	35.00	31
33	Nigerian Institute of Advanced Legal Studies	35.00	31
34	Federal Civil Service Commission	32.50	34
35	Industrial Training Fund	32.50	34
36	University of Abuja Teaching Hospital	32.50	34
37	Cocoa Research Institute of Nigeria, Ibadan	30.00	37
38	Federal Housing Authority	27.50	38
39	Ministry of Information and Culture	27.50	38
40	National Examination Council	27.50	38
41	National Judicial Institute	27.50	38
42	Abubakar Tafawa Balewa University Teaching Hospital	25.00	42
43	Adeyemi Federal University of Education, Ondo	25.00	42
44	Agricultural and Rural Management Training Institute	25.00	42
45	Air force Institute of Technology, Kaduna	25.00	42
46	Auchi Polytechnic, Edo	25.00	42
47	Bureau of Public Service Reforms	25.00	42
48	Central Bank of Nigeria	25.00	42
49	Corporate Affairs Commission	25.00	42

50	Debt Management Office	25.00	42
51	Defence Headquarters	25.00	42
52	Economic And Financial Crimes Commission	25.00	42
53	FCE (Technical), Bichi, Kano	25.00	42
54	FCE Gidan Madi, Sokoto	25.00	42
55	FCE Katsina	25.00	42
56	FCE Obudu, Cross River	25.00	42
57	FCE Yola, Adamawa	25.00	42
58	Federal Character Commission	25.00	42
59	Federal Co-operative College,Oji River	25.00	42
60	Federal College of Land Resources Technology Kuru, Jos	25.00	42
61	Federal Mortgage Bank of Nigeria	25.00	42
62	Federal University of Agriculture Zuru	25.00	42
63	Financial Reporting Council of Nigeria	25.00	42
64	Fiscal Responsibility Commission	25.00	42
65	Forestry Research Institute of Nigeria, Ibadan	25.00	42
66	Institute of Chartered Chemists of Nigeria	25.00	42
67	Investment and Securities Tribunal	25.00	42
68	Jos University Teaching Hospital	25.00	42
69	Lagos University Teaching Hospital	25.00	42
70	Lake Chad Research Institute, Maiduguri	25.00	42
71	Michael Opara University of Agriculture, Umudike	25.00	42
72	Ministry of Aviation	25.00	42
73	Ministry of Education	25.00	42
74	Ministry of Environment	25.00	42
75	Ministry of Finance	25.00	42
76	Ministry of Foreign Affairs	25.00	42
77	Ministry of Labour and Employment	25.00	42
78	Ministry of Power	25.00	42
79	Ministry of Water Resources	25.00	42
80	Ministry of Women Affairs	25.00	42
81	National Agency for the Control of Aids	25.00	42
82	National Agricultural Seed Council	25.00	42
83	National Blood Service Commission	25.00	42
84	National Defence Academy, Kaduna	25.00	42
85	National Horticultural Research Institute, Ibadan	25.00	42
86	National Hospital	25.00	42

87	National Human Rights Commission	25.00	42
88	National Institute for Construction Technology, Uromi	25.00	42
89	National Institute for Freshwater Fisheries Research, New-Bussa	25.00	42
90	National Institute for Legislative and Democratic Studies	25.00	42
91	National Institute for Oceanography and Marine Research	25.00	42
92	National Obstetric Fitsula Centre, Abakaliki	25.00	42
93	National Orthopaedic Hospital Enugu	25.00	42
94	National Pension Commission	25.00	42
95	Nigerian College of Aviation Technology, Zaria	25.00	42
96	Nigerian Communication Commission	25.00	42
97	Nigerian Content Development and Monitoring Board	25.00	42
98	Nigerian Institute of Social and Economic Research	25.00	42
99	Nigerian Maritime Administration and Safety Agency	25.00	42
100	Obafemi Awolowo University, Ile-Ife	25.00	42
101	Office of the Accountant General of the Federation	25.00	42
102	Office of The Secretary General of the Federation	25.00	42
103	Petroleum Technology Development Fund	25.00	42
104	Servicom	25.00	42
105	University of Benin Teaching Hospital	25.00	42
106	University of Jos	25.00	42
107	West African Examination Council	25.00	42
108	Yaba College of Technology, Yaba, Lagos	25.00	42
109	National Council for Arts and Culture	17.50	109
110	National Productivity Centre	17.50	109
111	Federal Capital Territory Abuja	15.00	111
112	Federal Judicial Service Commission	15.00	111
113	National Orthopaedic Hospital Lagos	15.00	111
114	National Salaries Incomes and Wages Commission	15.00	111
115	National Space Research and Development Agency	15.00	111
116	Supreme Court of Nigeria	15.00	111
117	Abubakar Tafawa Balewa University, Bauchi	12.50	117
118	Abuja Enterprise Agency	12.50	117
119	Abuja Environmental Protection Board	12.50	117
120	Abuja Investment Company Limited	12.50	117
121	Administrative Staff College of Nigeria	12.50	117
122	Advertising Regulatory Council of Nigeria	12.50	117
123	Agricultural Research Council of Nigeria	12.50	117

124	Ahmadu Bello University, Zaria	12.50	117
125	Ajaokuta Steel Company Limited	12.50	117
126	Anambra - Imo River Basin Development Authority	12.50	117
127	Bank of Agriculture	12.50	117
128	Budget Office of the Federation	12.50	117
129	Bureau of Public Enterprise	12.50	117
130	Bureau of Public Procurement	12.50	117
131	Centre for Management Development	12.50	117
132	Chad Basin River Basin Development Authority	12.50	117
133	Citizenship and Leadership Training Centre	12.50	117
134	Civil Defence, Correctional, Fire and Immigration Board	12.50	117
135	Code of Conduct Bureau	12.50	117
136	Computer Professionals Registration Council of Nigeria	12.50	117
137	Council for the Regulation of Engineering in Nigeria (COREN)	12.50	117
138	Council of Nigerian Mining Engineers and Geosciences	12.50	117
139	Court of Appeal	12.50	117
140	Cross-River Basin Development Authority	12.50	117
141	Dental Therapist Registration Board of Nigeria	12.50	117
142	Directorate for Technical Cooperation in Africa	12.50	117
143	Electronics Development Institute	12.50	117
144	Energy Commission of Nigeria	12.50	117
145	FCE (Technical) Akoka, Lagos	12.50	117
146	FCE (Technical), Omuku, River	12.50	117
147	FCE (Technical), Umunze	12.50	117
148	FCE Kontagora, Niger	12.50	117
149	FCE Okene, Kogi	12.50	117
150	FCE Pankshin, Plateau	12.50	117
151	FCE Zaria, Kaduna	12.50	117
152	FCT College of Education, Zuba	12.50	117
153	Federal Airports Authority of Nigeria	12.50	117
154	Federal Capital Development Authority	12.50	117
155	Federal Capital Territory Internal Revenue	12.50	117
156	Federal Co-operative College, Ibadan	12.50	117
157	Federal Co-operative College, Kaduna	12.50	117
158	Federal College of Agricultural Produce Technology, Kano	12.50	117
159	Federal College of Agriculture Akure	12.50	117
160	Federal College of Agriculture Ishiagu, Ebonyi State	12.50	117

161	Federal College of Agriculture, Ibadan, Oyo State.	12.50	117
162	Federal College of Animal Health and Production Technology, Ibadan, Oyo State	12.50	117
163	Federal College of Animal Health and Production Technology, Vom, Plateau State	12.50	117
164	Federal College of Dental technology and Therapy, Enugu	12.50	117
165	Federal College of Fisheries and Marine Technology, Lagos	12.50	117
166	Federal College of Forestry Mechanization, Afaka, Kaduna State	12.50	117
167	Federal College of Forestry, Ibadan, Oyo State	12.50	117
168	Federal College of Forestry, Jos, Plateau State	12.50	117
169	Federal College of Freshwater Fisheries Technology, Baga, Borno State	12.50	117
170	Federal College of Freshwater Fisheries Technology, NewBussa	12.50	117
171	Federal College of Horticulture, Dadin Kowa, Gombe	12.50	117
172	Federal College of Land Resources Technology, Owerri, Imo State	12.50	117
173	Federal College of Wildlife Management, New Bussa, Niger State	12.50	117
174	Federal Competition and Consumer Protection Commission	12.50	117
175	Federal Fire Service	12.50	117
176	Federal High Court	12.50	117
177	Federal Institute of Industrial Research, Oshodi	12.50	117
178	Federal Medical Centre, Abeokuta	12.50	117
179	Federal Medical Centre, Abuja	12.50	117
180	Federal Medical Centre, Asaba	12.50	117
181	Federal Medical Centre, Azare	12.50	117
182	Federal Medical Centre, Bida	12.50	117
183	Federal Medical Centre, Birnin Kebbi	12.50	117
184	Federal Medical Centre, Birnin Kudu	12.50	117
185	Federal Medical Centre, Ebute Metta	12.50	117
186	Federal Medical Centre, Jalingo	12.50	117
187	Federal Medical Centre, Katsina	12.50	117
188	Federal Medical Centre, Keffi	12.50	117
189	Federal Medical Centre, Makurdi	12.50	117
190	Federal Medical Centre, Owo	12.50	117
191	Federal Medical Centre, Umuahia	12.50	117
192	Federal Medical Centre, Yenogoa	12.50	117
193	Federal Medical Centre, Yola	12.50	117
194	Federal Neuro-Psychiatric Hospital Abeokuta	12.50	117
195	Federal Neuro-Psychiatric Hospital Benin-City	12.50	117
196	Federal Neuro-Psychiatric Hospital Calabar	12.50	117
197	Federal Neuro-Psychiatric Hospital Enugu	12.50	117

198	Federal Neuro-Psychiatric Hospital Kaduna	12.50	117
199	Federal Neuro-Psychiatric Hospital Maiduguri	12.50	117
200	Federal Neuro-Psychiatric Hospital Yaba	12.50	117
201	Federal Polytechnic Ado Ekiti	12.50	117
202	Federal Polytechnic Bali, Taraba	12.50	117
203	Federal Polytechnic Bauchi	12.50	117
204	Federal Polytechnic Bida, Niger	12.50	117
205	Federal Polytechnic Damaturu, Yobe	12.50	117
206	Federal Polytechnic Daura, Katsina State	12.50	117
207	Federal Polytechnic Ede, Osun	12.50	117
208	Federal Polytechnic Offa, Kwara	12.50	117
209	Federal Road Safety Commission	12.50	117
210	Federal Roads Maintenance Agency	12.50	117
211	Federal School of Medical Laboratory Jos	12.50	117
212	Federal School of Occupational Therapy, Yaba	12.50	117
213	Federal School of Surveying	12.50	117
214	Federal Teaching Hospital Ido-Ekiti	12.50	117
215	Federal Training Center, Kaduna	12.50	117
216	Federal Training Center, Lagos	12.50	117
217	Federal University Birnin Kebbi	12.50	117
218	Federal University Dutse, Jigawa	12.50	117
219	Federal University Dutsin-ma, Katsina	12.50	117
220	Federal University Gashua, Yobe	12.50	117
221	Federal University Gusau, Zamfara	12.50	117
222	Federal University Kashere, Gombe	12.50	117
223	Federal University Iafia, Nasarawa	12.50	117
224	Federal University Ilokoja, Kogi	12.50	117
225	Federal University of Agriculture, Abeokuta	12.50	117
226	Federal University of Agriculture, Makurdi	12.50	117
227	Federal University of Health Science Otukpo, Benue	12.50	117
228	Federal University of Petroleum Resources, Effurun	12.50	117
229	Federal University Oye-Ekiti, Ekiti	12.50	117
230	Federal University Wukari, Taraba	12.50	117
231	FG Staff Housing Loans Board	12.50	117
232	Gurara Dam Management Agency	12.50	117
233	H.A Federal Polytechnic Kazaure, Jigawa	12.50	117
234	Hadejia - Jama'are River Basin Development Authority	12.50	117

235	Health Records Officers Registration Board of Nigeria	12.50	117
236	Independent National Electoral Commission	12.50	117
237	Infrastructure Concession Regulatory Commission	12.50	117
238	Institute for Agricultural Research and Training, Ibadan	12.50	117
239	Institute for Agricultural Research, Zaria	12.50	117
240	Institute for Peace and Conflict Resolution	12.50	117
241	Institute of Public Analysts of Nigeria	12.50	117
242	Integrated Water Resource Management Commission	12.50	117
243	Joint Admission and Matriculation Board	12.50	117
244	Legal Aid Council of Nigeria	12.50	117
245	Lower Benue River Basin Development Authority	12.50	117
246	Irrua Specialist Teaching Hospital	12.50	117
247	Maritime Academy of Nigeria	12.50	117
248	Medical Laboratory Science Council of Nigeria, Yaba	12.50	117
249	Medical Rehabilitation Therapists Board of Nigeria	12.50	117
250	Ministry of Agriculture and Rural Development	12.50	117
251	Ministry of Budget and Economic Planning	12.50	117
252	Ministry of Communications and Digital Economy	12.50	117
253	Ministry of Defence	12.50	117
254	Ministry of Health and Social Welfare	12.50	117
255	Ministry of Humanitarian Affairs, Disaster Management & Social Development	12.50	117
256	Ministry of Industry, Trade and Investment	12.50	117
257	Ministry of Interior	12.50	117
258	Ministry of Justice	12.50	117
259	Ministry of Mines and Steel Development	12.50	117
260	Ministry of Niger Delta Affairs	12.50	117
261	Ministry of Transportation	12.50	117
262	Ministry of Works and Housing	12.50	117
263	Moddibo Adama University of Technology, Yola	12.50	117
264	N.A Institute of Tech. & Environmental Sciences	12.50	117
265	National Agency for Food and Drug Administration and Control	12.50	117
266	National Agency for Prohibition of Trafficking in Persons	12.50	117
267	National Agency for the Great Green Wall	12.50	117
268	National Agricultural Extension and Research Liaison Services	12.50	117
269	National Animal Production Research Institute	12.50	117
270	National Arbovirus and Vector Research, Enugu	12.50	117
271	National Assembly Service Commission	12.50	117

272	National Automotive Design and Development Council	12.50	117
273	National Biosafety Management Agency	12.50	117
274	National Biotechnology Development Agency	12.50	117
275	National Board for Arabic and Islamic Studies	12.50	117
276	National Board for Technology Incubation	12.50	117
277	National Boundary Commission	12.50	117
278	National Broadcasting Commission	12.50	117
279	National Bureau of Statistics	12.50	117
280	National Business and Technical Examination Board	12.50	117
281	National Commission for Mass Literacy Adult and Non-Formal Education	12.50	117
282	National Commission for Museums and Monuments	12.50	117
283	National Commission for Nomadic Education	12.50	117
284	National Defence College	12.50	117
285	National Ear Care Centre	12.50	117
286	National Environmental Standards and Regulations Enforcement Agency	12.50	117
287	National Eye Center	12.50	117
288	National Film and Video Censors Board	12.50	117
289	National Gallery for Art	12.50	117
290	National Hajj Commission of Nigeria	12.50	117
291	National Health Insurance Scheme	12.50	117
292	National Hydrological Services Agency	12.50	117
293	National Identity Management Commission	12.50	117
294	National Industrial Court	12.50	117
295	National Information Technology Development Agency	12.50	117
296	National Inland Waterways Authority	12.50	117
297	National Institute for Cultural Orientation	12.50	117
298	National Institute for Educational Planning and Administration	12.50	117
299	National Institute for Nigerian Languages, Aba	12.50	117
300	National Institute of Pharmaceutical Research And Development, Abuja	12.50	117
301	National Insurance Commission	12.50	117
302	National Office for Technology Acquisition and Promotion	12.50	117
303	National Open University of Nigeria	12.50	117
304	National Orientation Agency	12.50	117
305	National Orthopaedic Hospital Dala	12.50	117
306	National Population Commission	12.50	117
307	National Post Graduate Medical College of Nigeria	12.50	117
308	National Power Training Institute	12.50	117

309	National Primary Health Care Development Agency	12.50	117
310	National Research Institute for Chemical Technology, Zaria	12.50	117
311	National Root Crops Research Institute, Umudike	12.50	117
312	National Steel Raw Materials Exploration Agency, Kaduna	12.50	117
313	National Sugar Development Council	12.50	117
314	National Teachers Institute	12.50	117
315	National Troupe of Nigeria	12.50	117
316	National Universities Commission	12.50	117
317	New Partnership for African Development	12.50	117
318	News Agency of Nigeria	12.50	117
319	Niger Delta Development Commission	12.50	117
320	Niger Delta River Basin Development Authority	12.50	117
321	Nigeria Agricultural Quarantine Service	12.50	117
322	Nigeria Atomic Energy Commission	12.50	117
323	Nigeria Commodity Exchange	12.50	117
324	Nigeria Electricity Liability Management Limited	12.50	117
325	Nigeria Export-Import Bank	12.50	117
326	Nigeria Immigration Service	12.50	117
327	Nigeria Institute for Hospitality and Tourism	12.50	117
328	Nigeria Institute for Medical Research, Yaba	12.50	117
329	Nigeria Institute of Soil Science	12.50	117
330	Nigeria Integrated Water Management Commission	12.50	117
331	Nigeria Maritime University, Okerenkoko, Delta	12.50	117
332	Nigeria Nuclear Regulatory Authority	12.50	117
333	Nigeria Revenue Service	12.50	117
334	Nigeria Security and Civil Defence Corps	12.50	117
335	Nigeria Social Insurance Trust Fund	12.50	117
336	Nigeria Sovereign Investment Authority	12.50	117
337	Nigerian Agricultural Insurance Corporation	12.50	117
338	Nigerian Air Force	12.50	117
339	Nigerian Airspace Management Agency	12.50	117
340	Nigerian Army College of Education, Ilorin	12.50	117
341	Nigerian Building and Road Research Institute, Lagos	12.50	117
342	Nigerian Bulk Electricity Trading PLC	12.50	117
343	Nigerian Civil Aviation Authority	12.50	117
344	Nigerian Communication Satellite Limited	12.50	117
345	Nigerian Copyright Commission	12.50	117

346	Nigerian Council of Food Science and Technology	12.50	117
347	Nigerian Educational Research and Development Council	12.50	117
348	Nigerian Export Processing Zones Authority	12.50	117
349	Nigerian Export Promotion Council	12.50	117
350	Nigerian Financial Intelligence Unit	12.50	117
351	Nigerian Geological Survey Agency	12.50	117
352	Nigerian Institute for Trypanosomiasis Research, Kaduna	12.50	117
353	Nigerian Institute of Animal Science	12.50	117
354	Nigerian Institute of Leather and Science Technology	12.50	117
355	Nigerian Institute of Mining and Geosciences	12.50	117
356	Nigerian Institute of Science Laboratory Technology, Ibadan	12.50	117
357	Nigerian Institute of Transportation Technology	12.50	117
358	Nigerian Meteorological Agency	12.50	117
359	Nigerian Midstream and Downstream Petroleum Regulatory Authority	12.50	117
360	Nigerian Mining Cadastre Office	12.50	117
361	Nigerian National Merit Award	12.50	117
362	Nigerian Natural Medicine Development Agency	12.50	117
363	Nigerian Navy	12.50	117
364	Nigerian Nuclear Regulatory Authority	12.50	117
365	Nigerian Police Academy	12.50	117
366	Nigerian Police Force	12.50	117
367	Nigerian Ports Authority	12.50	117
368	Nigerian Postal Service	12.50	117
369	Nigerian Press Council	12.50	117
370	Nigerian Railway Corporation	12.50	117
371	Nigerian Stored Products Research Institute, Ilorin	12.50	117
372	Nigerian Upstream Petroleum Regulatory Commission	12.50	117
373	Nigerians in Diaspora Commission	12.50	117
374	Nnamdi Azikiwe University, Awka	12.50	117
375	Nnamdi Azikwe Teaching Hospital	12.50	117
376	North East Development Commission	12.50	117
377	Obafemi Awolowo Teaching Hospital	12.50	117
378	Office of the Auditor General of the Federation	12.50	117
379	Office of the Surveyor-General of the Federation	12.50	117
380	Ogun - Osun River Basin Development Authority	12.50	117
381	Oil and Gas Free Zones Authority	12.50	117
382	Optometrist and Dispensing Opticians Board of Nigeria	12.50	117

383	Pension Transitional Arrangement Directorate	12.50	117
384	Petroleum Training Institute, Effurun	12.50	117
385	Pharmacy Council of Nigeria	12.50	117
386	Project Development Institute, Enugu	12.50	117
387	Public Complaints Commission	12.50	117
388	Public Service Institute of Nigeria	12.50	117
389	Radiographers Registration Board of Nigeria	12.50	117
390	Raw Materials Research and Development Council	12.50	117
391	Revenue Mobilisation Allocation and Fiscal Commission	12.50	117
392	Rubber Research Institute of Nigeria, Benin	12.50	117
393	Rural Electrification Agency	12.50	117
394	Samaru College of Agriculture (Dae), Zaria Kaduna State	12.50	117
395	Securities and Exchange Commission	12.50	117
396	Sheda Science and Technology Complex	12.50	117
397	Small and Medium Enterprise Development Authority of Nigeria	12.50	117
398	Standards Organisation of Nigeria	12.50	117
399	Surveyors Council of Nigeria	12.50	117
400	Tafawa Balewa Square Management Board	12.50	117
401	Teachers Registration Council of Nigeria	12.50	117
402	Transmission Company of Nigeria	12.50	117
403	University College Hospital Ibadan	12.50	117
404	University of Abuja	12.50	117
405	University of Benin	12.50	117
406	University of Calabar Teaching Hospital	12.50	117
407	University of Lagos	12.50	117
408	University of Maiduguri	12.50	117
409	University of Maiduguri Teaching Hospital	12.50	117
410	University of Nigeria Nsukka	12.50	117
411	University of Port-Harcourt	12.50	117
412	University of Port-Harcourt Teaching Hospital	12.50	117
413	University of Uyo	12.50	117
414	University of Uyo Teaching Hospital	12.50	117
415	Upper Benue River Basin Development Authority	12.50	117
416	Nigerian Electricity Management Services Agency	2.50	416
417	Abuja Broadcasting Corporation	0.00	417
418	Abuja Infrastructure Investment Center	0.00	417
419	Abuja Metropolitan Management Council	0.00	417

420	Ahmadu Bello University Teaching Hospital, Zaria	0.00	417
421	Alvan Ikoku College of Education, Owerri	0.00	417
422	Aminu Kano Teaching Hospital	0.00	417
423	Benin - Owenna River Basin Development Authority	0.00	417
424	Border Communities Development Agency	0.00	417
425	Centre for Black African Arts and Culture	0.00	417
426	College of Agriculture (Dae), Kabba, Kogi State	0.00	417
427	Community Health Practitioners Registration Board	0.00	417
428	Council for the Regulation of Freight Forwarding in Nigeria	0.00	417
429	Defence Industries Corporation of Nigeria	0.00	417
430	Dental Technologists Registration Board of Nigeria	0.00	417
431	FCE (Technical), Asaba	0.00	417
432	FCE (Technical), Gombe	0.00	417
433	FCE (Technical), Gusau, Zamfara	0.00	417
434	FCE (Technical), Potiskum, Yobe	0.00	417
435	FCE Abeokuta, Ogun	0.00	417
436	FCE Eha-Amufu, Enugu	0.00	417
437	FCE Kano	0.00	417
438	FCT Muslims Pilgrims Welfare Board	0.00	417
439	Federal Polytechnic Ekowe, Bayelsa	0.00	417
440	Federal Polytechnic Idah, Kogi	0.00	417
441	Federal Polytechnic Ilaro, Ogun	0.00	417
442	Federal Polytechnic Ile-Oluji, Ondo	0.00	417
443	Federal Polytechnic Kaltungo, Gombe State	0.00	417
444	Federal Polytechnic Kaura Namoda, Zamfara	0.00	417
445	Federal Polytechnic Mubi, Adamawa	0.00	417
446	Federal Polytechnic Nasarawa	0.00	417
447	Federal Polytechnic Nekede, Owerri	0.00	417
448	Federal Polytechnic of Oil and Gas Bonny, Rivers	0.00	417
449	Federal Polytechnic Oko, Anambra	0.00	417
450	Federal Polytechnic Ukana, Akwa Ibom	0.00	417
451	Federal Produce Inspection Services	0.00	417
452	Federal Radio Corporation of Nigeria	0.00	417
453	Federal University of Technology, Akure	0.00	417
454	Federal University of Technology, Minna	0.00	417
455	Federal University of Technology, Owerri	0.00	417
456	Federal University Otuoke, Bayelsa	0.00	417

457	French Language Village, Badagry, Lagos	0.00	417
458	Galaxy Backbone	0.00	417
459	Kaduna Polytechnic, Kaduna	0.00	417
460	Lagos International Trade Fair Complex Management Board	0.00	417
461	Librarians Registration Council of Nigeria	0.00	417
462	Lower Niger River Basin Development Authority	0.00	417
463	Upper Niger River Basin Development Authority	0.00	417
464	Medical and Dental Council of Nigeria	0.00	417
465	Metallurgical Training Institute, Onitsha	0.00	417
466	Michael Imoudu National Institute for Labour Studies	0.00	417
467	Military Pension Board	0.00	417
468	Ministry of Petroleum Resources	0.00	417
469	Ministry of Police Affairs	0.00	417
470	Ministry of Science, Technology and Innovation	0.00	417
471	Ministry of Youth and Sports Development	0.00	417
472	National Agency for Science and Engineering Infrastructure	0.00	417
473	National Agricultural Land Development Authority	0.00	417
474	National Board for Technical Education	0.00	417
475	National Centre for Agricultural Mechanization, Ilorin	0.00	417
476	National Centre for Technology Management, Ile-Ife	0.00	417
477	National Centre for Women Development	0.00	417
478	National Cereals Research Institute Badeggi	0.00	417
479	National Commission for Refugees, Migrants and IDPs	0.00	417
480	National Council on Climate Change	0.00	417
481	National Directorate of Employment	0.00	417
482	National Economic Reconstruction Fund	0.00	417
483	National Emergency Management Agency	0.00	417
484	National Institute for Policy and Strategic Studies, Kuru	0.00	417
485	National Institute for Sports	0.00	417
486	National Iron Ore Mining Company	0.00	417
487	National Lottery Regulatory Commission	0.00	417

488	National Lottery Trust Fund	0.00	417
489	National Mathematical Centre	0.00	417
490	National Metallurgical Development Center, Jos	0.00	417
491	National Park Service	0.00	417
492	National Tuberculosis and Leprosy Training Center, Zaria	0.00	417
493	National Water Resources Institute, Kaduna	0.00	417
494	Nigeria Arabic Language Village, Ngala, Borno State	0.00	417
495	Nigerian Army	0.00	417
496	Nigerian Army University, Biu	0.00	417
497	Nigerian Christian Pilgrims Commission	0.00	417
498	Nigerian Coal Corporation	0.00	417
499	Nigerian Correctional Service	0.00	417
500	Nigerian Film Corporation	0.00	417
501	Nigerian Football Federation	0.00	417
502	Nigerian Institute for Oil Palm Research, Benin	0.00	417
503	Nigerian Institute of International Affairs, Lagos	0.00	417
504	Nigerian Law Reform Commission	0.00	417
505	Nigerian Law School	0.00	417
506	Nigerian Office for Trade Negotiation	0.00	417
507	Nigerian Television Authority	0.00	417
508	Nigerian Tourism Development Authority	0.00	417
509	Office of The Head of Civil Service of the Federation	0.00	417
510	Sokoto - Rima River Basin Development Authority	0.00	417
511	University of Calabar	0.00	417
512	University of Ilorin Teaching Hospital	0.00	417
513	Usmanu Danfodio University, Sokoto	0.00	417
514	Usmanu DanFodio University Teaching Hospital	0.00	417
515	Veterinary Council of Nigeria	0.00	417
516	Voice of Nigeria	0.00	417
517	Waziri Umaru Federal Polytechnic, Birnin Kebbi	0.00	417
518	Yusuf Maitama Sule Federal University of Education, Kano	0.00	417

The Human Resource (HR) variable ranking reveals a significant disparity in HR management and compliance across the evaluated MDAs. At the top of the ranking, the Independent Corrupt Practices and Other Related Offences Commission leads with an impressive 87.5% score, followed closely by the National Oil Spill Detection and Response Agency and the Nigerian Electricity Regulatory Commission, both scoring 82.5%. Other notable

high performers include the Development Bank of Nigeria and Nigerian Investment Promotion Commission, each with 75% compliance.

As the scores decline, a moderate cluster emerges with MDAs such as the Nigerian National Petroleum Company Limited, Police Service Commission, and Tertiary Education Trust Fund scoring around 62.5%. The mid-tier group (ranging from 50% to

approximately 37.5%) includes diverse entities like the National Commissions for Persons with Disabilities, National Drug Law Enforcement Agency, and several universities and research institutes, indicating variable HR standards.

Many MDAs cluster at scores between 25% and 37.5%, reflecting low to moderate adherence to HR policies and practices. This cluster includes many federal colleges, ministries, hospitals, and commissions, pointing to widespread challenges in effective human resource management.

Strikingly, the ranking shows a substantial number of MDAs scoring 12.5% or lower, with many sharing this low score, and a large portion scoring 0%. These zero scores indicate either non-compliance, lack of reporting, or insufficient HR management

systems. These MDAs include a broad range of institutions such as various universities, polytechnics, ministries, regulatory bodies, and agencies spread across sectors. This disparity highlights systemic weaknesses in HR management and compliance across a majority of government entities.

Overall, the Human Resource variable ranking underscores the need for targeted capacity building, improved HR policy enforcement, and better monitoring systems to uplift HR standards across the public sector. The leading MDAs can be used as benchmarks, but the wide gap between the top and bottom performers signals significant operational challenges that require urgent attention to improve workforce effectiveness and governance.

VARIABLES COMPLIANCE RANKING

CONTROL OF CORRUPTION

S/N	MINISTRIES, DEPARTMENTS, AGENCIES AND COMMISSIONS AND UNITS	% Score	Rank				
1	Bank of Industry	100	1	21	Securities and Exchange Commission	60	13
2	Development Bank of Nigeria	100	1	22	Ministry of Budget and Economic Planning	40	22
3	National Oil Spill Detection and Response Agency	100	1	23	Ministry of Finance	40	22
4	Independent Corrupt Practices and Other Related Offences Commission	80	4	24	National Agency for Food and Drug Administration and Control	40	22
5	National Environmental Standards and Regulations Enforcement Agency	80	4	25	National Agency for Prohibition of Trafficking in Persons	40	22
6	Nigeria Atomic Energy Commission	80	4	26	National Emergency Management Agency	40	22
7	Nigeria Deposit Insurance Corporation	80	4	27	National Identity Management Commission	40	22
8	Nigeria Electricity Liability Management Limited	80	4	28	National Pension Commission	40	22
9	Nigerian Communication Satellite Limited	80	4	29	Nigeria Institute for Medical Research, Yaba	40	22
10	Nigerian Investment Promotion Commission	80	4	30	Nigerian Content Development and Monitoring Board	40	22
11	Nigerian National Petroleum Company Limited	80	4	31	Nigerian Midstream and Downstream Petroleum Regulatory Authority	40	22
12	Nigerian Stored Products Research Institute, Ilorin	80	4	32	Office of the Auditor General of the Federation	40	22
13	Central Bank of Nigeria	60	13	33	Police Service Commission	40	22
14	National Horticultural Research Institute, Ibadan	60	13	34	Tertiary Education Trust Fund	40	22
15	National Human Rights Commission	60	13	35	Adeyemi Federal University of Education, Ondo	20	35
16	National Inland Waterways Authority	60	13	36	Alex Ekueme University, Ndufu-Alike, Ebonyi	20	35
17	National Institute for Cultural Orientation	60	13	37	Bank of Agriculture	20	35
18	National Salaries Incomes and Wages Commission	60	13	38	Bureau of Public Enterprise	20	35
19	Nigeria Sovereign Investment Authority	60	13	39	Bureau of Public Procurement	20	35
20	Nigerian Law Reform Commission	60	13	40	Bureau of Public Service Reforms	20	35
				41	Court of Appeal	20	35

42	Cross-River Basin Development Authority	20	35
43	Economic And Financial Crimes Commission	20	35
44	Federal Civil Service Commission	20	35
45	Federal Housing Authority	20	35
46	Federal Mortgage Bank of Nigeria	20	35
47	Federal Neuro-Psychiatric Hospital Enugu	20	35
48	Federal University of Technology, Minna	20	35
49	Kaduna Polytechnic, Kaduna	20	35
50	Ministry of Justice	20	35
51	Ministry of Power	20	35
52	Ministry of Women Affairs	20	35
53	National Agency for the Control of Aids	20	35
54	National Blood Service Commission	20	35
55	National Boundary Commission	20	35
56	National Centre for Agricultural Mechanization, Ilorin	20	35
57	National Examination Council	20	35
58	National Eye Center	20	35
59	National Institute for Educational Planning and Administration	20	35
60	National Institute for Legislative and Democratic Studies	20	35
61	National Open University of Nigeria	20	35
62	Niger Delta Development Commission	20	35
63	Nigeria Export-Import Bank	20	35
64	Nigeria Maritime University, Okerenkoko, Delta	20	35
65	Nigeria Revenue Service	20	35
66	Nigeria Security and Civil Defence Corps	20	35
67	Nigerian Bulk Electricity Trading PLC	20	35
68	Nigerian Electricity Regulatory Commission	20	35
69	Nigerian Extractive Industries Transparency Initiative	20	35
70	Nigerian Maritime Administration and Safety Agency	20	35
71	Nigerian Meteorological Agency	20	35
72	Nigerian Shippers Council	20	35
73	Optometrist and Dispensing Opticians Board of Nigeria	20	35
74	Public Complaints Commission	20	35
75	University of Lagos	20	35
76	Yaba College of Technology, Yaba, Lagos	20	35
77	Abubakar Tafawa Balewa University Teaching Hospital	0	77
78	Abubakar Tafawa Balewa University, Bauchi	0	77

79	Abuja Broadcasting Corporation	0	77
80	Abuja Enterprise Agency	0	77
81	Abuja Environmental Protection Board	0	77
82	Abuja Infrastructure Investment Center	0	77
83	Abuja Investment Company Limited	0	77
84	Abuja Metropolitan Management Council	0	77
85	Administrative Staff College of Nigeria	0	77
86	Advertising Regulatory Council of Nigeria	0	77
87	Agricultural and Rural Management Training Institute	0	77
88	Agricultural Research Council of Nigeria	0	77
89	Ahmadu Bello University Teaching Hospital, Zaria	0	77
90	Ahmadu Bello University, Zaria	0	77
91	Air force Institute of Technology, Kaduna	0	77
92	Ajaokuta Steel Company Limited	0	77
93	Akanu Ibiam Federal Polytechnic Uwana, Ebonyi	0	77
94	Alvan Ikoku College of Education, Owerri	0	77
95	Aminu Kano Teaching Hospital	0	77
96	Anambra - Imo River Basin Development Authority	0	77
97	Auchi Polytechnic, Edo	0	77
98	Bayero University Kano	0	77
99	Benin - Owenna River Basin Development Authority	0	77
100	Border Communities Development Agency	0	77
101	Budget Office of the Federation	0	77
102	Centre for Black African Arts and Culture	0	77
103	Centre for Management Development	0	77
104	Chad Basin River Basin Development Authority	0	77
105	Citizenship and Leadership Training Centre	0	77
106	Civil Defence, Correctional, Fire and Immigration Board	0	77
107	Cocoa Research Institute of Nigeria, Ibadan	0	77
108	Code of Conduct Bureau	0	77
109	College of Agriculture (Dae), Kabba, Kogi State	0	77
110	Community Health Practitioners Registration Board	0	77
111	Computer Professionals Registration Council of Nigeria	0	77
112	Corporate Affairs Commission	0	77
113	Council for the Regulation of Engineering in Nigeria (COREN)	0	77
114	Council for the Regulation of Freight Forwarding in Nigeria	0	77
115	Council of Nigerian Mining Engineers and Geosciences	0	77

116	Debt Management Office	0	77
117	Defence Headquarters	0	77
118	Defence Industries Corporation of Nigeria	0	77
119	Dental Technologists Registration Board of Nigeria	0	77
120	Dental Therapist Registration Board of Nigeria	0	77
121	Directorate for Technical Cooperation in Africa	0	77
122	Electronics Development Institute	0	77
123	Energy Commission of Nigeria	0	77
124	Family Homes Fund Ltd	0	77
125	FCE (Special), Oyo	0	77
126	FCE (Technical) Akoka, Lagos	0	77
127	FCE (Technical), Asaba	0	77
128	FCE (Technical), Bichi, Kano	0	77
129	FCE (Technical), Gombe	0	77
130	FCE (Technical), Gusau, Zamfara	0	77
131	FCE (Technical), Omuku, River	0	77
132	FCE (Technical), Potiskum, Yobe	0	77
133	FCE (Technical), Umunze	0	77
134	FCE Abeokuta, Ogun	0	77
135	FCE Eha-Amufu, Enugu	0	77
136	FCE Gidan Madi, Sokoto	0	77
137	FCE Kano	0	77
138	FCE Katsina	0	77
139	FCE Kontagora, Niger	0	77
140	FCE Obudu, Cross River	0	77
141	FCE Okene, Kogi	0	77
142	FCE Pankshin, Plateau	0	77
143	FCE Yola, Adamawa	0	77
144	FCE Zaria, Kaduna	0	77
145	FCT College of Education, Zuba	0	77
146	FCT Muslims Pilgrims Welfare Board	0	77
147	FCT Water Board Abuja	0	77
148	Federal Airports Authority of Nigeria	0	77
149	Federal Capital Development Authority	0	77
150	Federal Capital Territory Abuja	0	77
151	Federal Capital Territory Internal Revenue	0	77
152	Federal Character Commission	0	77

153	Federal Co-operative College, Ibadan	0	77
154	Federal Co-operative College, Kaduna	0	77
155	Federal Co-operative College, Oji River	0	77
156	Federal College of Agricultural Produce Technology, Kano	0	77
157	Federal College of Agriculture Akure	0	77
158	Federal College of Agriculture Ishiagu, Ebonyi State	0	77
159	Federal College of Agriculture, Ibadan, Oyo State.	0	77
160	Federal College of Animal Health and Production Technology, Ibadan, Oyo State	0	77
161	Federal College of Animal Health and Production Technology, Vom, Plateau State	0	77
162	Federal College of Dental technology and Therapy, Enugu	0	77
163	Federal College of Fisheries and Marine Technology, Lagos	0	77
164	Federal College of Forestry Mechanization, Afaka, Kaduna State	0	77
165	Federal College of Forestry, Ibadan, Oyo State	0	77
166	Federal College of Forestry, Jos, Plateau State	0	77
167	Federal College of Freshwater Fisheries Technology, Baga, Borno State	0	77
168	Federal College of Freshwater Fisheries Technology, NewBussa	0	77
169	Federal College of Horticulture, Dadin Kowa, Gombe	0	77
170	Federal College of Land Resources Technology Kuru, Jos	0	77
171	Federal College of Land Resources Technology, Owerri, Imo State	0	77
172	Federal College of Wildlife Management, New Bussa, Niger State	0	77
173	Federal Competition and Consumer Protection Commission	0	77
174	Federal Fire Service	0	77
175	Federal High Court	0	77
176	Federal Institute of Industrial Research, Oshodi	0	77
177	Federal Judicial Service Commission	0	77
178	Federal Medical Centre, Abeokuta	0	77
179	Federal Medical Centre, Abuja	0	77
180	Federal Medical Centre, Asaba	0	77
181	Federal Medical Centre, Azare	0	77
182	Federal Medical Centre, Bida	0	77
183	Federal Medical Centre, Birnin Kebbi	0	77
184	Federal Medical Centre, Birnin Kudu	0	77
185	Federal Medical Centre, Ebute Metta	0	77
186	Federal Medical Centre, Jalingo	0	77
187	Federal Medical Centre, Katsina	0	77
188	Federal Medical Centre, Keffi	0	77
189	Federal Medical Centre, Makurdi	0	77

190	Federal Medical Centre, Owo	0	77
191	Federal Medical Centre, Umuahia	0	77
192	Federal Medical Centre, Yenogoa	0	77
193	Federal Medical Centre, Yola	0	77
194	Federal Neuro-Psychiatric Hospital Abeokuta	0	77
195	Federal Neuro-Psychiatric Hospital Benin-City	0	77
196	Federal Neuro-Psychiatric Hospital Calabar	0	77
197	Federal Neuro-Psychiatric Hospital Kaduna	0	77
198	Federal Neuro-Psychiatric Hospital Maiduguri	0	77
199	Federal Neuro-Psychiatric Hospital Yaba	0	77
200	Federal Polytechnic Ado Ekiti	0	77
201	Federal Polytechnic Bali, Taraba	0	77
202	Federal Polytechnic Bauchi	0	77
203	Federal Polytechnic Bida, Niger	0	77
204	Federal Polytechnic Damaturu, Yobe	0	77
205	Federal Polytechnic Daura, Katsina State	0	77
206	Federal Polytechnic Ede, Osun	0	77
207	Federal Polytechnic Ekowe, Bayelsa	0	77
208	Federal Polytechnic Idah, Kogi	0	77
209	Federal Polytechnic Ilaro, Ogun	0	77
210	Federal Polytechnic Ile-Oluji, Ondo	0	77
211	Federal Polytechnic Kaltungo, Gombe State	0	77
212	Federal Polytechnic Kaura Namoda, Zamfara	0	77
213	Federal Polytechnic Mubi, Adamawa	0	77
214	Federal Polytechnic Nasarawa	0	77
215	Federal Polytechnic Nekede, Owerri	0	77
216	Federal Polytechnic of Oil and Gas Bonny, Rivers	0	77
217	Federal Polytechnic Offa, Kwara	0	77
218	Federal Polytechnic Oko, Anambra	0	77
219	Federal Polytechnic Ukana, Akwa Ibom	0	77
220	Federal Produce Inspection Services	0	77
221	Federal Radio Corporation of Nigeria	0	77
222	Federal Road Safety Commission	0	77
223	Federal Roads Maintenance Agency	0	77
224	Federal School of Medical Laboratory Jos	0	77
225	Federal School of Occupational Therapy, Yaba	0	77
226	Federal School of Surveying	0	77

227	Federal Teaching Hospital Ido-Ekiti	0	77
228	Federal Training Center, Kaduna	0	77
229	Federal Training Center, Lagos	0	77
230	Federal University Birnin Kebbi	0	77
231	Federal University Dutse, Jigawa	0	77
232	Federal University Dutsin-ma, Katsina	0	77
233	Federal University Gashua, Yobe	0	77
234	Federal University Gusau, Zamfara	0	77
235	Federal University Kashere, Gombe	0	77
236	Federal University Iafia, Nasarawa	0	77
237	Federal University Ilokoja, Kogi	0	77
238	Federal University of Agriculture Zuru	0	77
239	Federal University of Agriculture, Abeokuta	0	77
240	Federal University of Agriculture, Makurdi	0	77
241	Federal University of Health Science Otukpo, Benue	0	77
242	Federal University of Petroleum Resources, Effurun	0	77
243	Federal University of Technology, Akure	0	77
244	Federal University of Technology, Owerri	0	77
245	Federal University Otuoke, Bayelsa	0	77
246	Federal University Oye-Ekiti, Ekiti	0	77
247	Federal University Wukari, Taraba	0	77
248	FG Staff Housing Loans Board	0	77
249	Financial Reporting Council of Nigeria	0	77
250	Fiscal Responsibility Commission	0	77
251	Forestry Research Institute of Nigeria, Ibadan	0	77
252	French Language Village, Badagry, Lagos	0	77
253	Galaxy Backbone	0	77
254	Gurara Dam Management Agency	0	77
255	H.A Federal Polytechnic Kazaure, Jigawa	0	77
256	Hadejia - Jama'are River Basin Development Authority	0	77
257	Health Records Officers Registration Board of Nigeria	0	77
258	Independent National Electoral Commission	0	77
259	Industrial Training Fund	0	77
260	Infrastructure Concession Regulatory Commission	0	77
261	Institute for Agricultural Research and Training, Ibadan	0	77
262	Institute for Agricultural Research, Zaria	0	77
263	Institute for Peace and Conflict Resolution	0	77

264	Institute of Chartered Chemists of Nigeria	0	77
265	Institute of Public Analysts of Nigeria	0	77
266	Integrated Water Resource Management Commission	0	77
267	Investment and Securities Tribunal	0	77
268	Joint Admission and Matriculation Board	0	77
269	Jos University Teaching Hospital	0	77
270	Lagos International Trade Fair Complex Management Board	0	77
271	Lagos University Teaching Hospital	0	77
272	Lake Chad Research Institute, Maiduguri	0	77
273	Legal Aid Council of Nigeria	0	77
274	Librarians Registration Council of Nigeria	0	77
275	Lower Benue River Basin Development Authority	0	77
276	Lower Niger River Basin Development Authority	0	77
277	Upper Niger River Basin Development Authority	0	77
278	Irrua Specialist Teaching Hospital	0	77
279	Maritime Academy of Nigeria	0	77
280	Medical and Dental Council of Nigeria	0	77
281	Medical Laboratory Science Council of Nigeria, Yaba	0	77
282	Medical Rehabilitation Therapists Board of Nigeria	0	77
283	Metallurgical Training Institute, Onitsha	0	77
284	Michael Imoudu National Institute for Labour Studies	0	77
285	Michael Opara University of Agriculture, Umudike	0	77
286	Military Pension Board	0	77
287	Ministry of Agriculture and Rural Development	0	77
288	Ministry of Aviation	0	77
289	Ministry of Communications and Digital Economy	0	77
290	Ministry of Defence	0	77
291	Ministry of Education	0	77
292	Ministry of Environment	0	77
293	Ministry of Foreign Affairs	0	77
294	Ministry of Health and Social Welfare	0	77
295	Ministry of Humanitarian Affairs, Disaster Management & Social Development	0	77
296	Ministry of Industry, Trade and Investment	0	77
297	Ministry of Information and Culture	0	77
298	Ministry of Interior	0	77
299	Ministry of Labour and Employment	0	77
300	Ministry of Mines and Steel Development	0	77

301	Ministry of Niger Delta Affairs	0	77
302	Ministry of Petroleum Resources	0	77
303	Ministry of Police Affairs	0	77
304	Ministry of Science, Technology and Innovation	0	77
305	Ministry of Transportation	0	77
306	Ministry of Water Resources	0	77
307	Ministry of Works and Housing	0	77
308	Ministry of Youth and Sports Development	0	77
309	Modibo Adama University of Technology, Yola	0	77
310	N.A Institute of Tech. & Environmental Sciences	0	77
311	National Agency for Science and Engineering Infrastructure	0	77
312	National Agency for the Great Green Wall	0	77
313	National Agricultural Extension and Research Liaison Services	0	77
314	National Agricultural Land Development Authority	0	77
315	National Agricultural Seed Council	0	77
316	National Animal Production Research Institute	0	77
317	National Arbovirus and Vector Research, Enugu	0	77
318	National Assembly Service Commission	0	77
319	National Automotive Design and Development Council	0	77
320	National Biosafety Management Agency	0	77
321	National Biotechnology Development Agency	0	77
322	National Board for Arabic and Islamic Studies	0	77
323	National Board for Technical Education	0	77
324	National Board for Technology Incubation	0	77
325	National Broadcasting Commission	0	77
326	National Bureau of Statistics	0	77
327	National Business and Technical Examination Board	0	77
328	National Centre for Disease Control	0	77
329	National Centre for Technology Management, Ile-Ife	0	77
330	National Centre for Women Development	0	77
331	National Cereals Research Institute Badeggi	0	77
332	National Commission for Colleges of Education	0	77
333	National Commission for Mass Literacy Adult and Non-Formal Education	0	77
334	National Commission for Museums and Monuments	0	77
335	National Commission for Nomadic Education	0	77
336	National Commission for Refugees, Migrants and IDPs	0	77
337	National Commissions for Persons with Disabilities	0	77

338	National Council for Arts and Culture	0	77
339	National Council on Climate Change	0	77
340	National Defence Academy, Kaduna	0	77
341	National Defence College	0	77
342	National Directorate of Employment	0	77
343	National Drug Law Enforcement Agency	0	77
344	National Ear Care Centre	0	77
345	National Economic Reconstruction Fund	0	77
346	National Film and Video Censors Board	0	77
347	National Gallery for Art	0	77
348	National Hajj Commission of Nigeria	0	77
349	National Health Insurance Scheme	0	77
350	National Hospital	0	77
351	National Hydrological Services Agency	0	77
352	National Industrial Court	0	77
353	National Information Technology Development Agency	0	77
354	National Institute for Construction Technology, Uromi	0	77
355	National Institute for Freshwater Fisheries Research, New-Bussa	0	77
356	National Institute for Nigerian Languages, Aba	0	77
357	National Institute for Oceanography and Marine Research	0	77
358	National Institute for Policy and Strategic Studies, Kuru	0	77
359	National Institute for Sports	0	77
360	National Institute of Pharmaceutical Research And Development, Abuja	0	77
361	National Insurance Commission	0	77
362	National Iron Ore Mining Company	0	77
363	National Judicial Council	0	77
364	National Judicial Institute	0	77
365	National Library of Nigeria	0	77
366	National Lottery Regulatory Commission	0	77
367	National Lottery Trust Fund	0	77
368	National Mathematical Centre	0	77
369	National Metallurgical Development Center, Jos	0	77
370	National Obstetric Fitsula Centre, Abakaliki	0	77
371	National Office for Technology Acquisition and Promotion	0	77
372	National Orientation Agency	0	77
373	National Orthopaedic Hospital Dala	0	77
374	National Orthopaedic Hospital Enugu	0	77

375	National Orthopaedic Hospital Lagos	0	77
376	National Park Service	0	77
377	National Population Commission	0	77
378	National Post Graduate Medical College of Nigeria	0	77
379	National Power Training Institute	0	77
380	National Primary Health Care Development Agency	0	77
381	National Productivity Centre	0	77
382	National Research Institute for Chemical Technology, Zaria	0	77
383	National Root Crops Research Institute, Umudike	0	77
384	National Space Research and Development Agency	0	77
385	National Steel Raw Materials Exploration Agency, Kaduna	0	77
386	National Sugar Development Council	0	77
387	National Teachers Institute	0	77
388	National Troupe of Nigeria	0	77
389	National Tuberculosis and Leprosy Training Center, Zaria	0	77
390	National Universities Commission	0	77
391	National Veterinary Research Institute, Vom	0	77
392	National Water Resources Institute, Kaduna	0	77
393	National Youth Service Corps	0	77
394	New Partnership for African Development	0	77
395	News Agency of Nigeria	0	77
396	Niger Delta River Basin Development Authority	0	77
397	Nigeria Agricultural Quarantine Service	0	77
398	Nigeria Arabic Language Village, Ngala, Borno State	0	77
399	Nigeria Commodity Exchange	0	77
400	Nigeria Customs Service	0	77
401	Nigeria Immigration Service	0	77
402	Nigeria Institute for Hospitality and Tourism	0	77
403	Nigeria Institute of Soil Science	0	77
404	Nigeria Integrated Water Management Commission	0	77
405	Nigeria Nuclear Regulatory Authority	0	77
406	Nigeria Social Insurance Trust Fund	0	77
407	Nigerian Agricultural Insurance Corporation	0	77
408	Nigerian Air Force	0	77
409	Nigerian Airspace Management Agency	0	77
410	Nigerian Army	0	77
411	Nigerian Army College of Education, Ilorin	0	77

412	Nigerian Army University, Biu	0	77
413	Nigerian Building and Road Research Institute, Lagos	0	77
414	Nigerian Christian Pilgrims Commission	0	77
415	Nigerian Civil Aviation Authority	0	77
416	Nigerian Coal Corporation	0	77
417	Nigerian College of Aviation Technology, Zaria	0	77
418	Nigerian Communication Commission	0	77
419	Nigerian Copyright Commission	0	77
420	Nigerian Correctional Service	0	77
421	Nigerian Council of Food Science and Technology	0	77
422	Nigerian Educational Research and Development Council	0	77
423	Nigerian Electricity Management Services Agency	0	77
424	Nigerian Export Processing Zones Authority	0	77
425	Nigerian Export Promotion Council	0	77
426	Nigerian Film Corporation	0	77
427	Nigerian Financial Intelligence Unit	0	77
428	Nigerian Football Federation	0	77
429	Nigerian Geological Survey Agency	0	77
430	Nigerian Institute for Oil Palm Research, Benin	0	77
431	Nigerian Institute for Trypanosomiasis Research, Kaduna	0	77
432	Nigerian Institute of Advanced Legal Studies	0	77
433	Nigerian Institute of Animal Science	0	77
434	Nigerian Institute of International Affairs, Lagos	0	77
435	Nigerian Institute of Leather and Science Technology	0	77
436	Nigerian Institute of Mining and Geosciences	0	77
437	Nigerian Institute of Science Laboratory Technology, Ibadan	0	77
438	Nigerian Institute of Social and Economic Research	0	77
439	Nigerian Institute of Transportation Technology	0	77
440	Nigerian Law School	0	77
441	Nigerian Mining Cadastre Office	0	77
442	Nigerian National Merit Award	0	77
443	Nigerian Natural Medicine Development Agency	0	77
444	Nigerian Navy	0	77
445	Nigerian Nuclear Regulatory Authority	0	77
446	Nigerian Office for Trade Negotiation	0	77
447	Nigerian Police Academy	0	77
448	Nigerian Police Force	0	77

449	Nigerian Ports Authority	0	77
450	Nigerian Postal Service	0	77
451	Nigerian Press Council	0	77
452	Nigerian Railway Corporation	0	77
453	Nigerian Safety Investigation Bureau (Accident and Investigation Bureau)	0	77
454	Nigerian Television Authority	0	77
455	Nigerian Tourism Development Authority	0	77
456	Nigerian Upstream Petroleum Regulatory Commission	0	77
457	Nigerians in Diaspora Commission	0	77
458	Nnamdi Azikiwe University, Awka	0	77
459	Nnamdi Azikwe Teaching Hospital	0	77
460	North East Development Commission	0	77
461	Obafemi Awolowo Teaching Hospital	0	77
462	Obafemi Awolowo University, Ile-Ife	0	77
463	Office of the Accountant General of the Federation	0	77
464	Office of The Head of Civil Service of the Federation	0	77
465	Office of The Secretary General of the Federation	0	77
466	Office of the Surveyor-General of the Federation	0	77
467	Ogun - Osun River Basin Development Authority	0	77
468	Oil and Gas Free Zones Authority	0	77
469	Pension Transitional Arrangement Directorate	0	77
470	Petroleum Technology Development Fund	0	77
471	Petroleum Training Institute, Effurun	0	77
472	Pharmacy Council of Nigeria	0	77
473	Project Development Institute, Enugu	0	77
474	Public Service Institute of Nigeria	0	77
475	Radiographers Registration Board of Nigeria	0	77
476	Raw Materials Research and Development Council	0	77
477	Revenue Mobilisation Allocation and Fiscal Commission	0	77
478	Rubber Research Institute of Nigeria, Benin	0	77
479	Rural Electrification Agency	0	77
480	Samaru College of Agriculture (Dae), Zaria Kaduna State	0	77
481	Servicom	0	77
482	Sheda Science and Technology Complex	0	77
483	Small and Medium Enterprise Development Authority of Nigeria	0	77
484	Sokoto - Rima River Basin Development Authority	0	77
485	Standards Organisation of Nigeria	0	77

486	Supreme Court of Nigeria	0	77
487	Surveyors Council of Nigeria	0	77
488	Tafawa Balewa Square Management Board	0	77
489	Teachers Registration Council of Nigeria	0	77
490	Transmission Company of Nigeria	0	77
491	Universal Basic Education Commission	0	77
492	University College Hospital Ibadan	0	77
493	University of Abuja	0	77
494	University of Abuja Teaching Hospital	0	77
495	University of Benin	0	77
496	University of Benin Teaching Hospital	0	77
497	University of Calabar	0	77
498	University of Calabar Teaching Hospital	0	77
499	University of Ibadan	0	77
500	University of Ilorin	0	77
501	University of Ilorin Teaching Hospital	0	77
502	University of Jos	0	77

503	University of Maiduguri	0	77
504	University of Maiduguri Teaching Hospital	0	77
505	University of Nigeria Nsukka	0	77
506	University of Nigeria Teaching Hospital	0	77
507	University of Port-Harcourt	0	77
508	University of Port-Harcourt Teaching Hospital	0	77
509	University of Uyo	0	77
510	University of Uyo Teaching Hospital	0	77
511	Upper Benue River Basin Development Authority	0	77
512	Usmanu Danfodio University, Sokoto	0	77
513	Usmanu DanFodio University Teaching Hospital	0	77
514	Veterinary Council of Nigeria	0	77
515	Voice of Nigeria	0	77
516	Waziri Umaru Federal Polytechnic, Bimin Kebbi	0	77
517	West African Examination Council	0	77
518	Yusuf Maitama Sule Federal University of Education, Kano	0	77

The ranking table evaluates 518 Ministries, Departments, Agencies, Commissions, and Units (MDAs) based on their performance in the Control of Corruption variable. Leading the ranking, the Bank of Industry, Development Bank of Nigeria, and National Oil Spill Detection and Response Agency each achieved perfect scores of 100%, indicating exceptional effectiveness in controlling corruption within their operations. A group of agencies including the Independent Corrupt Practices and Other Related Offences Commission, National Environmental Standards and Regulations Enforcement Agency, and Nigeria Atomic Energy Commission scored 80%, reflecting strong anti-corruption controls.

Entities scoring between 60% and 40%, such as the Central Bank of Nigeria, National Human Rights Commission, and Nigeria Sovereign Investment Authority—demonstrate moderate control of corruption, showing room for improvement but maintaining an acceptable level of governance.

A larger cluster of MDAs falls into the 20% score

range, signaling weak anti-corruption measures or poor compliance with corruption control standards. This group includes numerous ministries, educational institutions, and regulatory bodies, suggesting systemic vulnerabilities to corruption in a significant portion of public institutions.

Most concerning is that most MDAs, over 300 in number, scored 0%, indicating either non-compliance, non-reporting, or a complete lack of effective corruption control measures. This includes many universities, hospitals, ministries, and specialized agencies, highlighting pervasive challenges in implementing anti-corruption frameworks and monitoring mechanisms.

The distribution reveals a stark disparity in corruption control across public sector institutions, with only a few entities leading by example. The extensive number of low or zero scores underscores a critical need for enhanced anti-corruption strategies, increased transparency, stronger enforcement mechanisms, and capacity building across many MDAs to stem corruption effectively.

VARIABLES COMPLIANCE RANKING

CITIZENS ENGAGEMENT

S/N	MINISTRIES, DEPARTMENTS, AGENCIES AND COMMISSIONS AND UNITS	% Score	Rank				
1	Development Bank of Nigeria	100	1	32	Nigerian Institute of Leather and Science Technology	80	10
2	National Insurance Commission	100	1	33	Nigerian Investment Promotion Commission	80	10
3	Bank of Industry	96	3	34	Petroleum Training Institute, Effurun	80	10
4	Nigeria Export-Import Bank	96	3	35	Revenue Mobilisation Allocation and Fiscal Commission	80	10
5	Nigerian Content Development and Monitoring Board	96	3	36	Teachers Registration Council of Nigeria	80	10
6	Nigerian Maritime Administration and Safety Agency	96	3	37	Universal Basic Education Commission	80	10
7	National Agency for Prohibition of Trafficking in Persons	92	7	38	Defence Headquarters	76	38
8	National Salaries Incomes and Wages Commission	92	7	39	Family Homes Fund Ltd	76	38
9	Nigerian Upstream Petroleum Regulatory Commission	88	9	40	FCT Water Board Abuja	76	38
10	Administrative Staff College of Nigeria	80	10	41	Independent Corrupt Practices and Other Related Offences Commission	76	38
11	Federal College of Forestry, Ibadan, Oyo State	80	10	42	National Oil Spill Detection and Response Agency	76	38
12	Federal Medical Centre, Jalingo	80	10	43	National Veterinary Research Institute, Vom	76	38
13	Federal Neuro-Psychiatric Hospital Enugu	80	10	44	Nigeria Deposit Insurance Corporation	76	38
14	Federal Road Safety Commission	80	10	45	Nigerian Extractive Industries Transparency Initiative	76	38
15	Financial Reporting Council of Nigeria	80	10	46	Nigerian National Petroleum Company Limited	76	38
16	Fiscal Responsibility Commission	80	10	47	Nigerian Shippers Council	76	38
17	Irrua Specialist Teaching Hospital	80	10	48	Office of the Auditor General of the Federation	76	38
18	Medical Rehabilitation Therapists Board of Nigeria	80	10	49	Servicom	76	38
19	Ministry of Defence	80	10	50	Tertiary Education Trust Fund	76	38
20	National Drug Law Enforcement Agency	80	10	51	University of Abuja Teaching Hospital	76	38
21	National Film and Video Censors Board	80	10	52	Bureau of Public Service Reforms	72	52
22	National Horticultural Research Institute, Ibadan	80	10	53	Cocoa Research Institute of Nigeria, Ibadan	72	52
23	National Human Rights Commission	80	10	54	Federal Housing Authority	72	52
24	National Orthopaedic Hospital Dala	80	10	55	Galaxy Backbone	72	52
25	National Pension Commission	80	10	56	Industrial Training Fund	72	52
26	Nigeria Atomic Energy Commission	80	10	57	National Agency for the Control of Aids	72	52
27	Nigeria Immigration Service	80	10	58	National Centre for Disease Control	72	52
28	Nigeria Institute of Soil Science	80	10	59	National Productivity Centre	72	52
29	Nigeria Sovereign Investment Authority	80	10	60	Nigeria Institute for Medical Research, Yaba	72	52
30	Nigerian Electricity Regulatory Commission	80	10	61	Nigerian Communication Commission	72	52
31	Nigerian Financial Intelligence Unit	80	10	62	Nigerian Institute of Advanced Legal Studies	72	52
				63	Nigerian Natural Medicine Development Agency	72	52

64	Debt Management Office	68	64
65	National Agency for Science and Engineering Infrastructure	68	64
66	National Council for Arts and Culture	68	64
67	Nigerian Communication Satellite Limited	68	64
68	Office of The Secretary General of the Federation	68	64
69	Securities and Exchange Commission	68	64
70	Abuja Investment Company Limited	64	70
71	Central Bank of Nigeria	64	70
72	Federal Character Commission	64	70
73	Federal Civil Service Commission	64	70
74	National Agricultural Seed Council	64	70
75	National Commission for Colleges of Education	64	70
76	National Examination Council	64	70
77	National Health Insurance Scheme	64	70
78	National Identity Management Commission	64	70
79	National Youth Service Corps	64	70
80	Nigeria Customs Service	64	70
81	Nigerian Law Reform Commission	64	70
82	Pension Transitional Arrangement Directorate	64	70
83	Abubakar Tafawa Balewa University Teaching Hospital	60	83
84	Abuja Enterprise Agency	60	83
85	Adeyemi Federal University of Education, Ondo	60	83
86	Agricultural Research Council of Nigeria	60	83
87	Ahmadu Bello University Teaching Hospital, Zaria	60	83
88	Air force Institute of Technology, Kaduna	60	83
89	Akanu Ibiam Federal Polytechnic Uwana, Ebonyi	60	83
90	Alex Ekueme University, Ndufu-Alike, Ebonyi	60	83
91	Alvan Ikoku College of Education, Owerri	60	83
92	Bank of Agriculture	60	83
93	Bayero University Kano	60	83
94	Benin - Owenna River Basin Development Authority	60	83
95	Budget Office of the Federation	60	83
96	Bureau of Public Enterprise	60	83
97	Bureau of Public Procurement	60	83
98	Centre for Black African Arts and Culture	60	83
99	Chad Basin River Basin Development Authority	60	83
100	Citizenship and Leadership Training Centre	60	83

101	Civil Defence, Correctional, Fire and Immigration Board	60	83
102	Community Health Practitioners Registration Board	60	83
103	Corporate Affairs Commission	60	83
104	Council for the Regulation of Engineering in Nigeria (COREN)	60	83
105	Council of Nigerian Mining Engineers and Geosciences	60	83
106	Court of Appeal	60	83
107	Defence Industries Corporation of Nigeria	60	83
108	Dental Therapist Registration Board of Nigeria	60	83
109	Directorate for Technical Cooperation in Africa	60	83
110	Economic And Financial Crimes Commission	60	83
111	Energy Commission of Nigeria	60	83
112	FCE (Special), Oyo	60	83
113	FCE (Technical), Gombe	60	83
114	FCE (Technical), Omuku, River	60	83
115	FCE Gidan Madi, Sokoto	60	83
116	FCE Kano	60	83
117	FCE Obudu, Cross River	60	83
118	FCE Okene, Kogi	60	83
119	FCE Pankshin, Plateau	60	83
120	FCT Muslims Pilgrims Welfare Board	60	83
121	Federal Airports Authority of Nigeria	60	83
122	Federal Capital Development Authority	60	83
123	Federal Capital Territory Abuja	60	83
124	Federal Capital Territory Internal Revenue	60	83
125	Federal Co-operative College, Ibadan	60	83
126	Federal Co-operative College, Kaduna	60	83
127	Federal College of Agriculture Akure	60	83
128	Federal College of Agriculture Ishiagu, Ebonyi State	60	83
129	Federal College of Agriculture, Ibadan, Oyo State.	60	83
130	Federal College of Animal Health and Production Technology, Ibadan, Oyo State	60	83
131	Federal College of Fisheries and Marine Technology, Lagos	60	83
132	Federal College of Forestry, Jos, Plateau State	60	83
133	Federal College of Land Resources Technology, Owerri, Imo State	60	83
134	Federal College of Wildlife Management, New Bussa, Niger State	60	83
135	Federal High Court	60	83
136	Federal Judicial Service Commission	60	83
137	Federal Medical Centre, Abuja	60	83

138	Federal Medical Centre, Asaba	60	83
139	Federal Medical Centre, Birnin Kudu	60	83
140	Federal Medical Centre, Ebute Metta	60	83
141	Federal Medical Centre, Makurdi	60	83
142	Federal Medical Centre, Owo	60	83
143	Federal Medical Centre, Umuahia	60	83
144	Federal Medical Centre, Yenogoa	60	83
145	Federal Medical Centre, Yola	60	83
146	Federal Mortgage Bank of Nigeria	60	83
147	Federal Neuro-Psychiatric Hospital Abeokuta	60	83
148	Federal Neuro-Psychiatric Hospital Benin-City	60	83
149	Federal Neuro-Psychiatric Hospital Maiduguri	60	83
150	Federal Neuro-Psychiatric Hospital Yaba	60	83
151	Federal Polytechnic Ado Ekiti	60	83
152	Federal Polytechnic Bauchi	60	83
153	Federal Polytechnic Bida, Niger	60	83
154	Federal Polytechnic Damaturu, Yobe	60	83
155	Federal Polytechnic Ede, Osun	60	83
156	Federal Polytechnic Ekowe, Bayelsa	60	83
157	Federal Polytechnic Idah, Kogi	60	83
158	Federal Polytechnic Ilaro, Ogun	60	83
159	Federal Polytechnic Ile-Oluji, Ondo	60	83
160	Federal Polytechnic Kaura Namoda, Zamfara	60	83
161	Federal Polytechnic Mubi, Adamawa	60	83
162	Federal Polytechnic Nasarawa	60	83
163	Federal Polytechnic of Oil and Gas Bonny, Rivers	60	83
164	Federal Polytechnic Ukana, Akwa Ibom	60	83
165	Federal Radio Corporation of Nigeria	60	83
166	Federal Roads Maintenance Agency	60	83
167	Federal Training Center, Lagos	60	83
168	Federal University Birnin Kebbi	60	83
169	Federal University Dutse, Jigawa	60	83
170	Federal University Gusau, Zamfara	60	83
171	Federal University Kashere, Gombe	60	83
172	Federal University Iafia, Nasarawa	60	83
173	Federal University Ikoja, Kogi	60	83
174	Federal University of Agriculture Zuru	60	83

175	Federal University of Technology, Akure	60	83
176	Federal University of Technology, Minna	60	83
177	Federal University of Technology, Owerri	60	83
178	Federal University Otuoke, Bayelsa	60	83
179	Federal University Oye-Ekiti, Ekiti	60	83
180	Federal University Wukari, Taraba	60	83
181	Health Records Officers Registration Board of Nigeria	60	83
182	Independent National Electoral Commission	60	83
183	Infrastructure Concession Regulatory Commission	60	83
184	Institute for Agricultural Research and Training, Ibadan	60	83
185	Institute for Agricultural Research, Zaria	60	83
186	Institute for Peace and Conflict Resolution	60	83
187	Institute of Chartered Chemists of Nigeria	60	83
188	Institute of Public Analysts of Nigeria	60	83
189	Integrated Water Resource Management Commission	60	83
190	Jos University Teaching Hospital	60	83
191	Kaduna Polytechnic, Kaduna	60	83
192	Lagos University Teaching Hospital	60	83
193	Lake Chad Research Institute, Maiduguri	60	83
194	Legal Aid Council of Nigeria	60	83
195	Lower Niger River Basin Development Authority	60	83
196	Upper Niger River Basin Development Authority	60	83
197	Maritime Academy of Nigeria	60	83
198	Medical and Dental Council of Nigeria	60	83
199	Michael Opara University of Agriculture, Umudike	60	83
200	Military Pension Board	60	83
201	Ministry of Aviation	60	83
202	Ministry of Budget and Economic Planning	60	83
203	Ministry of Education	60	83
204	Ministry of Environment	60	83
205	Ministry of Finance	60	83
206	Ministry of Foreign Affairs	60	83
207	Ministry of Health and Social Welfare	60	83
208	Ministry of Humanitarian Affairs, Disaster Management & Social Development	60	83
209	Ministry of Industry, Trade and Investment	60	83
210	Ministry of Interior	60	83
211	Ministry of Justice	60	83

212	Ministry of Niger Delta Affairs	60	83
213	Ministry of Transportation	60	83
214	Ministry of Women Affairs	60	83
215	Ministry of Works and Housing	60	83
216	N.A Institute of Tech. & Environmental Sciences	60	83
217	National Agency for Food and Drug Administration and Control	60	83
218	National Agency for the Great Green Wall	60	83
219	National Agricultural Land Development Authority	60	83
220	National Arbovirus and Vector Research, Enugu	60	83
221	National Automotive Design and Development Council	60	83
222	National Biotechnology Development Agency	60	83
223	National Blood Service Commission	60	83
224	National Board for Arabic and Islamic Studies	60	83
225	National Board for Technology Incubation	60	83
226	National Boundary Commission	60	83
227	National Broadcasting Commission	60	83
228	National Business and Technical Examination Board	60	83
229	National Centre for Agricultural Mechanization, Ilorin	60	83
230	National Centre for Technology Management, Ile-Ife	60	83
231	National Commission for Nomadic Education	60	83
232	National Commissions for Persons with Disabilities	60	83
233	National Council on Climate Change	60	83
234	National Defence College	60	83
235	National Directorate of Employment	60	83
236	National Ear Care Centre	60	83
237	National Emergency Management Agency	60	83
238	National Environmental Standards and Regulations Enforcement Agency	60	83
239	National Eye Center	60	83
240	National Gallery for Art	60	83
241	National Hajj Commission of Nigeria	60	83
242	National Hospital	60	83
243	National Hydrological Services Agency	60	83
244	National Information Technology Development Agency	60	83
245	National Inland Waterways Authority	60	83
246	National Institute for Construction Technology, Uromi	60	83
247	National Institute for Cultural Orientation	60	83
248	National Institute for Educational Planning and Administration	60	83

249	National Institute for Freshwater Fisheries Research, New-Bussa	60	83
250	National Institute for Legislative and Democratic Studies	60	83
251	National Institute for Nigerian Languages, Aba	60	83
252	National Institute for Oceanography and Marine Research	60	83
253	National Institute for Policy and Strategic Studies, Kuru	60	83
254	National Institute for Sports	60	83
255	National Institute of Pharmaceutical Research And Development, Abuja	60	83
256	National Judicial Council	60	83
257	National Judicial Institute	60	83
258	National Library of Nigeria	60	83
259	National Lottery Regulatory Commission	60	83
260	National Lottery Trust Fund	60	83
261	National Obstetric Fitsula Centre, Abakaliki	60	83
262	National Office for Technology Acquisition and Promotion	60	83
263	National Open University of Nigeria	60	83
264	National Orientation Agency	60	83
265	National Orthopaedic Hospital Lagos	60	83
266	National Park Service	60	83
267	National Population Commission	60	83
268	National Post Graduate Medical College of Nigeria	60	83
269	National Power Training Institute	60	83
270	National Primary Health Care Development Agency	60	83
271	National Research Institute for Chemical Technology, Zaria	60	83
272	National Space Research and Development Agency	60	83
273	National Steel Raw Materials Exploration Agency, Kaduna	60	83
274	National Sugar Development Council	60	83
275	National Teachers Institute	60	83
276	National Universities Commission	60	83
277	National Water Resources Institute, Kaduna	60	83
278	New Partnership for African development	60	83
279	News Agency of Nigeria	60	83
280	Niger Delta Development Commission	60	83
281	Nigeria Agricultural Quarantine Service	60	83
282	Nigeria Arabic Language Village, Ngala, Borno State	60	83
283	Nigeria Commodity Exchange	60	83
284	Nigeria Electricity Liability Management Limited	60	83
285	Nigeria Institute for Hospitality and Tourism	60	83

286	Nigeria Integrated Water Management Commission	60	83
287	Nigeria Maritime University, Okerenkoko, Delta	60	83
288	Nigeria Nuclear Regulatory Authority	60	83
289	Nigeria Revenue Service	60	83
290	Nigeria Security and Civil Defence Corps	60	83
291	Nigeria Social Insurance Trust Fund	60	83
292	Nigerian Agricultural Insurance Corporation	60	83
293	Nigerian Air Force	60	83
294	Nigerian Airspace Management Agency	60	83
295	Nigerian Building and Road Research Institute, Lagos	60	83
296	Nigerian Bulk Electricity Trading PLC	60	83
297	Nigerian Christian Pilgrims Commission	60	83
298	Nigerian Civil Aviation Authority	60	83
299	Nigerian College of Aviation Technology, Zaria	60	83
300	Nigerian Copyright Commission	60	83
301	Nigerian Correctional Service	60	83
302	Nigerian Electricity Management Services Agency	60	83
303	Nigerian Export Processing Zones Authority	60	83
304	Nigerian Export Promotion Council	60	83
305	Nigerian Film Corporation	60	83
306	Nigerian Football Federation	60	83
307	Nigerian Geological Survey Agency	60	83
308	Nigerian Institute for Oil Palm Research, Benin	60	83
309	Nigerian Institute for Trypanosomiasis Research, Kaduna	60	83
310	Nigerian Institute of Animal Science	60	83
311	Nigerian Institute of International Affairs, Lagos	60	83
312	Nigerian Institute of Mining and Geosciences	60	83
313	Nigerian Institute of Science Laboratory Technology, Ibadan	60	83
314	Nigerian Institute of Transportation Technology	60	83
315	Nigerian Law School	60	83
316	Nigerian Meteorological Agency	60	83
317	Nigerian Midstream and Downstream Petroleum Regulatory Authority	60	83
318	Nigerian Mining Cadastre Office	60	83
319	Nigerian National Merit Award	60	83
320	Nigerian Navy	60	83
321	Nigerian Nuclear Regulatory Authority	60	83
322	Nigerian Police Academy	60	83

323	Nigerian Police Force	60	83
324	Nigerian Ports Authority	60	83
325	Nigerian Postal Service	60	83
326	Nigerian Press Council	60	83
327	Nigerian Railway Corporation	60	83
328	Nigerian Safety Investigation Bureau (Accident and Investigation Bureau)	60	83
329	Nigerian Stored Products Research Institute, Ilorin	60	83
330	Nigerian Tourism Development Authority	60	83
331	Nigerians in Diaspora Commission	60	83
332	Nnamdi Azikiwe University, Awka	60	83
333	Nnamdi Azikwe Teaching Hospital	60	83
334	North East Development Commission	60	83
335	Obafemi Awolowo Teaching Hospital	60	83
336	Obafemi Awolowo University, Ile-Ife	60	83
337	Office of The Head of Civil Service of the Federation	60	83
338	Office of the Surveyor-General of the Federation	60	83
339	Oil and Gas Free Zones Authority	60	83
340	Optometrist and Dispensing Opticians Board of Nigeria	60	83
341	Petroleum Technology Development Fund	60	83
342	Pharmacy Council of Nigeria	60	83
343	Project Development Institute, Enugu	60	83
344	Public Complaints Commission	60	83
345	Public Service Institute of Nigeria	60	83
346	Radiographers Registration Board of Nigeria	60	83
347	Raw Materials Research and Development Council	60	83
348	Rubber Research Institute of Nigeria, Benin	60	83
349	Rural Electrification Agency	60	83
350	Samaru College of Agriculture (Dae), Zaria Kaduna State	60	83
351	Sheda Science and Technology Complex	60	83
352	Small and Medium Enterprise Development Authority of Nigeria	60	83
353	Standards Organisation of Nigeria	60	83
354	Supreme Court of Nigeria	60	83
355	Surveyors Council of Nigeria	60	83
356	Tafawa Balewa Square Management Board	60	83
357	Transmission Company of Nigeria	60	83
358	University College Hospital Ibadan	60	83
359	University of Abuja	60	83

360	University of Benin	60	83
361	University of Benin Teaching Hospital	60	83
362	University of Calabar	60	83
363	University of Calabar Teaching Hospital	60	83
364	University of Ilorin	60	83
365	University of Ilorin Teaching Hospital	60	83
366	University of Jos	60	83
367	University of Lagos	60	83
368	University of Maiduguri Teaching Hospital	60	83
369	University of Nigeria Nsukka	60	83
370	University of Nigeria Teaching Hospital	60	83
371	University of Uyo Teaching Hospital	60	83
372	Waziri Umaru Federal Polytechnic, Birnin Kebbi	60	83
373	West African Examination Council	60	83
374	Yaba College of Technology, Yaba, Lagos	60	83
375	Yusuf Maitama Sule Federal University of Education, Kano	60	83
376	Ahmadu Bello University, Zaria	56	376
377	Federal Competition and Consumer Protection Commission	56	376
378	Police Service Commission	56	376
379	Computer Professionals Registration Council of Nigeria	44	379
380	Usmanu Danfodiyo University, Sokoto	44	379
381	Abuja Metropolitan Management Council	40	381
382	Advertising Regulatory Council of Nigeria	40	381
383	Agricultural and Rural Management Training Institute	40	381
384	Ajaokuta Steel Company Limited	40	381
385	Aminu Kano Teaching Hospital	40	381
386	Anambra - Imo River Basin Development Authority	40	381
387	Auchi Polytechnic, Edo	40	381
388	Border Communities Development Agency	40	381
389	Centre for Management Development	40	381
390	Code of Conduct Bureau	40	381
391	College of Agriculture (Dae), Kabba, Kogi State	40	381
392	Cross-River Basin Development Authority	40	381
393	Dental Technologists Registration Board of Nigeria	40	381
394	Electronics Development Institute	40	381
395	FCE (Technical), Bichi, Kano	40	381
396	FCE (Technical), Umunze	40	381

397	FCE Katsina	40	381
398	FCE Yola, Adamawa	40	381
399	FCT College of Education, Zuba	40	381
400	Federal Co-operative College, Oji River	40	381
401	Federal College of Animal Health and Production Technology, Vom, Plateau State	40	381
402	Federal College of Dental technology and Therapy, Enugu	40	381
403	Federal College of Freshwater Fisheries Technology, NewBussa	40	381
404	Federal College of Horticulture, Dadin Kowa, Gombe	40	381
405	Federal Fire Service	40	381
406	Federal Institute of Industrial Research, Oshodi	40	381
407	Federal Medical Centre, Bida	40	381
408	Federal Medical Centre, Birnin Kebbi	40	381
409	Federal Neuro-Psychiatric Hospital Calabar	40	381
410	Federal Neuro-Psychiatric Hospital Kaduna	40	381
411	Federal Polytechnic Daura, Katsina State	40	381
412	Federal Polytechnic Nekede, Owerri	40	381
413	Federal Produce Inspection Services	40	381
414	Federal School of Medical Laboratory Jos	40	381
415	Federal School of Occupational Therapy, Yaba	40	381
416	Federal Training Center, Kaduna	40	381
417	Federal University Gashua, Yobe	40	381
418	Federal University of Agriculture, Abeokuta	40	381
419	Federal University of Agriculture, Makurdi	40	381
420	Federal University of Health Science Otukpo, Benue	40	381
421	Federal University of Petroleum Resources, Effurun	40	381
422	FG Staff Housing Loans Board	40	381
423	Forestry Research Institute of Nigeria, Ibadan	40	381
424	French Language Village, Badagry, Lagos	40	381
425	Gurara Dam Management Agency	40	381
426	H.A Federal Polytechnic Kazaure, Jigawa	40	381
427	Investment and Securities Tribunal	40	381
428	Joint Admission and Matriculation Board	40	381
429	Lagos International Trade Fair Complex Management Board	40	381
430	Lower Benue River Basin Development Authority	40	381
431	Medical Laboratory Science Council of Nigeria, Yaba	40	381
432	Michael Imoudu National Institute for Labour Studies	40	381
433	Ministry of Communications and Digital Economy	40	381

434	Ministry of Information and Culture	40	381
435	Ministry of Labour and Employment	40	381
436	Ministry of Petroleum Resources	40	381
437	Moddibo Adama University of Technology, Yola	40	381
438	National Agricultural Extension and Research Liaison Services	40	381
439	National Animal Production Research Institute	40	381
440	National Assembly Service Commission	40	381
441	National Biosafety Management Agency	40	381
442	National Board for Technical Education	40	381
443	National Bureau of Statistics	40	381
444	National Centre for Women Development	40	381
445	National Commission for Mass Literacy Adult and Non-Formal Education	40	381
446	National Economic Reconstruction Fund	40	381
447	National Industrial Court	40	381
448	National Mathematical Centre	40	381
449	National Metallurgical Development Center, Jos	40	381
450	National Orthopaedic Hospital Enugu	40	381
451	National Root Crops Research Institute, Umudike	40	381
452	National Troupe of Nigeria	40	381
453	Niger Delta River Basin Development Authority	40	381
454	Nigerian Army	40	381
455	Nigerian Army College of Education, Ilorin	40	381
456	Nigerian Army University, Biu	40	381
457	Nigerian Council of Food Science and Technology	40	381
458	Nigerian Educational Research and Development Council	40	381
459	Nigerian Institute of Social and Economic Research	40	381
460	Nigerian Office for Trade Negotiation	40	381
461	Nigerian Television Authority	40	381
462	Office of the Accountant General of the Federation	40	381
463	Sokoto - Rima River Basin Development Authority	40	381
464	University of Ibadan	40	381
465	University of Maiduguri	40	381
466	University of Port-Harcourt	40	381
467	University of Port-Harcourt Teaching Hospital	40	381
468	University of Uyo	40	381
469	Upper Benue River Basin Development Authority	40	381
470	Usmanu DanFodio University Teaching Hospital	40	381

471	Veterinary Council of Nigeria	40	381
472	Voice of Nigeria	40	381
473	Ministry of Police Affairs	24	473
474	Abubakar Tafawa Balewa University, Bauchi	20	474
475	Abuja Environmental Protection Board	20	474
476	Abuja Infrastructure Investment Center	20	474
477	Council for the Regulation of Freight Forwarding in Nigeria	20	474
478	FCE (Technical) Akoka, Lagos	20	474
479	FCE (Technical), Asaba	20	474
480	FCE (Technical), Gusau, Zamfara	20	474
481	FCE (Technical), Potiskum, Yobe	20	474
482	FCE Abeokuta, Ogun	20	474
483	FCE Eha-Amufu, Enugu	20	474
484	FCE Zaria, Kaduna	20	474
485	Federal College of Agricultural Produce Technology, Kano	20	474
486	Federal College of Freshwater Fisheries Technology, Baga, Borno State	20	474
487	Federal College of Land Resources Technology Kuru, Jos	20	474
488	Federal Medical Centre, Abeokuta	20	474
489	Federal Medical Centre, Azare	20	474
490	Federal Polytechnic Bali, Taraba	20	474
491	Federal Polytechnic Offa, Kwara	20	474
492	Federal Polytechnic Oko, Anambra	20	474
493	Federal School of Surveying	20	474
494	Federal Teaching Hospital Ido-Ekiti	20	474
495	Federal University Dutsin-ma, Katsina	20	474
496	Librarians Registration Council of Nigeria	20	474
497	Ministry of Power	20	474
498	Ministry of Science, Technology and Innovation	20	474
499	National Cereals Research Institute Badeggi	20	474
500	National Commission for Museums and Monuments	20	474
501	National Commission for Refugees, Migrants and IDPs	20	474
502	National Defence Academy, Kaduna	20	474
503	National Iron Ore Mining Company	20	474
504	National Tuberculosis and Leprosy Training Center, Zaria	20	474
505	Nigerian Coal Corporation	20	474
506	Ogun - Osun River Basin Development Authority	20	474
507	Abuja Broadcasting Corporation	0	507

508	FCE Kontagora, Niger	0	507
509	Federal College of Forestry Mechanization, Afaka, Kaduna State	0	507
510	Federal Medical Centre, Katsina	0	507
511	Federal Medical Centre, Keffi	0	507
512	Federal Polytechnic Kaltungo, Gombe State	0	507
513	Hadejia - Jama'are River Basin Development Authority	0	507

514	Metallurgical Training Institute, Onitsha	0	507
515	Ministry of Agriculture and Rural Development	0	507
516	Ministry of Mines and Steel Development	0	507
517	Ministry of Water Resources	0	507
518	Ministry of Youth and Sports Development	0	507

The Citizens Engagement ranking evaluates the extent to which Ministries, Departments, Agencies, Commissions, and Units (MDAs) involve and interact with the public in their operations. At the top of the ranking, the Development Bank of Nigeria and National Insurance Commission lead with perfect scores of 100%, demonstrating exemplary citizen engagement practices. Close behind are the Bank of Industry, Nigeria Export-Import Bank, Nigerian Content Development and Monitoring Board, and Nigerian Maritime Administration and Safety Agency, all scoring 96%, indicating very strong public involvement. A robust group of MDAs scores between 80% and 92%, including the National Agency for Prohibition of Trafficking in Persons, National Salaries Incomes and Wages Commission, several health and regulatory institutions, and ministries like the Ministry of Defence. These entities show effective mechanisms for engaging citizens and stakeholders.

The mid-range cluster, with scores around 60% to 76%, represents many sectors such as education, health, finance, and regulatory bodies. This group demonstrates moderate citizen engagement but may benefit from further improvement to deepen

public participation. A significant number of MDAs score 40% to 60%, including many universities, polytechnics, hospitals, and various commissions. This indicates limited engagement with citizens, highlighting areas where communication and participatory processes can be strengthened.

Below this, a large set of MDAs cluster at 20% or lower, pointing to weak or minimal public engagement. This includes several ministries, specialized agencies, and educational institutions, suggesting systemic challenges in involving citizens effectively. Notably, over 50 MDAs scored 0%, reflecting no evidence of citizen engagement or failure to report on this variable. These institutions span diverse sectors, including agriculture, health, education, and infrastructure, underscoring critical gaps in public interaction mechanisms.

The distribution illustrates a wide disparity in citizen engagement levels across public institutions. While a few MDAs demonstrate strong commitment to involving citizens, the majority lag, signaling an urgent need to enhance transparency, communication, and participatory governance to foster trust and collaboration with the public.

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	SECTOR	Average Score	Rank
1	Financial Institution	39.83	1
2	Oil Sector	35.97	2
3	Commissions, Agencies, Departments and Units	19.45	3
4	Examination Bodies	16.83	4
5	Military and Paramilitary	16.09	5
6	Research Institution	16.07	6

7	Courts and Tribunals	15.98	7
8	Federal Education and Training Institutions	14.09	8
9	Teaching and Specialist Hospitals	14.02	9
10	Federal Ministries	13.65	10
11	Federal Capital Territory	11.49	11
12	River Basins	10.67	12

The ranking of twelve sectors based on their average scores reveals a clear hierarchy in performance or compliance, with notable differences between sectors. At the top, the Financial Institution sector leads with the highest average score of 39.83, securing the first rank. This indicates that financial institutions, as a group, perform better or are more compliant in the evaluated metric compared to other sectors. Their higher score may reflect stronger governance frameworks, regulatory oversight, or effective operational practices.

Following closely is the Oil Sector, ranked second with an average score of 35.97. Given the economic importance of the oil industry, this sector's relatively high score suggests moderate effectiveness but still leaves room for improvement compared to financial institutions. The third position is occupied by Commissions, Agencies, Departments, and Units with an average score of 19.45. This sector represents a broad range of government bodies and shows a significant drop from the top two sectors, reflecting challenges in consistency and performance across diverse entities.

Examination Bodies and the Military and Paramilitary sectors rank fourth and fifth, with average scores around 16.8 and 16.1, respectively. These sectors demonstrate moderate performance but lag behind the leading sectors, possibly due to operational complexities or resource constraints. Close behind are Research Institutions and Courts and Tribunals, scoring roughly 16.07 and 15.98, respectively. These scores suggest similar levels of performance, indicating potential areas for reform or capacity building, especially in judicial and research functions. The sectors of Federal Education and Training Institutions and Teaching and Specialist Hospitals rank eighth and ninth with average scores just above 14, highlighting ongoing challenges in public service delivery and institutional management in education and healthcare sectors.

Lower down the list, Federal Ministries and the Federal Capital Territory score around 13.65 and 11.49, respectively, showing weaker average performance. This may point to bureaucratic inefficiencies or governance issues at ministry and regional administration levels. At the bottom, River Basins rank twelfth with the lowest average score of 10.67, indicating significant challenges in managing water resources and related agencies, which may suffer from underfunding, poor oversight, or operational inefficiencies.

From the foregoing, the average rankings reveal a pattern where financial and oil sectors outperform most government and institutional sectors, which

tend to have lower and more varied scores. This suggests a need for targeted interventions to improve governance, efficiency, and compliance, particularly in sectors providing direct public services and regional administration.

FEDERAL MINISTRIES

The ranking of 27 Federal Ministries is presented below:

S/N	FEDERAL MINISTRIES	Score %	General Ranking	Sectoral Ranking
1	Ministry of Defence	33.17	26	1
2	Ministry of Finance	25.00	59	2
3	Ministry of Women Affairs	22.33	89	3
4	Ministry of Justice	18.50	118	4
5	Ministry of Education	17.00	157	5
6	Ministry of Aviation	17.00	157	5
7	Ministry of Foreign Affairs	17.00	157	5
8	Ministry of Environment	17.00	157	5
9	Ministry of Information and Culture	16.17	180	9
10	Federal Capital Territory Abuja	16.14	181	10
11	Ministry of Humanitarian Affairs, Disaster Management & Social Development	15.83	183	11
12	Ministry of Health and Social Welfare	15.83	183	11
13	Ministry of Interior	14.50	211	13
14	Ministry of Industry, Trade and Investment	14.50	211	13
15	Ministry of Niger Delta Affairs	14.50	211	13
16	Ministry of Transportation	14.50	211	13
17	Ministry of Works and Housing	14.50	211	13
18	Ministry of Power	13.00	346	18
19	Ministry of Labour and Employment	13.00	346	18
20	Ministry of Communications and Digital Economy	10.50	407	20
21	Ministry of Petroleum Resources	8.00	455	21
22	Ministry of Water Resources	5.00	492	22
23	Ministry of Police Affairs	4.80	493	23
24	Ministry of Mines and Steel Development	4.21	494	24
25	Ministry of Science, Technology and Innovation	4.00	495	25
26	Ministry of Agriculture and Rural Development	2.50	511	26
27	Ministry of Youth and Sports Development	0.00	515	27

The ranking of the 27 Federal Ministries and the Federal Capital Territory (FCT) shows a wide disparity in their levels of compliance. The Ministry of Defence recorded the highest score of 33.17%, placing 26th in the general ranking and 1st among the ministries. This indicates that, although it leads the ministerial category, its overall position remains relatively modest when compared with all institutions assessed. The Ministry of Finance followed with 25.00%, ranking 59th generally and 2nd sectorally, while the Ministry of Women Affairs scored 22.33%, placing 89th generally and 3rd among ministries. The Ministry of Justice, with 18.50%, ranked 118th generally and 4th among ministries.

A middle-performing group comprises the

Ministries of Education, Aviation, Foreign Affairs and Environment, each scoring 17.00% and jointly occupying 157th position in the general ranking and 5th position among ministries. They were followed by the Ministry of Information and Culture, which scored 16.17% and ranked 180th generally and 9th among ministries. The FCT Abuja recorded 16.14%, placing 181st generally and 10th. The Ministries of Humanitarian Affairs, Disaster Management and Social Development and Health and Social Welfare each scored 15.83%, ranking 183rd generally and jointly 11th among the ministries.

Further down the ranking, the Ministries of Interior, Industry, Trade and Investment, Niger Delta Affairs, Transportation, and Works and Housing each recorded 14.50%, placing them jointly 211th in the general ranking and 13th among ministries. The Ministries of Power and Labour and Employment each scored 13.00%, ranking 346th generally and jointly 18th among ministries. The Ministry of Communications and Digital Economy scored 10.50%, placing 407th generally and 20th among ministries, while the Ministry of Petroleum Resources recorded 8.00%, ranking 455th generally and 21st sectorally.

The lowest-performing ministries were the Ministry of Water Resources (5.00%), ranked 492nd generally and 22nd among ministries; Ministry of Police Affairs (4.80%), ranked 493rd and 23rd; Ministry of Mines and Steel Development (4.21%), ranked 494th and 24th; Ministry of Science, Technology and Innovation (4.00%), ranked 495th and 25th; and Ministry of Agriculture and Rural Development (2.50%), ranked 511th and 26th. The Ministry of Youth and Sports Development recorded 0.00%, placing 515th in the general ranking and 27th among ministries, making it the lowest-ranked ministry in the assessment.

For the most part, the results indicate that only four ministries, the Ministries of Defence, Finance, Women Affairs and Justice, recorded scores above 18%, while most ministries fell below 17%. The general ranking further demonstrates that even the highest-ranked ministry, Defence, occupied only 26th position out of the entire population of assessed institutions, while several ministries were positioned near the bottom of the overall ranking. The 0.00% recorded by the Ministry of Youth and Sports Development and the scores below 5% recorded by three other ministries highlight particularly low levels of measured compliance. Thus, the ministerial results reveal a substantial variation in compliance within the Federal Government sector, with the leading ministries considerably separated from those at the lower end of both the sectoral and general rankings.

COMMISSIONS, AGENCIES, DEPARTMENTS AND UNITS

One Hundred and Eighty-Three (183) Institutions are categorized as clusters. Their ranking is presented below:

S/N	COMMISSIONS, AGENCIES, DEPARTMENTS, DEPARTMENTS AND UNITS	Score %	General Ranking	Sectoral Ranking
1	Nigerian Investment Promotion Commission	84.14	1	1
2	Independent Corrupt Practices and Other Related Offences Commission	80.13	2	2
3	Tertiary Education Trust Fund	68.65	5	3
4	National Human Rights Commission	60.43	7	4
5	Nigerian Electricity Regulatory Commission	49.83	9	5
6	Nigerian Content Development and Monitoring Board	47.06	11	6
7	Family Homes Fund Ltd	45.18	12	7
8	National Environmental Standards and Regulations Enforcement Agency	41.93	13	8
9	Nigeria Sovereign Investment Authority	41.93	13	8
10	Financial Reporting Council of Nigeria	41.00	15	10
11	National Salaries Incomes and Wages Commission	40.45	16	11
12	National Pension Commission	37.19	17	12
13	Universal Basic Education Commission	36.67	18	13
14	Nigerian Communication Satellite Limited	36.10	19	14
15	Nigerian Maritime Administration and Safety Agency	35.82	20	15
16	Nigerian Extractive Industries Transparency Initiative	35.27	21	16
17	Federal Housing Authority	34.57	23	17
18	National Identity Management Commission	34.54	24	18
19	Nigeria Atomic Energy Commission	34.50	25	19
20	National Agency for the Control of Aids	32.35	29	20
21	Police Service Commission	32.27	30	21
22	Securities and Exchange Commission	30.77	31	22
23	Nigeria Electricity Liability Management Limited	30.50	33	23
24	National Centre for Disease Control	29.90	37	24
25	National Drug Law Enforcement Agency	29.43	38	25
26	Servicom	29.34	39	25
27	National Agency for Prohibition of Trafficking in Persons	28.90	41	26
28	Office of The Secretary General of the Federation	28.12	44	28
29	Office of the Auditor General of the Federation	27.99	46	28
30	National Inland Waterways Authority	27.83	48	30
31	Economic And Financial Crimes Commission	27.67	49	31
32	Industrial Training Fund	27.57	50	32
33	Nigerian Shippers Council	26.70	51	33
34	Fiscal Responsibility Commission	25.19	56	34
35	Niger Delta Development Commission	25.17	57	35
36	Nigerian Law Reform Commission	24.80	64	36
37	National Youth Service Corps	24.80	65	36
38	Nigerian Communication Commission	24.73	66	38
39	Debt Management Office	24.50	67	39
40	National Commission for Colleges of Education	24.23	70	39
41	Federal Civil Service Commission	23.87	71	40
42	National Commission for Nomadic Education	23.83	74	41
43	Bureau of Public Service Reforms	23.40	75	43
44	National Commissions for Persons with Disabilities	23.33	76	44
45	Budget Office of the Federation	23.07	77	44
46	Nigerian Natural Medicine Development Agency	23.00	79	46
47	National Emergency Management Agency	22.67	81	47
48	National Agency for Food and Drug Administration and Control	22.50	82	48
49	Bureau of Public Enterprise	22.50	86	48
50	National Insurance Commission	22.50	82	48
51	National Examination Council	22.30	90	48
52	National Library of Nigeria	21.21	93	51
53	National Steel Raw Materials Exploration Agency, Kaduna	21.17	96	53
54	National Blood Service Commission	21.00	97	54

55	Nigerian Safety Investigation Bureau (Accident and Investigation Bureau)	20.83	100	55
56	National Agricultural Seed Council	20.09	102	55
57	Transmission Company of Nigeria	19.83	103	57
58	National Orientation Agency	19.83	103	57
59	National Hajj Commission of Nigeria	19.83	103	57
60	National Universities Commission	19.64	107	60
61	Nigerian Agricultural Insurance Corporation	19.64	107	60
62	National Judicial Council	19.50	109	62
63	Teachers Registration Council of Nigeria	18.50	118	63
64	Nigerian Meteorological Agency	18.50	118	63
65	Bureau of Public Procurement	18.50	118	63
66	Nigerian Bulk Electricity Trading PLC	18.50	118	63
67	National Film and Video Censors Board	18.50	118	63
68	Sheda Science and Technology Complex	18.50	142	63
69	Medical Rehabilitation Therapists Board of Nigeria	18.50	118	63
70	Federal Road Safety Commission	18.50	118	63
71	Nigerian Financial Intelligence Unit	18.50	118	63
72	National Boundary Commission	18.50	118	63
73	Public Complaints Commission	18.50	118	63
74	National Productivity Centre	17.90	146	74
75	Federal Character Commission	17.80	147	75
76	National Space Research and Development Agency	17.67	149	76
77	National Centre for Agricultural Mechanization, Ilorin	17.33	151	77
78	Nigerian Ports Authority	17.17	152	78
79	Nigerian Airspace Management Agency	17.17	152	78
80	National Council for Arts and Culture	17.10	156	78
81	Corporate Affairs Commission	17.00	157	80
82	Petroleum Technology Development Fund	17.00	157	81
83	Infrastructure Concession Regulatory Commission	16.79	178	83
84	National Office for Technology Acquisition and Promotion	15.83	183	84
85	National Board for Technology Incubation	15.83	183	84
86	Federal Roads Maintenance Agency	15.83	183	84
87	Legal Aid Council of Nigeria	15.83	183	84
88	Nigerian Civil Aviation Authority	15.83	183	84
89	Agricultural Research Council of Nigeria	15.83	183	84
90	National Health Insurance Scheme	15.30	204	90
91	Pension Transitional Arrangement Directorate	15.30	204	90
92	Pension Transitional Arrangement Directorate	15.30	204	90
93	Federal Judicial Service Commission	15.00	208	90
94	Nigerian National Merit Award	14.50	211	94
95	Dental Therapist Registration Board of Nigeria	14.50	211	94
96	Nigeria Commodity Exchange	14.50	211	94
97	National Primary Health Care Development Agency	14.50	211	94
98	Energy Commission of Nigeria	14.50	211	94
99	Health Records Officers Registration Board of Nigeria	14.50	211	94
100	National Biotechnology Development Agency	14.50	211	94
101	Civil Defence, Correctional, Fire and Immigration Board	14.50	211	94
102	Council for the Regulation of Engineering in Nigeria (COREN)	14.50	211	94
103	Directorate for Technical Cooperation in Africa	14.50	211	94
104	Federal Airports Authority of Nigeria	14.50	211	94
105	Independent National Electoral Commission	14.50	211	94
106	National Broadcasting Commission	14.50	211	94
107	Nigerian Export Promotion Council	14.50	211	94
108	Office of the Surveyor-General of the Federation	14.50	211	94
109	Pharmacy Council of Nigeria	14.50	211	94
110	Radiographers Registration Board of Nigeria	14.50	211	94
111	Raw Materials Research and Development Council	14.50	211	94
112	Small and Medium Enterprise Development Authority of Nigeria	14.50	211	94
113	Standards Organisation of Nigeria	14.50	211	94
114	Surveyors Council of Nigeria	14.50	211	94
115	Tafawa Balewa Square Management Board	14.50	211	94
116	Nigerian Copyright Commission	14.50	211	94
117	Nigerian Railway Corporation	14.50	211	94

118	National Population Commission	14.50	211	94
119	National Sugar Development Council	14.50	211	94
120	Nigeria Nuclear Regulatory Authority	14.50	211	94
121	Nigerian Export Processing Zones Authority	14.50	211	94
122	Nigerians in Diaspora Commission	14.50	211	94
123	Nigerian Mining Cadastre Office	14.50	211	94
124	Nigerian Press Council	14.50	211	94
125	National Information Technology Development Agency	14.50	211	94
126	North East Development Commission	14.50	211	94
127	Nigerian Postal Service	14.50	211	94
128	National Gallery for Art	14.50	211	94
129	Council of Nigerian Mining Engineers and Geoscientists	14.50	211	94
130	Rural Electrification Agency	14.50	211	94
131	New Partnership for African Development	14.50	211	94
132	Nigerian Geological Survey Agency	14.50	211	94
133	National Agency for the Great Green Wall	14.50	211	94
134	National Automotive Design and Development Council	14.50	211	94
135	Ajaokuta Steel Company Limited	14.50	334	94
136	Galaxy Backbone	14.40	335	94
137	Office of the Accountant General of the Federation	14.33	336	137
138	Federal Competition and Consumer Protection Commission	13.70	342	137
139	National Agency for Science and Engineering Infrastructure	13.60	343	139
140	National Directorate of Employment	12.00	356	140
141	National Park Service	12.00	356	140
142	Nigerian Tourism Development Authority	12.00	356	140
143	Office of The Head of Civil Service of the Federation	12.00	356	140
144	Nigerian Film Corporation	12.00	356	140
145	National Agricultural Land Development Authority	12.00	356	140
146	National Centre for Technology Management, Ile-Ife	12.00	356	140
147	National Lottery Regulatory Commission	12.00	356	140
148	National Council on Climate Change	12.00	356	140
149	Community Health Practitioners Registration Board	12.00	356	140
150	Defence Industries Corporation of Nigeria	12.00	356	140
151	National Lottery Trust Fund	12.00	356	140
152	Medical and Dental Council of Nigeria	12.00	356	140
153	Joint Admission and Matriculation Board	11.83	402	140
154	Computer Professionals Registration Council of Nigeria	11.30	406	153
155	Centre for Management Development	10.50	407	154
156	Centre for Management Development	10.50	407	155
157	Medical Laboratory Science Council of Nigeria, Yaba	10.50	407	155
158	FG Staff Housing Loans Board	10.50	407	155
159	National Assembly Service Commission	10.50	407	155
160	National Biosafety Management Agency	10.50	407	155
161	National Bureau of Statistics	10.50	407	155
162	Advertising Regulatory Council of Nigeria	10.50	407	155
163	Nigerian Council of Food Science and Technology	10.50	407	155
164	Code of Conduct Bureau	10.50	407	155
165	Gurara Dam Management Agency	10.50	407	155
166	National Commission for Mass Literacy Adult and Non-Formal Education	10.50	407	155
167	National Metallurgical Development Center, Jos	8.00	455	167
168	National Board for Technical Education	8.00	455	167
169	Border Communities Development Agency	8.00	455	167
170	Lagos International Trade Fair Complex Management Board	8.00	455	167
171	Nigerian Television Authority	8.00	455	167
172	National Economic Reconstruction Fund	8.00	455	167
173	Voice of Nigeria	8.00	455	167
174	Dental Technologists Registration Board of Nigeria	8.00	455	167
175	Veterinary Council of Nigeria	8.00	455	167
176	National Centre for Women Development	8.00	455	167
177	National Commission for Museums and Monuments	7.83	477	177
178	National Iron Ore Mining Company	5.33	491	178
179	National Commission for Refugees, Migrants and IDPs	4.00	495	179
180	Nigerian Coal Corporation	4.00	495	179

181	Librarians Registration Council of Nigeria	4.00	495	179
182	Council for the Regulation of Freight Forwarding in Nigeria	4.00	495	179
183	Abuja Infrastructure Investment Center	4.00	495	179

The table shows a wide variation in compliance with the TII variables among the assessed Commissions, Agencies, Departments and Units. The Nigerian Investment Promotion Commission is the most complying institution, recording 81.74%, followed by the Independent Corrupt Practices and Other Related Offences Commission (77.73%) and the Tertiary Education Trust Fund (64.25%). The National Human Rights Commission also performs strongly with 56.03%. However, compliance declines considerably among the majority of institutions. Several agencies record scores below 20%, while a large number cluster at 14.50%, indicating relatively weak conformity with the assessed TII variables.

At the lower end, the National Commission for Refugees, Migrants and IDPs, Nigerian Coal Corporation, Librarians Registration Council of Nigeria, Council for the Regulation of Freight Forwarding in Nigeria, and Abuja Infrastructure Investment Center jointly record the lowest score of 4.00%. They are preceded by the National Iron Ore Mining Company (5.33%) and the National Commission for Museums and Monuments (7.83%). The results indicate that institutional compliance is highly uneven. While a few agencies demonstrate strong performance, a substantial proportion record low scores, suggesting the need for improved transparency, disclosure and integrity practices across the wider public sector.

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	Sectoral Ranking
1	Defence Headquarters	30.68	32	1
2	Nigeria Customs Service	24.99	61	2
3	Nigeria Security and Civil Defence Corps	18.50	118	3
4	Nigeria Immigration Service	18.50	118	3
5	Federal Road Safety Commission	18.50	118	3
6	Nigerian Air Force	14.50	211	6
7	Nigerian Police Force	14.50	211	6
8	Nigerian Navy	14.50	211	6
9	Military Pension Board	12.00	356	9
10	Nigerian Correctional Service	12.00	356	9
11	Defence Industries Corporation of Nigeria	12.00	356	9
12	Federal Fire Service	10.50	407	12
13	Nigerian Army	8.00	455	13

The Military and Paramilitary sector shows a wide variation in compliance, with scores ranging from 30.68% to 8.00%. Defence Headquarters records the highest score of 30.68%, ranking 32nd generally and 1st sectorally. It is followed by the Nigeria Customs Service, with 24.99%, ranking 61st generally and 2nd sectorally. The Nigeria Security and Civil Defence Corps, Nigeria Immigration Service, and Federal Road Safety Commission, each recorded 18.50% and ranking jointly 118th generally and 3rd sectorally. This is followed by the Nigerian Air Force, Nigerian Police Force, and Nigerian Navy, which each score 14.50%, ranking jointly 211th generally and 6th sectorally.

At the lower end, the Military Pension Board, Nigerian Correctional Service, and Defence Industries Corporation of Nigeria each record 12.00%, ranking jointly 356th generally and 9th sectorally. The Federal Fire Service scores 10.50%, while the Nigerian Army records the lowest score of 8.00%, ranking 455th generally and 13th sectorally. The results indicate uneven compliance across the military and paramilitary sector. Only Defence Headquarters and the Nigeria Customs Service score above 20%, while most institutions fall between 12.00% and 18.50%. The gap between the highest and lowest scores further reflects significant differences in compliance performance among the institutions.

FEDERAL EDUCATION AND TRAINING INSTITUTIONS

One Hundred and Fifty-Nine (159) Federal Education and Training Institutions are assessed. Their sectoral ranking is presented below:

S/N	FEDERAL EDUCATION AND TRAINING INSTITUTIONS	Score %	General Ranking	Sectoral Ranking
1	Nigeria Maritime University, Okerenkoko, Delta	30.12	35	1
2	Nigerian Institute of Advanced Legal Studies	29.97	36	2
3	Petroleum Training Institute, Effurun	29.17	40	3
4	Bayero University Kano	28.64	42	4
5	Alex Ekueme University, Ndufu-Alike, Ebonyi	28.43	43	5
6	University of Ilorin	28.07	45	6
7	University of Abuja	26.69	52	7
8	FCE (Special), Oyo	25.79	54	8
9	Ahmadu Bello University, Zaria	25.13	58	9
10	Yaba College of Technology, Yaba, Lagos	24.43	68	10
11	Adeyemi Federal University of Education, Ondo	22.71	80	11
12	Administrative Staff College of Nigeria	22.50	86	12
13	FCE Katsina	21.57	92	13
14	Obafemi Awolowo University, Ile-Ife	21.57	91	13
15	Nigerian Institute of Leather and Science Technology	21.17	94	15
16	National Institute for Legislative and Democratic Studies	21.00	97	16
17	National Institute for Educational Planning and Administration	20.21	101	17
18	National Post Graduate Medical College of Nigeria	19.83	103	18
19	Akanu Ibiam Federal Polytechnic Uwana, Ebonyi	19.50	109	19
20	Federal University of Agriculture Zuru	19.29	112	20
21	Auchi Polytechnic, Edo	18.90	113	21

22	Michael Opara University of Agriculture, Umudike	18.71	114	22
23	National Institute for Construction Technology, Uromi	18.71	114	22
24	FCE Gidan Madi, Sokoto	18.71	114	22
25	National Open University of Nigeria	18.50	118	25
26	Optometrist and Dispensing Opticians Board of Nigeria	18.50	118	25
27	Nigeria Institute of Soil Science	18.50	118	25
28	University of Lagos	18.50	118	25
29	Nigerian Institute of Transportation Technology	18.50	142	25
30	Nigerian Institute of Science Laboratory Technology, Ibadan	18.50	142	25
31	Federal College of Forestry, Ibadan, Oyo State	18.50	118	25
32	Kaduna Polytechnic, Kaduna	17.71	148	32
33	Citizenship and Leadership Training Centre	17.17	152	33
34	Nigerian College of Aviation Technology, Zaria	17.00	157	34
35	FCE Obudu, Cross River	17.00	157	34
36	University of Jos	17.00	157	34
37	Air force Institute of Technology, Kaduna	17.00	157	34
38	Jos University Teaching Hospital	17.00	157	34
39	FCE Yola, Adamawa	16.81	177	39
40	Nigerian Army University, Biu	16.57	179	40
41	Federal University of Technology, Minna	16.00	182	41
42	Federal College of Agriculture, Ibadan, Oyo State	15.83	183	42
43	Public Service Institute of Nigeria	15.83	183	42
44	Federal University Dutse, Jigawa	15.83	183	42
45	Samaru College of Agriculture (Dae), Zaria Kaduna State	15.83	183	42
46	Federal University Lafia, Nasarawa	15.64	200	46
47	FCE Pankshin, Plateau	15.64	200	46
48	FCE (Technical) Akoka, Lagos	15.64	202	46
49	University of Ibadan	15.50	203	49
50	Federal University Birnin Kebbi	15.07	207	50
51	University of Benin	14.50	211	51
52	Pharmacy Council of Nigeria	14.50	211	51
53	University of Nigeria Nsukka	14.50	211	51
54	National Institute for Nigerian Languages, Aba	14.50	211	51
55	Nigerian Institute of Mining and Geosciences	14.50	211	51
56	Institute of Public Analysts of Nigeria	14.50	211	51
57	Maritime Academy of Nigeria	14.50	211	51
58	N.A Institute of Tech. & Environmental Sciences	14.50	211	51
59	National Power Training Institute	14.50	211	51
60	Nigeria Institute for Hospitality and Tourism	14.50	211	51
61	Institute for Peace and Conflict Resolution	14.50	211	51
62	Nnamdi Azikiwe University, Awka	14.50	211	51
63	Federal College of Agriculture Akure	14.50	211	51
64	Federal College of Agriculture Ishiagu, Ebonyi State	14.50	211	51
65	Federal Co-operative College, Ibadan	14.50	211	51
66	Federal Polytechnic Bida, Niger	14.50	211	51
67	Federal University Gusau, Zamfara	14.50	211	51
68	Federal University Kashere, Gombe	14.50	211	51
69	Federal University Lokoja, Kogi	14.50	211	51
70	Federal Training Center, Lagos	14.50	211	51
71	Project Development Institute, Enugu	14.50	211	51
72	Federal Polytechnic Bauchi	14.50	211	51
73	Federal Polytechnic Ede, Osun	14.50	211	51
74	Federal University Oye-Ekiti, Ekiti	14.50	211	51
75	Federal College of Wildlife Management, New Bussa, Niger State	14.50	211	51
76	Nigerian Institute of Animal Science	14.50	211	51
77	National Defence College	14.50	211	51
78	National Teachers Institute	14.50	211	51
79	Federal College of Animal Health and Production Technology, Ibadan, Oyo State	14.50	211	51
80	Federal Polytechnic Damaturu, Yobe	14.50	211	51
81	Federal University Wukari, Taraba	14.50	211	51
82	Federal Co-operative College, Kaduna	14.50	211	51
83	Federal College of Forestry, Jos, Plateau State	14.50	211	51
84	Federal Polytechnic Ado Ekiti	14.50	211	51

85	FCE (Technical), Omuku, River	14.50	211	51
86	Federal College of Land Resources Technology, Owerri, Imo State	14.50	211	51
87	Federal College of Fisheries and Marine Technology, Lagos	14.50	211	51
88	FCE Okene, Kogi	14.50	211	51
89	University of Maiduguri	14.12	337	89
90	Moddibo Adama University of Technology, Yola	13.93	338	90
91	University of Port-Harcourt	13.93	338	90
92	University of Calabar	13.71	340	92
93	FCE (Technical), Gombe	13.71	340	92
94	Federal Polytechnic Ilaro, Ogun	13.33	344	94
95	Federal University of Technology, Owerri	13.14	345	95
96	Agricultural and Rural Management Training Institute	13.00	346	96
97	FCE (Technical), Bichi, Kano	13.00	346	96
98	Federal Co-operative College, Oji River	13.00	346	96
99	Federal University of Agriculture, Abeokuta	12.79	354	99
100	Nigerian Law School	12.00	356	100
101	National Water Resources Institute, Kaduna	12.00	356	100
102	Nigeria Arabic Language Village, Ngala, Borno State	12.00	356	100
103	Nigerian Institute of International Affairs, Lagos	12.00	356	100
104	Waziri Umaru Federal Polytechnic, Birnin Kebbi	12.00	356	100
105	National Institute for Sports	12.00	356	100
106	Federal Polytechnic Ekowe, Bayelsa	12.00	356	100
107	Federal Polytechnic Kaura Namoda, Zamfara	12.00	356	100
108	Federal University of Technology, Akure	12.00	356	100
109	Federal University Otuoke, Bayelsa	12.00	356	100
110	National Institute for Policy and Strategic Studies, Kuru	12.00	356	100
111	Federal Polytechnic Idah, Kogi	12.00	356	100
112	Federal Polytechnic Mubi, Adamawa	12.00	356	100
113	Federal Polytechnic Nasarawa	12.00	356	100
114	FCE Kano	12.00	356	100
115	Federal Polytechnic Ukana, Akwa Ibom	12.00	356	100
116	Alvan Ikoku College of Education, Owerri	12.00	356	100
117	Federal Polytechnic of Oil and Gas Bonny, Rivers	12.00	356	100
118	Federal Polytechnic Ile-Oluji, Ondo	12.00	356	100
119	FCE (Technical), Umunze	11.64	405	119
120	FCT College of Education, Zuba	10.50	407	120
121	Federal Polytechnic Daura, Katsina State	10.50	407	120
122	Federal University Gashua, Yobe	10.50	407	120
123	Federal College of Dental technology and Therapy, Enugu	10.50	407	120
124	Federal Training Center, Kaduna	10.50	407	120
125	Federal University of Petroleum Resources, Effurun	10.50	407	120
126	Federal University of Health Science Otuopko, Benue	10.50	407	120
127	Federal School of Occupational Therapy, Yaba	10.50	407	120
128	Federal University of Agriculture, Makurdi	10.50	407	120
129	Federal College of Animal Health and Production Technology, Vom, Plateau State	10.50	407	120
130	Nigerian Army College of Education, Ilorin	10.50	407	120
131	Federal College of Horticulture, Dadin Kowa, Gombe	10.50	407	120
132	Federal School of Medical Laboratory Jos	10.50	407	120
133	H.A Federal Polytechnic Kazaure, Jigawa	10.50	407	120
134	University of Uyo	10.50	407	120
135	College of Agriculture (Dae), Kabba, Kogi State	9.33	451	135
136	Nigerian Defence Academy, Kaduna	9.00	452	136
137	Federal College of Land Resources Technology Kuru, Jos	9.00	452	136
138	Usmanu Danfodio University, Sokoto	8.80	454	138
139	French Language Village, Badagry, Lagos	8.00	455	139
140	Michael Imoudu National Institute for Labour Studies	8.00	455	139
141	Federal Polytechnic Nekede, Owerri	8.00	455	139
142	National Mathematical Centre	8.00	455	139
143	Federal Polytechnic Bali, Taraba	6.50	478	143
144	Federal College of Freshwater Fisheries Technology, Baga, Borno State	6.50	478	143
145	Federal College of Agricultural Produce Technology, Kano	6.50	478	143
146	Federal University Dutsin-ma, Katsina	6.50	478	143
147	FCE Zaria, Kaduna	6.50	478	143

148	Federal School of Surveying	6.50	478	143
149	Abubakar Tafawa Balewa University, Bauchi	6.50	478	143
150	Federal Polytechnic Oko, Anambra	4.00	495	150
151	FCE (Technical), Gusau, Zamfara	4.00	495	150
152	FCE Eha-Amufu, Enugu	4.00	495	150
153	FCE (Technical), Asaba	4.00	495	150
154	FCE (Technical), Potiskum, Yobe	4.00	495	150
155	FCE Abeokuta, Ogun	4.00	495	150
156	FCE Kontagora, Niger	3.64	510	156
157	Federal College of Forestry Mechanization, Afaka, Kaduna State	2.50	511	157
158	Federal Polytechnic Kaltungo, Gombe State	0.00	515	158
159	Metallurgical Training Institute, Onitsha	0.00	515	158

The Federal Education and Training Institutions show a wide disparity in compliance, with scores ranging from 30.12% to 0.00%. Nigeria Maritime University, Okerenkoko records the highest score of 30.12%, ranking 35th generally and 1st sectorally, followed by the Nigerian Institute of Advanced Legal Studies at 29.97% (36th general, 2nd sectoral) and the Petroleum Training Institute at 29.17% (40th general, 3rd sectoral). Bayero University Kano, Alex Ekwueme University and University of Ilorin also rank among the leading institutions.

A middle group includes University of Abuja (26.69%, 52nd general), Ahmadu Bello University (25.13%, 58th) and Yaba College of Technology (24.43%, 68th). However, performance declines considerably thereafter, with many institutions scoring below 20%. A particularly large concentration occurs at 14.50%, where numerous universities, polytechnics, colleges and specialised institutions share 51st sectoral rank and generally 211th position.

The lower segment includes institutions scoring 12.00%, ranked 356th generally and 100th sectorally, and another large group at 10.50%, ranked 407th generally and 120th sectorally. The Nigerian Defence Academy records 9.00%, placing 452nd generally and 136th sectorally, while several institutions score 6.50% or below. At the bottom, FCE Kontagora records 3.64%, Federal College of Forestry Mechanisation, Afaka 2.50%, while Federal Polytechnic Kaltungo and Metallurgical Training Institute, Onitsha record 0.00%, both ranking 515th generally.

Generally, the ranking indicates substantial variation across the sector, with a small group performing relatively strongly while a large proportion records scores below 20%. The clustering of institutions at 14.50%, 12.00% and 10.50% further highlights the uneven distribution of compliance across Federal education and training institutions.

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	Sectoral Ranking
1	National Obstetric Fitsula Centre, Abakaliki	25.00	60	1
2	University of Abuja Teaching Hospital	24.37	69	2
3	Federal Neuro-Psychiatric Hospital Enugu	23.83	72	3
4	University of Uyo Teaching Hospital	22.50	88	4
5	University of Nigeria Teaching Hospital	19.50	109	5
6	National Eye Center	18.50	118	6
7	Irrua Specialist Teaching Hospital	18.50	118	6
8	National Orthopaedic Hospital Dala	18.50	118	6
9	Federal Medical Centre, Jalingo	18.50	118	6
10	National Ear Care Centre	17.17	152	10
11	National Hospital	17.00	157	11
12	Lagos University Teaching Hospital	17.00	157	11
13	Abubakar Tafawa Balewa University Teaching Hospital	17.00	157	11
14	University of Benin Teaching Hospital	17.00	157	11
15	Federal Medical Centre, Yenogoa	15.83	183	15
16	National Orthopaedic Hospital Lagos	15.00	208	16
17	Federal Medical Centre, Ebute Metta	14.50	211	17
18	Obafemi Awolowo Teaching Hospital	14.50	211	17
19	University of Calabar Teaching Hospital	14.50	211	17
20	Nnamdi Azikwe Teaching Hospital	14.50	211	17
21	University College Hospital Ibadan	14.50	211	17
22	University of Maiduguri Teaching Hospital	14.50	211	17
23	Federal Medical Centre, Abuja	14.50	211	17
24	Federal Medical Centre, Makurdi	14.50	211	17
25	Federal Medical Centre, Owo	14.50	211	17
26	Federal Medical Centre, Umuahia	14.50	211	17
27	Federal Neuro-Psychiatric Hospital Yaba	14.50	211	17
28	Federal Neuro-Psychiatric Hospital Maiduguri	14.50	211	17
29	Federal Neuro-Psychiatric Hospital Abeokuta	14.50	211	17
30	Federal Medical Centre, Birnin Kudu	14.50	211	17
31	Federal Medical Centre, Yola	14.50	211	17
32	Federal Neuro-Psychiatric Hospital Benin-City	14.50	211	17
33	Federal Medical Centre, Asaba	14.50	211	17
34	National Orthopaedic Hospital Enugu	13.00	346	34
35	University of Ilorin Teaching Hospital	12.00	356	35
36	Ahmadu Bello University Teaching Hospital, Zaria	12.00	356	35
37	Federal Neuro-Psychiatric Hospital Calabar	10.50	407	37
38	Federal Neuro-Psychiatric Hospital Kaduna	10.50	407	37
39	Federal Medical Centre, Birnin Kebbi	10.50	407	37
40	Federal Medical Centre, Bida	10.50	407	37
41	University of Port-Harcourt Teaching Hospital	10.50	407	37
42	Usmanu DanFodio University Teaching Hospital	8.00	455	42
43	Aminu Kano Teaching Hospital	8.00	455	42
44	Federal Medical Centre, Abeokuta	6.50	478	44
45	Federal Teaching Hospital Ido-Ekiti	6.50	478	44
46	Federal Medical Centre, Azare	6.50	478	44
47	National Tuberculosis and Leprosy Training Center, Zaria	4.00	495	47
48	Federal Medical Centre, Keffi	3.83	509	48
49	Federal Medical Centre, Katsina	2.50	511	49

The Teaching and Specialist Hospitals show a wide variation in compliance, with scores ranging from 25.00% to 2.50%. The National Obstetric Fistula Centre, Abakaliki records the highest score at 25.00%, ranking 60th generally and 1st sectorally, followed by University of Abuja Teaching Hospital at 24.37% (69th general, 2nd sectoral) and Federal Neuro-Psychiatric Hospital Enugu at 23.83% (72nd general, 3rd sectoral). University of Uyo Teaching Hospital also performs relatively strongly at 22.50%. The middle of the ranking includes University of Nigeria Teaching Hospital (19.50%, 109th general) and a group of institutions scoring 18.50%, including the National Eye Centre, Irrua Specialist Teaching Hospital, National Orthopaedic Hospital Dala and Federal Medical Centre Jalingo, all ranking 118th generally and 6th sectorally. A particularly large concentration occurs at 14.50%, where numerous teaching and specialist hospitals share 17th sectoral rank and 211th general position.

Performance declines further towards the lower end. National Orthopaedic Hospital Enugu scores 13.00% (346th general), while University of Ilorin Teaching Hospital and Ahmadu Bello University Teaching Hospital record 12.00% (356th general). Five institutions score 10.50%, placing them 407th generally and 37th sectorally. Usmanu Danfodiyo University Teaching Hospital and Aminu Kano Teaching Hospital record 8.00%, while three institutions score 6.50%.

At the bottom, the National Tuberculosis and Leprosy Training Centre, Zaria scores 4.00% (495th general), followed by Federal Medical Centre, Keffi at 3.83% (509th) and Federal Medical Centre, Katsina at 2.50% (511th). Overall, the ranking indicates substantial unevenness across the hospital sector, with only a small group achieving scores above 20%, while a considerable number fall below 15%, particularly towards the lower end of the general ranking.

COURTS AND TRIBUNALS

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

S/N	COURTS AND TRIBUNALS	Score %	General Ranking	Sectoral Ranking
1	Court of Appeal	21.17	94	1
2	Investment and Securities Tribunal	18.71	117	2
3	Supreme Court of Nigeria	15.00	208	3
4	Federal High Court	14.50	211	4
5	National Industrial Court	10.50	407	5

The table presents the compliance ranking of five Courts and Tribunals based on the TII variables. The Courts and Tribunals show a moderate but declining level of compliance, with scores ranging from 21.17% to 10.50%. The Court of Appeal records the highest score at 21.17%, ranking 94th generally and 1st sectorally, followed by the Investment and Securities Tribunal at 18.71% (117th general, 2nd sectoral).

The Supreme Court of Nigeria scores 15.00%, placing 208th generally and 3rd sectorally, while the Federal High Court records 14.50% (211th general, 4th sectoral). The National Industrial Court has the lowest score of 10.50%, ranking 407th generally and 5th sectorally. Overall, the results indicate a clear gap between the leading institutions and those at the lower end, with none of the courts or tribunals exceeding 22% compliance.

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	Sectoral Ranking
1	National Examination Council	22.30	90	1
2	National Business and Technical Examination Board	18.50	142	2
3	West African Examination Council	17.00	157	3
4	National Board for Arabic and Islamic Studies	14.50	211	4
5	Joint Admission and Matriculation Board	11.83	402	5

The Examination Bodies show a moderate level of variation in compliance, with scores ranging from 22.30% to 11.83%. The National Examination Council (NECO) records the highest score of 22.30%, ranking 90th generally and 1st sectorally, followed by the National Business and Technical Examination Board (NABTEB) at 18.50% (142nd general, 2nd sectoral).

The West African Examination Council (WAEC) scores 17.00%, placing 157th generally and 3rd sectorally, while the National Board for Arabic and Islamic Studies records 14.50% (211th general, 4th sectoral). JAMB has the lowest score at 11.83%, ranking 402nd generally and 5th sectorally. Overall, the results indicate a progressive decline in compliance across the sector, with all five examination bodies recording scores below 25%.

FEDERAL CAPITAL TERRITORY

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

S/N	FEDERAL CAPITAL TERRITORY	Score %	General Ranking	Sectoral Ranking
1	FCT Water Board Abuja	25.56	55	1
2	Abuja Investment Company Limited	15.30	204	2
3	Federal Capital Territory Internal Revenue	14.50	211	3
4	Abuja Enterprise Agency	14.50	211	3
5	Federal Capital Development Authority	14.50	211	3
6	FCT Muslims Pilgrims Welfare Board	12.00	356	6
7	Abuja Metropolitan Management Council	8.00	455	7
8	Abuja Environmental Protection Board	6.50	478	8
9	Abuja Infrastructure Investment Center	4.00	495	9
10	Abuja Broadcasting Corporation	0.00	515	10

The Federal Capital Territory (FCT) sector shows a wide variation in compliance, with scores ranging from 25.56% to 0.00%. The FCT Water Board Abuja records the highest score of 25.56%, ranking 55th generally and 1st sectorally. This is followed by the Abuja Investment Company Limited, which scores 15.30% and ranks 204th generally and 2nd within the sector.

A middle group comprises the FCT Internal Revenue Service, Abuja Enterprise Agency, and Federal Capital Development Authority, each recording 14.50%, placing them jointly at 211th generally and 3rd sectorally. The FCT Muslims Pilgrims Welfare Board follows with 12.00%, ranking 356th generally and 6th sectorally.

At the lower end, the Abuja Metropolitan Management Council records 8.00%, followed by the Abuja Environmental Protection Board at 6.50% and the Abuja Infrastructure Investment Center at 4.00%. The Abuja Broadcasting Corporation records 0.00%, placing it 515th generally and 10th sectorally.

Taken as a whole, the results indicate substantial disparities in compliance among FCT institutions. Only the FCT Water Board exceeds 20%, while half of the institutions score below 12%, and one records no score at all. This suggests that compliance performance across FCT institutions remains uneven, with a relatively strong performance at the top but considerable weakness among several other entities.

FINANCIAL INSTITUTIONS

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

S/N	FEDERAL CAPITAL TERRITORY	Score %	General Ranking	Sectoral Ranking
1	Development Bank of Nigeria	78.43	3	1
2	Nigeria Deposit Insurance Corporation	60.87	6	2
3	Bank of Industry	57.56	8	3
4	Nigeria Export-Import Bank	34.84	22	4
5	Central Bank of Nigeria	32.66	28	5
6	Securities and Exchange Commission	30.77	31	6
7	Nigeria Revenue Service	23.83	73	7
8	Federal Mortgage Bank of Nigeria	21.00	97	8
9	Bank of Agriculture	18.50	118	9

The financial institutions sector shows a wide variation in compliance, with scores ranging from 78.43% to 18.50%. The Development Bank of Nigeria (DBN) records the highest score of 78.43%, ranking 3rd generally and 1st sectorally. It is followed by the Nigeria Deposit Insurance Corporation (NDIC) with 60.87%, ranking 6th generally and 2nd sectorally, while the Bank of Industry (BOI) records 57.56%, ranking 8th generally and 3rd sectorally.

A second tier comprises the Nigeria Export-Import Bank (34.84%), Central Bank of Nigeria (32.66%), and Securities and Exchange Commission (30.77%), ranked 4th, 5th and 6th sectorally respectively. Their scores, however, are considerably lower than those of the three leading institutions, indicating a marked gap between the sector's top performers and the middle group.

At the lower end, the Nigeria Revenue Service records 23.83%, followed by the Federal Mortgage Bank of Nigeria (21.00%) and the Bank of Agriculture (18.50%), which ranks 118th generally and 9th sectorally.

Largely, the results indicate strong but uneven compliance within the financial institutions sector. The top three institutions all exceed 50%, while the remaining six score below 35%. The substantial gap between the highest and lowest scores suggests significant differences in compliance performance across the institutions.

OIL SECTOR

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

S/N	OIL SECTOR	Score %	General Ranking	Sectoral Ranking
1	National Oil Spill Detection and Response Agency	73.22	4	1
2	Nigerian National Petroleum Company Limited	49.60	10	2
3	Nigerian Content Development and Monitoring Board	47.06	11	3
4	Nigerian Upstream Petroleum Regulatory Commission	27.91	47	4
5	Nigerian Midstream and Downstream Petroleum Regulatory Authority	22.50	82	5
6	Petroleum Technology Development Fund	17.00	157	6
7	Oil and Gas Free Zones Authority	14.50	211	7

The oil sector shows a wide variation in compliance, with scores ranging from 73.22% to 14.50%. The National Oil Spill Detection and Response Agency (NOSDRA) record the highest score of 73.22%, ranking 4th generally and 1st sectorally. It is followed by the Nigerian National Petroleum Company Limited (NNPCL) with 49.60%, ranking 10th generally and 2nd sectorally, while the Nigerian Content Development and Monitoring Board (NCDMB) records 47.06%, ranking 11th generally and 3rd sectorally.

The next layer comprises the Nigerian Upstream Petroleum Regulatory Commission (NUPRC) at 27.91% and the Nigerian Midstream and Downstream Petroleum Regulatory Authority (NMDPRA) at 22.50%, ranking 4th and 5th sectorally respectively. Their scores indicate a considerable decline from the leading institutions.

At the lower end, the Petroleum Technology Development Fund (PTDF) records 17.00%, ranking 157th generally and 6th sectorally, while the Oil and Gas Free Zones Authority (OGFZA) records 14.50%, ranking 211th generally and 7th sectorally.

The results indicate substantial disparities in compliance across the oil sector. The top three institutions all score above 47%, with NOSDRA standing significantly ahead of the rest, while four of the seven institutions score below 30%. The gap between the highest and lowest performers suggests an uneven pattern of compliance across the sector.

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)	Sectoral Ranking (2)
1	National Horticultural Research Institute, Ibadan	33.00	27	1
2	Nigerian Stored Products Research Institute, Ilorin	30.50	33	2
3	Nigeria Institute for Medical Research, Yaba	24.90	62	3
4	National Veterinary Research Institute, Vom	24.87	63	4
5	Cocoa Research Institute of Nigeria, Ibadan	23.07	78	5
6	National Space Research and Development Agency	17.67	149	6
7	National Institute for Freshwater Fisheries Research, New-Bussa	17.00	157	8
8	National Institute for Oceanography and Marine Research	17.00	157	9
9	Lake Chad Research Institute, Maiduguri	17.00	157	10
10	National Research Institute for Chemical Technology, Zaria	15.83	183	14
11	National Arbovirus and Vector Research, Enugu	15.83	183	15
12	National Institute of Pharmaceutical Research And Development, Abuja	14.50	211	18
13	Nigerian Institute for Trypanosomiasis Research, Kaduna	14.50	211	18
14	Raw Materials Research and Development Council	14.50	211	18
15	Institute for Agricultural Research, Zaria	14.50	211	18
16	Institute for Agricultural Research and Training, Ibadan	14.50	211	18
17	Rubber Research Institute of Nigeria, Benin	14.50	211	18
18	Nigerian Building and Road Research Institute, Lagos	14.50	211	19
19	Nigerian Institute of Social and Economic Research	13.00	346	28
20	Forestry Research Institute of Nigeria, Ibadan	13.00	346	29

21	Nigerian Institute for Oil Palm Research, Benin	12.00	356	32
22	National Agricultural Extension and Research Liaison Services	11.83	402	34
23	Nigerian Educational Research and Development Council	10.50	407	36
24	National Root Crops Research Institute, Umudike	10.50	407	37
25	National Animal Production Research Institute	10.50	407	38
26	Federal Institute of Industrial Research, Oshodi	10.50	407	39
27	National Cereals Research Institute Badeggi	4.00	495	43

The research institutions sector shows a wide variation in compliance, with scores ranging from 33.00% to 4.00%. The National Horticultural Research Institute, Ibadan records the highest score of 33.00%, ranking 27th generally and 1st sectorally. It is followed by the Nigerian Stored Products Research Institute, Ilorin, with 30.50%, ranking 33rd generally and 2nd sectorally. The Nigeria Institute for Medical Research, Yaba and National Veterinary Research Institute, Vom follow closely with 24.90% and 24.87%, ranking 3rd and 4th sectorally.

A middle group includes the Cocoa Research Institute of Nigeria at 23.07%, followed by the National Space Research and Development Agency at 17.67%. Three institutions—the National Institute for Freshwater Fisheries Research, National Institute for Oceanography and Marine Research, and Lake Chad Research Institute—record 17.00%, placing them jointly at 7th–10th sectoral positions.

A significant concentration occurs at 14.50%, with seven institutions, including the National Institute of Pharmaceutical Research and Development, Nigerian Institute for Trypanosomiasis Research, Raw Materials Research and Development Council, Institute for Agricultural Research, and Nigerian Building and Road Research Institute. At the lower end, scores decline to 13.00%, 12.00%, and 11.83%, while four institutions record 10.50%. The National Cereals Research Institute, Badeggi records the lowest score of 4.00%, ranking 495th generally and 43rd sectorally.

The results indicate considerable disparities in compliance across research institutions. Only the two leading institutions exceed 30%, while a substantial proportion score below 18%, and the lowest performer records just 4.00%. This reflects an uneven distribution of compliance within the sector.

RIVER BASINS

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

S/N	RESEARCH INSTITUTIONS	Score %	General Ranking (1)	Sectoral Ranking (2)
1	Cross-River Basin Development Authority	15.83	183	1
2	Chad Basin River Basin Development Authority	15.83	183	1
3	Lower Niger River Basin Development Authority	12.00	356	3
4	Benin - Owenna River Basin Development Authority	12.00	356	3
5	Upper Niger River Basin Development Authority	12.00	356	3
6	Anambra - Imo River Basin Development Authority	11.83	402	6
7	Lower Benue River Basin Development Authority	10.50	407	7
8	Niger Delta River Basin Development Authority	10.50	407	7
9	Upper Benue River Basin Development Authority	10.50	407	7
10	Sokoto - Rima River Basin Development Authority	8.00	455	10
11	Ogun - Osun River Basin Development Authority	6.50	478	11
12	Hadejia - Jama'are River Basin Development Authority	2.50	511	12

The River Basin Development Authorities sector shows a relatively narrow but generally low level of compliance, with scores ranging from 15.83% to 2.50%. The Cross-River Basin Development Authority and Chad Basin River Basin Development Authority jointly record the highest score of 15.83%, ranking 183rd generally and 1st sectorally. A second group comprises the Lower Niger, Benin-Owenna, and Upper Niger River Basin Development Authorities, each scoring 12.00% and ranking 356th generally and 3rd sectorally. The Anambra-Imo River Basin Development Authority follows with 11.83%, ranking 402nd generally and 6th sectorally.

The Lower Benue, Niger Delta, and Upper Benue River Basin Development Authorities each score 10.50%, placing them jointly at 7th sectorally. The Sokoto-Rima and Ogun-Osun authorities record 8.00% and 6.50%, respectively, while the Hadejia-Jama'are River Basin Development Authority records the lowest score of 2.50%, ranking 511th generally and 12th sectorally.

The scores indicate low and uneven compliance across the River Basin Development Authorities. None of the 12 institutions reaches 20%, while half score 10.50% or below. The substantial difference between the highest score of 15.83% and the lowest of 2.50% further demonstrates considerable variation in compliance performance within the sector.

STATE GOVERNMENTS

The assessment for the Thirty-Six (36) will be 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 (BAs)	Does the State publish previous Budget Appropriation Acts from 2021-2025 on its website?	2021 = 0.44444 2022 = 0.44444 2023 = 0.44444 2024 = 0.44444 2025 = 0.44444 Total = 2.2222	2.2222
	Total Allocation Report of the Last Five Years (ARs)	Does the State publish on its website, the yearly total allocation received from 2021-2025?	2021 = 0.44444 2022 = 0.44444 2023 = 0.44444 2024 = 0.44444 2025 = 0.44444 Total = 2.2222	2.2222
	Total Revenue Generated Report of the Last Five Years (RGs)	Does the State publish on its website, the yearly total revenue generated from 2021-2025?	2021 = 0.44444 2022 = 0.44444 2023 = 0.44444 2024 = 0.44444 2025 = 0.44444 Total = 2.2222	2.2222
	Capital Expenditure of the Last Five Years (CEs)	Does the State publish on its website, yearly report of capital expenditure from 2020-2024?	2021 = 0.44444 2022 = 0.44444 2023 = 0.44444 2024 = 0.44444 2025 = 0.44444 Total = 2.2222	2.2222
	Recurrent Capital Expenditure Report of the Last Five Years (REs)	Does the State publish on its website, yearly report of recurrent expenditure from 2021-2025?	2021 = 0.44444 2022 = 0.44444 2023 = 0.44444 2024 = 0.44444 2025 = 0.44444 Total = 2.2222	2.2222
	Auditor General's Audit Report of the Last Five Years (ARs)	Does the State publish on its website, yearly report of recurrent expenditure from 2021-2025?	2021 = 0.44444 2022 = 0.44444 2023 = 0.44444 2024 = 0.44444 2025 = 0.44444 Total = 2.2222	2.2222

Budget Implementation Report of the Last Five Years (BIs)	Does the State publish on its website, the yearly budgetary performance from 2021-2025?	2021 = 0.44444 2022 = 0.44444 2023 = 0.44444 2024 = 0.44444 2025 = 0.44444 Total = 2.2222	2.2222
Debt Profile to Institutions of the Last Five Years (DPIs)	Does the State publish its debt profile to institutions from 2021-2025 on its website?	2021 = 0.44444 2022 = 0.44444 2023 = 0.44444 2024 = 0.44444 2025 = 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 2021-2025 on its website?	2021 = 0.44444 2022 = 0.44444 2023 = 0.44444 2024 = 0.44444 2025 = 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 with:

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 2021-2025 on the website?	2021 = 1.33332 2022 = 1.33332 2023 = 1.33332 2024 = 1.33332 2025 = 1.33332 Total = 6.6666	6.6666
	Procurement Records of the Last Five Years (PR5)	Does the State publish procurement records from 2021-2025 on the website? NB: The records must include the status of the contracts and the details of the contractors.	2021 = 1.33332 2022 = 1.33332 2023 = 1.33332 2024 = 1.33332 2025 = 1.33332 Total = 6.6666	6.6666
	Procurement Implementation Reports	Does the State publish Procurement Implementation Reports for the last five years?	2021 = 1.33332 2022 = 1.33332 2023 = 1.33332 2024 = 1.33332 2025 = 1.33332 Total = 6.6666	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.

VARIABLE	SUB-VARIABLES
<i>Human Resouce</i>	Recruitment Information of the Last Five Years (R5)
	Recruitment Policy (RP)
	Number of Personnel (NP)
	Information and Date of Promotion Exercises of the Last Five Years (P5)
	Sex Distribution (SD)
	Quota System (Qs)
	Disability (D)
	Updated Organizational Chart (UOC)

SCORING METHOD

Variable	Sub-Variable	Research Question	Score Key	Total Obtainable Score
<i>Human Resouce</i>	Recruitment Information of The Last Five Years (R5)	Are there publications of information relating to the state's previous recruitment from 2021-2025 on the website?	2021 = 0.57142 2022 = 0.57142 2023 = 0.57142 2024 = 0.57142 2025 = 0.57142 Total = 2.8571	2.8571
	Recruitment Policy (RP)	Does the state have a recruitment policy available on its website?	2021 = 0.57142 2022 = 0.57142 2023 = 0.57142 2024 = 0.57142 2025 = 0.57142 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?	2021 = 0.57142 2022 = 0.57142 2023 = 0.57142 2024 = 0.57142 2025 = 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?	2021 = 0.57142 2022 = 0.57142 2023 = 0.57142 2024 = 0.57142 2025 = 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 whistleblowing.

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

Variable	Sub-Variable	Research Question	Score Key	Total Obtainable Score
<i>Control of Corruption</i>	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). 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 with:

VARIABLE	SUB-VARIABLES
<i>Citizens Engagement</i>	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
<i>Citizens Engagement</i>	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 2021-2025 available on its website?	2021 = 0.8 2022 = 0.8 2023 = 0.8 2024 = 0.8 2025 = 0.8 Total = 4	4

STATE RANKING

S/N	State	% Score	Rank
1	Kaduna	54.68	1
2	Osun	50.54	2
3	Kwara	48.19	3
4	Rivers	37.97	4
5	Enugu	36.63	5
6	Kebbi	36.63	6
7	Gombe	36.55	7
8	Anambra	36.19	8
9	Abia	36.19	9
10	Oyo	36.08	10
11	Ekiti	35.21	11
12	Bauchi	34.67	12
13	Ondo	31.75	13
14	Kogi	31.11	14
15	Kano	30.86	15
16	Plateau	30.41	16
17	Delta	30.22	17
18	Akwa Ibom	29.97	18
19	Katsina	29.78	19
20	Lagos	28.19	20
21	Borno	28.19	21
22	Adamawa	26.86	22
23	Nasarawa	26.67	23
24	Sokoto	26.22	24
25	Zamfara	24.00	25
26	Jigawa	23.75	26
27	Edo	22.86	27
28	Benue	20.63	28
29	Taraba	19.75	29
30	Ogun	18.86	30
31	Imo	18.67	31
32	Ebonyi	18.41	32
33	Cross River	17.97	33
34	Bayelsa	14.86	34
35	Yobe	14.86	34
36	Niger	10.86	36

The table presents the ranking of 36 states based on their level of compliance with the Transparency and Integrity Index (TII) variables. The scores range from 54.68% to 10.86%, revealing substantial variation in compliance across the states. Overall, only a limited number of states recorded scores above 40%, while a

considerable proportion scored below 30%, indicating significant differences in transparency and integrity practices. Kaduna State ranks first with the highest compliance score of 54.68%, followed by Osun State with 50.54% and Kwara State with 48.19%. These three states are the only states exceeding the 45% threshold and demonstrate comparatively stronger conformity with the assessed TII variables. Rivers State follows in fourth position with 37.97%, while Enugu and Kebbi jointly occupy fifth and sixth positions with 36.63% each. Gombe (36.55%), Anambra and Abia (36.19% each), and Oyo (36.08%) and complete the group of relatively better-performing jurisdictions.

The middle range of the ranking consists largely of states with scores between 30% and 35%. These include Ekiti (35.21%), Bauchi (34.67%), Ondo (31.75%), Kogi (31.11%), Kano (30.86%), Plateau (30.41%) and Delta (30.22%). Akwa Ibom (29.97%), Katsina (29.78%), Lagos and Borno (28.19% each), Adamawa (26.86%), Nasarawa (26.67%) and Sokoto (26.22%) occupy the subsequent positions. The results indicate moderate-to-low compliance among these states.

A further decline is observed from Zamfara (24.00%) through Jigawa (23.75%), Edo (22.86%), Benue (20.63%) and Taraba (19.75%). Ogun (18.86%), Imo (18.67%), Ebonyi (18.41%) and Cross River (17.97%) also record relatively low scores. At the bottom of the ranking are Bayelsa and Yobe, which jointly score 14.86% and rank 34th, while Niger State records the lowest compliance score of 10.86%, ranking 36th.

The distribution therefore reveals a substantial 43.82 percentage-point gap between Kaduna, the highest-ranked state, and Niger, the lowest-ranked state. In addition, only three states (8.1%) of the 36 states recorded scores of 45% or above, while 15 states (40.5%) scored below 25%. This suggests that although some states demonstrate relatively stronger compliance, transparency and integrity practices remain uneven and require considerable improvement across a large proportion of the states.

Overall, Kaduna, Osun and Kwara emerge as the leading states in TII compliance, while Niger, Bayelsa and Yobe occupy the lowest positions. The wide variation in scores highlights the need for targeted interventions, particularly in lower-ranked states, while the practices of higher-performing states could provide useful benchmarks for improving transparency, accountability and institutional integrity across the country.

FINANCIAL VARIABLE RANKING

S/N	State	% Score	Rank
1	Kwara	100.00	1
2	Kogi	95.55	2
3	Rivers	95.55	2
4	Bauchi	93.33	4
5	Gombe	91.11	5
6	Kebbi	88.89	6
7	Osun	88.89	6
8	Anambra	86.67	8
9	Oyo	86.67	8
10	Ekiti	84.44	10
11	Ondo	84.44	10
12	Katsina	82.22	12
13	Abia	80.00	13
14	Kano	80.00	13
15	Zamfara	80.00	13
16	Ebonyi	77.78	16
17	Kaduna	77.78	16
18	Akwa Ibom	75.55	18
19	Plateau	71.11	19
20	Sokoto	71.11	19
21	Borno	66.67	21
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	Delta	31.11	27
28	Benue	28.89	28
29	Lagos	26.67	29
30	Taraba	24.44	30
31	Imo	20.00	31
32	Cross River	15.56	32
33	Bayelsa	0.00	33
34	Niger	0.00	33
35	Ogun	0.00	33
36	Yobe	0.00	33

PROCUREMENT VARIABLE RANKING

S/N	State	% Score	Rank
1	Delta	80.00	1
2	Osun	66.67	2
3	Kwara	46.67	3
4	Imo	33.33	4
5	Abia	26.67	5
6	Bauchi	20.00	6
7	Nasarawa	20.00	6
8	Ogun	20.00	6
9	Rivers	20.00	6
10	Kebbi	20.00	10
11	Ekiti	13.33	11
12	Gombe	13.33	11
13	Kaduna	13.33	11
14	Enugu	6.67	14
15	Katsina	6.67	14
16	Plateau	6.67	14
17	Adamawa	0.00	17
18	Akwa Ibom	0.00	17
19	Anambra	0.00	17
20	Bayelsa	0.00	17
21	Benue	0.00	17
22	Borno	0.00	17
23	Cross River	0.00	17
24	Ebonyi	0.00	17
25	Edo	0.00	17
26	Jigawa	0.00	17
27	Kano	0.00	17
28	Kogi	0.00	17
29	Lagos	0.00	17
30	Niger	0.00	17
31	Ondo	0.00	17
32	Oyo	0.00	17
33	Sokoto	0.00	17
34	Taraba	0.00	17
35	Yobe	0.00	17
36	Zamfara	0.00	17

HUMAN RESOURCE VARIABLE RANKING

S/N	State	% Score	Rank
1	Oyo	25.71	1
2	Osun	17.14	2
3	Abia	14.29	3
4	Adamawa	14.29	3
5	Akwa Ibom	14.29	3
6	Anambra	14.29	3
7	Bayelsa	14.29	3
8	Benue	14.29	3
9	Borno	14.29	3
10	Cross River	14.29	3
11	Ebonyi	14.29	3
12	Edo	14.29	3
13	Ekiti	14.29	3
14	Enugu	14.29	3
15	Gombe	14.29	3
16	Jigawa	14.29	3
17	Kaduna	14.29	3
18	Kano	14.29	3
19	Kebbi	14.29	3
20	Kwara	14.29	3
21	Lagos	14.29	3
22	Niger	14.29	3
23	Ogun	14.29	3
24	Ondo	14.29	3
25	Plateau	14.29	3
26	Rivers	14.29	3
27	Taraba	14.29	3
28	Yobe	14.29	3
29	Bauchi	0.00	29
30	Delta	0.00	29
31	Imo	0.00	29
32	Katsina	0.00	29
33	Kogi	0.00	29
34	Nasarawa	0.00	29
35	Sokoto	0.00	29
36	Zamfara	0.00	29

CONTROL OF CORRUPTION VARIABLE RANKING

S/N	State	% Score	Rank
1	Kaduna	100.00	1
2	Enugu	40.00	2
3	Lagos	40.00	2
4	Anambra	20.00	4
5	Kwara	20.00	4
6	Osun	20.00	4
7	Abia	0.00	7
8	Adamawa	0.00	7
9	Akwa Ibom	0.00	7
10	Bauchi	0.00	7
11	Bayelsa	0.00	7
12	Benue	0.00	7
13	Borno	0.00	7
14	Cross River	0.00	7
15	Delta	0.00	7
16	Ebonyi	0.00	7
17	Edo	0.00	7
18	Ekiti	0.00	7
19	Gombe	0.00	7
20	Imo	0.00	7
21	Jigawa	0.00	7
22	Kano	0.00	7
23	Katsina	0.00	7
24	Kebbi	0.00	7
25	Kogi	0.00	7
26	Nasarawa	0.00	7
27	Niger	0.00	7
28	Ogun	0.00	7
29	Ondo	0.00	7
30	Oyo	0.00	7
31	Plateau	0.00	7
32	Rivers	0.00	7
33	Sokoto	0.00	7
34	Taraba	0.00	7
35	Yobe	0.00	7
36	Zamfara	0.00	7

CITIZENS ENGAGEMENT VARIABLE **RANKING**

S/N	State	% Score	Rank
1	Kaduna	68.00	1
2	Oyo	68.00	1
3	Ekiti	64.00	3
4	Gombe	64.00	3
5	Abia	60.00	5
6	Adamawa	60.00	5
7	Akwa Ibom	60.00	5
8	Anambra	60.00	5
9	Bauchi	60.00	5
10	Bayelsa	60.00	5
11	Benue	60.00	5
12	Borno	60.00	5
13	Cross River	60.00	5
14	Edo	60.00	5
15	Enugu	60.00	5
16	Jigawa	60.00	5
17	Kano	60.00	5
18	Katsina	60.00	5
19	Kebbi	60.00	5
20	Kogi	60.00	5
21	Kwara	60.00	5
22	Lagos	60.00	5
23	Nasarawa	60.00	5
24	Ogun	60.00	5
25	Ondo	60.00	5
26	Osun	60.00	5
27	Plateau	60.00	5
28	Rivers	60.00	5
29	Sokoto	60.00	5
30	Taraba	60.00	5
31	Yobe	60.00	5
32	Delta	40.00	32
33	Imo	40.00	32
34	Niger	40.00	32
35	Zamfara	40.00	32
36	Ebonyi	0.00	36

