



INDEPENDENT CORRUPT PRACTICES & OTHER RELATED OFFENCES COMMISSION

# **ETHICS AND INTEGRITY COMPLIANCE SCORECARD**

## **2022**

September, 2022





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The Independent Corrupt Practices and Other Related Offences Commission (ICPC) was established in 2000 by Act No.5 of year 2000. Its mandates include enforcement, prevention, public education and enlightenment.



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## **ETHICS AND INTEGRITY COMPLIANCE SCORECARD 2022**

### **Foreword**

The Corrupt Practice and Other Related Offences Act, 2000 the enabling law of the Independent Corrupt Practices and Other Related Offences Commission is a pioneering, progressive and dynamic legislation. It provides for a three- pronged approach to fighting corruption - enforcement, prevention and civic mobilization through education. Since investigation, arrest, prosecution and conviction of suspects may not be adequate in controlling or eradicating corruption, the statute under section 6(b)-(d) introduced elaborate prophylactic perspectives and windows to the fight against corruption.

Despite proliferation of anti-corruption statutes, agencies, policies, directives, programmes, campaigns, corruption continues to ravage every aspect, facet and segment of the Nigerian state. Law and control dimensions of enforcement actions are clearly incapable to solely deal with the menace of corruption. The phenomenon, dimensions, dynamics, metamorphosis of corruption in all its ramifications demand wholesale approach particularly preventive measures to fighting corruption. However, while there are immediate and swift blames on leadership and managers of government at all levels, little regard is had on organizational and corporate ethics and compliance which is crucial to instilling integrity and ethical values, straighten skewed systems to promote restraint, transparency, accountability and productivity.

Appreciating this vital aspect of ethical and value engineering to enhance institutional integrity, the ICPC has since 2019 been deploying the Ethics and Integrity Compliance Scorecard in government Ministries, Departments and Agencies. Annually, the tool assesses selected public agencies on three main areas - management, financial and administrative culture and systems. Organizational or Corporate Ethics and Compliance inspire and boost morals of employees or officers as it assures them of their safety, security, value, respect and growth in their career and employment. Organization ethics and compliance also enhance productivity, curtail misconducts and malfeasance, encourage compliance, increase organization's reputation and draws the public trust and confidence in the agency's services, products, activities and progress. Therefore, the importance of ethics and integrity compliance culture cannot be over stated. Agencies have grown fallen on the strength and weakness of their ethics and compliance culture.

The ICPC has resolved through its preventive approaches and tools to check the truth default inclination - the assumption that all is well when in fact colossal loopholes and weaknesses expose government and its agencies to vulnerabilities encouraging



corruption and huge losses of public revenue and resources. In future assessments, the ICPC is considering sectoral or geographical deployment of the EICS to ensure MDAs are measured in similar areas, sectors and functions for healthy competition, productivity, sustainability and thereby improving the ethical health of public institutions.

I sincerely commend responding MDAs to the deployment. However, I must also note the refusal of certain MDAs to participate and release required documents in the deployment of the EICS. The reluctance and supposed lethargy may not be unrelated to attempts by the such MDAs to cover up fraud, malfeasance and other administrative felonies by the leadership and management. Failure of these MDAs to respond to simple demands and requests by regulatory agencies for reviews or tools to improve their operational practices and systems denotes cogently the impunity cloud which pervades some segments of our polity and governance. Steps are being taken by the ICPC to address these non-responsiveness and indifference through investigation, system review and other law enforcement interventions.

ICPC will continue to review and revise the scorecard to meet the realities and exigencies identified through the deployment and its other operational activities. Suggestions are also expected from MDAs and the general public on how to improve the scorecard and the deployment. I enjoin Heads of Ministries, Departments and Agencies to explore and exploit the several opportunities and channels presented by the EICS to reform and renew their ethical and integrity compliance programs to enhance the effectiveness of their systems and practices for the overall growth and development of Nigeria.

**Prof. Bolaji Owasanoye, SAN**  
Hon. Chairman ICPC



## **Introduction**

In accordance with its preventive mandate as outlined in Section 6 (b-d) of the Corrupt Practices and Other Related Offences Act 2000 the Independent Corrupt Practices and Other Related Offences Commission (ICPC) conceived and developed the Ethics and Integrity Compliance Scorecard (EICS). The EICS as an evaluation tool is a relatively broad questionnaire developed as a result of the Commission's renewed emphasis on probity, integrity, and accountability while combating abuse and corruption in government Ministries, Departments, and Agencies (MDAs).

Developed in 2015 in collaboration with the Justice for All/DFID programme and its successor, Rule of Law and Anti-Corruption (ROLAC) project supported by the European Union (EU) and other donor agencies, the EICS assesses organisational and corporate ethics and compliance culture, integrity and fidelity of public systems, to mitigate their fragilities. The instrument assesses MDAs' previous year activities using three main indicators and twelve sub indicators. It is constantly reviewed to reflect the realities of the identified lapses during deployment and the Commission's engagement and operations.

As an applied research tool, the Scorecard assesses MDAs' compliance with ethics, integrity, statutes, standards, policies, directives, and regulations based on three distinct organisational behavioral variables:

- Formal procedures (Expectations of the MDA)
- Informal procedures (The actual practice by the MDA)
- The management of work (Supervision by MDA)

A pilot deployment was conducted in 2016 on 20 MDAs. The Commission studied, reviewed and validated its findings in 2017 and 2018 for subsequent deployment. Full assessments of MDAs through the EICS commenced in 2019 (280 MDAs), 2020 (350 MDAs), 2021 (360 MDAs) and 2022 (360 MDAs). Responses from the MDAs on the EICS have varied over the years – 2019 (100%), 2020 (65.5%), 2021 (83.7%) and 2022 (73%). The EICS was physically deployed on selected MDAs in 2019. However, due to COVID-19 challenges, deployment of the tool was entirely virtual in 2020; it was both physical and virtual in 2021 and totally physical in 2022.

The 2022 deployment exercise was conducted from 19 April to 26<sup>th</sup> August, 2022 covering MDAs' activities for year 2021.





## 2. Objectives

Compliance adherence of MDAs are assessed based on the three Key Performance Indicators (KPIs) listed below:

- Management Culture and Structure (MCS)
- Financial Management Systems (FMS)
- Administrative Systems (AS)

A central objective the deployment exercise is to identify organisational gaps and recommend mitigating measures to public agency and the government. Also, the exercise provides statistical evidence of public systems and practices, strengths, failures, and vulnerabilities that necessitate specific actions and interventions by the agency or government.

The KPIs and sub-indicators are also designed to identify ethics and integrity benchmarks that MDAs must follow in management and leadership, financial performance, and administrative processes and anti-corruption mechanism to ensure productivity and quality service delivery.

### **Further goals of the evaluation include:**

- a) Monitor and evaluate MDAs on key performance indicators and sub-indicators to determine their level of compliance with institutional ethics and integrity requirements.
- b) Provide a platform for comparing and assessing the flaws that expose MDAs to corruption.
- c) Aid the ICPC with intelligence tracking and diagnostic tool to monitor system risks and vulnerabilities and direct MDA management to take appropriate remedial measures.
- d) Present MDAs with power to initiate an internal anti-corruption campaign program to self-evaluate the public body and the employees.
- e) Furnish MDAs with feedback on their performance and direct the use of such results to improve their systems and operations.
- f) Establish an objective rating of MDAs and how they compare with peers in the same



sector, business, or groups, thereby encouraging public organizations to improve their systems and operations through innovation, productivity, and creativity.

- g) Advise government on the development of appropriate policies for effective oversight of public bodies in carrying out their mandates for quality service delivery.
- h) Provide the general public with a clear and cogent premise to assess the performance of MDAs' service delivery.
- l) Avail investors the opportunity to assess the performance of agencies as a possible prerequisite for collaborations and investment in such agencies.

### 3. Methodology

- i. For the 2022 deployment exercise, 360 MDAs were selected. Physical administration of the scorecard was carried out in a total of 260 MDAs (168 within the Federal Capital Territory and 192 Federal MDAs across the states as shown below).
- ii. Selection cut across various strata of the public sector based on their contributions to economy; organisational sensitivity, significance in meeting government's objective for optimal service delivery; the ICPC mandate of ensuring transparency and accountability in public bodies; and non-responsive public institutions to the 2021 deployment. Such agencies are listed as "High Corruption Risk" agencies and the ICPC is monitoring the management, operations and projects of such agencies to ensure probity and accountability is instilled in them. Such interventions may include investigations and system reviews.
- iii. Agencies were required to provide focal persons and phone numbers for inquiries and guidance during the deployment. Thereafter, deployment officers physically deployed the tool in the MDAs.
- iv. MDAs are graded quantitatively with supporting documents tendered as qualitative validation for submitted answers. The questionnaire includes information about the MDA's activities, initiatives, and records that justify and clarify the related questions.
- v. Report of regulatory agencies the Federal Inland Revenue Service, Bureau of Public Procurement and anti-corruption agencies were also procured to rate

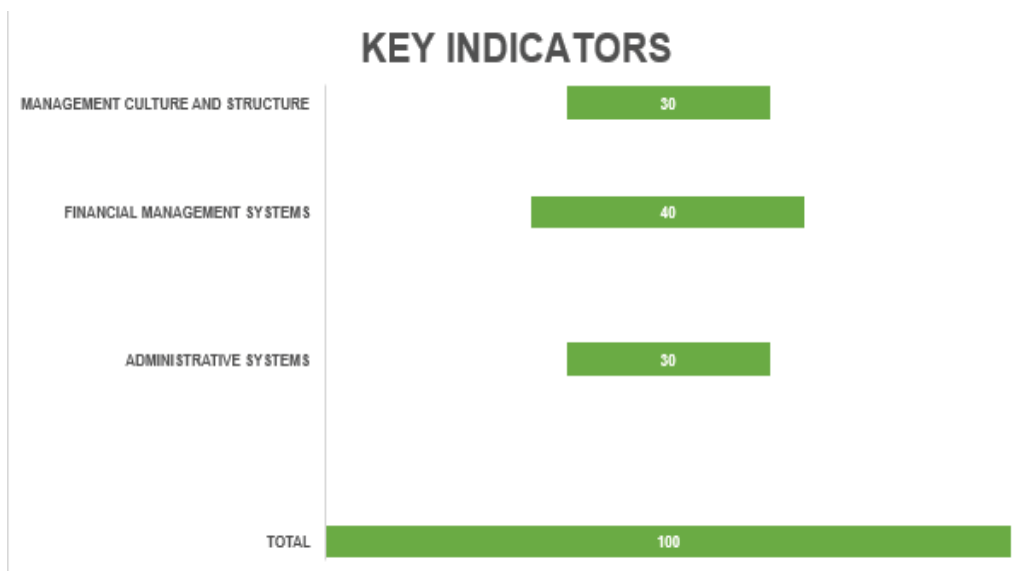
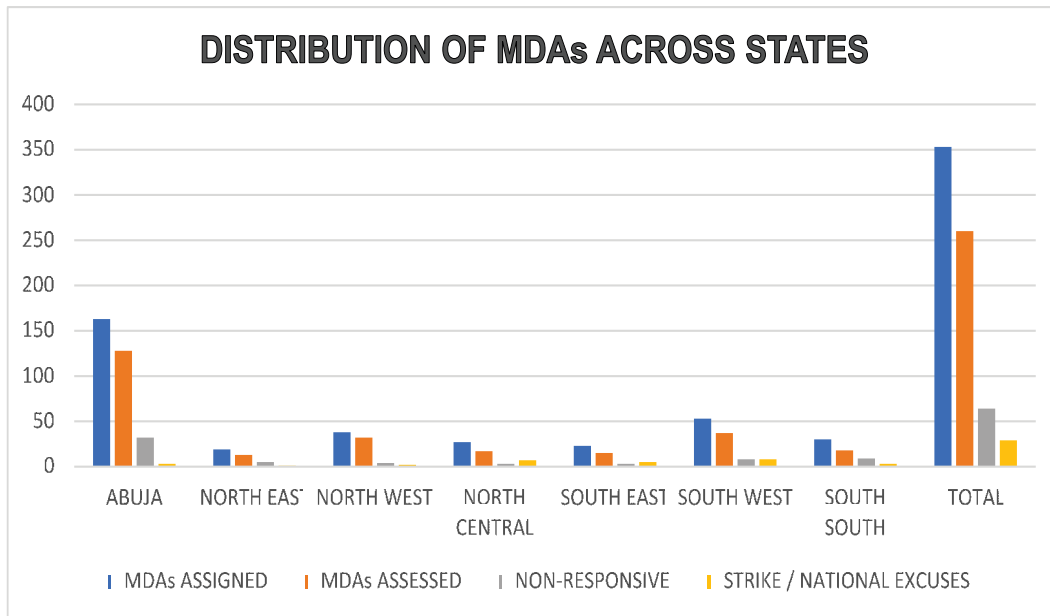


and validate performances of selected MDAs. Those with questioned record had their grades reviewed and flagged for investigation and further interventions. In 2022, 252 out of 360 MDAs selected were responsive, while 108 were non-responsive due to industrial action by universities and research institutes among other reasons.

- vi. In addition to publishing a report at the end of the exercise, evaluated MDAs are informed in writing of their scores, ratings, and recommendations. Notable strengths and weaknesses are highlighted, for the MDAs action.

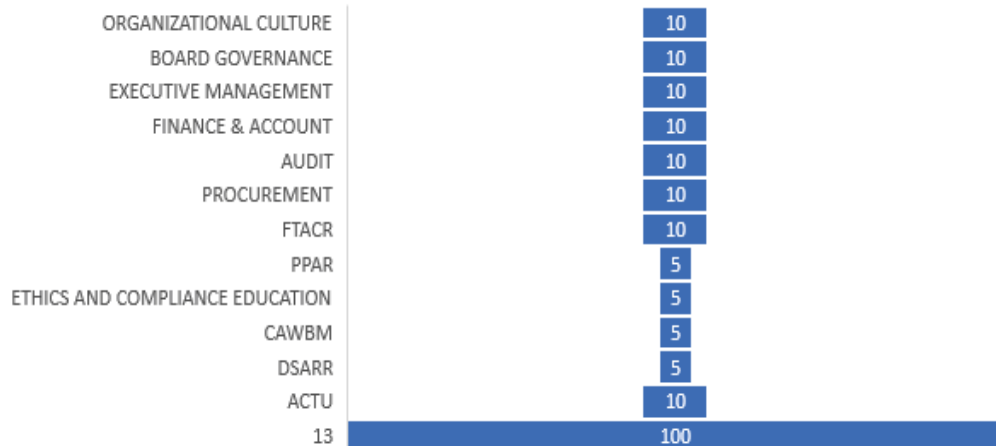
#### 4. Limitations

- I. About 48 Institutions were unable to partake in the exercise due to the strike actions by Academic Staff Union of Universities (ASUU).
- II. Some MDAs, despite reminders, failed to submit liaisons or contact persons to enable field officers carry out the deployment.
- III. Certain MDAs declined submitting supporting documents asserting national security and confidentiality of the documents and in some cases non-existence of the documents requested.
- IV. Insecurity in some locations of the MDAs selected for the exercise e.g. Niger and Borno States affected the deployment.
- V. Most MDAs still operate analog filing systems which affected retrieval of relevant documents during the deployment.
- VI. Manual nature of the deployment which involves physical interaction and aided indiscriminate rescheduling of deployment dates also affected the speed and timeliness of the conclusion of the deployment.





ASSIGNED PERCENTAGE ON SUB-INDICATORS



NUMBER OF MDA ON COMPLIANCE LEVEL

LEVEL OF COMPLIANCE	EXPECTED %	NUMBER OF MDA	% MDAs ASSESSED	% MDAs DEPLOYED
FULL COMPLIANCE	95-100	0	0.00	0.00
SUBSTANTIAL COMPLIANCE	70-94	61	23.46	19.55
PARTIAL COMPLIANCE	50-69	120	46.15	38.46
POOR COMPLIANCE	31-49	63	24.23	20.19
NON-COMPLIANCE	1-30	16	6.15	5.13
NON-RESPONSIVE	0	52		16.67
<b>TOTAL RATED</b>		<b>312</b>		
<b>NUMBER OF MDAs ON STRIKE</b>		<b>48</b>		
<b>TOTAL</b>		<b>360</b>	<b>100.00</b>	<b>100.00</b>

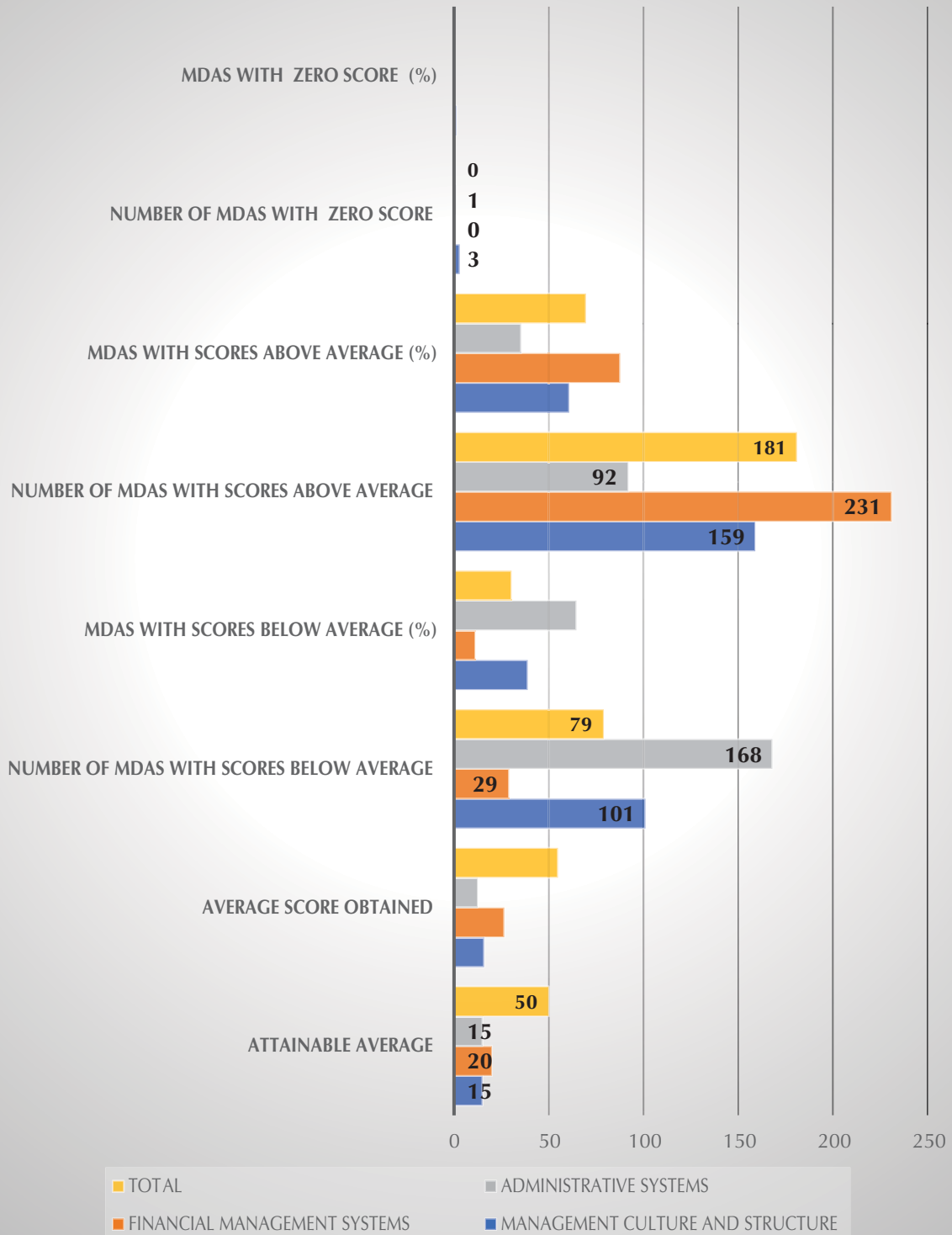


**KEY INDICATORS**

S/N	KEY INDICATORS	ATTAINABLE AVERAGE	AVERAGE SCORES OBTAINED	NUMBER OF MDAs WITH SCORES BELOW AVERAGE (%)	MDAs WITH SCORES BELOW AVERAGE (%)	NUMBER OF MDAs WITH SCORES ABOVE AVERAGE	MDAs WITH SCORES ABOVE AVERAGE (%)	NUMBER OF MDAs WITH ZERO SCORES	MDAs WITH ZERO SCORES (%)
1	MANAGEMENT CULTURE AND STRUCTURE	15	15.84	101	38.85	159	60.77	3	1.15
2	FINANCIAL MANAGEMENT SYSTEMS	20	26.55	29	11.15	231	87.69	0	0.00
3	ADMINISTRATIVE SYSTEMS	15	12.44	168	64.62	92	35.38	1	0.38
	<b>TOTAL</b>	<b>50</b>	<b>54.84</b>	<b>79</b>	<b>30.38</b>	<b>181</b>	<b>69.62</b>	<b>0</b>	<b>0.00</b>



## ANALYSIS OF KEY INDICATORS SCORES IN PERCENTAGE





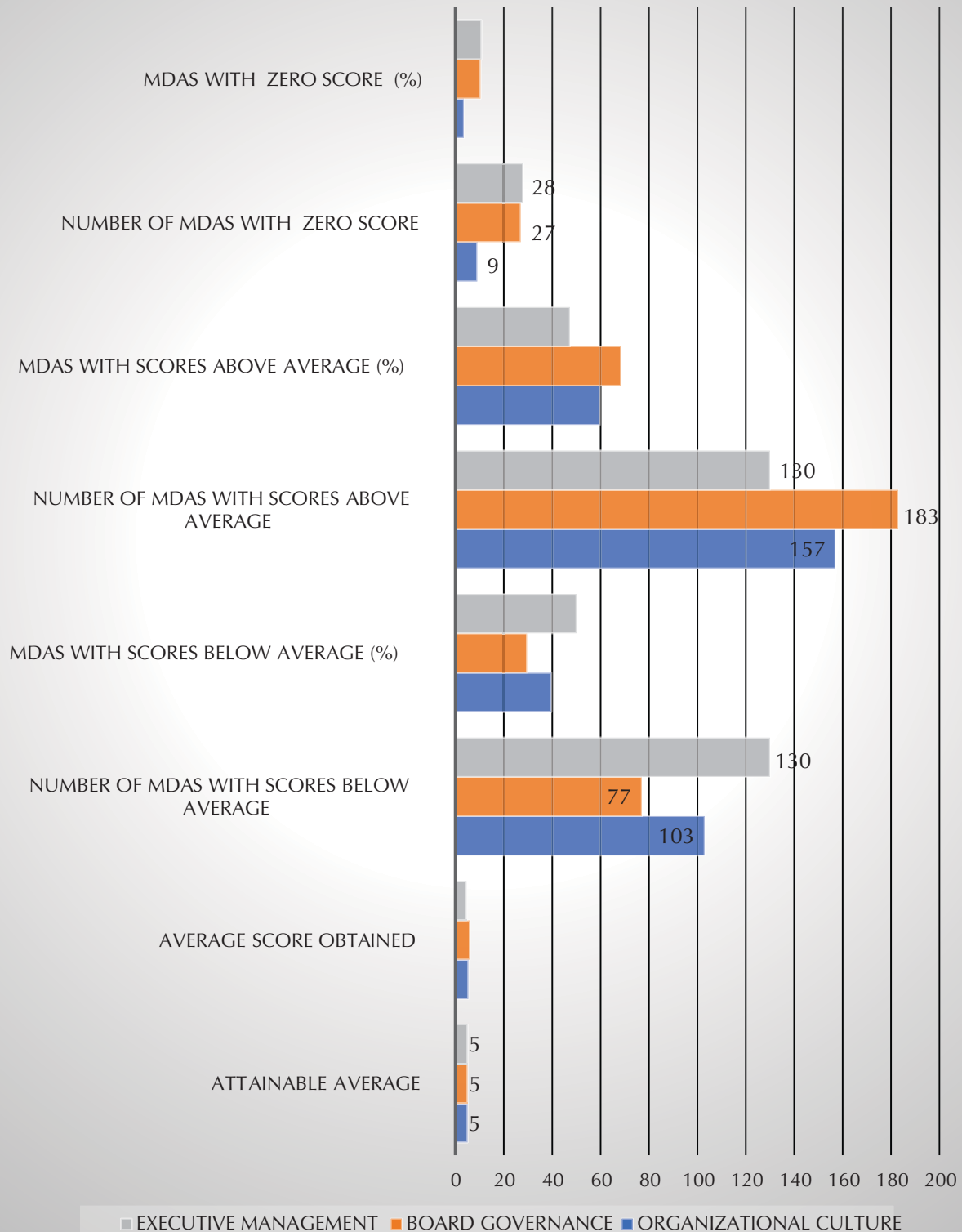
**SUB-INDICATORS**

	ATTAINABLE AVERAGE	AVERAGE SCORES OBTAINED	NUMBER OF MDAs WITH SCORES BELOW AVERAGE (%)	MDAs WITH SCORES BELOW AVERAGE (%)	NUMBER OF MDAs WITH SCORES ABOVE AVERAGE	MDAs WITH SCORES ABOVE AVERAGE (%)	NUMBER OF MDAs WITH ZERO SCORES	MDAs WITH ZERO SCORES (%)
<b>SUB-INDICATORS</b>								
ORGANIZATIONAL CULTURE	5	5.33	103	39.62	157	59.61	9	3.46
BOARD GOVERNANCE	5	5.94	77	29.62	183	68.46	27	10.38
EXECUTIVE MANAGEMENT	5	4.57	130	50.00	130	47.30	28	10.77
FINANCE AND ACCOUNTS	5	7.58	22	8.46	238	91.53	3	1.15
AUDIT	5	6.74	37	14.23	223	83.46	5	1.92
PROCUREMENT	5	6.86	47	18.08	213	81.15	10	3.85
FINANCIAL TRANSPARENCY AND COMPLIANCE RECORDS	5	5.37	53	20.38	207	79.61	35	13.46
POLICIES, PROCEDURES AND RECORDS	2.5	3.47	33	12.69	227	85.00	4	1.54
ETHICS AND COMPLIANCE EDUCATION	2.5	2.07	142	54.62	118	42.30	39	15.00
COMPLAINTS AND WHISTLE BLOWING MECHANISMS	2.5	1.28	218	83.85	42	14.61	59	22.69
DISCIPLINE, SANCTIONS AND REWARDS REGIME	2.5	2.52	112	43.08	148	51.15	16	6.15
ANTI-CORRUPTION AND TRANSPARENCY UNIT (ACTU)	5	3.11	185	71.15	75	28.46	74	28.46
<b>TOTAL</b>	<b>50</b>	<b>54.84</b>	<b>79</b>	<b>30.38</b>	<b>181</b>	<b>69.61</b>	<b>0</b>	<b>0.00</b>



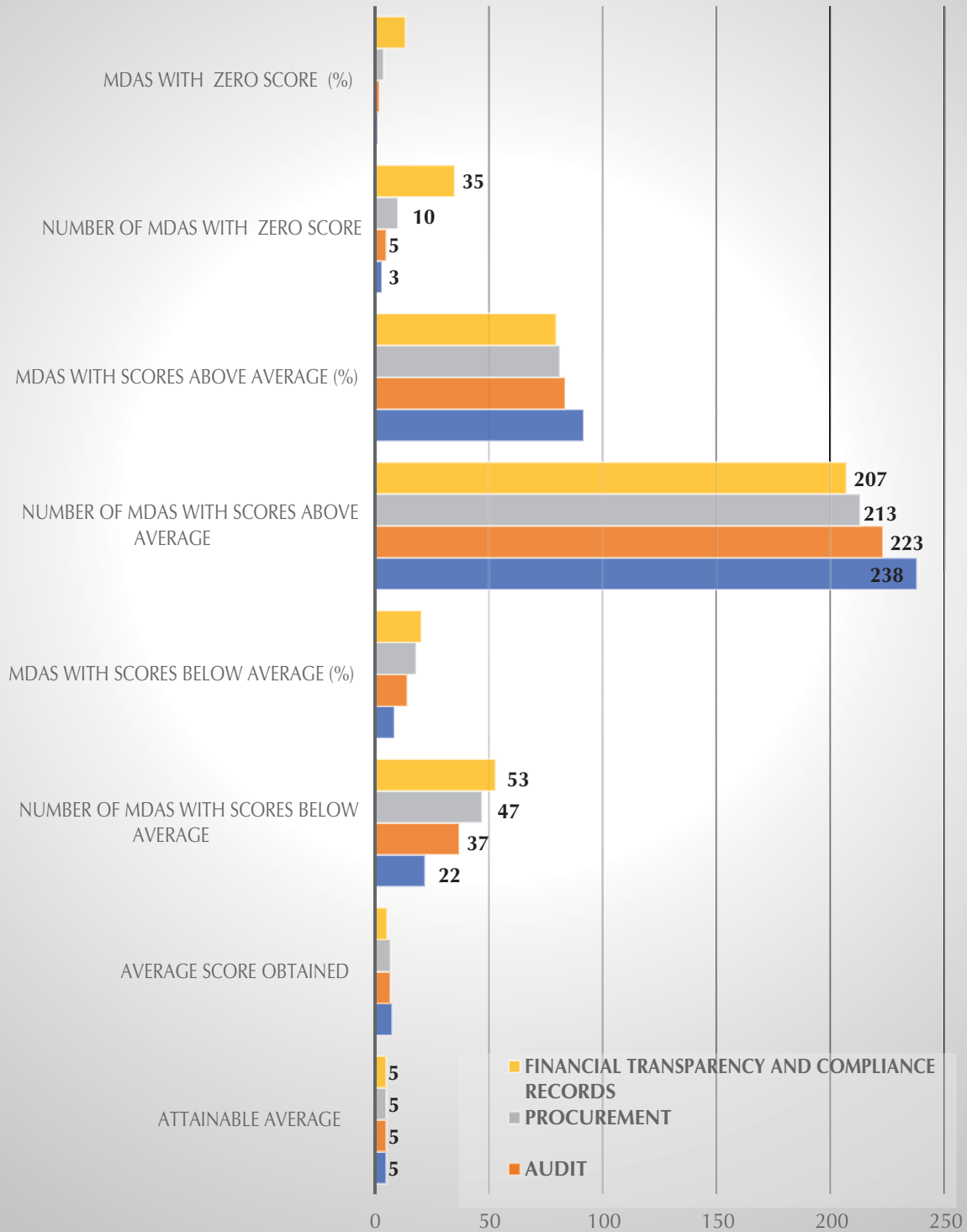


## OVERALL ANALYSIS OF SUB-INDICATORS UNDER MANAGEMENT CULTURE AND STRUCTURE



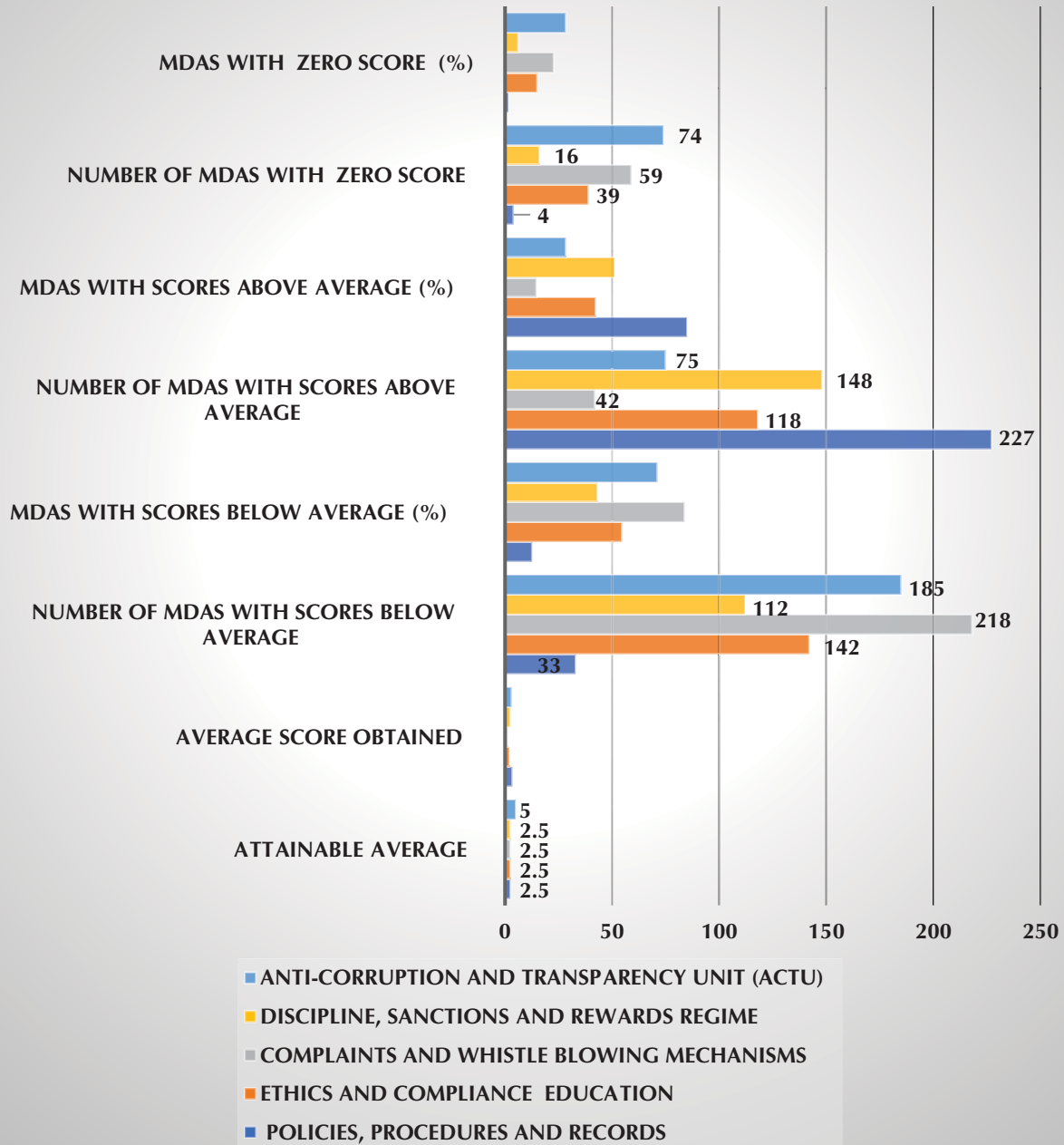


## OVERALL ANALYSIS OF SUB-INDICATORS UNDER FINANCIAL MANAGEMENT SYSTEMS





## OVERALL ANALYSIS OF SUB-INDICATORS UNDER ADMINISTRATIVE SYSTEMS





ORGANISATIONAL CULTURE									
QUESTIONS	ATTAINABLE AVERAGE	AVERAGE SCORE OBTAINED	NUMBER OF MDAs WITH SCORES BELOW AVERAGE	NUMBER OF MDAs WITH SCORES BELOW AVERAGE (%)	NUMBER OF MDAs WITH SCORES ABOVE AVERAGE	NUMBER OF MDAs WITH SCORES ABOVE AVERAGE (%)	NUMBER OF MDAs WITH ZERO SCORE	MDAs WITH ZERO SCORE (%)	
Does the Organization have document(s) relating to its values?		8.25	40	15.38	219	84.23	37	14.23	
Does the Organization have publicly displayed statements on its mission, vision and organizational core values?	2.5	4.12	26	89.62	234	90.00	25	9.62	
Does the Organization have a system for staff to sign off as having read and understood its core values, mission and vision?	2.5	1.54	182	29.23	78	30.00	167	64.23	
Does the Organization ensure compliance with the core values, and how?	10	11.22	95	36.54	165	63.46	63	24.23	
Do personnel of the Organization report non-compliance by staff? If yes, what actions did management take?	5	5.13	121	46.54	138	53.08	113	43.46	
Does the Organization have an Ethics and Compliance Officer?	5	7.15	48	18.46	212	81.54	46	17.69	
Are there policies regarding acceptance of gifts, donations, hospitality, etc.?	5	4.32	136	52.31	123	47.31	134	51.54	
Are policies/code of conduct regarding acceptance of gifts, hospitality, donations, and sponsorship enforced, etc.?	5	1.35	218	83.85	42	16.15	215	82.69	
Are Management level cadre officers involved in decision-making?	5	6.82	79	30.38	180	69.23	62	23.85	
Are personnel involved in decisions that affect them?	5	5.57	116	44.62	143	55.00	91	35.00	



**BOARD GOVERNANCE**

QUESTIONS	ATTAINABLE AVERAGE	AVERAGE SCORE OBTAINED	NUMBER OF MDA <sub>s</sub> WITH SCORES BELOW AVERAGE	NUMBER OF MDA <sub>s</sub> WITH SCORES BELOW AVERAGE (%)	NUMBER OF MDA <sub>s</sub> WITH SCORES ABOVE AVERAGE	NUMBER OF MDA <sub>s</sub> WITH SCORES ABOVE AVERAGE (%)	NUMBER OF MDA <sub>s</sub> WITH ZERO SCORE	NUMBER OF MDA <sub>s</sub> WITH ZERO SCORE (%)
Does the Organisation have an instrument for the establishment of the governing board/Council?	2.5	4.23	39	15.00	220	84.62	39	15.00
Does the organization have a board in place?	2.5	3.77	61	75.38	198	76.15	59	22.69
Does the Board hold regular meetings?	2.5	3.68	65	73.46	195	75.00	61	23.46
Does the Board comply with quorum requirements for meetings?	2.5	3.70	66	73.46	194	74.62	65	25.00
What is the mode of communication regarding meetings?	2.5	3.75	66	74.62	194	74.62	65	25.00
What are the statutory functions of the Board?	5	7.68	52	79.23	208	80.00	49	18.85
Are the decisions of the Board in line with the conditions of service and operational manual of the organization?	7.5	10.46	73	27.31	187	71.92	71	27.31
Is there any Code of Ethics for the Board?	5	5.49	111	53.46	149	57.31	109	41.92
Does the Organization conduct induction courses for the newly appointed Board members?	2.5	1.67	169	33.85	90	34.62	168	64.62
Does the Organization conduct periodic capacity development training for Board members?	2.5	1.37	74	27.31	186	73.69	183	70.38
Does the organization conduct assessment for board members?	2.5	0.96	210	18.46	50	19.23	205	78.85
Do the Board and the Management of the Organisation collaborate in policy formulation and implementation?	7.5	9.26	96	36.92	164	63.08	92	35.38
Does Management implement resolutions from the Board?	5	6.23	96	36.92	164	63.08	96	36.92



**EXECUTIVE MANAGEMENT**

QUESTIONS	ATTAINABLE AVERAGE	AVERAGE SCORE OBTAINED	NUMBER OF MDAs WITH SCORES BELOW AVERAGE	NUMBER OF MDAs WITH SCORES BELOW AVERAGE (%)	NUMBER OF MDAs WITH SCORES ABOVE AVERAGE	NUMBER OF MDAs WITH SCORES ABOVE AVERAGE (%)	NUMBER OF MDAs WITH ZERO SCORE	MDAs WITH ZERO SCORE (%)
Does the Organization have a Strategic Plan?	10	11.99	90	34.62	168	64.62	85	32.69
Is there an Operational or Work plan from the Strategy?	5	5.21	117	45.00	142	54.62	104	40.00
Are the implementation of Departmental work plans ongoing or completed for the last year?	2.5	2.24	144	55.38	116	44.62	129	49.62
Are the responsible staffs submitting reports on the work plan?	2.5	2.25	137	45.00	119	45.77	136	52.31
Does the Organization conduct capacity development training for Management and Staff of the Organisation?	5	6.02	102	39.23	158	60.77	97	37.31
Are the training consultants/firms duly accredited by the relevant agencies/regulatory bodies	5	4.46	141	54.23	119	45.77	141	54.23
Has the Organization conducted monitoring and evaluation of its projects and programmes in the last six months/year under review	5	5.50	110	42.31	147	56.54	110	42.31
Does the Management have fraud prevention strategies?	5	6.30	69	26.54	185	71.15	68	26.15
Does Management encourage Systems Studies/Corruption Risk Assessments? How often?	5	1.43	213	81.92	46	17.69	211	81.15
Does Management use the results of Systems Studies/Corruption Risk Assessments in decision-making?	5	1.16	225	86.54	33	12.69	225	86.54



FINANCE AND ACCOUNTS

QUESTIONS	ATTAINABLE AVERAGE	AVERAGE SCORE OBTAINED	NUMBER OF MDAs WITH SCORES BELOW AVERAGE	NUMBER OF MDAs WITH SCORES BELOW AVERAGE (%)	NUMBER OF MDAs WITH SCORES ABOVE AVERAGE	NUMBER OF MDAs WITH SCORES ABOVE AVERAGE (%)	NUMBER OF MDAs WITH ZERO SCORE	MDAs WITH ZERO SCORE (%)
What is the organization's medium for receiving fund/allocation from government?	2.5	4.82	8	3.08	251	96.54	8	3.08
Has the Organisation complied fully with e-payment policy	2.5	4.77	12	4.62	248	95.38	11	4.23
Did the Organisation make irregular payments on the e-payment platform in the year under review	5	8.62	27	88.85	232	89.23	21	8.08
Are the details of payments properly disclosed in the payment vouchers and on the payment platforms (GIFMIS/REMITA)?	5	9.26	14	5.38	246	94.62	13	5.00
Are all payments to beneficiaries paid DIRECTLY through their bank accounts (or through one bank account where deemed appropriate) in compliance with Government's E-payment policy?	5	8.70	28	10.77	231	88.85	23	8.85
Are all Value Added and Withholding Taxes from Contractors and Consultants accurately calculated, deducted and remitted?	2.5	4.49	28	10.77	231	88.85	22	8.46
Are all Statutory deductions accurately calculated and remitted (Pension, NHIS, NHF, PAYE)	5	8.40	31	11.92	228	87.69	30	11.54
Does the organization have a guideline on granting of cash advances to staff?	2.5	3.47	80	30.77	177	68.08	74	28.46
Do Personnel of the Organization make retirement on cash advances as and when due?	2.5	3.80	56	21.54	201	77.31	55	21.15
Does the organization ensure that personnel retire cash advance before granting a fresh cash advance?	2.5	3.73	64	24.62	193	74.23	61	23.46
Does the organization render quarterly financial reports to the Office of the Accountant General of the Federation (OAGF)?	5	5.51	105	40.38	154	59.23	103	39.62
Are all unspent balances remitted as and when due?	2.5	4.23	44	16.92	215	82.69	42	16.15
Does the Organization have a functional Store Unit?	5	8.33	29	11.15	228	87.69	24	9.23
Does the Organization have a functional and effective Asset Verification Unit?	2.5	3.03	92	35.38	166	63.85	80	30.77



**AUDIT**

QUESTIONS	ATTAINABLE AVERAGE	AVERAGE SCORE OBTAINED	NUMBER OF MDAs WITH SCORES BELOW AVERAGE	NUMBER OF MDAs WITH SCORES BELOW AVERAGE (%)	NUMBER OF MDAs WITH SCORES ABOVE AVERAGE	NUMBER OF MDAs WITH SCORES ABOVE AVERAGE (%)	NUMBER OF MDAs WITH ZERO SCORE	MDAs WITH ZERO SCORE (%)
Does Management undertake quarterly audit of all departments?	5	7.53	54	20.77	206	79.23	44	16.92
Are Internal and External Audits done as and when due?	5	6.84	33	50.38	226	86.92	31	11.92
Is the Internal Audit completely independent of Management interference in the discharge of its duties?	5	9.11	18	90.38	242	93.08	15	5.77
Is the Internal Audit headed by an officer on directorate (or its equivalent) cadre?	5	8.44	40	15.38	220	84.62	38	14.62
Who does the internal Auditor report to? (Internal Auditor should report directly to the office of the Chief Executive of the Organisation)	5	9.13	21	8.08	238	91.54	18	6.92
Are the observations and recommendations of the internal audit implemented by the Chief Executive of the Organization?	10	12.54	66	25.38	192	73.85	56	21.54
Does your Organization carry out pre-payment and post-payment audit?	2.5	4.17	37	14.23	221	85.00	32	12.31
Does the Organization render annual Audited account to the Office of the Auditor General of the Federation, Public Accounts Committee (PAC) of the National Assembly and other relevant organisations within the first five months of the previous year?	5	5.58	94	36.15	165	63.46	90	34.62
What is the mode of selection of the Organisation's external auditors?	5	5.56	105	53.08	154	59.23	101	38.85
Does the Organisation have a record of its duly submitted audited accounts to the Office of the Auditor General and Public Account Committee for the last 3 years	2.5	3.14	98	37.69	160	61.54	83	31.92





**PROCUREMENT**

QUESTIONS	ATTAINABLE AVERAGE	AVERAGE SCORE OBTAINED	NUMBER OF MDAs WITH SCORES BELOW AVERAGE	NUMBER OF MDAs WITH SCORES BELOW AVERAGE (%)	NUMBER OF MDAs WITH SCORES ABOVE AVERAGE	NUMBER OF MDAs WITH SCORES ABOVE AVERAGE (%)	NUMBER OF MDAs WITH ZERO SCORE	MDAs WITH ZERO SCORE (%)
Does the Organisation conduct an annual needs assessment preparatory to its procurement in compliance with the provision of PPA 2007?	2.5	3.26	88	33.85	170	65.38	86	33.08
Does the Organisation have an annual procurement plan?	5	8.40	37	82.69	223	85.77	36	13.85
Is the Organisation's procurement plan part of the annual budget?	2.5	3.94	54	20.77	206	79.23	53	20.38
Does the Organisation's procurement process comply with the requirements of the Public Procurement Act 2007 (PPA)?	5	8.00	39	78.08	221	85.00	31	11.92
Is the composition of the Organisation's Procurement Planning Committee (PPC) in compliance with the provisions of the PPA 2007	2.5	3.57	69	26.54	190	73.08	57	21.92
Is the composition of the Organisation's Tenders Board in compliance with the provisions of the PPA 2007	2.5	4.03	45	17.31	214	82.31	36	13.85
Does the Organisation provide end-users and external partners with principles of ethics and compliance to guide the conduct of business?	5	8.03	52	75.00	207	79.62	47	18.08
Does the Organisation have policies that provide sanctions for Contractors or External Partners who violate Contract Agreement?	2.5	4.16	48	18.46	210	80.77	46	17.69
Has the Organisation received complaints from bidders, Contractors or relevant Stakeholders on violation of the PPA 2007 in the last three (3) years	2.5	3.44	78	30.00	169	65.00	73	28.08
Does the organization comply with the provisions for debarment of non-compliant companies from projects financed by the organization?	2.5	2.32	137	52.69	122	46.92	136	52.31
Does the Organisation invite relevant Professional Bodies, NGOs and Stakeholders to be part of its procurement	2.5	3.73	61	23.46	198	76.15	59	22.69



PROCUREMENT									
QUESTIONS	ATTAINABLE AVERAGE	AVERAGE SCORE OBTAINED	NUMBER OF MDAs WITH SCORES BELOW AVERAGE	NUMBER OF MDAs WITH SCORES ABOVE AVERAGE	NUMBER OF MDAs WITH SCORES BELOW AVERAGE (%)	NUMBER OF MDAs WITH SCORES ABOVE AVERAGE (%)	NUMBER OF MDAs WITH ZERO SCORE	MDAs WITH ZERO SCORE (%)	
process in compliance with the provisions of the PPA 2007?	2.5	3.46	78	181	30.00	69.62	73	28.08	
Does the Organisation comply with the requirement to give reasonable period of notice for relevant Stakeholders to attend and observe its procurement process and procedure?	2.5	3.50	76	182	29.23	70.00	70	26.92	
Does the Organisation undertake performance certification of ongoing (works) project before approvals for payments?	2.5	4.02	44	214	16.92	82.31	40	15.38	
Does the Organisation verify goods supplied before payments are made to suppliers or contractors?	2.5	2.67	119	139	45.77	53.46	114	43.85	
Does the Organization conduct ethics and compliance training for procurement officers?	2.5	2.99	101	156	38.85	60.00	96	36.92	
Does the Organisation fund attendance of its procurement officers at BPP organised trainings?	2.5	2.81	111	147	42.69	56.54	109	41.92	
Did the Organization conduct market surveys within the year under review?	2.5	2.81	111	147	42.69	56.54	109	41.92	



**POLICIES, PROCEDURES AND RECORDS**

QUESTIONS	ATTAINABLE AVERAGE	AVERAGE SCORE OBTAINED	NUMBER OF MDAs WITH SCORES BELOW AVERAGE	NUMBER OF MDAs WITH SCORES BELOW AVERAGE (%)	NUMBER OF MDAs WITH SCORES ABOVE AVERAGE	NUMBER OF MDAs WITH SCORES ABOVE AVERAGE (%)	NUMBER OF MDAs WITH ZERO SCORE	MDAs WITH ZERO SCORE (%)
Is there a Legal instrument establishing the organization?	7.5	12.86	26	10.00	233	89.62	25	9.62
Are there documents that outline and explain the policies and operations of the organization?	5	8.41	35	13.46	225	86.54	31	11.92
Does the Organization undertake Annual Performance Reviews and Appraisals (APER) for staff or the Organisation (annual reports)?	5	7.12	65	25.00	193	74.23	59	22.69
Do Units or staff in the organization process and move files and other documents in timely manner? (Files are expected to leave an officer's table within 48hrs after receipt of the documents)	5	6.85	77	29.62	182	70.00	77	29.62
Are there records of timely responses to requests for information by stakeholders? (Maximum of 3-7 Working days)	7.5	6.77	138	53.08	120	46.15	129	49.62
Are records on Organizational operations computerized?	5	6.36	64	51.92	194	74.62	46	17.69
Does the Organization have a website?	7.5	13.90	17	6.54	242	93.08	16	6.15
Has the Organization updated its Website in the last 6 months?	7.5	11.43	53	20.38	198	76.15	50	19.23



**ETHICS AND COMPLIANCE EDUCATION**

QUESTIONS	ATTAINABLE AVERAGE	AVERAGE SCORE OBTAINED	NUMBER OF MDAs WITH SCORES BELOW AVERAGE	NUMBER OF MDAs WITH SCORES BELOW AVERAGE (%)	NUMBER OF MDAs WITH SCORES ABOVE AVERAGE	NUMBER OF MDAs WITH SCORES ABOVE AVERAGE (%)	NUMBER OF MDAs WITH ZERO SCORE	MDAs WITH ZERO SCORE (%)
Does the Organization have a training plan	2.5	2.55	127	48.85	127	48.85	124	47.69
Does the Organization training plan contain ethics and compliance educational activities?	2.5	2.09	149	57.31	111	42.69	145	55.77
Does the Management support ethics and compliance initiatives?	2.5	2.97	101	38.85	159	61.15	96	36.92
Did the Organisation undertake Ethics and Compliance Training within the year under review?	7.5	6.77	141	54.23	118	45.38	123	47.31
Does the Ethics and Compliance training identify corruption vulnerabilities and mitigation mechanisms?	10	7.81	150	57.69	108	41.54	143	55.00
Does the Organization have materials on education and awareness to continuously remind staff of the ethics principles and compliance requirements?	10	10.02	117	45.00	142	54.62	103	39.62
Does the Organization conduct induction and orientation training for new staff?	5	4.41	138	42.31	121	46.54	135	51.92
Does the Organization conduct pupillage/ mentorship training for staff when posted to a new department?	5	2.66	187	24.62	73	28.08	179	68.85
Did the Organization train and retrain staff on Civil Service Rules and Code of Conduct for Public Officers and extant regulations within the year under review?	5	4.25	148	42.31	112	43.08	145	55.77

**COMPLAINTS AND WHISTLE BLOWING MECHANISMS**

QUESTIONS	ATTAINABLE AVERAGE	AVERAGE SCORE OBTAINED	NUMBER OF MDAs WITH SCORES BELOW AVERAGE		NUMBER OF MDAs WITH SCORES ABOVE AVERAGE		NUMBER OF MDAs WITH SCORES ABOVE AVERAGE (%)	NUMBER OF MDAs WITH ZERO SCORE	MDAs WITH ZERO SCORE (%)
			NUMBER OF MDAs WITH SCORES BELOW AVERAGE	NUMBER OF MDAs WITH SCORES BELOW AVERAGE (%)	NUMBER OF MDAs WITH SCORES ABOVE AVERAGE	NUMBER OF MDAs WITH SCORES ABOVE AVERAGE (%)			
Does the Organisation have a Whistle-blower Policy?	5	2.01	204	78.46	55	21.15	204	78.46	
Is the whistleblowing Policy accessible?	5	1.80	211	81.15	49	18.85	210	80.77	
Does the Organization's whistleblowing policy provide for confidentiality?	7.5	2.33	219	84.23	44	16.92	216	83.08	
Does the Organization's whistleblowing Policy provide protection for whistle blowers?	7.5	2.51	216	83.08	47	18.08	213	81.92	
Are employees and other whistleblowers protected from retaliation and recrimination?	7.5	2.10	223	85.77	39	15.00	221	85.00	
Is there any dedicated complaints redress officer for corruption reportage?	5	7.08	74	28.46	186	71.54	74	28.46	
Are there dedicated channels for corruption reportage?	10	10.37	86	33.08	179	68.85	80	30.77	
Are whistleblowers informed about the progress of reports made?	2.5	0.68	225	86.54	31	11.92	223	85.77	

**DISCIPLINE, SANCTIONS AND REWARDS REGIME**

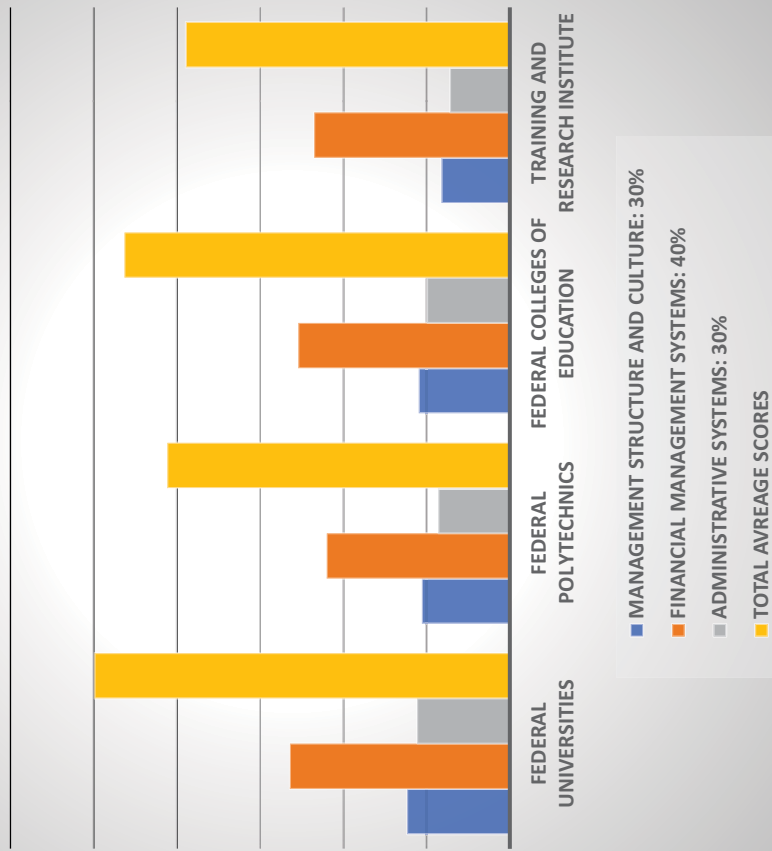
QUESTIONS	ATTAINABLE AVERAGE	AVERAGE SCORE OBTAINED	NUMBER OF MDAs WITH SCORES BELOW AVERAGE	NUMBER OF MDAs WITH SCORES BELOW AVERAGE (%)	NUMBER OF MDAs WITH SCORES ABOVE AVERAGE	NUMBER OF MDAs WITH SCORES ABOVE AVERAGE (%)	NUMBER OF MDAs WITH ZERO SCORE	MDAs WITH ZERO SCORE (%)
Is the Organization guided by extant rules?	5	9.15	17	6.54	241	83.08	17	6.54
Does the organization have domesticated/ professional codes of conduct, including clearly articulated sanctions against violations?	10	11.26	102	39.23	158	55.00	100	38.46
Does the organization sanction staff for violation of Public Service Rules/ codes of conduct and extant Regulations?	5	6.94	75	28.85	185	63.85	73	28.08
Does the code/ standards specify procedures to prevent, investigate, and redress non-compliance?	10	10.01	110	42.31	150	51.92	106	40.77
Does the organization have a reward system for encouraging ethical behaviour and compliance with established rules and procedures?	10	9.29	121	46.54	139	48.85	117	45.00
Is the reward system transparent and consistent with the requirements of the core values of the organization?	10	5.86	174	66.92	84	33.46	159	61.15

ANALYSIS OF EDUCATION SECTOR ON KEY INDICATORS 2021					
	SECTOR	MANAGEMENT STRUCTURE AND CULTURE: 30%	FINANCIAL MANAGEMENT SYSTEMS: 40%	ADMINISTRATIVE SYSTEMS: 30%	TOTAL AVREAGE SCORES
1	FEDERAL UNIVERSITIES	12.34	26.40	11.13	49.87
2	FEDERAL POLYTECHNICS	10.56	21.99	8.58	41.12
3	FEDERAL COLLEGES OF EDUCATION	10.95	25.39	9.93	46.27
4	TRAINING AND RESEARCH INSTITUTE	8.23	23.49	7.17	38.89

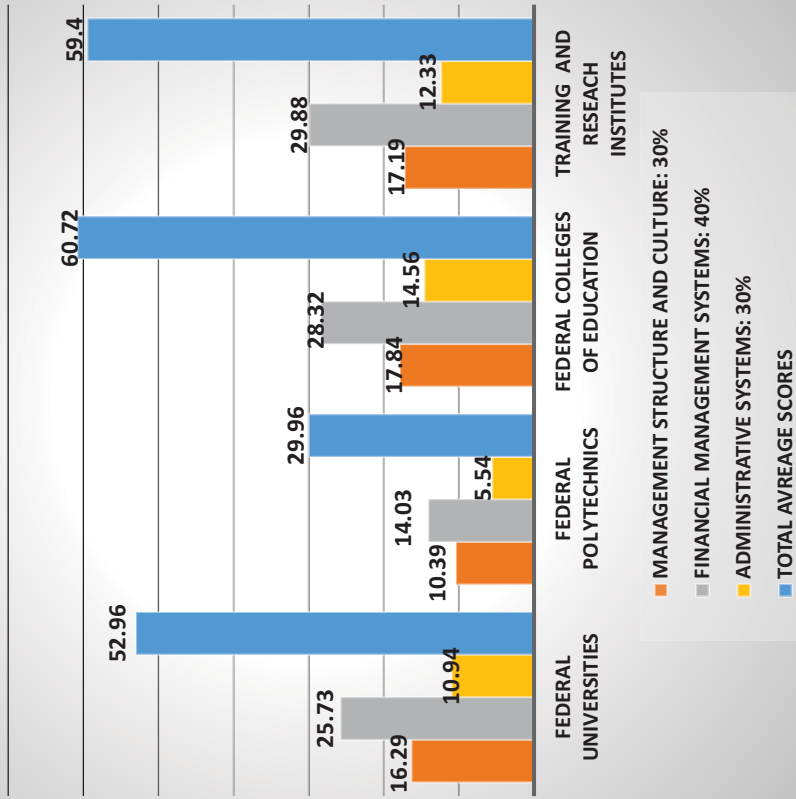
ANALYSIS OF EDUCATION SECTOR ON KEY INDICATORS 2022					
	SECTOR	MANAGEMENT STRUCTURE AND CULTURE: 30%	FINANCIAL MANAGEMENT SYSTEMS: 40%	ADMINISTRATIVE SYSTEMS: 30%	TOTAL AVREAGE SCORES
1	FEDERAL UNIVERSITIES	16.29	25.73	10.94	52.96
2	FEDERAL POLYTECHNICS	10.39	14.03	5.54	29.96
3	FEDERAL COLLEGES OF EDUCATION	17.84	28.32	14.56	60.72
4	TRAINING AND RESEARCH INSTITUTES	17.19	29.88	12.33	59.4



ANALYSIS OF AVERAGE SCORES OF KEY INDICATORS ON EDUCATIONAL SECTOR 2021



ANALYSIS OF AVERAGE SCORES OF KEY INDICATORS ON EDUCATIONAL SECTOR 2022

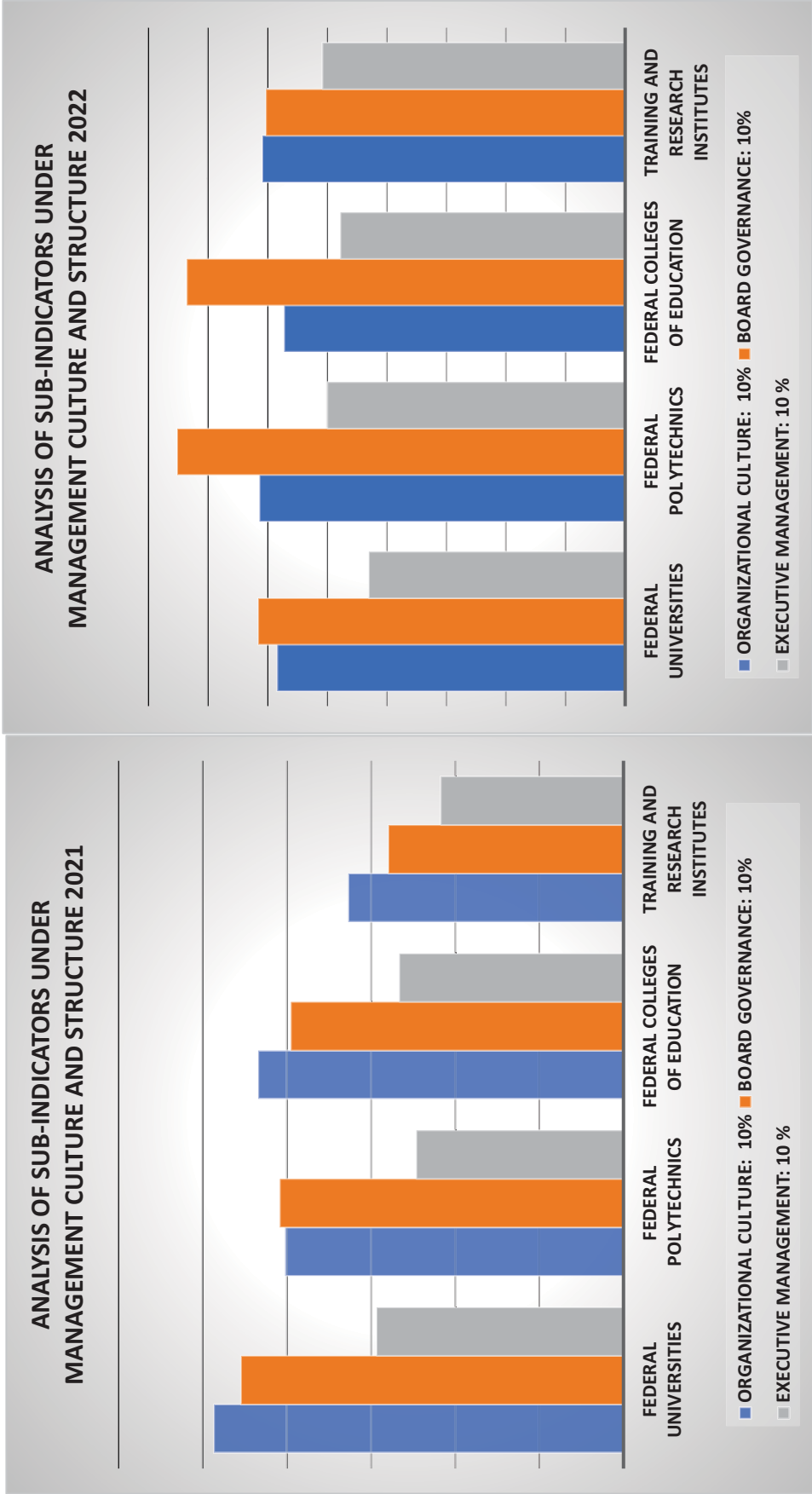






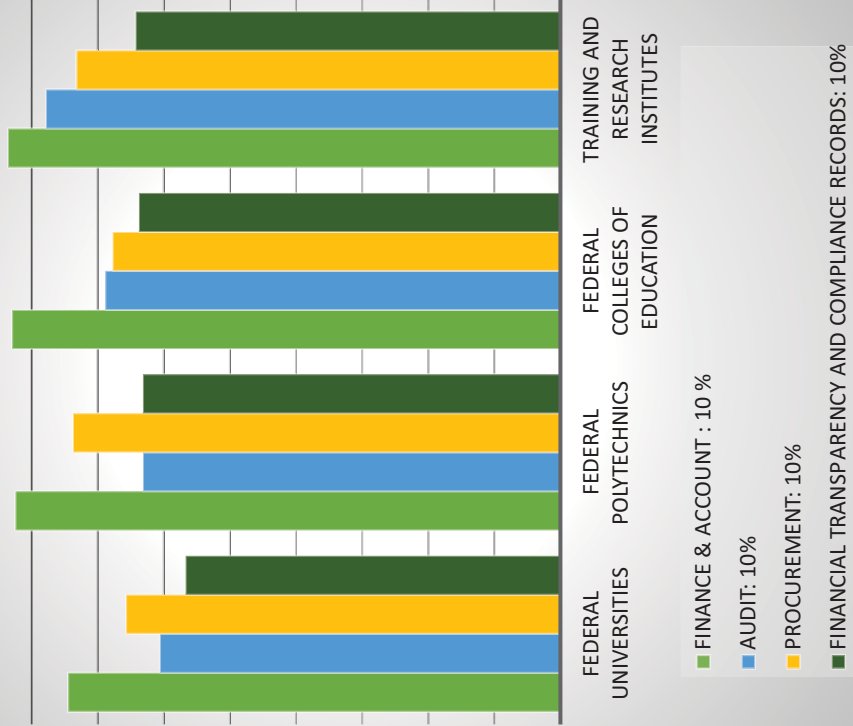
ANALYSIS OF EDUCATION SECTOR ON SELECTED SUB-INDICATORS 2021														
INDICATOR	ORGANIZATIONAL CULTURE: 10%	BOARD GOVERNANCE: 10%	EXECUTIVE MANAGEMENT: 10%	FINANCE & ACCOUNT: 10%	AUDIT: 10%	PROCUREMENT: 10%	FINANCIAL TRANSPARENCY AND COMPLIANCE RECORDS: 10%	POLICIES, PROCEDURES AND RECORDS: 5%	ETHICS AND COMPLIANCE EDUCATION: 5%	ANTI-CORRUPTION AND TRANSPARENCY UNIT (ACTU): 10%	COMPLAINTS AND WHISTLE BLOWING MECHANISMS: 5%	DISCIPLINE, SANCTIONS AND REWARDS REGIME: 5%	TOTAL AVERAGE SCORES	
1	FEDERAL UNIVERSITIES	4.86	4.54	2.93	6.38	5.32	5.19	9.52	3.41	1.06	3.80	0.71	2.14	49.87
2	FEDERAL POLYTECHNICS	4.02	4.08	2.46	5.49	3.76	2.74	10.00	2.40	0.83	3.55	0.60	1.20	41.12
3	FEDERAL COLLEGES OF EDUCATION	4.34	3.95	2.66	6.44	5.43	3.53	10.00	2.74	0.88	4.11	1.03	1.16	46.27
4	TRAINING AND RESEARCH INSTITUTES	3.27	2.79	2.17	5.74	3.77	4.46	9.51	2.43	0.53	2.55	0.56	1.11	38.89

ANALYSIS OF EDUCATION SECTOR ON SELECTED SUB-INDICATORS 2022														
INDICATOR	ORGANIZATIONAL CULTURE: 10%	BOARD GOVERNANCE: 10%	EXECUTIVE MANAGEMENT: 10%	FINANCE & ACCOUNT: 10%	AUDIT: 10%	PROCUREMENT: 10%	FINANCIAL TRANSPARENCY AND COMPLIANCE RECORDS: 10%	POLICIES, PROCEDURES AND RECORDS: 5%	ETHICS AND COMPLIANCE EDUCATION: 5%	ANTI-CORRUPTION AND TRANSPARENCY UNIT (ACTU): 10%	COMPLAINTS AND WHISTLE BLOWING MECHANISMS: 5%	DISCIPLINE, SANCTIONS AND REWARDS REGIME: 5%	TOTAL AVERAGE SCORES	
1	FEDERAL UNIVERSITIES	5.83	6.16	4.30	7.44	6.06	6.57	5.67	3.79	1.89	0.72	2.58	1.95	52.96
2	FEDERAL POLYTECHNICS	6.13	7.51	4.99	8.24	6.31	7.37	6.31	3.80	1.34	1.23	3.19	2.48	58.91
2	FEDERAL COLLEGES OF EDUCATION	5.72	7.35	4.78	8.29	6.88	6.77	6.38	3.67	1.78	1.53	3.28	4.30	60.72
4	TRAINING AND RESEARCH INSTITUTES	6.08	6.03	5.08	8.35	7.78	7.32	6.42	3.93	1.99	1.20	2.63	2.57	59.39

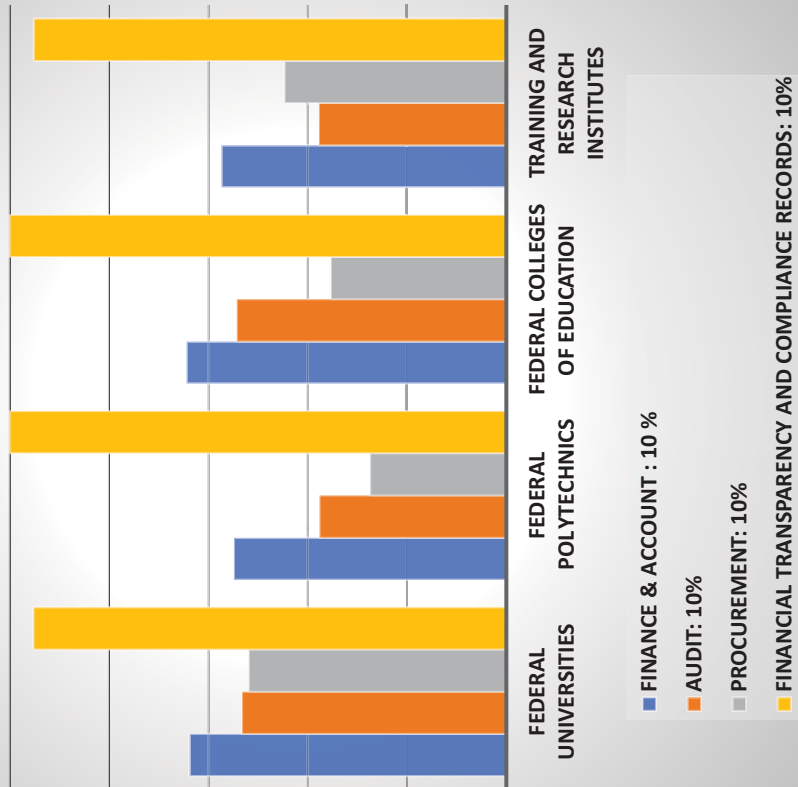




**ANALYSIS OF SUB-INDICATORS UNDER FINANCIAL MANAGEMENT SYSTEMS 2022**

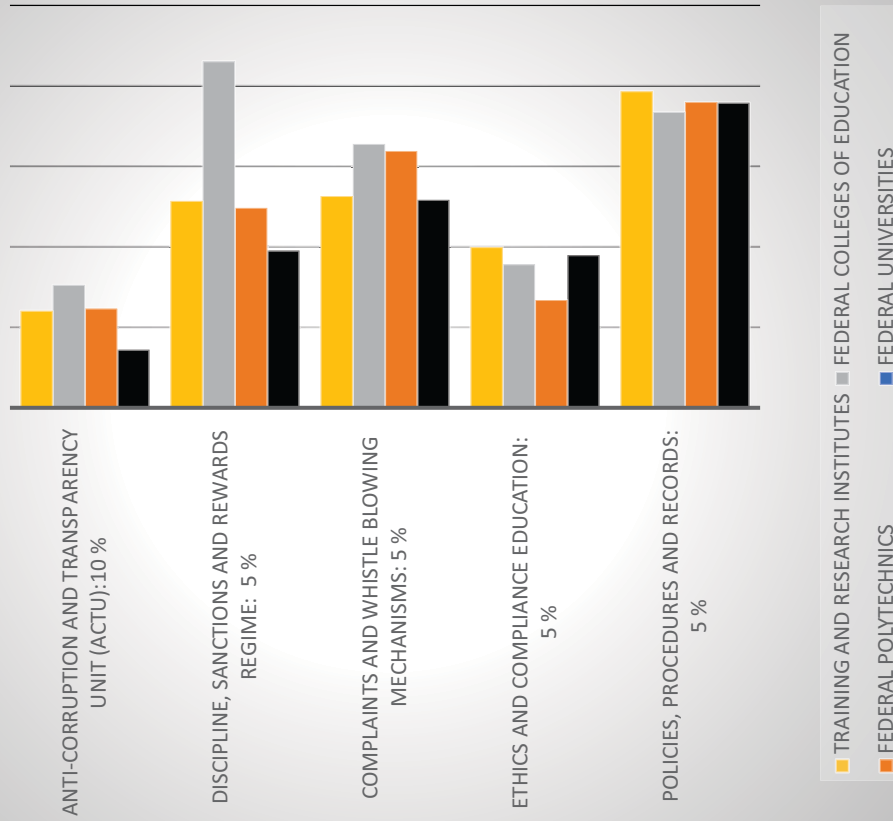


**ANALYSIS OF SUB-INDICATORS UNDER FINANCIAL MANAGEMENT SYSTEMS 2021**

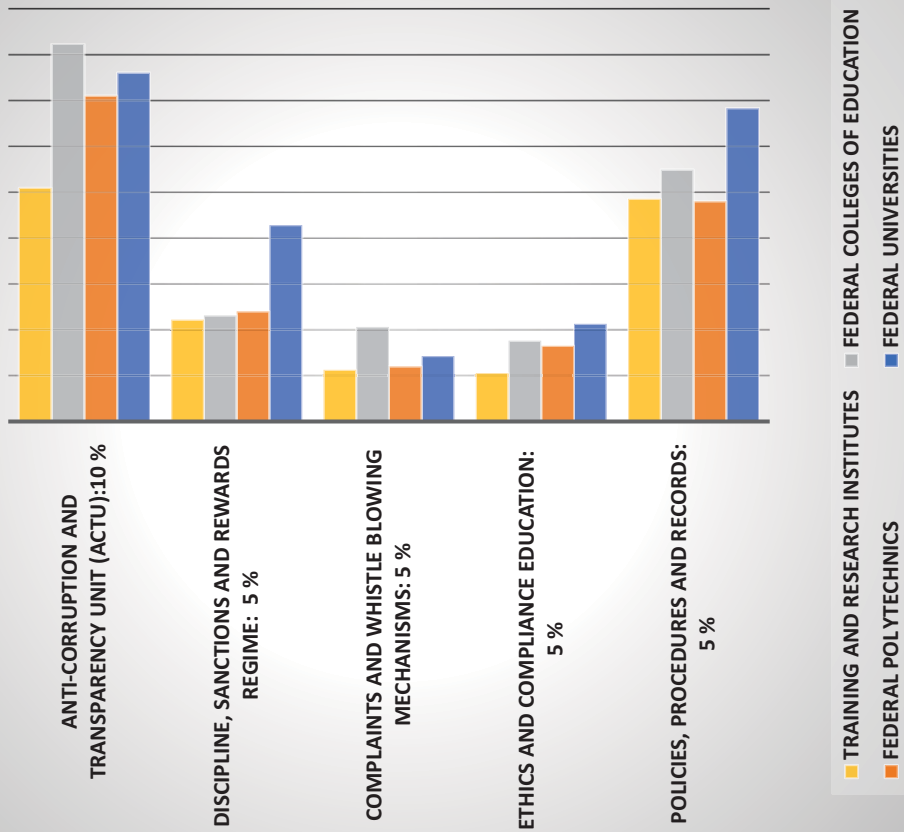




### ANALYSIS OF SUB-INDICATORS UNDER ADMINISTRATIVE SYSTEMS 2022



### ANALYSIS OF SUB-INDICATORS UNDER ADMINISTRATIVE SYSTEMS 2021





## 6. Findings

- 1) None of the MDAs assessed attained full compliance. However, of the 260 assessed, 61 MDAs (23%) had substantial compliance, 120 MDAs (46.15%) had partial compliance, 63 MDAs (24.23%) had poor compliance and 16 MDAs (6.15%) were non-compliant. 52 MDAs (14.44%) of the 360 selected for deployment were non-responsive.
- 2) Under the indicator on Administrative Systems, a substantial number of MDAs performed poorly. 168 MDAs (64.62%) scored below the average attainable score, while 92 MDAs (35.38%) scored above the average attainable score.
- 3) Analysis of the Sub-Indicators under Administrative Systems shows that 142 MDAs (54.62%) scored below average under the Ethics and Compliance Education, 218 MDAs (83.85%) scored below average under Complaints and Whistleblowing, 185 MDAs (71.15%) scored below average under Anti-Corruption and Transparency Unit (ACTU). These sub-indicators are the main drivers of anti-corruption policies in MDAs.
- 4) Under Financial Management Systems, 231 MDAs (88.84%) scored high above the “average attainable score”. This may be attributed to Government's reforms and introduction of e-platforms for financial transactions such as the GIFMIS, IPPIS, TSA etc which MDAs have mostly complied with in their financial transactions.
- 5) 74 MDAs (28.46%) of the 260 MDAs assessed do not have ACTUs in place (inaugurated and inducted). However, this figure of 74 is also inclusive of MDAs who have ACTUs but failed to respond on the AEI during the deployment.
- 6) The assessment revealed that the Executive Management which is critical in organisations structural management and supervision for driving service delivery have MDAs performing within average with a 50.0% performance rating.
- 7) 167 MDAs (64.23%) do not have a system for staff to sign as having read and understood their organisations core values, mission and vision including where such values exist. This deficiency may further promote staff indifference to the core values, vision and mission of their Organisation.
- 8) 134 MDAs (51.54%) do not have policies regarding acceptance of gifts, donations, hospitality etc and in 81 MDAs (31.12%), there is no system for the enforcements of such policies. The absence of domesticated policies on gifts and hospitality is a



serious corruption vulnerability which may promote unethical practices by staff of such organisation

- 9) 39 MDAs (15%) do not have instrument for the establishment of a Governing Board/Council while 59 MDAs do not have a board in place. Absence of a law to back up the establishment of a board is a grave lacuna which may give room for excessive discretionary powers. Likewise, MDAs who do not have a board in place in violation of the Establishment Act also promotes abuse of power for the Chief Executive since the board ought to serve as a check on the activities of the management in the administration of the organisation.
- 10) 85 MDAs (32.69%) of the 260 assessed do not have a Strategic Plan. This shows that such organisations are being run without any clear-cut process of monitoring and evaluating their achievements and failures in relation to their mandate.
- 11) 211 MDAs (81.15%) do not encourage system study/corruption risk assessment in line with the ACTU and ICPC mandate to prevent corruption in MDAs.
- 12) 90 MDAs (34.62%) did not render annual audited reports to the Office of the Auditor General of the Federation (OAuGF) and Public Accounts Committee (PAC) within the last five months of 2022. Also, 83 MDAs (31.92%) did not submit audited reports for the last three years.
- 13) 101 MDAs (38.85%) did not procure external auditors in line with the Public Procurement Act 2007.
- 14) 86 MDAs (33.08%) and 109 MDAs (41.92%) did not conduct annual needs assessments and market surveys respectively in contravention of the provisions of the Public Procurement Act 2007.
- 15) 25 MDAs (9.62%) do not have a legal instrument backing up the establishment of such organisations.
- 16) 129 MDAs (49.62%) did not respond timely to requests from stakeholders.
- 17) 124 MDAs (47.69%) did not have training plans in place, 123 MDAs (47.31%) did not undertake ethics and compliance training in the year under review and 114 MDAs (43.85%) did not train procurement officers on ethics and compliance within the period under review. Absence of continuous training on ethical provisions can be seen to contribute to abuse of ethical standards by staff of organisations.



- 18) 204 MDAs (78.46%) do not have a whistle-blowing policy and 74 MDAs (28.46%) do not have redress officers and dedicated channels for corruption reportage. Lack of viable whistleblowing channels do not aid an effective fight against corruption
- 19) 100 MDAs (38.46%) do not have domesticated/professional codes of conduct/ethics with sanctions and 117 MDAs (45.00%) do not have a reward system in place consistent with the requirements of the core values.

## **7. Recommendations**

1. Government should implement consistent reforms and upgrading of its digital revenue and payment platforms including the TSA, GIFMIS, IPPIS etc to safeguard it from activities of hackers, fraudsters, intruders and guarantee its integrity in the wake of increasing violations of these platforms.
2. MDAs should prioritise ethics and compliance education for the personnel, institute whistleblowing and complaint mechanism to tackle emerging challenges at work and promptly establish Anti-Corruption and Transparency Unit (ACTU) where none exists.
3. Public entities should formulate and implement training and retraining policies in the key areas of organizational culture, financial and administrative management systems to enhance their performances, leading to increased productivity and improved quality service delivery driven by optimal ethics and integrity standards.
4. Government should enhance enforcement of the statutory provisions on the rendering of periodic and annual audited reports by MDAs to the Office of the Auditor-General of the Federation (OAuGF) and the Public Account Committee (PAC) of the National Assembly by swiftly applying commensurate sanctions in the applicable statutes.
5. Bureau for Public Procurement- through the strict application of its enabling law, the Public Procurement Act, 2007 should ensure compliance of MDAs to the Act in the discharge of their procurement responsibilities while observed violations be promptly sanctioned.
6. Government should institute urgent measures to ensure that public bodies without a legal instrument or establishment law have relevant laws enacted for them to enable the realisation of their mandate.



7. MDAs should appreciate the essence and imperative of adopting and displaying their vision, mission and core values in appropriate media for public and general information.
8. MDAs should produce, adopt, communicate and enforce codes of ethics/ conducts incorporating policies on professional ethics, guides on acceptance of gifts, donations, hospitality to reduce and mitigate corruption within the MDAs.
9. The Secretary to the Government of the Federation to inform and advise the President and Commander in-Chief on the imperative of constituting and inaugurating boards of statutory institutions to guide, lead and manage the MDAs. The findings that certain MDAs do not have boards indicate opaque and rudderless leadership structure which negatively impacts on governance, validity and productivity of the affected MDAs.
10. Government is advised to work with the National Assembly and relevant agencies in ensuring that all organisations are backed by establishment laws to remove excessive and abuse of discretionary powers by such organisations.
11. The Secretary to the Government of the Federation and the Head of Service of the Federation to direct MDAs to develop domesticated Whistleblower policies within their organisations in tandem with the National Whistleblower Policy and the Circular on Anonymous Reporting System to boost corruption prevention within MDAs.
12. The SGF in collaboration with the ICPC to intensify efforts in ensuring ACTUs are pronounced as an approved whistleblowing channel for the Public Service to further boost the acceptance of ACTUs by management of MDAs.
13. MDAs should ensure the production and implementation of Strategic Plans, conducting System Studies and Reviews and Corruption Risk Assessments to assist in institutionalizing integrity, accountability and appropriate preventive measures to diminish and mitigate corruption.
14. There should be enhanced collaboration between the ICPC and the Office of Head of Service of the Federation on oversight for ACTUs and ensuring MDA compliance to relevant Circulars on Establishment and Funding of ACTUs.
15. MDAs that consistently appear in the “High Corruption Risk” categorization should be profiled for system study and investigation as appropriate, to ensure integrity of





the deployment process and adherence of MDAs to government directives, statutes, policy, regulations etc.

16. Annual reports of EICS deployment should be recommended as a policy document for government's adoption and implementation.
17. Government should take adequate steps to reduce industrial action in education sector as such actions are gravely impacting on the institutions, students, parents and the nation at large.

OVERALL RANKING					
S/N	MDAs	MANAGEMENT CULTURE AND STRUCTURE (30%)	FINANCIAL MANAGEMENT SYSTEMS (40)	ADMINISTRATIVE SYSTEMS (30%)	TOTAL
1	NATIONAL LOTTERY TRUST FUND	27.00	37.00	22.05	86.05
2	FEDERAL MINISTRY OF ENVIRONMENT	25.00	35.50	25.28	85.78
3	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY KADUNA	23.60	35.50	26.36	85.46
4	NATIONAL SALARIES, INCOME AND WAGES COMMISSION	24.20	41.15	17.25	82.60
5	STATE HOUSE ABUJA	27.90	28.80	25.30	82.00
6	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA, BADAGRY	26.80	33.40	21.70	81.90
7	FEDERAL UNIVERSITY DUTSE	26.00	33.00	22.85	81.85
8	NIGERIA BULK ELECTRICITY TRADING	26.50	28.95	26.00	81.45
9	YABA COLLEGE OF TECHNOLOGY, YABA	25.80	36.10	19.15	81.05
10	NATIONAL COMMISSION FOR NOMADIC EDUCATION	25.50	35.00	20.21	80.71
11	REVENUE MOBILIZATION, ALLOCATION AND FISCAL COMMISSION	24.10	34.20	21.68	79.98
12	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT	22.50	36.00	21.26	79.76
13	FEDERAL MINISTRY OF TRANSPORTATION	21.80	36.40	21.40	79.60
14	FEDERAL INLAND REVENUE SERVICE	24.80	34.70	20.05	79.55

OVERALL RANKING					
S/N	MDAs	MANAGEMENT CULTURE AND STRUCTURE (30%)	FINANCIAL MANAGEMENT SYSTEMS (40)	ADMINISTRATIVE SYSTEMS (30%)	TOTAL
15	NATIONAL UNIVERSITIES COMMISSION	24.10	34.50	20.50	79.10
16	NIGERIA CORRECTIONAL SERVICE	24.00	32.20	22.48	78.68
17	FEDERAL MINISTRY OF INTERIOR,	26.10	34.00	18.35	78.45
18	NIGERIAN INSTITUTE OF SCIENCE LABORATORY TECHNOLOGY, IBADAN	25.30	36.50	16.40	78.20
19	NIGERIAN COMMUNICATION COMMISSION	23.80	32.75	21.53	78.08
20	CORPORATE AFFAIRS COMMISSION	25.30	35.05	17.65	78.00
21	FEDERAL COLLEGE OF EDUCATION ASABA	24.50	29.00	24.45	77.95
22	NIGERIAN INSTITUTE FOR OIL PALM RESEARCH, BENIN	21.50	33.00	23.35	77.85
23	NIGERIA MARITIME ADMINISTRATION AND SAFETY AGENCY, LAGOS	25.90	33.90	17.75	77.55
24	FEDERAL COLLEGE OF EDUCATION (TECHNICAL) UMUNZE	22.20	33.35	21.83	77.38
25	FEDERAL MEDICAL CENTRE ASABA	22.00	32.00	23.32	77.32
26	PETROLEUM TRAINING INSTITUTE	22.40	32.50	22.18	77.08
27	NATIONAL IDENTITY MANAGEMENT COMMISSION	21.40	30.20	25.45	77.05
28	FEDERAL COLLEGE OF EDUCATION (SPECIAL) OYO	22.00	34.00	20.65	76.65

OVERALL RANKING					
S/N	MDAs	MANAGEMENT CULTURE AND STRUCTURE (30%)	FINANCIAL MANAGEMENT SYSTEMS (40)	ADMINISTRATIVE SYSTEMS (30%)	TOTAL
29	FEDERAL COLLEGE OF EDUCATION (TECHNICAL), AKOKA, LAGOS	25.70	36.20	14.65	76.55
30	NATIONAL EAR CARE CENTRE, KADUNA	24.50	32.50	19.42	76.42
31	NIGERIAN RAILWAY CORPORATION, EBUTTE-METTA	26.00	33.40	17.00	76.40
32	NIGERIA ATOMIC ENERGY COMMISSION	23.50	35.20	17.65	76.35
33	UNIVERSITY OF BENIN TEACHING HOSPITAL	23.50	30.50	22.33	76.33
34	IRRUA SPECIALIST TEACHING HOSPITAL, BENIN	24.40	33.50	18.25	76.15
35	FEDERAL MEDICAL CENTRE YENAGOA	25.80	35.00	15.25	76.05
36	FEDERAL MEDICAL CENTRE, BIRNIN - KEBBI	20.00	36.00	20.03	76.03
37	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, YABA	26.40	35.50	13.85	75.75
38	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	24.30	30.50	20.68	75.48
39	FEDERAL COLLEGE OF EDUCATION, YOLA	24.50	34.00	16.75	75.25
40	NATIONAL HEALTH INSURANCE SCHEME	18.70	35.00	21.25	74.95
41	HUSSAINI ADAMU FEDERAL POLYTECHNIC KAZAURE	23.80	34.00	17.08	74.88

OVERALL RANKING					
S/N	MDAs	MANAGEMENT CULTURE AND STRUCTURE (30%)	FINANCIAL MANAGEMENT SYSTEMS (40)	ADMINISTRATIVE SYSTEMS (30%)	TOTAL
42	NIGERIAN SHIPPERS COUNCIL, APAPA	17.10	34.30	23.35	74.75
43	FEDERAL MEDICAL CENTER JALINGO	23.80	31.50	19.05	74.35
44	MINISTRY OF FOREIGN AFFAIRS	28.00	32.20	13.85	74.05
45	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY, VICTORIA ISLAND	23.90	32.30	17.85	74.05
46	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	24.00	31.50	18.40	73.90
47	FORESTRY RESEARCH INSTITUTE OF NIGERIA, IBADAN	21.50	36.50	15.85	73.85
48	NIGERIAN PORTS AUTHORITY, MARINA	24.35	26.60	22.38	73.33
49	FEDERAL COLLEGE OF FORESTRY, IBADAN	21.50	34.50	17.15	73.15
50	AMINU KANO TEACHING HOSPITAL KANO	16.00	32.00	25.08	73.08
51	DENTAL THERAPIST REGISTRATION COUNCIL OF NIGERIA, IKOYI	22.40	33.00	17.50	72.90
52	NATIONAL DIRECTORATE OF EMPLOYMENT	18.70	31.75	22.18	72.63
53	AUCHI POLYTECHNIC	25.10	33.00	14.05	72.15
54	FEDERAL CAPITAL TERRITORY ADMINISTRATION	24.50	26.35	20.75	71.60
55	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA, MARINA	24.80	33.85	12.95	71.60



OVERALL RANKING					
S/N	MDAs	MANAGEMENT CULTURE AND STRUCTURE (30%)	FINANCIAL MANAGEMENT SYSTEMS (40)	ADMINISTRATIVE SYSTEMS (30%)	TOTAL
56	TEACHER REGISTRATION COUNCIL OF NIGERIA	16.40	34.30	20.58	71.28
57	FEDERAL MEDICAL CENTER BIRNIN KUDU	21.20	30.00	20.03	71.23
58	NIGER DELTA POWER HOLDING COMPANY PLC	18.30	34.50	18.30	71.10
59	LAKE CHAD RESEARCH INSTITUTE, MAIDUGURI	24.90	35.50	10.32	70.72
60	FEDERAL MINISTRY OF COMMUNICATION AND DIGITAL ECONOMY	20.20	32.60	17.60	70.40
61	JOINT ADMISSIONS AND MATRICULATION BOARD	18.50	28.20	23.70	70.40
62	FEDERAL UNIVERSITY OF PETROLEUM EFFURUN	23.00	32.30	14.65	69.95
63	LOWER BENUE RIVER BASIN DEVELOPMENT AUTHORITY, MAKURDI	20.10	30.05	19.63	69.78
64	DIRECTORATE OF TECHNICAL AID CORPS	23.60	30.20	15.89	69.69
65	FEDERAL UNIVERSITY OF AGRICULTURE, ABEOKUTA	20.50	31.50	17.50	69.50
66	HADEJIA JAMAÁRE RIVER BASIN DEVELOPMENT AUTHORITY, KANO	21.00	31.50	16.83	69.33
67	NIGERIA HYDROLOGICAL SERVICES AGENCY	24.00	31.65	13.65	69.30

OVERALL RANKING					
S/N	MDAs	MANAGEMENT CULTURE AND STRUCTURE (30%)	FINANCIAL MANAGEMENT SYSTEMS (40)	ADMINISTRATIVE SYSTEMS (30%)	TOTAL
68	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY, VICTORIA ISLAND	22.85	33.80	12.65	69.30
69	INVESTMENT AND SECURITIES TRIBUNAL	21.40	33.55	14.30	69.25
70	FEDERAL MINISTRY OF WORKS AND HOUSING	22.30	32.30	14.60	69.20
71	NATIONAL AGENCY FOR THE CONTROL OF AIDS	24.90	31.90	12.35	69.15
72	ALVAN IKOKU FEDERAL COLLEGE OF EDUCATION, OVERRI	20.10	32.50	16.40	69.00
73	COCOA RESEARCH INSTITUTE OF NIGERIA, IBADAN	19.90	31.50	17.45	68.85
74	NIGERIA EXPORT PROCESSING ZONES AUTHORITY	19.40	33.10	16.35	68.85
75	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT	17.50	31.90	19.31	68.71
76	BORDER COMMUNITIES DEVELOPMENT AGENCY	24.00	33.15	11.25	68.40
77	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING, IBADAN	22.30	35.00	11.05	68.35
78	NIGERIAN FILM CORPORATION, JOS	23.30	32.70	12.28	68.28
79	FEDERAL MEDICAL CENTRE GOMBE	19.40	36.50	12.35	68.25
80	NATIONAL TEACHERS INSTITUTE, KADUNA	18.30	30.00	19.77	68.07



OVERALL RANKING					
S/N	MDAs	MANAGEMENT CULTURE AND STRUCTURE (30%)	FINANCIAL MANAGEMENT SYSTEMS (40)	ADMINISTRATIVE SYSTEMS (30%)	TOTAL
81	NATIONAL HORTICULTURAL RESEARCH INSTITUTE, IBADAN	20.30	34.40	13.25	67.95
82	NATIONAL INSTITUTE FOR PHARMACEUTICAL RESEARCH AND DEVELOPMENT	19.50	33.90	14.43	67.83
83	NIGERIAN NUCLEAR REGULATORY AUTHORITY	14.30	36.00	17.10	67.40
84	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	23.20	33.20	10.50	66.90
85	RAW MATERIALS RESEARCH AND DEVELOPMENT COUNCIL	24.30	33.00	9.50	66.80
86	NNAMDI AZIKIWE TEACHING HOSPITAL, NNEWI	18.80	33.70	14.25	66.75
87	NATIONAL BOARD FOR TECHNICAL EDUCATION, KADUNA	12.40	33.35	20.99	66.74
88	NATIONAL OFFICE FOR TECHNOLOGY, ACQUISITION AND PROMOTION	18.90	35.80	11.93	66.63
89	FEDERAL MEDICAL CENTRE, AZARE	23.30	32.75	10.15	66.20
90	PUBLIC COMPLAINTS COMMISSION	22.80	29.90	13.15	65.85
91	FEDERAL COLLEGE OF AGRICULTURAL PRODUCE TECHNOLOGY KANO	18.60	36.50	10.75	65.85
92	FEDERAL CHARACTER COMMISSION	16.80	33.50	15.53	65.83
93	FEDERAL MINISTRY OF AVIATION,	18.10	31.00	16.70	65.80



OVERALL RANKING					
S/N	MDAs	MANAGEMENT CULTURE AND STRUCTURE (30%)	FINANCIAL MANAGEMENT SYSTEMS (40)	ADMINISTRATIVE SYSTEMS (30%)	TOTAL
94	NIGERIAN INSTITUTE OF SOCIAL AND ECONOMIC RESEARCH, IBADAN	21.20	32.50	12.10	65.80
95	VOICE OF NIGERIA	23.10	28.70	13.80	65.60
96	UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	18.60	34.50	12.50	65.60
97	KADUNA POLYTECHNIC	8.50	34.50	22.55	65.55
98	NATIONAL ORTHOPAEDIC HOSPITAL DALA	17.00	30.50	17.78	65.28
99	NATIONAL SUGAR DEVELOPMENT COUNCIL	19.50	21.95	23.78	65.23
100	NIGERIA GEOLOGICAL SURVEY AGENCY	20.90	27.70	16.63	65.23
101	PHARMACISTS COUNCIL OF NIGERIA	23.10	32.50	9.50	65.10
102	FEDERAL POLYTECHNIC ILARO	15.00	32.00	18.07	65.07
103	FEDERAL ROAD SAFETY CORPS	19.60	30.05	15.38	65.03
104	FEDERAL MEDICAL CENTRE, OWERRI	17.30	34.30	13.00	64.60
105	NIGERIA INTEGRATED WATER RESOURCES COMMISSION	13.70	32.60	18.00	64.30
106	NATIONAL INDUSTRIAL COURT OF NIGERIA	22.50	32.15	9.50	64.15
107	NATIONAL BIOSAFETY MANAGEMENT AGENCY	22.70	27.50	13.93	64.13
108	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	14.95	36.00	12.88	63.83
109	FEDERAL NEUROPSYCHIATRIC HOSPITAL BENIN	20.50	30.50	12.75	63.75

OVERALL RANKING					
S/N	MDAs	MANAGEMENT CULTURE AND STRUCTURE (30%)	FINANCIAL MANAGEMENT SYSTEMS (40)	ADMINISTRATIVE SYSTEMS (30%)	TOTAL
110	TRANSMISSION COMPANY OF NIGERIA	20.20	20.80	22.58	63.58
111	USMANU DAN FODIYO UNIVERSITY TEACHING HOSPITAL	17.30	27.80	18.45	63.55
112	ABUBAKAR TAFAWA BALEWA UNIVERSITY	19.50	30.70	13.28	63.48
113	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE, AKURE	18.50	31.20	13.73	63.43
114	MINISTRY OF DEFENCE	18.80	32.25	12.38	63.43
115	ADEYEMI COLLEGE OF EDUCATION, ONDO	20.40	30.45	12.28	63.13
116	FEDERAL POLYTECHNIC BALI	21.80	32.90	8.30	63.00
117	FEDERAL POLYTECHNIC OFFA	18.90	31.00	13.00	62.90
118	FEDERAL MINISTRY OF SCIENCE, TECHNOLOGY AND INNOVATION	17.50	26.25	18.80	62.55
119	FEDERAL MEDICAL CENTRE, OWO	14.80	33.20	13.20	61.20
120	NIGERIA PRESS COUNCIL	11.60	34.90	14.45	60.95
121	CENTRAL BANK OF NIGERIA	19.85	25.70	15.20	60.75
122	NATIONAL YOUTH SERVICE CORPS	16.10	25.85	18.63	60.58
123	FEDERAL COLLEGE OF EDUCATION, KANO	13.70	27.65	18.85	60.20
124	FEDERAL COLLEGE OF EDUCATION, (TECHNICAL) GOMBE	16.20	32.00	11.65	59.85
125	FEDERAL POLYTECHNIC, BAUCHI	18.90	29.95	10.95	59.80
126	BENIN OWENA RIVER BASIN DEVELOPMENT AUTHORITY	9.00	32.30	18.32	59.62

OVERALL RANKING					
S/N	MDAs	MANAGEMENT CULTURE AND STRUCTURE (30%)	FINANCIAL MANAGEMENT SYSTEMS (40)	ADMINISTRATIVE SYSTEMS (30%)	TOTAL
127	NATIONAL VETERINARY RESEARCH INSTITUTE VOM, JOS	21.15	28.70	9.75	59.60
128	FEDERAL COLLEGE OF FORESTRY MECHANIZATION AFAKA, KADUNA	14.50	28.00	17.04	59.54
129	METALLURGICAL TRAINING INSTITUTE, ONITSHA	14.10	30.95	14.26	59.31
130	UNIVERSITY OF CALABAR TEACHING HOSPITAL	21.50	29.00	8.78	59.28
131	FEDERAL POLYTECHNIC, BIDA.	22.50	26.75	10.00	59.25
132	NATIONAL INLAND WATERWAYS AUTHORITY, LOKOJA	17.40	28.35	13.43	59.18
133	FEDERAL POLYTECHNIC, OKO	19.50	25.70	13.75	58.95
134	FEDERAL POLYTECHNIC DAMATURU.	20.80	28.10	9.60	58.50
135	UNIVERSITY OF PORT HARCOURT TEACHING HOSPITAL	20.50	27.90	9.90	58.30
136	COMMUNITY HEALTH PRACTITIONERS REGISTRATION BOARD OF NIGERIA	13.70	32.20	12.30	58.20
137	NATIONAL HUMAN RIGHT COMMISSION	19.00	29.70	9.40	58.10
138	FEDERAL MEDICAL CENTRE, MAKURDI	17.95	29.00	11.10	58.05
139	FEDERAL COLLEGE OF EDUCATION, OSIELE	18.00	27.40	12.40	57.80
140	NATIONAL POWER TRAINING INSTITUTE OF NIGERIA ABUJA	17.80	28.70	11.30	57.80



OVERALL RANKING					
S/N	MDAs	MANAGEMENT CULTURE AND STRUCTURE (30%)	FINANCIAL MANAGEMENT SYSTEMS (40)	ADMINISTRATIVE SYSTEMS (30%)	TOTAL
141	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	14.70	34.00	8.85	57.55
142	NIGERIAN LAW REFORM COMMISSION	18.15	25.50	13.85	57.50
143	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	13.90	33.50	10.10	57.50
144	NATIONAL ORIENTATION AGENCY	20.20	21.10	16.13	57.43
145	NATIONAL EMERGENCY MANAGEMENT AGENCY	17.70	32.40	7.30	57.40
146	FEDERAL COLLEGE OF EDUCATION (TECH), BICHI	17.80	24.90	14.65	57.35
147	UPPER NIGER RIVER BASIN DEVELOPMENT AUTHORITY	9.70	30.75	16.75	57.20
148	INDUSTRIAL TRAINING FUND JOS	19.50	26.75	10.85	57.10
149	FEDERAL POLYTECHNIC, ILE-OLUJI	19.80	29.75	7.00	56.55
150	NATIONAL INSTITUTE FOR FRESH WATER FISHERIES RESEARCH	16.20	30.75	9.25	56.20
151	FEDERAL COLLEGE OF EDUCATION OKENE	14.40	26.30	15.13	55.83
152	FEDERAL POLYTECHNIC NEKEDE	17.40	23.50	14.75	55.65
153	SOKOTO RIVER BASIN DEVELOPMENT AUTHORITY	15.70	25.50	14.43	55.63
154	FCT AREA COUNCIL STAFF PENSION BOARD	12.00	19.25	23.98	55.23
155	NIGERIAN SECURITY PRINTING AND MINTING PLC	14.20	21.40	19.63	55.23



OVERALL RANKING					
S/N	MDAs	MANAGEMENT CULTURE AND STRUCTURE (30%)	FINANCIAL MANAGEMENT SYSTEMS (40)	ADMINISTRATIVE SYSTEMS (30%)	TOTAL
156	NATIONAL LOTTERY REGULATORY COMMISSION	11.50	29.65	14.00	55.15
157	CENTRE FOR MANAGEMENT DEVELOPMENT	13.90	32.85	8.00	54.75
158	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION	18.30	30.70	5.65	54.65
159	NIGERIAN IMMIGRATION SERVICE	14.80	29.60	9.95	54.35
160	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY ZARIA	8.70	24.50	20.93	54.13
161	FEDERAL MEDICAL CENTER LOKOJA	16.20	30.00	7.93	54.13
162	UNIVERSITY OF BENIN	17.00	23.70	13.25	53.95
163	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURE	19.30	25.00	9.60	53.90
164	NATIONAL LIBRARY OF NIGERIA	12.80	36.00	5.00	53.80
165	NATIONAL PRODUCTIVITY CENTRE,	15.10	25.10	13.59	53.79
166	VETERINARY COUNCIL OF NIGERIA	13.30	32.50	7.75	53.55
167	FEDERAL COLLEGE OF AGRICULTURE, ISHAGU	17.50	30.60	5.25	53.35
168	UNIVERSITY OF UYO TEACHING HOSPITAL	16.50	29.00	7.81	53.31
169	SURVEYORS COUNCIL OF NIGERIA	13.30	27.90	12.00	53.20
170	FEDERAL POLYTECHNIC, IDAH	16.30	28.25	8.53	53.08
171	FEDERAL POLYTECHNIC, ADO-EKITI	20.60	19.75	12.10	52.45
172	FEDERAL MEDICAL CENTER GUSAU	13.65	29.45	9.25	52.35



OVERALL RANKING					
S/N	MDAs	MANAGEMENT CULTURE AND STRUCTURE (30%)	FINANCIAL MANAGEMENT SYSTEMS (40)	ADMINISTRATIVE SYSTEMS (30%)	TOTAL
173	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT, NEW-BUSSA.	10.50	32.50	9.00	52.00
174	FEDERAL MINISTRY OF MINES AND STEEL DEVELOPMENT	14.20	26.00	11.75	51.95
175	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL	13.50	27.75	10.43	51.68
176	SMALL AND MEDIUM ENTERPRISES DEVELOPMENT AGENCY OF NIGERIA	10.60	27.80	12.78	51.18
177	ELECTRONICS DEVELOPMENT INSTITUTE	11.50	28.90	10.40	50.80
178	FEDERAL UNIVERSITY BIRNIN - KEBBI	15.40	28.85	6.50	50.75
179	OPTOMETRISTS AND DISPENSING OPTICIANS REGISTRATION BOARD OF NIGERIA	16.70	21.00	12.80	50.50
180	FEDERAL MINISTRY OF AGRICULTURE	12.50	21.00	17.00	50.50
181	FEDERAL POLYTECHNIC EDE	15.80	26.05	8.60	50.45
182	NIGER DELTA DEVELOPMENT COMMISSION	10.10	27.25	12.60	49.95
183	LOWER NIGER RIVER BASIN DEVELOPMENT AUTHORITY ILORIN	8.90	27.45	13.45	49.80
184	DEBT MANAGEMENT OFFICE	1.30	36.30	12.10	49.70
185	NEWS AGENCY OF NIGERIA	11.80	30.30	7.13	49.23
186	NIGERIAN ELECTRICITY REGULATORY COMMISSION	4.80	32.00	12.20	49.00
187	NATIONAL BIOTECHNOLOGY DEVELOPMENT AGENCY	12.30	26.10	10.50	48.90

OVERALL RANKING					
S/N	MDAs	MANAGEMENT CULTURE AND STRUCTURE (30%)	FINANCIAL MANAGEMENT SYSTEMS (40)	ADMINISTRATIVE SYSTEMS (30%)	TOTAL
188	NATIONAL INSTITUTE FOR EDUCATION PLANNING AND ADMINISTRATION	15.20	29.35	4.00	48.55
189	FEDERAL UNIVERSITY GUSAU	15.60	22.25	10.40	48.25
190	FEDERAL CAPITAL TERRITORY WATER BOARD	17.10	23.10	8.03	48.23
191	ENERGY COMMISSION OF NIGERIA	3.10	36.50	8.58	48.18
192	FEDERAL COMPETITION AND CONSUMER PROTECTION COMMISSION	15.30	17.80	14.78	47.88
193	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA	10.90	25.16	11.30	47.36
194	FEDERAL MINISTRY OF YOUTH AND SPORT DEVELOPMENT	10.00	28.30	9.00	47.30
195	NATIONAL INSURANCE COMMISSION	13.10	21.35	12.50	46.95
196	NATIONAL AUTOMOTIVE DESIGN AND DEVELOPMENT COUNCIL	14.50	16.80	15.60	46.90
197	FEDERAL COLLEGE OF EDUCATION KATSINA	15.50	19.20	12.13	46.83
198	NATIONAL INSTITUTE FOR POLICY AND STRATEGIC STUDIES	11.10	27.80	7.40	46.30
199	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY OWERRI	11.40	24.50	10.40	46.30
200	FEDERAL MINISTRY OF POWER	17.90	24.00	4.25	46.15
201	FEDERAL COLLEGE OF EDUCATION (TECHNICAL), GUSAU	14.00	24.20	7.38	45.58

OVERALL RANKING					
S/N	MDAs	MANAGEMENT CULTURE AND STRUCTURE (30%)	FINANCIAL MANAGEMENT SYSTEMS (40)	ADMINISTRATIVE SYSTEMS (30%)	TOTAL
202	FEDERAL COLLEGE OF EDUCATION (TECHNICAL), POTISKUM	12.30	24.25	8.95	45.50
203	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE	9.90	28.00	6.81	44.71
204	FISCAL RESPONSIBILITY COMMISSION	9.60	29.00	6.03	44.63
205	FEDERAL CAPITAL DEVELOPMENT AUTHORITY	11.00	24.50	8.75	44.25
206	NATIONAL ASSEMBLY SERVICE COMMISSION	15.80	24.00	4.30	44.10
207	NATIONAL CENTRE FOR GENETIC RESOURCES AND BIO-TECHNOLOGY, IBADAN	5.80	34.50	3.75	44.05
208	NATIONAL WATER RESOURCES INSTITUTE, KADUNA	5.50	22.50	15.32	43.32
209	FEDERAL MINISTRY OF FINANCE	2.60	26.50	13.35	42.45
210	FEDERAL MINISTRY OF NIGER DELTA AFFAIRS	10.00	27.15	4.95	42.10
211	NIGERIA FOOTBALL FEDERATION	5.50	29.70	6.85	42.05
212	UNIVERSITY OF NIGERIA, NSUKKA	15.50	20.00	6.50	42.00
213	FEDERAL COLLEGE OF AGRICULTURE, AKURE.	13.15	24.05	4.75	41.95
214	NATIONAL COMMISSION FOR MASS LITERACY, ADULT AND NON-FORMAL EDUCATION	12.00	22.55	6.63	41.18
215	FEDERAL UNIVERSITY DUTSIN-MA	12.30	18.80	10.08	41.18
216	NATIONAL AGENCY FOR THE GREAT GREEN WALL	13.50	21.55	5.98	41.03





OVERALL RANKING					
S/N	MDAs	MANAGEMENT CULTURE AND STRUCTURE (30%)	FINANCIAL MANAGEMENT SYSTEMS (40)	ADMINISTRATIVE SYSTEMS (30%)	TOTAL
217	FEDERAL MEDICAL CENTRE JABI	20.20	16.40	3.25	39.85
218	ANAMBRA IMO RIVER BASIN DEVELOPMENT AUTHORITY OWERRI	8.50	23.80	7.33	39.63
219	NATIONAL PARK SERVICE	7.50	18.00	14.08	39.58
220	UNIVERSITY OF JOS TEACHING HOSPITAL	6.50	23.60	8.75	38.85
221	AHMADU BELLO UNIVERSITY, ZARIA	7.80	23.50	6.33	37.63
222	NATIONAL COUNCIL FOR ART AND CULTRE	6.70	25.45	5.20	37.35
223	OFFICE OF THE SURVEYOR GENERAL OF THE FEDERATION	4.90	21.40	11.00	37.30
224	FEDERAL MINISTRY OF INFORMATION AND CULTURE	13.50	21.00	2.75	37.25
225	NATIONAL EYE CENTRE, KADUNA	5.00	23.50	8.48	36.98
226	FEDERAL MINISTRY OF WOMEN AFFAIRS	12.50	20.00	4.13	36.63
227	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, ENUGU	15.30	14.65	6.52	36.47
228	PUBLIC SERVICE INSTITUTE OF NIGERIA	11.50	19.80	5.00	36.30
229	CROSS RIVER BASIN DEVELOPMENT AUTHORITY	6.50	21.72	8.05	36.27
230	FEDERAL COLLEGE OF AGRICULTURE, IBADAN	6.50	26.00	3.51	36.01
231	NATIONAL MATHEMATICS CENTRE	9.80	21.10	4.75	35.65
232	FEDERAL MINISTRY OF HEALTH	13.50	18.10	4.00	35.60



OVERALL RANKING					
S/N	MDAs	MANAGEMENT CULTURE AND STRUCTURE (30%)	FINANCIAL MANAGEMENT SYSTEMS (40)	ADMINISTRATIVE SYSTEMS (30%)	TOTAL
233	FEDERAL MINISTRY OF WATER RESOURCES	11.00	22.00	2.50	35.50
234	CIVIL DEFENCE, CORRECTIONAL FIRE AND IMMIGRATION SERVICES BOARD	6.20	20.75	8.00	34.95
235	FEDERAL POLYTECHNIC KAURA NAMODA	13.50	16.60	4.25	34.35
236	NIGERIAN NATIONAL MERIT AWARD	6.20	17.00	11.05	34.25
237	FEDERAL ROAD MAINTENANCE AGENCY	13.50	14.97	5.75	34.22
238	FED. NEURO PSYCHIATRIC HOSPITAL, KWARE	8.10	18.35	6.93	33.38
239	COUNCIL OF LEGAL EDUCATION	5.80	14.75	12.75	33.30
240	NATIONAL CENTRE FOR REMOTE SENSING, JOS	6.30	22.20	4.20	32.70
241	FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT	0.00	20.00	12.48	32.48
242	NATIONAL SPACE AND RESEARCH DEVELOPMENT AGENCY	3.30	23.00	5.91	32.21
243	ENVIRONMENTAL HEALTH OFFICERS REGISTRATION COUNCIL OF NIGERIA	3.50	25.60	2.50	31.60
244	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	1.50	24.00	5.53	31.03
245	NATIONAL COMMISSION FOR COLLEGES OF EDUCATION	0.00	26.50	4.25	30.75
246	NIGERIA AGRICULTURE QUARANTINE SERVICE	3.25	19.75	7.50	30.50

OVERALL RANKING					
S/N	MDAs	MANAGEMENT CULTURE AND STRUCTURE (30%)	FINANCIAL MANAGEMENT SYSTEMS (40)	ADMINISTRATIVE SYSTEMS (30%)	TOTAL
247	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	8.50	15.45	5.98	29.93
248	PROJECTS DEVELOPMENT INSTITUTE, ENUGU	5.60	17.10	7.20	29.90
249	NATIONAL COMMISSION FOR REFUGEE, MIGRANT AND INTERNALLY DISPLACED PERSONS	4.40	17.90	7.39	29.69
250	FEDERAL MINISTRY OF PETROLEUM RESOURCES	12.30	12.75	4.50	29.55
251	LIBRARIAN REGISTRATION COUNCIL OF NIGERIA	2.10	25.45	1.90	29.45
252	FEDERAL HIGH COURT OF NIGERIA	0.00	24.40	4.33	28.73
253	FEDERAL COLLEGE OF EDUCATION PANKSHIN	4.20	17.70	4.75	26.65
254	FEDERAL MEDICAL CENTER KATSINA	5.30	13.70	5.63	24.63
255	NATIONAL INSTITUTE FOR CULTURAL ORIENTATION	4.50	17.00	1.00	22.50
256	BUREAU OF PUBLIC PROCUREMENT	3.50	10.90	6.00	20.40
257	FEDERAL MINISTRY OF JUSTICE	0.50	8.85	9.60	18.95
258	NATIONAL BOARD FOR TECHNOLOGY INCUBATION	7.60	8.00	2.75	18.35
259	POLICE SERVICE COMMISSION	1.55	12.00	2.23	15.78
260	CENTER FOR BASIC SPACE SCIENCE, ENUGU	4.20	7.00	0.00	11.20

*\*This ranking of MDAs does not imply absent of investigation activities on institution or its staff.*



S/N	NON RESPONSIVE MDAs
1	FEDERAL MINISTRY OF EDUCATION
2	NATIONAL BUREAU OF STATISTICS ABUJA
3	NATIONAL PENSION COMMISSION
4	SHEDA SCIENCE AND TECHNOLOGY
5	NIGERIAN CHRISTIAN PILGRIM COMMISSION
6	NIGERIAN COPY RIGHT COMMISSION, ABUJA
7	LEGAL AID COUNCIL
8	NATIONAL CENTER FOR WOMEN DEVELOPMENT
9	COURT OF APPEAL
10	NIGERIAN TELEVISION AUTHORITY
11	FEDERAL SCHOOL OF MEDICAL LABORATORY TECHNOLOGY
12	FEDERAL MEDICAL CENTRE, KEFFI
13	MEDICAL SCIENCE LABORATORY COUNCIL OF NIGERIA
14	NATIONAL GALLERY OF ARTS
15	NATIONAL INSTITUTE FOR HOSPITALITY AND TOURISM
16	SUPREME COURT OF NIGERIA
17	NIGERIAN INSTITUTE OF PUBLIC ANALYST
18	NIGERIAN CONTENT DEVELOPMENT AND MONITORING BOARD, YENAGOA, BAYELSA STATE
19	NATIONAL POPULATION COMMISSION
20	NATIONAL ENVIRONMENTAL STANDARDS REGULATIONS ENFORCEMENT AGENCY (NESREA),
21	NIGERIAN INVESTMENT PROMOTION COMMISSION
22	STANDARD ORGANISATION OF NIGERIA
23	NATIONAL CENTRE FOR DISEASE CONTROL
24	NATIONAL BROADCASTING COMMISSION
25	FEDERAL POLYTECHNIC NASARAWA, NASARAWA STATE
26	NATIONAL HOSPITAL
27	UNIVERSITY COLLEGE HOSPITAL, IBADAN



S/N	NON RESPONSIVE MDAs
28	OGUN-OSHUN RIVER BASIN DEVELOPMENT AUTHORITY
29	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, ABEOKUTA
30	NATIONAL CEREALS RESEARCH INSTITUTE, BADEGGI.
31	NATIONAL EXAMINATION COUNCIL, MINNA
32	NATIONAL INSTITUTE FOR LEATHER SCIENCE AND TECHNOLOGY, KADUNA
33	FEDERAL COLLEGE OF EDUCATION, ZARIA
34	NATIONAL TUBERCULOSIS & LEPROSY TRAINING CENTRE SAYE VILLAGE, ZARIA
35	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL, ILE IFE
36	NATIONAL CENTRE FOR AGRICULTURAL MECHANIZATION, ILORIN
37	WAZIRI UMARU FEDERAL POLYTECHNIC, BIRNIN-KEBBI
38	UNIVERSAL BASIC EDUCATION COMMISSION
39	FEDERAL CIVIL SERVICE COMMISSION
40	NATIONAL BOUNDARY COMMISSION
41	RADIOGRAPHERS REGISTRATION BOARD OF NIGERIA
42	ASSEST MANAGEMENT CORPORATION OF NIGERIA
43	NATIONAL JUDICIAL INSTITUTE
44	COUNCIL FOR REGULATION OF ENGINEERING IN NIGERIA
45	NATIONAL AGRICULTURAL SEEDS COUNCIL, KWALI
46	NIGERIA SOCIAL INSURANCE TRUST FUND
47	FEDERAL NEUROPSYCHIATRIC HOSPITAL, CALABAR
48	FEDERAL POLYTECHNIC, UKANA, AKWA IBOM STATE
49	MARITIME ACADEMY OF NIGERIA, ORON, AKWA-IBOM STATE
50	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL
51	FEDERAL COLLEGE OF FRESH-WATER FISHERIES TECHNOLOGY, BADA, MAIDUGURI, BORNO STATE
52	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, MAIDUGURI



SECTORAL RANKING					
S/N	MDAs	MANAGEMENT CULTURE AND STRUCTURE (30%)	FINANCIAL MANAGEMENT SYSTEMS (40)	ADMINISTRATIVE SYSTEMS (30%)	TOTAL
<b>MINISTRIES</b>					
1	FEDERAL MINISTRY OF ENVIRONMENT	25.00	35.50	25.28	85.78
2	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT	22.50	36.00	21.26	79.76
3	FEDERAL MINISTRY OF TRANSPORTATION,	21.80	36.40	21.40	79.60
4	FEDERAL MINISTRY OF INTERIOR	26.10	34.00	18.35	78.45
5	MINISTRY OF FOREIGN AFFAIRS	28.00	32.20	13.85	74.05
6	FEDERAL CAPITAL TERRITORY ADMINISTRATION	24.50	26.35	20.75	71.60
7	FEDERAL MINISTRY OF COMMUNICATION AND DIGITAL ECONOMY	20.20	32.60	17.60	70.40
8	FEDERAL MINISTRY OF WORKS AND HOUSING	22.30	32.30	14.60	69.20
9	FEDERAL MINISTRY OF AVIATION	18.10	31.00	16.70	65.80
10	MINISTRY OF DEFENCE	18.80	32.25	12.38	63.43
11	FEDERAL MINISTRY OF SCIENCE, TECHNOLOGY AND INNOVATION	17.50	26.25	18.80	62.55
12	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION	18.30	30.70	5.65	54.65
13	FEDERAL MINISTRY OF MINES AND STEEL DEVELOPMENT	14.20	26.00	11.75	51.95
14	FEDERAL MINISTRY OF AGRICULTURE	12.50	21.00	17.00	50.50
15	FEDERAL MINISTRY OF YOUTH AND SPORT DEVELOPMENT	10.00	28.30	9.00	47.30
16	FEDERAL MINISTRY OF POWER	17.90	24.00	4.25	46.15
17	FEDERAL MINISTRY OF FINANCE	2.60	26.50	13.35	42.45
18	FEDERAL MINISTRY OF NIGER DELTA AFFAIRS	10.00	27.15	4.95	42.10
19	FEDERAL MINISTRY OF INFORMATION AND CULTURE	13.50	21.00	2.75	37.25
20	FEDERAL MINISTRY OF WOMEN AFFAIRS	12.50	20.00	4.13	36.63
21	FEDERAL MINISTRY OF WATER RESOURCES	11.00	22.00	2.50	35.50
22	FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT	0.00	20.00	12.48	32.48
23	FEDERAL MINISTRY OF PETROLEUM RESOURCES	12.30	12.75	4.50	29.55
24	FEDERAL MINISTRY OF JUSTICE	0.50	8.85	9.60	18.95



SECTORAL RANKING					
S/N	MDAs	MANAGEMENT CULTURE AND STRUCTURE (30%)	FINANCIAL MANAGEMENT SYSTEMS (40)	ADMINISTRATIVE SYSTEMS (30%)	TOTAL
<b>PRESIDENCY AND EXTRA MINISTERIAL AGENCIES</b>					
1	NATIONAL LOTTERY TRUST FUND	27.00	37.00	22.05	86.05
2	NATIONAL SALARIES, INCOME AND WAGES COMMISSION	24.20	41.15	17.25	82.60
3	STATE HOUSE	27.90	28.80	25.30	82.00
4	REVENUE MOBILIZATION, ALLOCATION AND FISCAL COMMISSION	24.10	34.20	21.68	79.98
5	FEDERAL INLAND REVENUE SERVICE	24.80	34.70	20.05	79.55
6	NATIONAL IDENTITY MANAGEMENT COMMISSION	21.40	30.20	25.45	77.05
7	NATIONAL DIRECTORATE OF EMPLOYMENT	18.70	31.75	22.18	72.63
8	DIRECTORATE OF TECHNICAL AID CORPS	23.60	30.20	15.89	69.69
9	BORDER COMMUNITIES DEVELOPMENT AGENCY	24.00	33.15	11.25	68.40
10	NIGERIAN FILM CORPORATION, JOS	23.30	32.70	12.28	68.28
11	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	23.20	33.20	10.50	66.90
12	FEDERAL CHARACTER COMMISSION	16.80	33.50	15.53	65.83
13	VOICE OF NIGERIA	23.10	28.70	13.80	65.60
14	NIGERIA GEOLOGICAL SURVEY AGENCY	20.90	27.70	16.63	65.23
15	NATIONAL YOUTH SERVICE CORPS	16.10	25.85	18.63	60.58
16	NATIONAL ORIENTATION AGENCY	20.20	21.10	16.13	57.43
17	NATIONAL EMERGENCY MANAGEMENT AGENCY	17.70	32.40	7.30	57.40
18	NIGERIAN SECURITY PRINTING AND MINTING PLC	14.20	21.40	19.63	55.23
19	NATIONAL PRODUCTIVITY CENTRE	15.10	25.10	13.59	53.79
20	NIGER DELTA DEVELOPMENT COMMISSION, PORTHARCOURT	10.10	27.25	12.60	49.95
21	NEWS AGENCY OF NIGERIA	11.80	30.30	7.13	49.23
22	NATIONAL INSTITUTE FOR POLICY AND STRATEGIC STUDIES, KURU	11.10	27.80	7.40	46.30
23	FISCAL RESPONSIBILITY COMMISSION	9.60	29.00	6.03	44.63
24	FEDERAL CAPITAL DEVELOPMENT AUTHORITY	11.00	24.50	8.75	44.25



SECTORAL RANKING					
S/N	MDAs	MANAGEMENT CULTURE AND STRUCTURE (30%)	FINANCIAL MANAGEMENT SYSTEMS (40)	ADMINISTRATIVE SYSTEMS (30%)	TOTAL
<b>PRESIDENCY AND EXTRA MINISTERIAL AGENCIES</b>					
25	NATIONAL AGENCY FOR THE GREAT GREEN WALL	13.50	21.55	5.98	41.03
26	NATIONAL PARK SERVICE	7.50	18.00	14.08	39.58
27	NATIONAL COUNCIL FOR ART AND CULTRE	6.70	25.45	5.20	37.35
28	OFFICE OF THE SURVEYOR GENERAL OF THE FEDERATION	4.90	21.40	11.00	37.30
29	PUBLIC SERVICE INSTITUTE OF NIGERIA	11.50	19.80	5.00	36.30
30	NIGERIAN NATIONAL MERIT AWARD	6.20	17.00	11.05	34.25
31	FEDERAL ROAD MAINTENANCE AGENCY	13.50	14.97	5.75	34.22
32	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	8.50	15.45	5.98	29.93
33	NATIONAL COMMISSION FOR REFUGEE, MIGRANT AND INTERNALLY DISPLACED PERSONS	4.40	17.90	7.39	29.69
34	NATIONAL INSTITUTE FOR CULTURAL ORIENTATION	4.50	17.00	1.00	22.50
35	BUREAU OF PUBLIC PROCUREMENT	3.50	10.90	6.00	20.40

SECTORAL RANKING					
S/N	MDAs	MANAGEMENT CULTURE AND STRUCTURE (30%)	FINANCIAL MANAGEMENT SYSTEMS (40)	ADMINISTRATIVE SYSTEMS (30%)	TOTAL
<b>LAW AND JUSTICE</b>					
1	NIGERIA CORRECTIONAL SERVICE	24.00	32.20	22.48	78.68
2	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	24.30	30.50	20.68	75.48
3	INVESTMENT AND SECURITIES TRIBUNAL	21.40	33.55	14.30	69.25
4	PUBLIC COMPLAINTS COMMISSION	22.80	29.90	13.15	65.85
5	FEDERAL ROAD SAFETY CORPS	19.60	30.05	15.38	65.03
6	NATIONAL INDUSTRIAL COURT OF NIGERIA	22.50	32.15	9.50	64.15





SECTORAL RANKING					
S/N	MDAs	MANAGEMENT CULTURE AND STRUCTURE (30%)	FINANCIAL MANAGEMENT SYSTEMS (40)	ADMINISTRATIVE SYSTEMS (30%)	TOTAL
<b>LAW AND JUSTICE</b>					
7	NATIONAL HUMAN RIGHT COMMISSION	19.00	29.70	9.40	58.10
8	NIGERIAN LAW REFORM COMMISSION	18.15	25.50	13.85	57.50
9	NIGERIAN IMMIGRATION SERVICE	14.80	29.60	9.95	54.35
10	COUNCIL OF LEGAL EDUCATION	5.80	14.75	12.75	33.30
11	FEDERAL HIGH COURT OF NIGERIA	0.00	24.40	4.33	28.73

SECTORAL RANKING					
S/N	MDAs	MANAGEMENT CULTURE AND STRUCTURE (30%)	FINANCIAL MANAGEMENT SYSTEMS (40)	ADMINISTRATIVE SYSTEMS (30 %)	TOTAL
<b>REGULATORY</b>					
1	NATIONAL UNIVERSITIES COMMISSION	24.10	34.50	20.50	79.10
2	NIGERIAN COMMUNICATION COMMISSION	23.80	32.75	21.53	78.08
3	CORPORATE AFFAIRS COMMISSION	25.30	35.05	17.65	78.00
4	NIGERIA MARITIME ADMINISTRATION AND SAFETY AGENCY	25.90	33.90	17.75	77.55
5	NIGERIAN RAILWAY CORPORATION	26.00	33.40	17.00	76.40
6	NIGERIA ATOMIC ENERGY COMMISSION	23.50	35.20	17.65	76.35
7	NIGERIAN SHIPPERS COUNCIL, APAPA	17.10	34.30	23.35	74.75
8	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	23.90	32.30	17.85	74.05
9	NIGERIAN PORTS AUTHORITY	24.35	26.60	22.38	73.33
10	DENTAL THERAPIST REGISTRATION COUNCIL OF NIGERIA	22.40	33.00	17.50	72.90
11	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	24.80	33.85	12.95	71.60
12	TEACHER REGISTRATION COUNCIL OF NIGERIA	16.40	34.30	20.58	71.28
13	JOINT ADMISSIONS AND MATRICULATION BOARD	18.50	28.20	23.70	70.40



SECTORAL RANKING					
S/N	MDAs	MANAGEMENT CULTURE AND STRUCTURE (30%)	FINANCIAL MANAGEMENT SYSTEMS (40)	ADMINISTRATIVE SYSTEMS (30%)	TOTAL
<b>REGULATORY</b>					
14	NIGERIA EXPORT PROCESSING ZONES AUTHORITY	19.40	33.10	16.35	68.85
15	NIGERIAN NUCLEAR REGULATORY AUTHORITY	14.30	36.00	17.10	67.40
16	RAW MATERIALS RESEARCH AND DEVELOPMENT COUNCIL	24.30	33.00	9.50	66.80
17	NATIONAL BOARD FOR TECHNICAL EDUCATION, KADUNA	12.40	33.35	20.99	66.74
18	NATIONAL OFFICE FOR TECHNOLOGY, ACQUISITION AND PROMOTION	18.90	35.80	11.93	66.63
19	NATIONAL SUGAR DEVELOPMENT COUNCIL	19.50	21.95	23.78	65.23
20	PHARMACISTS COUNCIL OF NIGERIA	23.10	32.50	9.50	65.10
21	NATIONAL BIOSAFETY MANAGEMENT AGENCY	22.70	27.50	13.93	64.13
22	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	14.95	36.00	12.88	63.83
23	NIGERIA PRESS COUNCIL	11.60	34.90	14.45	60.95
24	CENTRAL BANK OF NIGERIA	19.85	25.70	15.20	60.75
25	COMMUNITY HEALTH PRACTITIONER REGISTRATION BOARD OF NIGERIA	13.70	32.20	12.30	58.20
26	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	14.70	34.00	8.85	57.55
27	FCT AREA COUNCIL STAFF PENSION BOARD	12.00	19.25	23.98	55.23
28	NATIONAL LOTTERY REGULATORY COMMISSION	11.50	29.65	14.00	55.15
29	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURE	19.30	25.00	9.60	53.90
30	VETERINARY COUNCIL OF NIGERIA	13.30	32.50	7.75	53.55
31	SURVEYORS COUNCIL OF NIGERIA	13.30	27.90	12.00	53.20
32	SMALL AND MEDIUM ENTERPRISES DEVELOPMENT AGENCY OF NIGERIA	10.60	27.80	12.78	51.18



SECTORAL RANKING					
S/N	MDAs	MANAGEMENT CULTURE AND STRUCTURE (30%)	FINANCIAL MANAGEMENT SYSTEMS (40)	ADMINISTRATIVE SYSTEMS (30%)	TOTAL
<b>REGULATORY</b>					
33	OPTOMETRISTS AND DISPENSING OPTICIANS REGISTRATION BOARD OF NIGERIA	16.70	21.00	12.80	50.50
34	DEBT MANAGEMENT OFFICE	1.30	36.30	12.10	49.70
35	NIGERIAN ELECTRICITY REGULATORY COMMISSION	4.80	32.00	12.20	49.00
36	NATIONAL BIOTECHNOLOGY DEVELOPMENT AGENCY	12.30	26.10	10.50	48.90
37	FEDERAL. COMPETITION AND CONSUMER PROTECTION COMMISSION	15.30	17.80	14.78	47.88
38	NATIONAL INSURANCE COMMISSION	13.10	21.35	12.50	46.95
39	NATIONAL AUTOMOTIVE DESIGN AND DEVELOPMENT COUNCIL	14.50	16.80	15.60	46.90
40	NATIONAL ASSEMBLY SERVICE COMMISSION ABUJA	15.80	24.00	4.30	44.10
41	NIGERIA FOOTBALL FEDERATION	5.50	29.70	6.85	42.05
42	CIVIL DEFENCE, CORRECTIONAL FIRE AND IMMIGRATION SERVICES BOARD	6.20	20.75	8.00	34.95
43	ENVIRONMENTAL HEALTH OFFICERS REGISTRATION COUNCIL OF NIGERIA	3.50	25.60	2.50	31.60
44	NATIONAL COMMISSION FOR COLLEGES OF EDUCATION	0.00	26.50	4.25	30.75
45	LIBRARIAN REGISTRATION COUNCIL OF NIGERIA	2.10	25.45	1.90	29.45
46	NATIONAL BOARD FOR TECHNOLOGY INCUBATION	7.60	8.00	2.75	18.35
47	POLICE SERVICE COMMISSION	1.55	12.00	2.23	15.78



SECTORAL RANKING					
S/N	MDAs	MANAGEMENT CULTURE AND STRUCTURE (30%)	FINANCIAL MANAGEMENT SYSTEMS (40)	ADMINISTRATIVE SYSTEMS (30%)	TOTAL
<b>EDUCATION</b>					
1	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA, TOPO-BADAGRY	26.80	33.40	21.70	81.90
2	FEDERAL UNIVERSITY DUTSE	26.00	33.00	22.85	81.85
3	YABA COLLEGE OF TECHNOLOGY, YABA	25.80	36.10	19.15	81.05
4	NATIONAL COMMISSION FOR NOMADIC EDUCATION	25.50	35.00	20.21	80.71
5	NIGERIAN INSTITUTE OF SCIENCE LABORATORY TECHNOLOGY, IBADAN	25.30	36.50	16.40	78.20
6	FEDERAL COLLEGE OF EDUCATION, ASABA	24.50	29.00	24.45	77.95
7	FEDERAL COLLEGE OF EDUCATION (TECHNICAL) UMUNZE	22.20	33.35	21.83	77.38
8	PETROLEUM TRAINING INSTITUTE, EFFURUN	22.40	32.50	22.18	77.08
9	FEDERAL COLLEGE OF EDUCATION (SPECIAL), OYO	22.00	34.00	20.65	76.65
10	FEDERAL COLLEGE OF EDUCATION (TECHNICAL), AKOKA	25.70	36.20	14.65	76.55
11	FEDERAL COLLEGE OF EDUCATION, YOLA	24.50	34.00	16.75	75.25
12	HUSSAINI ADAMU FEDERAL POLYTECHNIC KAZAURE	23.80	34.00	17.08	74.88
13	FEDERAL COLLEGE OF FORESTRY, IBADAN	21.50	34.50	17.15	73.15
14	AUCHI POLYTECHNIC	25.10	33.00	14.05	72.15
15	FEDERAL UNIVERSITY OF PETROLEUM EFFURUN	23.00	32.30	14.65	69.95
16	FEDERAL UNIVERSITY OF AGRICULTURE, ABEOKUTA	20.50	31.50	17.50	69.50
17	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY, VICTORIA ISLAND	22.85	33.80	12.65	69.30
18	ALVAN IKOKU FEDERAL COLLEGE OF EDUCATION, OWERRI	20.10	32.50	16.40	69.00
19	NATIONAL TEACHERS INSTITUTE, KADUNA	18.30	30.00	19.77	68.07



SECTORAL RANKING					
S/N	MDAs	MANAGEMENT CULTURE AND STRUCTURE (30%)	FINANCIAL MANAGEMENT SYSTEMS (40)	ADMINISTRATIVE SYSTEMS (30%)	TOTAL
<b>EDUCATION</b>					
20	FEDERAL COLLEGE OF AGRICULTURAL PRODUCE TECHNOLOGY, KANO	18.60	36.50	10.75	65.85
21	KADUNA POLYTECHNIC, KADUNA	8.50	34.50	22.55	65.55
22	FEDERAL POLYTECHNIC ILARO	15.00	32.00	18.07	65.07
23	ABUBAKAR TAFAWA BALEWA UNIVERSITY	19.50	30.70	13.28	63.48
24	ADEYEMI COLLEGE OF EDUCATION, ONDO	20.40	30.45	12.28	63.13
25	FEDERAL POLYTECHNIC, BALI	21.80	32.90	8.30	63.00
26	FEDERAL POLYTECHNIC OFFA	18.90	31.00	13.00	62.90
27	FEDERAL COLLEGE OF EDUCATION, KANO	13.70	27.65	18.85	60.20
28	FEDERAL COLLEGE OF EDUCATION, (TECHNICAL), GOMBE	16.20	32.00	11.65	59.85
29	FEDERAL POLYTECHNIC, BAUCHI	18.90	29.95	10.95	59.80
30	FEDERAL COLLEGE OF FORESTRY MECHANIZATION, AFAKA	14.50	28.00	17.04	59.54
31	METALLURGICAL TRAINING INSTITUTE, ONITSHA	14.10	30.95	14.26	59.31
32	FEDERAL POLYTECHNIC, BIDA	22.50	26.75	10.00	59.25
33	FEDERAL POLYTECHNIC, OKO	19.50	25.70	13.75	58.95
34	FEDERAL POLYTECHNIC DAMATURU	20.80	28.10	9.60	58.50
35	FEDERAL COLLEGE OF EDUCATION, OSIELE	18.00	27.40	12.40	57.80
36	FEDERAL COLLEGE OF EDUCATION (TECH), BICHI	17.80	24.90	14.65	57.35
37	INDUSTRIAL TRAINING FUND, JOS	19.50	26.75	10.85	57.10
38	FEDERAL POLYTECHNIC, ILE-OLUJI	19.80	29.75	7.00	56.55
39	FEDERAL COLLEGE OF EDUCATION, OKENE	14.40	26.30	15.13	55.83
40	FEDERAL POLYTECHNIC NEKEDE	17.40	23.50	14.75	55.65
41	CENTRE FOR MANAGEMENT DEVELOPMENT	13.90	32.85	8.00	54.75
42	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	8.70	24.50	20.93	54.13
43	UNIVERSITY OF BENIN	17.00	23.70	13.25	53.95
44	NATIONAL LIBRARY OF NIGERIA	12.80	36.00	5.00	53.80



SECTORAL RANKING					
S/N	MDAs	MANAGEMENT CULTURE AND STRUCTURE (30%)	FINANCIAL MANAGEMENT SYSTEMS (40)	ADMINISTRATIVE SYSTEMS (30%)	TOTAL
<b>EDUCATION</b>					
45	FEDERAL COLLEGE OF AGRICULTURE, ISHAGU	17.50	30.60	5.25	53.35
46	FEDERAL POLYTECHNIC, IDAH	16.30	28.25	8.53	53.08
47	FEDERAL POLYTECHNIC, ADO	20.60	19.75	12.10	52.45
48	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT, NEW-BUSSA	10.50	32.50	9.00	52.00
49	FEDERAL UNIVERSITY BIRNIN - KEBBI	15.40	28.85	6.50	50.75
50	FEDERAL POLYTECHNIC, EDE	15.80	26.05	8.60	50.45
51	NATIONAL INSTITUTE FOR EDUCATION PLANNING AND ADMINISTRATION, ONDO	15.20	29.35	4.00	48.55
52	FEDERAL UNIVERSITY GUSAU	15.60	22.25	10.40	48.25
53	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA	10.90	25.16	11.30	47.36
54	FEDERAL COLLEGE OF EDUCATION KATSINA	15.50	19.20	12.13	46.83
55	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, OWERRI	11.40	24.50	10.40	46.30
56	FEDERAL COLLEGE OF EDUCATION (TECHNICAL), GUSAU	14.00	24.20	7.38	45.58
57	FEDERAL COLLEGE OF EDUCATION (TECHNICAL), POTISKUM	12.30	24.25	8.95	45.50
58	UNIVERSITY OF NIGERIA, NSUKKA	15.50	20.00	6.50	42.00
59	FEDERAL COLLEGE OF AGRICULTURE, AKURE	13.15	24.05	4.75	41.95
60	NATIONAL COMMISSION FOR MASS LITERACY, ADULT AND NON-FORMAL EDUCATION	12.00	22.55	6.63	41.18
61	FEDERAL UNIVERSITY DUTSIN-MA	12.30	18.80	10.08	41.18
62	AHMADU BELLO UNIVERSITY, ZARIA	7.80	23.50	6.33	37.63
63	FEDERAL COLLEGE OF AGRICULTURE, IBADAN	6.50	26.00	3.51	36.01
64	NATIONAL MATHEMATICS CENTRE	9.80	21.10	4.75	35.65
65	FEDERAL POLYTECHNIC KAURA NAMODA	13.50	16.60	4.25	34.35
66	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	1.50	24.00	5.53	31.03
67	FEDERAL COLLEGE OF EDUCATION PANKSHIN	4.20	17.70	4.75	26.65



SECTORAL RANKING					
S/N	MDAs	MANAGEMENT CULTURE AND STRUCTURE (30%)	FINANCIAL MANAGEMENT SYSTEMS (40)	ADMINISTRATIVE SYSTEMS (30%)	TOTAL
<b>HEALTH</b>					
1	FEDERAL MEDICAL CENTRE ASABA	22.00	32.00	23.32	77.32
2	NATIONAL EAR CARE CENTRE, KADUNA	24.50	32.50	19.42	76.42
3	UNIVERSITY OF BENIN TEACHING HOSPITAL, BENIN	23.50	30.50	22.33	76.33
4	IRRUA SPECIALIST TEACHING HOSPITAL, IRRUA	24.40	33.50	18.25	76.15
5	FEDERAL MEDICAL CENTRE, YENAGOA	25.80	35.00	15.25	76.05
6	FEDERAL MEDICAL CENTRE, BIRNIN - KEBBI	20.00	36.00	20.03	76.03
7	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, YABA	26.40	35.50	13.85	75.75
8	NATIONAL HEALTH INSURANCE SCHEME	18.70	35.00	21.25	74.95
9	FEDERAL MEDICAL CENTER, JALINGO	23.80	31.50	19.05	74.35
10	AMINU KANO TEACHING HOSPITAL	16.00	32.00	25.08	73.08
11	FEDERAL MEDICAL CENTER BIRNIN-KUDU	21.20	30.00	20.03	71.23
12	NATIONAL AGENCY FOR THE CONTROL OF AIDS	24.90	31.90	12.35	69.15
13	FEDERAL MEDICAL CENTRE, GOMBE	19.40	36.50	12.35	68.25
14	NNAMDI AZIKIWE TEACHING HOSPITAL, NNEWI	18.80	33.70	14.25	66.75
15	FEDERAL MEDICAL CENTRE, AZARE	23.30	32.75	10.15	66.20
16	UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	18.60	34.50	12.50	65.60
17	NATIONAL ORTHOPAEDIC HOSPITAL, DALA KANO	17.00	30.50	17.78	65.28
18	FEDERAL MEDICAL CENTRE, OWERRI	17.30	34.30	13.00	64.60
19	FEDERAL NEUROPSYCHIATRIC HOSPITAL, BENIN	20.50	30.50	12.75	63.75
20	USMANU DAN FODIYO UNIVERSITY TEACHING HOSPITAL, SOKOTO	17.30	27.80	18.45	63.55
21	FEDERAL MEDICAL CENTRE, OWO	14.80	33.20	13.20	61.20
22	UNIVERSITY OF CALABAR TEACHING HOSPITAL, CALABAR	21.50	29.00	8.78	59.28



SECTORAL RANKING					
S/N	MDAs	MANAGEMENT CULTURE AND STRUCTURE (30%)	FINANCIAL MANAGEMENT SYSTEMS (40)	ADMINISTRATIVE SYSTEMS (30%)	TOTAL
<b>HEALTH</b>					
23	UNIVERSITY OF PORT HARCOURT TEACHING HOSPITAL, PORTHARCOURT	20.50	27.90	9.90	58.30
24	FEDERAL MEDICAL CENTRE, MAKURDI	17.95	29.00	11.10	58.05
25	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	13.90	33.50	10.10	57.50
26	FEDERAL MEDICAL CENTER LOKOJA	16.20	30.00	7.93	54.13
27	UNIVERSITY OF UYO TEACHING HOSPITAL, UYO	16.50	29.00	7.81	53.31
28	FEDERAL MEDICAL CENTER, GUSAU	13.65	29.45	9.25	52.35
29	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL	13.50	27.75	10.43	51.68
30	FEDERAL MEDICAL CENTRE, JABI	20.20	16.40	3.25	39.85
31	UNIVERSITY OF JOS TEACHING HOSPITAL, JOS	6.50	23.60	8.75	38.85
32	NATIONAL EYE CENTRE, KADUNA	5.00	23.50	8.48	36.98
33	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, ENUGU	15.30	14.65	6.52	36.47
34	FEDERAL MINISTRY OF HEALTH	13.50	18.10	4.00	35.60
35	FED. NEURO PSYCHIATRIC HOSPITAL, KWARE	8.10	18.35	6.93	33.38
36	NIGERIA AGRICULTURE QUARANTINE SERVICE	3.25	19.75	7.50	30.50
37	FEDERAL MEDICAL CENTER, KATSINA	5.30	13.70	5.63	24.63





SECTORAL RANKING					
S/N	MDAs	MANAGEMENT CULTURE AND STRUCTURE (30%)	FINANCIAL MANAGEMENT SYSTEMS (40)	ADMINISTRATIVE SYSTEMS (30%)	TOTAL
<b>SCIENCE, ENERGY AND RESEARCH</b>					
1	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	23.60	35.50	26.36	85.46
2	NIGERIA BULK ELECTRICITY TRADING PLC	26.50	28.95	26.00	81.45
3	NIGERIAN INSTITUTE FOR OIL PALM RESEARCH, BENIN	21.50	33.00	23.35	77.85
4	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	24.00	31.50	18.40	73.90
5	FORESTRY RESEARCH INSTITUTE OF NIGERIA, IBADAN	21.50	36.50	15.85	73.85
6	NIGER DELTA POWER HOLDING COMPANY	18.30	34.50	18.30	71.10
7	LAKE CHAD RESEARCH INSTITUTE, MAIDUGURI	24.90	35.50	10.32	70.72
8	COCOA RESEARCH INSTITUTE OF NIGERIA, IBADAN	19.90	31.50	17.45	68.85
9	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT	17.50	31.90	19.31	68.71
10	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING, IBADAN	22.30	35.00	11.05	68.35
11	NATIONAL HORTICULTURAL RESEARCH INSTITUTE, IBADAN	20.30	34.40	13.25	67.95
12	NATIONAL INSTITUTE FOR PHARMACEUTICAL RESEARCH AND DEVELOPMENT	19.50	33.90	14.43	67.83
13	NIGERIAN INSTITUTE OF SOCIAL AND ECONOMIC RESEARCH, IBADAN	21.20	32.50	12.10	65.80
14	TRANSMISSION COMPANY OF NIGERIA	20.20	20.80	22.58	63.58
15	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE, AKURE	18.50	31.20	13.73	63.43
16	NATIONAL VETERINARY RESEARCH INSTITUTE, VOM	21.15	28.70	9.75	59.60
17	NATIONAL POWER TRAINING INSTITUTE OF NIGERIA	17.80	28.70	11.30	57.80



SECTORAL RANKING					
S/N	MDAs	MANAGEMENT CULTURE AND STRUCTURE (30%)	FINANCIAL MANAGEMENT SYSTEMS (40)	ADMINISTRATIVE SYSTEMS (30%)	TOTAL
<b>SCIENCE, ENERGY AND RESEARCH</b>					
18	NATIONAL INSTITUTE FOR FRESH WATER FISHERIES RESEARCH	16.20	30.75	9.25	56.20
19	ELECTRONICS DEVELOPMENT INSTITUTE	11.50	28.90	10.40	50.80
20	ENERGY COMMISSION OF NIGERIA	3.10	36.50	8.58	48.18
21	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE	9.90	28.00	6.81	44.71
22	NATIONAL CENTRE FOR GENETIC RESOURCES AND BIO-TECHNOLOGY, IBADAN	5.80	34.50	3.75	44.05
23	NATIONAL CENTRE FOR REMOTE SENSING, JOS	6.30	22.20	4.20	32.70
24	NATIONAL SPACE AND RESEARCH DEVELOPMENT AGENCY	3.30	23.00	5.91	32.21
25	PROJECTS DEVELOPMENT INSTITUTE, ENUGU	5.60	17.10	7.20	29.90
26	CENTER FOR BASIC SPACE SCIENCE, ENUGU	4.20	7.00	0.00	11.20



SECTORAL RANKING					
S/N	MDAs	MANAGEMENT CULTURE AND STRUCTURE (30%)	FINANCIAL MANAGEMENT SYSTEMS (40)	ADMINISTRATIVE SYSTEMS (30%)	TOTAL
<b>WATER RESOURCES</b>					
1	LOWER BENUE RIVER BASIN DEVELOPMENT AUTHORITY, MAKURDI	20.10	30.05	19.63	69.78
2	HADEJIA JAMAÁRE RIVER BASIN DEVELOPMENT AUTHORITY, KANO	21.00	31.50	16.83	69.33
3	NIGERIA HYDROLOGICAL SERVICES AGENCY	24.00	31.65	13.65	69.30
4	NIGERIA INTEGRATED WATER RESOURCES COMMISSION	13.70	32.60	18.00	64.30
5	BENIN OWENA RIVER BASIN DEVELOPMENT AUTHORITY	9.00	32.30	18.32	59.62
6	NATIONAL INLAND WATERWAYS AUTHORITY LOKOJA	17.40	28.35	13.43	59.18
7	UPPER NIGER RIVER BASIN DEVELOPMENT AUTHORITY	9.70	30.75	16.75	57.20
8	SOKOTO RIVER BASIN DEVELOPMENT AUTHORITY	15.70	25.50	14.43	55.63
9	LOWER NIGER RIVER BASIN DEVELOPMENT AUTHORITY, ILORIN	8.90	27.45	13.45	49.80
10	FEDERAL CAPITAL TERRITORY WATER BOARD	17.10	23.10	8.03	48.23
11	NATIONAL WATER RESOURCES INSTITUTE, KADUNA	5.50	22.50	15.32	43.32
12	ANAMBRA IMO RIVER BASIN DEVELOPMENT AUTHORITY OWERRI	8.50	23.80	7.33	39.63
13	CROSS RIVER BASIN DEVELOPMENT AUTHORITY	6.50	21.72	8.05	36.27







