



ETHICS AND INTEGRITY COMPLIANCE SCORECARD

OF MDAs OF THE FEDERAL
GOVERNMENT OF NIGERIA

2024



ETHICS AND INTEGRITY COMPLIANCE SCORECARD

OF MDAs OF THE FEDERAL
GOVERNMENT OF NIGERIA

2024

Copyright ICPC 2024

All rights reserved. No part of this publication may be reproduced or transmitted in any form or by any means of any nature, without the written permission of the copyright holder

ISBN: 978-978-773-029-4

Independent Corrupt Practices and Other Related Offences Commission

Plot 802 Constitution Avenue,

Zone A9, Central Area,

Abuja.

www.icpc.gov.ng

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

PREFACE

Public Sector Organisations play a key role in ensuring that the impact of good governance is felt by the citizenry, as they are responsible for implementing the policies, programmes and projects of the government in the interest of the people. This important mandate can however, only be achieved where public sector organisations deliver on their mandate with utmost sense of discipline, integrity and accountability.

At present, the Nigerian Public Sector Organisations is viewed generally by the citizenry not to be transparent and accountable in the discharge of its functions and as such do not have the confidence of the Public. This lack of confidence is further fueled by the observed wastefulness and lack of integrity displayed by some government officials and public servants tasked with the mandate of managing public funds and resources. Governments at various times and levels have made conscious efforts to tackle this wastefulness and promote accountability in government business.

The Independent Corrupt Practices and Other Related Offences Commission (ICPC) as an Anti-Corruption Agency, with a three- pronged mandate of fighting corruption through enforcement, prevention and public enlightenment and education strategies particularly in public sector organisations, continues to develop actively various initiatives in furtherance of its mandate.

One of the strong initiatives of the ICPC which has since 2019 gained publicity is the annual deployment of the Ethics and Integrity Compliance Scorecard (EICS) in Federal Government Ministries, Departments and Agencies (MDAs). The EICS (which is also referred to as the Scorecard) is an evaluation tool conceived and developed by the ICPC under its preventive mandate as stipulated in Section 6(b-d) of the Corrupt Practices and Other Related Offences Act 2000. The EICS is patterned as a questionnaire that seeks to measure institutional integrity and accountability in MDA operations as well as encourage innovation, productivity and creativity in enhancing their systems and operations.

Overtime the Scorecard considered a living document, has been reviewed to suit modern trends and exigencies both in work procedures as well as in the deployment process of the tool. The consistent deployment of the EICS by the ICPC has engendered consciousness and healthy competition amongst MDAs in improving their processes and service delivery in line with global standards, while also providing a platform for public institutions to showcase their self-developed innovations and impact on their organizational growth through the EICS since the pilot deployment conducted in 2019 and its subsequent deployments from 2020 till date.

The Scorecard continues to measure institutional integrity through three Key Performance Indicators:

Management Culture and Structure; Financial Management System and Administrative System which are considered the bedrock of organizational performance and success. These indicators are further broken down into sub indicators which gives focus on key areas within MDAs.

In 2024, the Scorecard was deployed in 330 Ministries, Departments and Agencies out of which 308 was successfully assessed, 15 MDAs non-responsive and 7 MDAs exempted based on exigent government policy. While the ICPC commends MDAs who have consistently attained a good rating on the Scorecard and encourages such Agencies to ensure consistence in maintaining the status and zeal in building strong institutions, Organizations yet to embrace these values of Ethics and Integrity are encouraged to do so for the success and growth of their establishment.

The ICPC pledges not to relent in its effort to promote transparency and accountability through this framework while aligning the deployment with other activities like the Anti-Corruption and Transparency Units (ACTUs), System Study and Review, Corruption Risk Assessment, Public Enlightenment programmes and other suitable preventive measures in public bodies aimed at achieving good governance in the country. The Commission intends to also continue the campaign of this anti-corruption Policy in all sectors and across all strata including private agencies in Nigeria.

On its part, public sector institutions are enjoined to continue to support this deployment and other initiatives of the ICPC as we all work collectively towards a renewed positive image for the Public Service.

Dr. Musa Adamu Aliyu, SAN
Chairman, ICPC

TABLE OF CONTENT	PAGES
Preface	iii
Executive Summary	vi
Infographics	x
Introduction	1
Goals and Objectives	2
Methodology	2
Limitations	3
Analysis and Evaluation	4
MDAs Distribution and Indicators Allotted Percentages	4
Compliance Rating and Percentages Deployed and Assessed MDAs	5
Evaluation Key	6
The Key Indicators	7
The Sub-Indicators	9
● Organizational Culture	10
● Board Governance/Oversight	11
● Executive Management	13
● Finance and Accounts	16
● Internally Generated Revenue (IGR)	18
● Audit	19
● Procurement	21
● Financial Transparency and Compliance Records	23
● Policies, Procedures and Records	25
● Ethics and Compliance Education	26
● Complaints and Whistle Blowing Mechanisms	28
● Discipline, Sanctions and Rewards Regime	29
● The Anti-Corruption and Transparency Unit (ACTU)	30
Findings	42
Recommendations	46
Conclusion	48
Ranking And Rating of MDAs on EICS	49
Sectorial Ranking	61
Rating of ACTUs on ACTU Effectiveness Index (AEI)	72

EXECUTIVE SUMMARY

The Ethics and Integrity Compliance Scorecard (EICS) is an evaluation and an integrity system tool designed by ICPC. It is the sum of all policies, systems and procedures put in place within an organisation that strengthens its resistance to corruption and reduce risk to corrupt behaviour on the part of opportunistic members of the organisation. The ICPC will continue to administer the tool in government Ministries, Departments and Agencies (MDAs) annually to evaluate MDAs' compliance to ethics, integrity, statutes, policies and regulations based on three Key Performance Indicators (KPIs) namely:

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

The Anti-Corruption and Transparency Unit (ACTU) as a monitoring mechanism in line with the ICPC Act, 2000 serves to support the organisation to promote transparency and accountability in its operations. ACTU as a sub-indicator measures ACTU performance that reflects in effective accountability systems in MDA operations, improved service delivery and social benefits to stakeholders and the citizenry.

The goal of EICS is to identify organisational gaps by providing statistical evidence of public systems and practices, strengths, failures, and vulnerabilities that necessitate specific actions by various MDAs and government.

In 2024, 330 MDAs were selected for the deployment of EICS and the ACTU Effectiveness Index (AEI). The deployment was carried out physically by teams from the ICPC, both in the FCT and the States across MDAs nationwide.

FINDINGS:

- i. On the compliance level, No MDA scored full compliance. 91 MDAs (29.55%) scored Substantial Compliance, 159 MDAs (51.62%) scored Partial Compliance, 49 MDAs (15.91%) Poor Compliance and 9 MDAs (2.92%) Non-Compliance while 15 MDAs (4.64%) of the total deployed 323 MDAs are non-responsive and categorized as corruption high-risk MDAs.
- ii. Under the key indicators it is revealed that Management Culture and Structure overall performance have an average score of 17.16% of 30%; Financial Management Systems average score is 28.62% of the 40% and Administrative System average score is 13.14% of 30%.

- iii. 177 MDAs (57.47%) do not have a system for staff to sign off as having read and understood its core values, mission and vision and 183 MDAs (59.42%) do not have domesticated Policy regarding acceptance of gifts, donations, hospitality etc.
- iv. 95 MDAs (30.84%) do not have a Strategic Plan and 152 MDAs (49.35%) do not conduct monitoring and evaluation of its activities and programmes for the year under review.
- v. 253 MDAs (82.14%) did not encourage conduct of System Studies/Corruption Risk Assessments by the Anti-Corruption and Transparency Unit (ACTU) in MDAs.
- vi. 63 MDAs (20.45%) do not have a guideline on granting of advances to staff and 52 MDAs (16.88%) do not make retirement on advances as and when due.
- vii. 106 MDAs (34.42%) did not render financial reports to the Office of the Accountant General of the Federation (OAGF) for the year under review while 108 MDAs (35.06%) do not have functional and effective Stock Verification Unit.
- viii. 87 MDAs (28.25%) do not have knowledge about existing regulation for approval to spend from the IGR.
- ix. 37 MDAs (12.01%) do not undertake internal audits as and when due. 94 MDAs (30.52%) have no evidence of implementation of observations raised by internal audit and 96 MDAs (31.17%) do not render annual Audited account to the Office of the Auditor General of the Federation and National Assembly.
- x. 82 MDAs (26.62%) do not conduct annual needs assessment preparatory to its procurement in compliance with PPA Act, 2027 and 48 MDAs (15.58%) do not have an annual procurement plan in line with its approved annual budget.
- xi. 220 MDAs (74.35%) do not have accessible Whistle-blower Policy in place and 87 MDAs (28.25%) do not have dedicated channels for corruption reportage.
- xii. 92 MDAs (29.87%) do not have ACTU in place with average scores of 34.98% representing 3.49% of 10% allotted on the EICS. 192 MDAs (62.34%) scored below average mark of 50% and 116 MDAs (37.66%) scored average and above.
- xiii. 26 ACTUs (8.44%) are rated Very Effective, 58 ACTUs (18.83%) are Effective, 127 ACTUs (41.23%) are Ineffective, 5 ACTUs (1.62%) are Dormant and 92 ACTUs (29.87%) are Nonexistent.

RECOMMENDATIONS:

- i. The need for the ICPC to review the findings and take proactive steps to follow up to ensure maximum compliance. This can be done by ICPC providing adequate funding and manpower for monitoring and compliance; encourage MDAs to prioritize ethics and compliance education for personnel; institute whistleblowing and complaint mechanism.
- ii. 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.
- iii. The ICPC to ensure MDAs strict compliance with regulatory laws including the Public Procurement Act, 2007 in the discharge of their procurement responsibilities through system review and other tools, while observed violations be promptly sanctioned.
- iv. 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 MDAs.
- v. 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.
- vi. The Secretary to the Government of the Federation and the Head of Civil Service of the Federation to direct MDAs to develop domesticated Whistleblower policies within their organisations in tandem with the National Whistleblower Policy.
- vii. MDAs should ensure the production and implementation of Strategic Plans, conduct of System Study and Reviews and Corruption Risk Assessments to assist in institutionalizing integrity.
- viii. MDAs should give maximum support to ACTUs through reasonable funding, adoption of recommendations from activities like investigations, SSR and CRA and non-interference in their assignments.
- ix. The Budget Office of the Federation and National Assembly should ensure MDAs incorporation of budget line ANTI-CORRUPTION code 22021017 on the recurrent expenditures under the miscellaneous subhead (code: 220210) for the Anti-Corruption and Transparency Units (ACTUs).
- x. The ICPC to formulate and incorporate the budget line - MONITORING ACTIVITIES AND FOLLOW UP code: 22021029 - under the miscellaneous sub-head on its budgets for the purpose of effective monitoring of ACTUs and its activities.

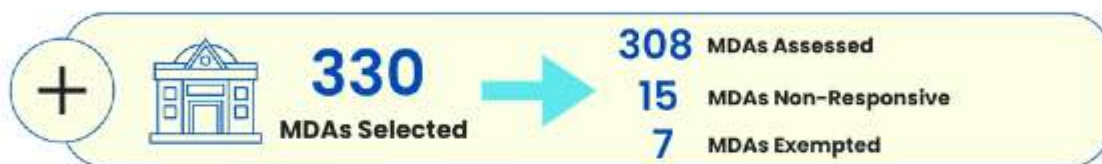
8.0 CONCLUSION:

The ICPC will continue to deploy the scorecard to ensure and encourage MDAs' compliance to government statutes, policies and directives to promote integrity, accountability, efficiency and productivity in government business. The ICPC will continue to drive and strengthen the Anti-Corruption and Transparency Units (ACTUs) in MDAs through ensuring financial independency and operational autonomy with functional linkage with the Chief Executive Officers (CEOs) of their respective organization.

However, MDAs with consistent low scores of non-compliance and non-responsive status will be subjected to profiling through system study and appropriate enforcement actions.

2024 ETHICS AND INTEGRITY COMPLIANCE SCORECARD (EICS)

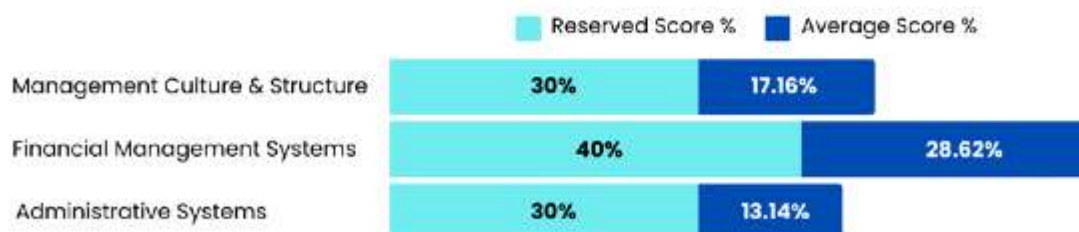
MEASURED INDICATORS

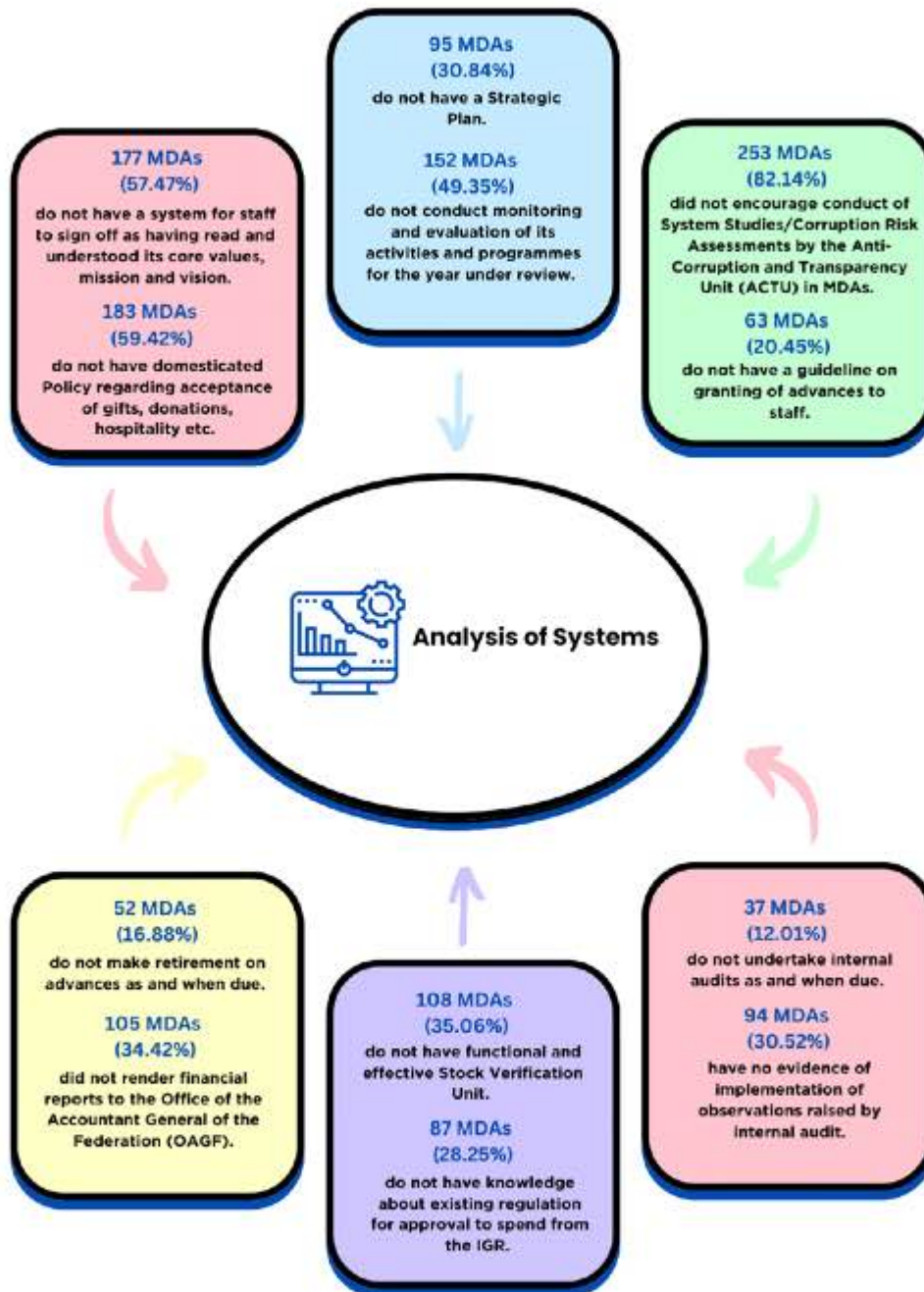


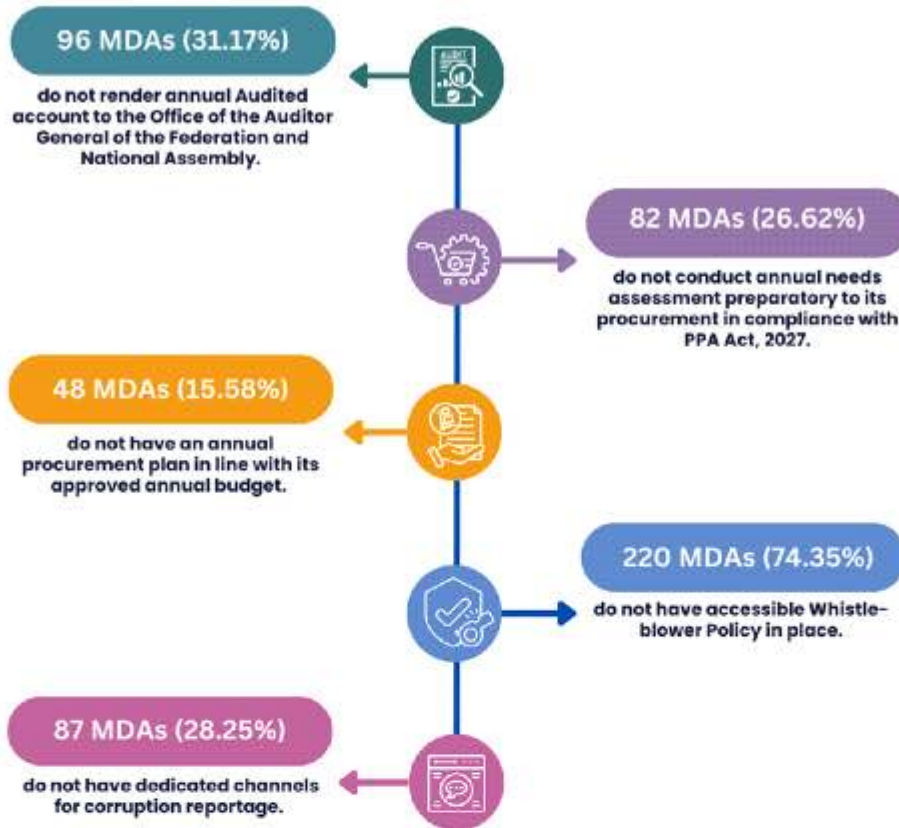
The goal of EICS is to identify organisational gaps by providing statistical evidence of public systems and practices, strengths, failures, and vulnerabilities that necessitate specific actions by various MDAs and government.



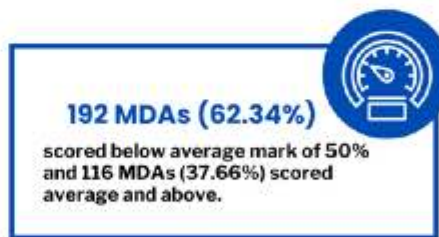
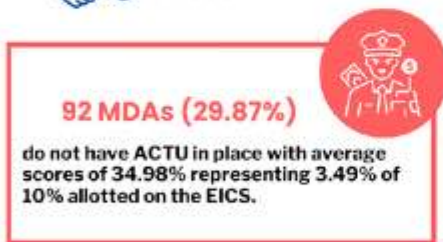
Overall Performance of the indicators







ACTU



ACTU Effectiveness Index in MDAs



SECTORAL RANKING ON THE EICS 2024

OVERALL RANKING		FEDERAL MINISTRIES		PRESIDENCY & EXTRA MINISTERIAL AGENCIES	
FIRST 10		FIRST 5		FIRST 5	
JOINT ADMISSIONS AND MATRICULATION BOARD	89.75	FEDERAL MINISTRY OF HEALTH AND SOCIAL WELFARE	77.75	NATIONAL PRODUCTIVITY CENTRE	83.60
NIGERIA RAILWAY CORPORATION, EBUTE METTA, LAGOS STATE	89.33	FEDERAL MINISTRY OF FINANCE	77.70	NIGERIAN LOTTERY TRUST FUND	83.25
NIGERIA BULK ELECTRICITY TRADING PLC, ABUJA	88.73	FEDERAL MINISTRY OF BUDGET AND ECONOMIC PLANNING	71.50	NATIONAL YOUTH SERVICE CORPS	80.85
NATIONAL HEALTH INSURANCE AUTHORITY (NHIA)	88.02	MINISTRY OF WORKS	67.98	FEDERAL INLAND REVENUE SERVICE	80.85
NIGERIA COMMUNICATION COMMISSION, ABUJA	87.20	FEDERAL MINISTRY OF AVIATION	63.25	NIGERIAN TECHNICAL AID CORPS	80.10
FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN, DELTA STATE	86.85	REGULATORY		LAW & JUSTICE	
NATIONAL EAR CARE CENTRE, GOLF COURSE ROAD	85.45	FIRST 5		FIRST 5	
NIGERIA SHIPPERS COUNCIL, APAPA, LAGOS STATE	84.63	JOINT ADMISSIONS AND MATRICULATION BOARD	89.75	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	86.63
FEDERAL AIRPORT AUTHORITY OF NIGERIA (FAAN), IKEJA, LAGOS STATE	84.38	NIGERIA RAILWAY CORPORATION	89.33	NIGERIAN CORRECTIONAL SERVICE	76.03
NIGERIA MARITIME ADMINISTRATION AND SAFETY AGENCY, LAGOS STATE	83.90	NATIONAL HEALTH INSURANCE AUTHORITY (NHIA)	88.02	FEDERAL ROAD SAFETY CORPS	61.75
		NIGERIA COMMUNICATION COMMISSION	87.20	NIGERIA IMMIGRATION SERVICE	61.23
		NIGERIA SHIPPERS COUNCIL	84.63	NIGERIAN LAW REFORM COMMISSION	52.30
FEDERAL UNIVERSITIES		FEDERAL POLYTECHNICS		FEDERAL COLLEGES	
FIRST 5		FIRST 5		FIRST 5	
FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN, DELTA STATE	86.85	FEDERAL POLYTECHNIC OFFA, KWARA STATE	78.93	FEDERAL COLLEGE OF EDUCATION, (TECHNICAL) ASABA, DELTA STATE	83.73
FEDERAL UNIVERSITY OYE-EKITI, EKITI STATE	78.20	FEDERAL POLYTECHNIC TUDUN WADA, KADUNA STATE	77.05	FEDERAL COLLEGE OF EDUCATION, PANKSHIN, PLATEAU STATE	78.28
FEDERAL UNIVERSITY DUTSE, JIGAWA STATE	77.10	FEDERAL POLYTECHNIC DAURA, KATSINA STATE	66.65	FEDERAL COLLEGE OF TECHNOLOGY, YABA, LAGOS STATE	78.23
FEDERAL UNIVERSITY DUTSINMA, KATSINA STATE	75.60	FEDERAL POLYTECHNIC ILARO, OGUN STATE	66.52	FEDERAL COLLEGE OF EDUCATION (TECHNICAL), GUSAU, ZAMFARA STATE	76.70
UNIVERSITY OF ILORIN	73.45	FEDERAL POLYTECHNIC IDAH, KOGI STATE	65.40	FEDERAL COLLEGE OF EDUCATION, KATSINA, KATSINA STATE	76.15
SPECIAL TRAINING INSTITUTES		FEDERAL TEACHING HOSPITALS		FEDERAL MEDICAL CENTRES	
FIRST 5		FIRST 5		FIRST 5	
PETROLEUM TRAINING INSTITUTE, EFFURUN, DELTA STATE	77.48	UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN, KWARA STATE	81.90	FEDERAL MEDICAL CENTRE, JABI, ABUJA	79.15
NATIONAL POWER TRAINING INSTITUTE OF NIGERIA, ABUJA	75.95	FEDERAL TEACHING HOSPITAL, LOKOJA, KOGI STATE	81.48	FEDERAL MEDICAL CENTRE, ASABA, DELTA STATE	76.33
PUBLIC SERVICE INSTITUTE, ABUJA	68.55	FEDERAL TEACHING HOSPITAL, IDO-EKITI, EKITI STATE	76.60	FEDERAL MEDICAL CENTRE, BIRNIN-KEBBI, KEBBI STATE	74.05
NATIONAL INSTITUTE FOR HOSPITALITY AND TOURISM, ABUJA	67.73	UNIVERSITY OF CALABAR TEACHING HOSPITAL, CALABAR, CROSS RIVER STATE	74.95	FEDERAL MEDICAL CENTRE, YENAGOA, BAYELSA STATE	70.85
NATIONAL INSTITUTE FOR EDUCATION PLANNING AND ADMINISTRATION	65.50	UNIVERSITY OF BENIN TEACHING HOSPITAL, BENIN CITY, EDO STATE	72.00	FEDERAL MEDICAL CENTRE, OWO, ONDO STATE	69.45
FED. NEUROPSYCHIATRIC & SPECIAL HOSPITALS		SCIENCE, ENERGY & RESEARCH		WATER RESOURCES	
FIRST 5		FIRST 5		FIRST 5	
NATIONAL EAR CARE CENTRE, KADUNA, KADUNA STATE	85.45	NATIONAL BULK ELECTRICITY TRADING PLC, ABUJA	88.73	NATIONAL INLAND WATERWAYS AUTHORITY, LOKOJA, KOGI STATE	81.26
FEDERAL NEUROPSYCHIATRIC HOSPITAL, SOKOTO, SOKOTO STATE	69.23	NATIONAL INSTITUTE OF MEDICAL RESEARCH, YABA, LAGOS STATE	83.75	SOKOTO RIMA RIVER BASIN DEVELOPMENT AUTHORITY	70.75
FEDERAL NEUROPSYCHIATRIC HOSPITAL, YABA, LAGOS STATE	69.23	NATIONAL STEEL RAW MATERIAL EXPLORATORY AGENCY, MALALI, KADUNA STATE	77.00	LOWER BENUE RIVER BASIN DEVELOPMENT AUTHORITY, MAKURDI, BENUE STATE	67.38
FEDERAL NEUROPSYCHIATRIC HOSPITAL, ENUGU, ENUGU STATE	61.45	NIGERIA INSTITUTE OF LAB. SCIENCE TECHNOLOGY, IBADAN, OYO STATE	75.48	NATIONAL WATER RESOURCES INSTITUTE, MAHDO, KADUNA STATE	67.15
NATIONAL ORTHOPAEDIC HOSPITAL, DALA, KANO STATE	59.45	NATIONAL AGENCY FOR SCIENCE & ENGINEERING INFRASTRUCTURE, IDU, ABUJA	75.20	HADEJIA JAMAFARE RIVER BASIN DEVELOPMENT AUTHORITY, KANO, KANO STATE	64.20

ETHICS AND INTEGRITY COMPLIANCE SCORECARD (EICS) OF MDAs OF THE FEDERAL REPUBLIC OF NIGERIA 2024

1.0 INTRODUCTION:

A vital aspect of ethics and value engineering is enhancing institutional integrity. Institutional integrity is necessary because it establishes the desired standard of morality in the execution of government businesses, as well as serves as an instrument in ensuring the cultivation of the required level of discipline in the conduct of public officers.

The vital elements of institutional integrity are ethical standards, social responsibility, clear policies and procedures, accountability, consistency, fair treatment of employees, empowerment and mutual trust accepted by the organization's members and its stakeholders. Integrity System is the sum of all policies, systems and procedures put in place within an organization that strengthens its resistance to corruption and reduce risk to corrupt behaviour on the part of opportunistic members of the organization.

The Ethics and Integrity Compliance Scorecard (EICS) is an evaluation tool of the Independent Corrupt Practices and Other Related Offences Commission (ICPC) developed to assist in building integrity system. The ICPC administers this tool on government Ministries, Departments and Agencies annually.

The EICS evaluates MDAs compliance to ethics, integrity, statutes, policies and regulations based on three Key Performance Indicators (KPIs) vis -a- vis sub-indicators as follows:

- Management Culture and Structure (MCS) {Organizational Culture; Board Governance; and Executive Management}
- Financial Management Systems (FMS) {Finance and Account; Internally Generated Revenue; Audit; Procurement; and Financial Transparency and Compliance Records}
- Administrative Systems (AS) {Policies, Procedures and Records; Ethics and Compliance Education; Complaints and Whistle Blowing Mechanisms; Discipline, Sanctions and \ Rewards Regime; and ACTU}.

The KPIs and the sub-indicators set out in the scorecard are to identify some ethics and integrity benchmarks that MDAs must adhere to in management, financial performance and administrative processes to ensure probity, transparency, accountability and quality service delivery.

The sub-indicator ACTU is the acronym for Anti- Corruption and Transparency Unit. The Anti-Corruption and Transparency Unit's (ACTUs) were established in Ministries, Departments and Agencies (MDAs) by the ICPC, as a monitoring mechanism in line with Section 6(b)-(d) of the Corrupt Practices and Other Related Offences Act 2000. The ACTU has the responsibility to support their respective organization to promote transparency and accountability in its operations.

The nature of ACTU as a microcosm of the ICPC and also as an indicator have necessitated the need to provide a special tool to assess it. The ACTU Effectiveness Index (AEI) was developed as an assessment tool to measure ACTU performance. The effectiveness of ACTU reflects in effective accountability systems in MDA operations, improved service delivery and social benefits to stakeholders and the citizenry.

Notwithstanding, the AEI can be deployed as a subset of EICS (Sub-Indicator) and also administered separately in other monitoring operations i.e during assessment visit. The ACTU Effectiveness Index assesses several elements of ACTU operations which include the composition of members, inauguration and induction, action plan, office accommodation and facilities, budgets and funding, support by ICPC ACTU Desk officers, impact of organizational support to ACTU, ACTU member capacities and ACTU sustainability.

2.0 GOALS AND OBJECTIVES:

The goal of EICS is to identify organisational gaps by providing statistical evidence of public systems and practices, strengths, failures, and vulnerabilities that necessitate specific actions by various MDAs and government. The objectives of the deployment of EICS includes;

- i. To monitor and evaluate MDAs on set indicators to determine their level of compliance with institutional ethics and integrity requirements.
- ii. Present MDAs with power to initiate an internal anti-corruption campaign programme to self-evaluate the public body and the employees.
- iii. Furnish MDAs with feedback on their performance and direct the use of such results to improve their systems and operations.
- iv. Establish an objective rating of MDAs and how they compare with peers, thereby encouraging public organizations to improve their systems and operations through innovation, productivity, and creativity.
- v. Advise government on the development of appropriate policies for effective oversight of public bodies in carrying out their mandates for quality service delivery.
- vi. Provide the general public with a clear and cogent premise to assess the performance of MDAs' service delivery.
- vii. Avail investors the opportunity to assess the performance of MDAs in terms of reputations as prerequisite for collaborations.

3.0 METHODOLOGY:

- i. In 2024, 330 MDAs were selected for deployment of EICS including ACTU effectiveness index. The deployment was done through physical means by teams from the ICPC in collaboration with selected staff from MDAs.

- ii. The selection process cut across various strata of the public sector based on their contributions to the economy; organisational sensitivity, significance in meeting government's objective for optimal service delivery;
- iii. A total of 29 teams were formed cutting across the nation with 8 teams set in the Headquarters to assess MDAs in the FCT and a team each across the Commission's 21 state offices. MDAs provided focal persons and phone numbers for inquiries and guidance during the deployment. Thereafter, deployment officers physically deployed the tool in the MDAs.
- iv. Appointed oversights and supervisors vetted the scores from the teams to ensure correctness of allotted scores and reduce errors or mistakes arising from data entries.
- v. MDAs were 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.
- vi. Standard collation sheet was developed through which each teams submitted details and scores of the MDAs assessed for validation and analysis. The AEI were analysed and the scores converted to 10% on the ACTU Indicator.

4.0 LIMITATIONS

- i. **Leadership and Management Inertia:** Absence of Chief Executives of MDAs sometimes posed a serious challenge. Likewise, Management staff of MDAs refusal to release relevant documents claiming "high sensitivity".
- ii. **Liaison staff indifference and unavailability.** Contact persons in some cases frustrated the deployment exercise by giving excuses of their unpreparedness and non-availability which resulted in inordinate delays.
- iii. **Exigent Government Policy:** The removal of certain MDAs from budgetary allocation with effect from 2024 affected the deployment as some of agencies were incapable of participating in the deployment even though the year the review caught up these agencies.
- iv. **Prolonged Timeline:** The timeline scheduled for the deployment was prolonged due to the physical deployment clashing with some major activities of certain organisations who were selected for the exercise e.g. National Examinations.
- v. **Relocation:** The relocation of some MDAs from their previous locations affected the preparedness and responses of some MDAs thus making it difficult for the teams to seamlessly deploy the Scorecard.

5.0 ANALYSIS AND EVALUATION

5.1 MDAs DISTRIBUTION AND INDICATORS ALLOTTED PERCENTAGES

CHART 1A:

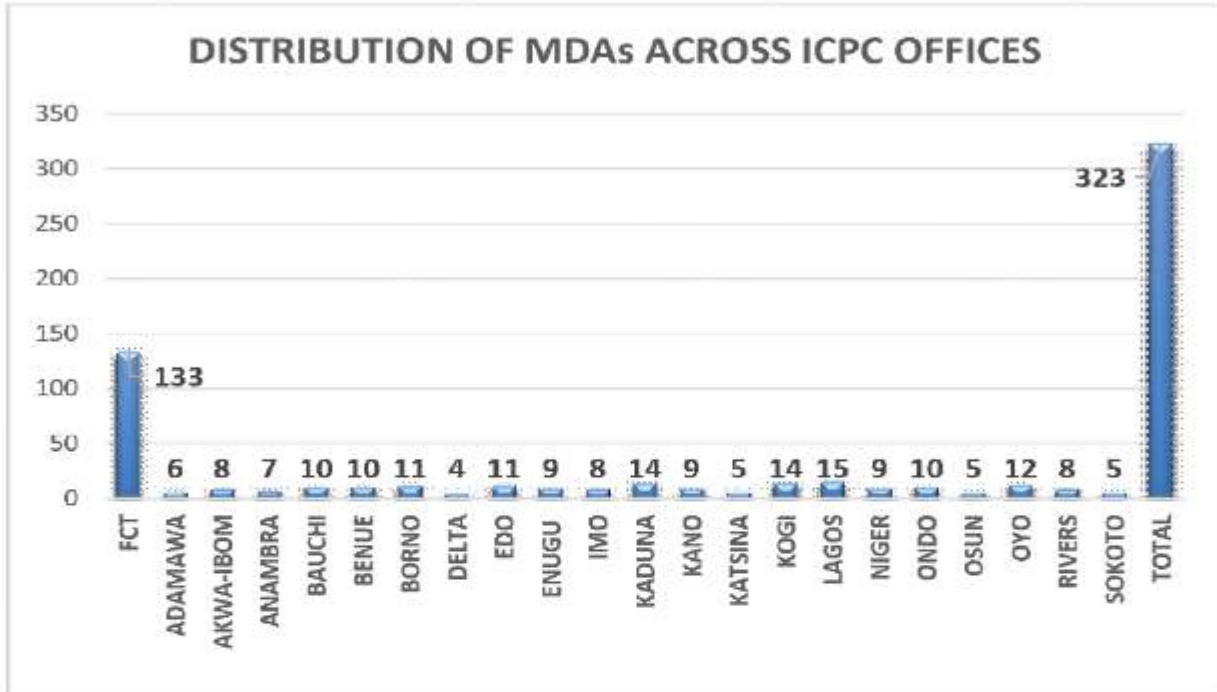


CHART 1B:

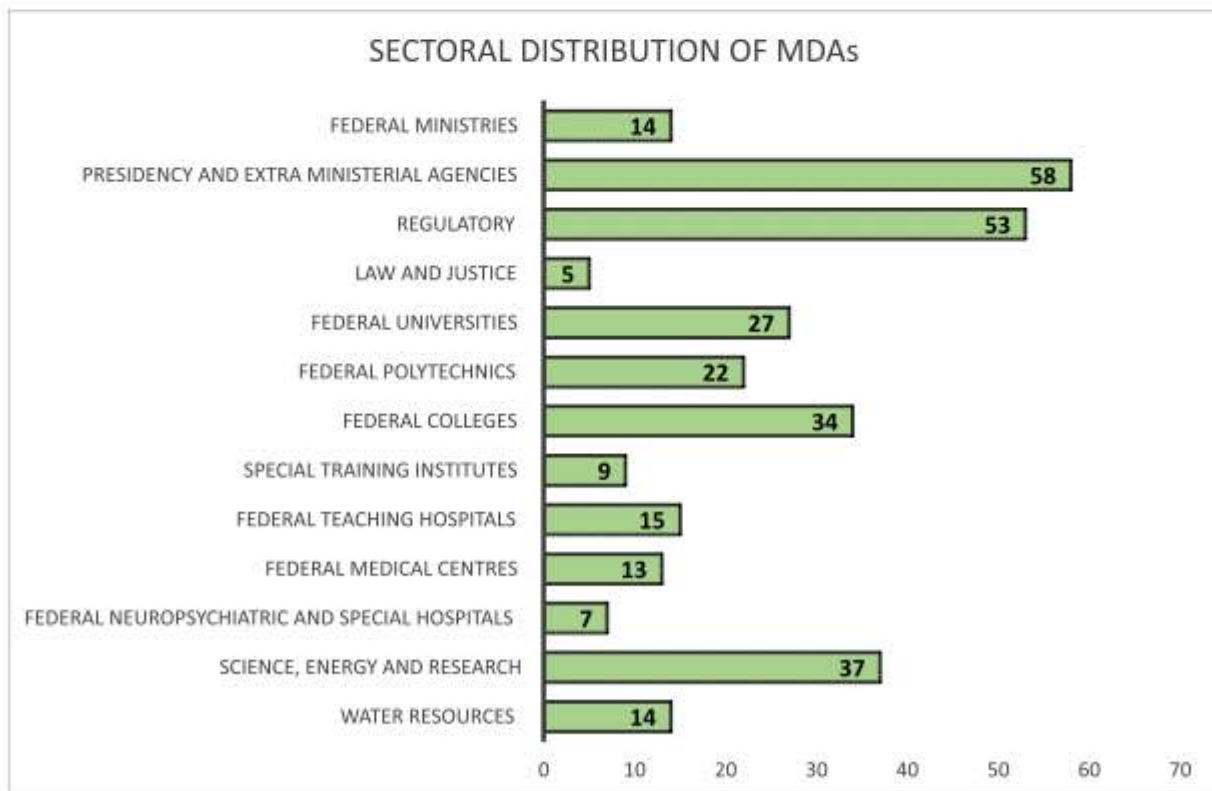


CHART 2:

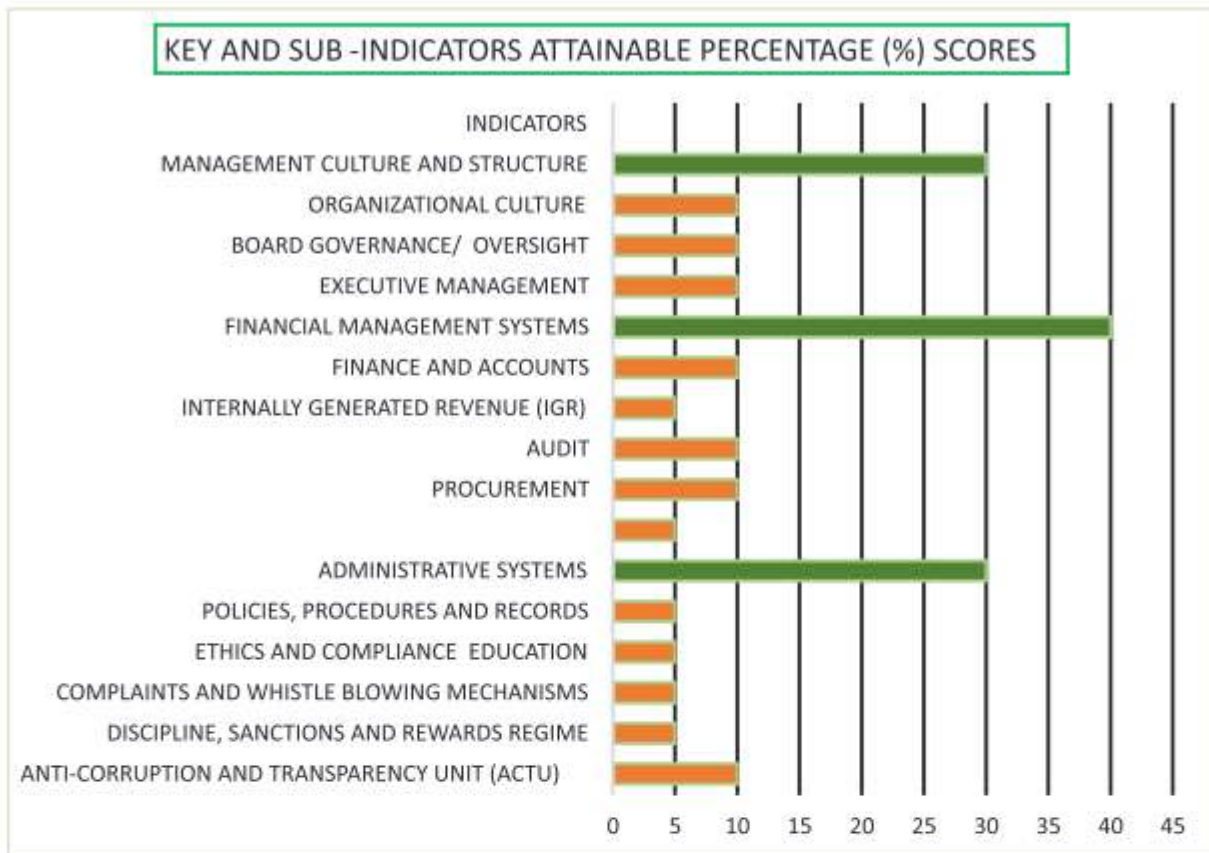


TABLE 1:

COMPLIANCE RATING AND PERCENTAGES DEPLOYED AND ASSESSED MDAs						
S/N	LEVEL OF COMPLIANCE	SCORE (%)	COLOR RATING	NUMBER OF MDAs	% MDAs DEPLOYED	% MDAs ASSESSED
1	Full Compliance	95 - 100	Green	0	0.00	0.00
2	Substantial Compliance	70 - 94	Light Green	91	28.17	29.55
3	Partial Compliance	50 - 69	Orange	159	49.23	51.62
4	Poor Compliance	30 - 49	Brown	49	15.17	15.91
5	Non-Compliance	1 - 29	Red	9	2.79	2.92
6	Non responsive	0	Black	15	4.64	100.00
TOTAL				323	100.00	

On the compliance level, No MDA scored full compliance. 91 MDAs (28.17%) scored Substantial Compliance; 159 MDAs (49.23%) scored Partial Compliance; 49 MDAs (15.17%) Poor Compliance and 9 MDAs (2.79%) Non-Compliance, while 15 MDAs (4.64%) of the total deployed 323 MDAs are non-responsive and categorized as high-risk MDAs.

CHART 3:

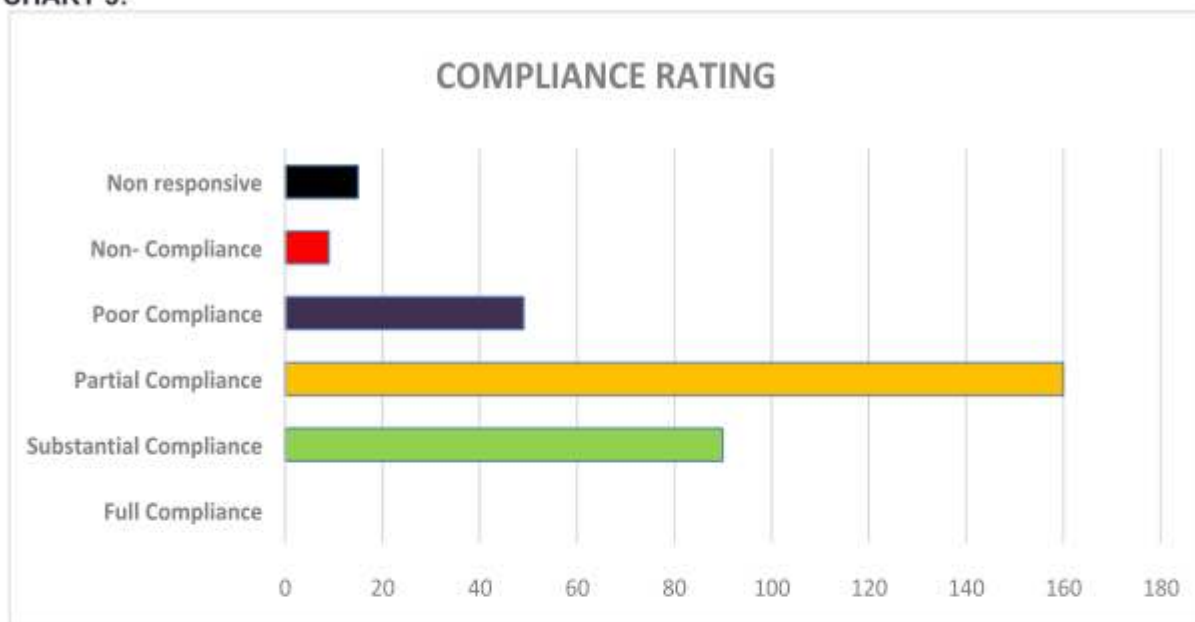


TABLE 2:

COMPARISON OF 2019 - 2024 EICS DEPLOYMENT AND ASSESSEMENT												
YEAR	2019		2020		2021		2022		2023		2024	
LEVEL OF COMPLIANCE	No. OF MDAs	% OF MDAs	No. OF MDAs	% OF MDAs	No. OF MDAs	% OF MDAs	No. OF MDAs	% OF MDAs	No. OF MDAs	% OF MDAs	No. OF MDAs	% OF MDAs
NUMBER OF MDAs	280	100	352	100	360	100	312	100	404	100	323	100
FULL COMPLIANCE	0	0	0	0	0	0	0	0	0	0	0	0
SUBSTANTIAL COMPLIANCE	130	46.4	27	7.7	46	12.8	61	19.6	38	9.4	91	29.55
PARTIAL COMPLIANCE	110	39.3	79	22.4	108	30	120	38.5	220	54.5	159	51.62
POOR COMPLIANCE	0	0	0	0	0	0	63	20.2	80	19.8	49	15.91
NON-COMPLIANCE	38	13.6	114	32.4	147	40.8	16	5.1	30	7.4	9	2.92
NON-RESPONSIVE	2	0.7	132	37.5	59	16.4	52	16.7	36	8.9	15	4.87

5.2 EVALUATION KEY

The level of compliance reflecting numbers and percentages scored by MDAs. Key indicators and sub- indicators were analysed using measurable indices. Measuring indices for evaluation of the results as derived from table 1 below:

- i. Attainable Average: Expected average of the attainable percentage score.
- ii. Average Score Obtained: Average scored calculated as gained on indicators or variables.

- iii. No. of MDAs with Scores Below Average: Number of MDAs that scored below the attainable average score on variables.
- iv. % of MDAs with Scores Below Average: Percentage number of MDAs that scored below the attainable average on variables.
- v. No. of MDAs with Average Scores & Above: Number of MDAs that scored average and above on variables.
- vi. % of MDAs with Average Scores & Above: Percentage number of MDAs that scored average and above on variables.
- vii. No. of MDAs with Zero Scores: Number of MDAs that do not have or provide evidence and are marked zero (0) equivalent to non-compliance on such variables.
- viii. % of MDAs with Zero Scores: Percentage number of MDAs that do not have or provide evidence and are marked zero (0) equivalent to non-compliance on such variables.
- ix Total: Sum of the variables.

The analysis and evaluation are presented in two formats to create a clear outcome in the tabular form; while some critical outcomes are presented in charts. The analysis and evaluation are based on the 308 MDAs assessed on all questions (variables of the key and sub-indicators). The 15 MDAs not assessed were rated non-Responsive and classed as high corruption risk MDAs while 7 were exempted due to exigent government policies thus making them impossible to assess.

5.3 THE KEY INDICATORS

TABLE 3:

ANALYSIS OF KEY-INDICATORS SCORED IN NUMBERS AND PERCENTAGES								
INDICATORS	% SCORES	AVERAGE SCORE OBTAINED	NUMBER OF MDAs WITH SCORES BELOW AVERAGE	% OF MDAs WITH SCORES BELOW AVERAGE	NUMBER OF MDAs WITH AVERAGE SCORES & ABOVE	% OF MDAs WITH AVERAGE SCORES & ABOVE	NUMBER OF MDAs WITH ZERO (0) SCORE	% OF MDAs WITH ZERO (0) SCORE
MANAGEMENT CULTURE AND STRUCTURE	(30%)	17.16	75	24.35	233	75.65	2	0.65
FINANCIAL MANAGEMENT SYSTEMS	(40%)	28.62	29	9.42	279	90.58	1	0.32
ADMINISTRATIVE SYSTEMS	(30%)	13.14	185	60.06	123	39.94	5	1.62
OVERALL TOTAL	(100%)	58.92	58	18.83	250	81.17	0	0.00

CHART 4:

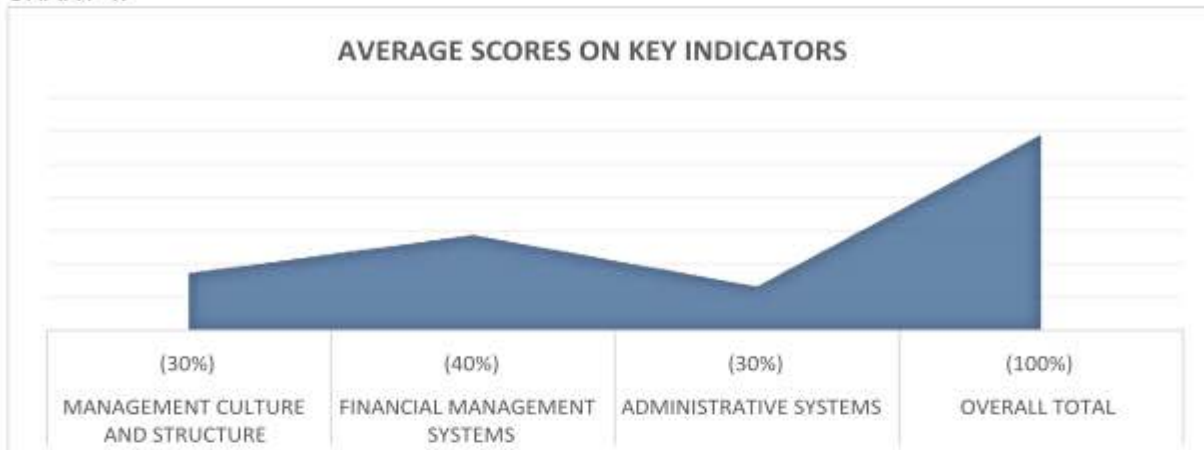
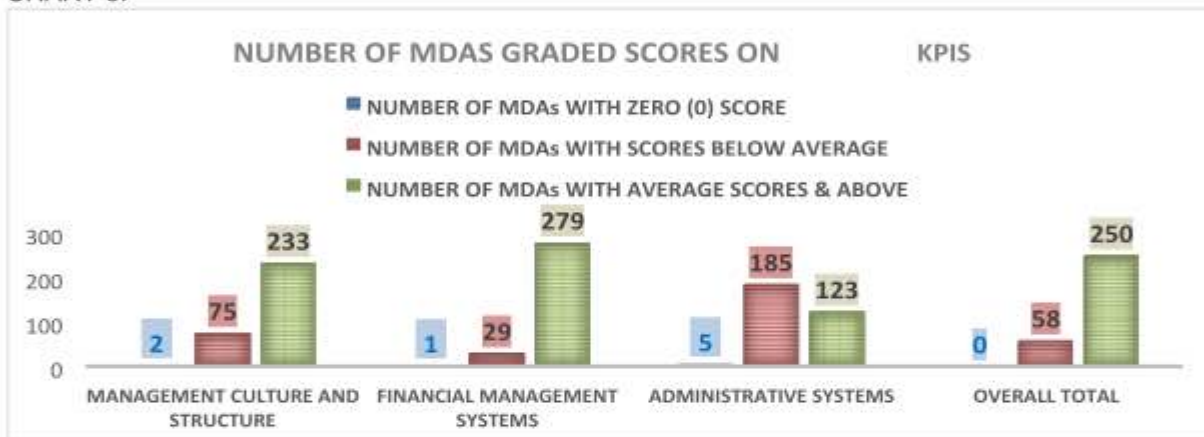


CHART 5:



The key indicator on **Management Culture and Structure** assesses high ethical culture, through adherence to organizational core values for successful vision, mission and mandate of the public body. Also, it considers how top management approaches ethics and integrity issues which plays a central role in the effectiveness of the ethics and integrity compliance mechanisms. Table 3, Charts 4 and 5 details the outcome of scores obtained in percentages and number of MDAs that scored below and above average. For instance, management culture and structure have an average score of 17.16% a little above attainable average while 75 MDAs (24.4%) scored below average and 233 MDAs (75.7%) scored average and above mark of 15% out of the 30% allotted.

Financial Management Systems measures transparency and accountability of MDAs in executing government businesses; government's reforms and e-platforms for financial transactions. Under this key indicator, the average score is 28.6% of the 40% attainable average, 29 MDAs (8.8%) scored below and 279 MDAs (90.6%) scored from attainable score average and above. The improved scores obtained under the Financial Management Systems is

largely due to reform efforts undertaken by government to ensure that payment transaction systems are automated e.g. GIFMIS, TSA, IPPIS, REMITA and other e-platforms that aid transparent and accountable systems which ultimately reduce corruption vulnerabilities within the organizations in doing government businesses.

Administrative System indicator aims to demonstrate due adherence to statutory laws, anti-corruption and other administrative policies and procedures regulating their operations. The average score is 13.14% which have 185 MDAs (57.1%) scoring below average attainable score and 123 MDAs (39.9%) scored from average attainable score and above. This score is due largely to lack of organizations whistleblowing policy and mechanisms, inadequate ethics educational activities, inadequate disciplinary measures, sanctions and reward systems and ineffective ACTUs.

5.4 The SUB-INDICATORS

TABLE 4:

SUB-INDICATORS	MANAGEMENT CULTURE AND STRUCTURE (MCS)							
	% SCORES	AVERAGE SCORE OBTAINED	NUMBER OF MDAs WITH SCORES BELOW AVERAGE	% OF MDAs WITH SCORES BELOW AVERAGE	NUMBER OF MDAs WITH AVERAGE SCORES & ABOVE	% OF MDAs WITH AVERAGE SCORES & ABOVE	NUMBER OF MDAs WITH ZERO (0) SCORE	% OF MDAs WITH ZERO (0) SCORE
ORGANIZATIONAL CULTURE	100	56.74	97	31.49	211	68.51	5	1.62
	(10%)	5.67	97	31.49	211	68.51	5	1.62
BOARD GOVERNANCE	100	77.92	39	12.66	269	87.34	14	4.55
	(10%)	7.79	39	12.66	269	87.34	14	4.55
EXECUTIVE MANAGEMENT	100	36.97	167	54.22	141	45.78	67	21.75
	(10%)	3.70	167	54.22	141	45.78	67	21.75

CHART 6:

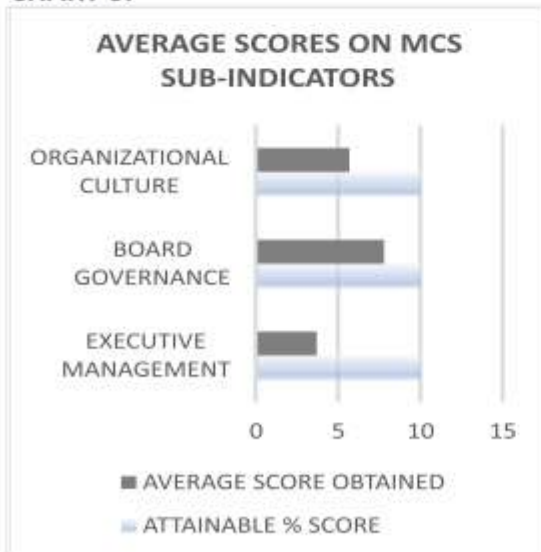


CHART 7:

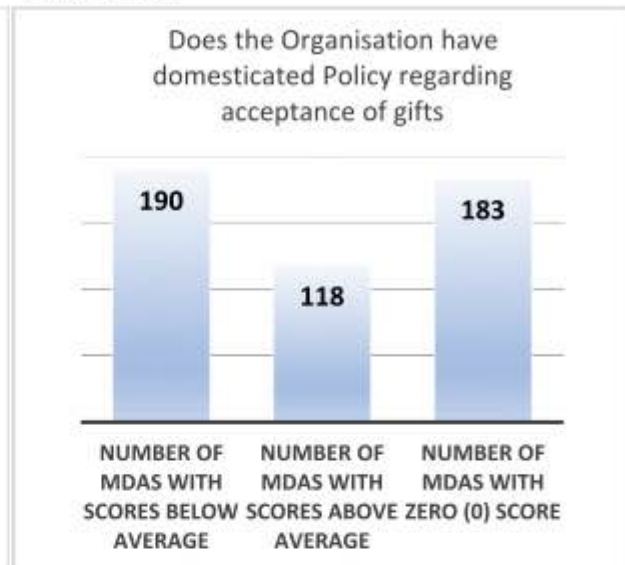


Analysis of the key-indicator MCS above reveals that the performances of the sub-indicator vary with Board Governance scoring the highest average of 7.79% out of 10% allotted (77.9 over 100 points). This is important in leveraging on the oversight functions and policy formulation of boards /Councils in organisations. Organisational Culture have average score of 5.67% out of 10% allotted (56.74 of the 100 points) and Executive Management 3.70% of the 10% (36.97 of 100 points).

5.4.1 ORGANIZATIONAL CULTURE

TABLE 5:

QUESTIONS	ORGANIZATIONAL CULTURE						
	AVERAGE SCORE OBTAINED	NUMBER OF MDAs WITH SCORES BELOW AVERAGE	% OF MDAs WITH SCORES BELOW AVERAGE	NUMBER OF MDAs WITH AVERAGE SCORES & ABOVE	% OF MDAs WITH AVERAGE SCORES & ABOVE	NUMBER OF MDAs WITH ZERO (0) SCORE	% OF MDAs WITH ZERO (0) SCORE
Does the Organization have statements on its mission, vision and organizational core values? Is it publicly displayed?	16.68	13	4.22	295	95.78	12	3.90
Does the Organization have a system for staff to sign off as having read and understood its core values, mission and vision?	6.92	180	58.44	128	41.56	177	57.47
Does the Organization have an Ethics and Compliance Officer?	14.53	50	16.23	258	83.77	49	15.91
Does the Organisation have domesticated Policy regarding acceptance of gifts, donations, hospitality, etc. and a system for enforcement?	5.89	190	61.69	118	38.31	183	59.42
Are management level cadre and other personnel involved in decision making?	12.73	68	22.08	240	77.92	49	15.91

CHART 8:**CHART 9:**

The core principles that guide and direct organisations to create a culture and moral compass for managements and employees is the Organisational culture. These values are fundamental for ethical standards such as the Mission, Vision and Core values of MDAs. From the analysis, 95.78% of the assessed MDAs have made efforts to develop a value statement with 16.68 average scores of the 20 allotted points. Some MDAs have only Mission and Vision without Core Values. 177 MDAs (57.47%) do not have a system for staff to sign off as having read and understood its core values, mission and vision.

Organisations having a domesticated Policy regarding acceptance of gifts, donations, hospitality, etc. and also, a system for enforcement is a critical value expected to drive its integrity systems. With average score of 5.89% of 20 points, 183 MDAs (59.42%) do not have domesticated Policy regarding acceptance of gifts, donations, hospitality etc. while some MDAs make efforts to have domesticated Gifts Policy but do not have a system for enforcement.

5.4.2 BOARD GOVERNANCE/ OVERSIGHT

TABLE 6:

QUESTIONS	BOARD GOVERNANCE/ OVERSIGHT						
	AVERAGE SCORE OBTAINED	NUMBER OF MDAs WITH SCORES BELOW AVERAGE	% OF MDAs WITH SCORES BELOW AVERAGE	NUMBER OF MDAs WITH AVERAGE SCORES & ABOVE	% OF MDAs WITH AVERAGE SCORES & ABOVE	NUMBER OF MDAs WITH ZERO (0) SCORE	% OF MDAs WITH ZERO (0) SCORE
Does the Organisation have an instrument for the establishment of the governing board/Council? Or an organ/body responsible for oversight administration?	9.04	16	5.19	292	94.81	16	5.19

Does the organization have a board or oversight in place?	8.44	34	11.04	274	88.96	34	11.04
Does the board hold regular meetings and have policies put in place to guide the general administration of the organisation?	15.57	41	13.31	267	86.69	34	11.04
Does the Board comply with quorum requirements for meetings?	8.50	32	10.39	276	89.61	32	10.39
Are the decisions of the board in line with the conditions of service and operational manual of the organization?	8.31	37	12.01	271	87.99	37	12.01
Is there any Code of Ethics for the board?	7.99	49	15.91	259	84.09	47	15.26
Does the Organization conduct periodic retreat/capacity development training for board members?	6.43	98	31.82	210	68.18	98	31.82
Does the organization conduct periodic assessment for board members?	6.15	108	35.06	200	64.94	108	35.06
Do the board and the management of the Organisation collaborate in policy formulation and implementation?	7.52	62	20.13	246	79.87	62	20.13

CHART 10:

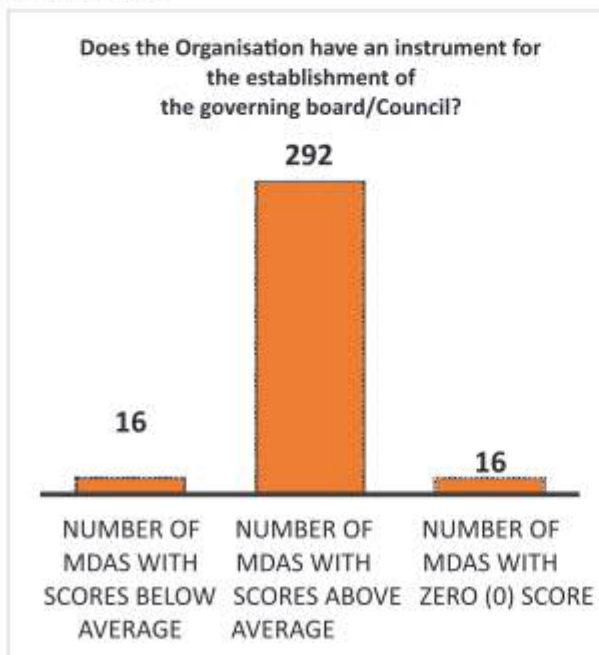
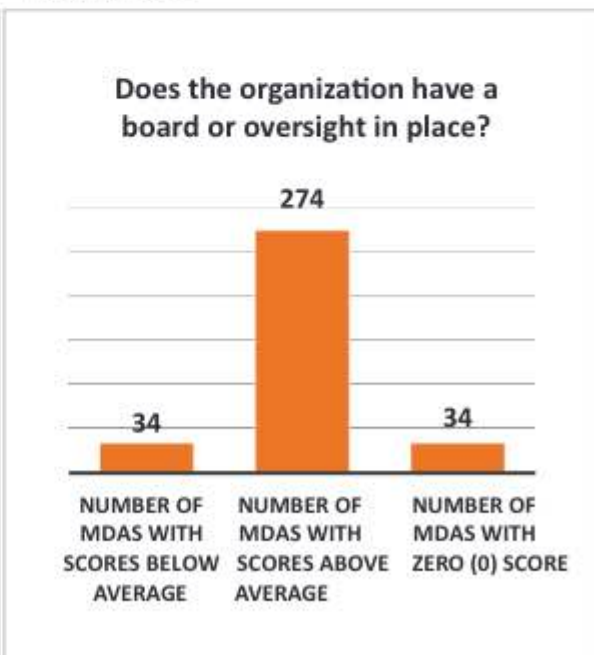


CHART 11:



The essence of boards or council is its oversight functions and policy formulations. Board oversees finance and administration by setting strategic direction, build networks, establish ethical standards, ensure compliance and monitor progress of an organization. Therefore, the critical aspect of organisation building block to achieve its goals and objectives is the board governance.

The assessment revealed that 16 MDAs (5.19%) do not have instrument for the establishment of the governing board/ Council; 34 MDAs (11.04%) do not have boards or oversight in place. 47 MDAs (15.26%) do not have Code of Ethics for the board members), 98 MDAs (31.82%) do not have capacity development training for board members and 108 MDAs (35.06%) have no system for the organization to conduct periodic assessment for board members.

5.4.3 EXECUTIVE MANAGEMENT

TABLE 7:

QUESTIONS	EXECUTIVE MANAGEMENT						
	AVERAGE SCORE OBTAINED	NUMBER OF MDAs WITH SCORES BELOW AVERAGE	% OF MDAs WITH SCORES BELOW AVERAGE	NUMBER OF MDAs WITH AVERAGE SCORES & ABOVE	% OF MDAs WITH AVERAGE SCORES & ABOVE	NUMBER OF MDAs WITH ZERO (0) SCORE	% OF MDAs WITH ZERO (0) SCORE
Does the Organization have a Strategic Plan or plan	12.41	97	31.49	211	68.51	95	30.84
Is there an Operational or Work plan from the Strategy?	10.72	115	37.34	193	62.66	109	35.39
Are the responsible departments/ staff submitting reports on the work plan?	4.54	154	50.00	154	50.00	153	49.68
Has the Organization conducted monitoring and evaluation of its activities and programmes for the year under review	4.64	152	49.35	156	50.65	152	49.35
Does management encourage Systems Studies/Corruption Risk Assessments?	2.72	257	83.44	51	16.56	253	82.14
Does management use the results of Systems Studies/Corruption Risk Assessments in decision making?	1.93	271	87.99	37	12.01	269	87.34

CHART 12:



CHART 13:

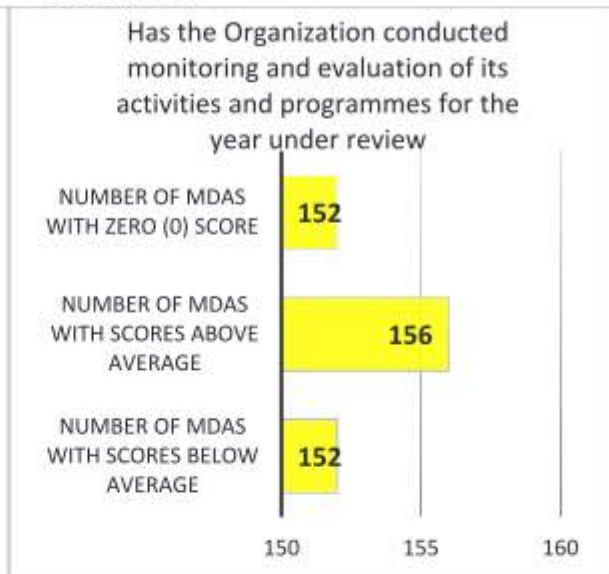
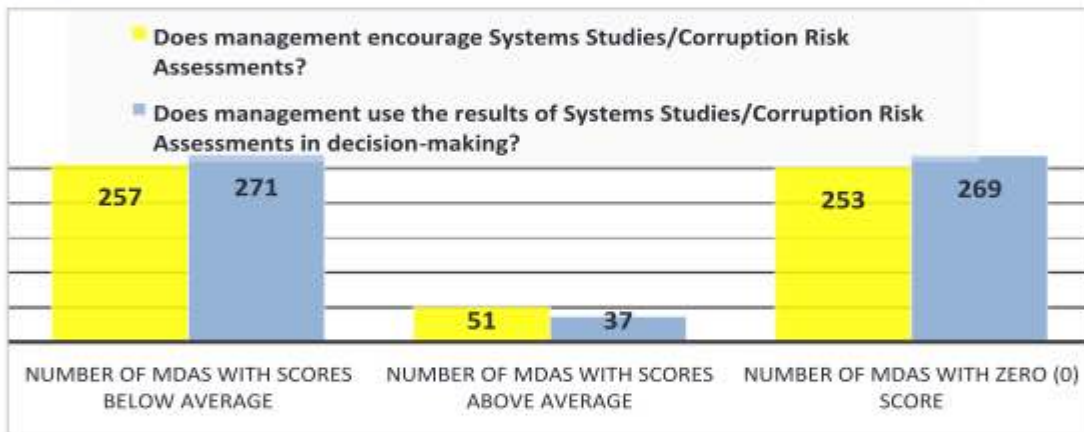


CHART 14:



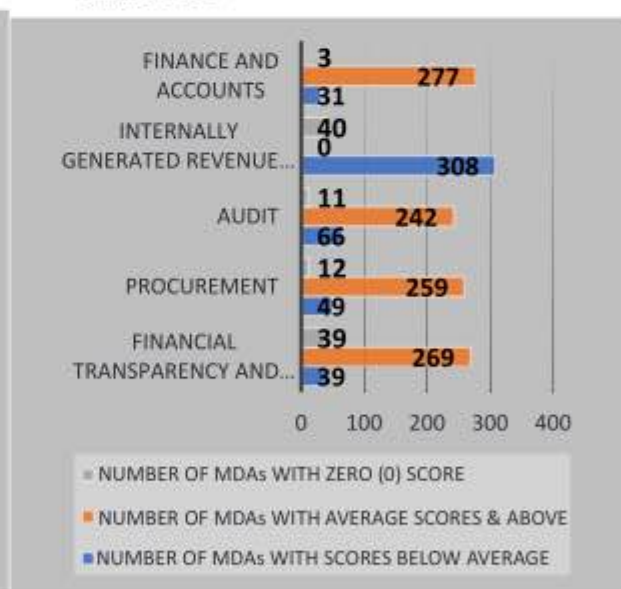
Executive Management focuses on key policy issues like the strategic plan, operations, management and personnel responsibilities, Monitoring and evaluation of activities, programme or projects and system audit. This will help organisations through the review of the policies and procedures, improved compliance to policies, implement guidance systems, design goals and leadership practices.

From the table and chart, its revealed that 95 MDAs (30.84%) do not have a strategic plan, a process by which organisation determine its direction and allocation of resources over certain periods. 152 MDAs (49.35%) do not conduct monitoring and evaluation of its activities and programmes for the year under review.

253 MDAs (82.14%) did not encourage conduct of System Studies/Corruption Risk Assessments by the Anti-Corruption and Transparency Unit (ACTU) in MDAs and that 269 MDAs (87.34%) did not implement the recommendations from SSR/CRA nor use it for decision making.

TABLE 8:

INDICATORS	FINANCIAL MANAGEMENT SYSTEMS							
	% SCORES	AVERAGE SCORE OBTAINED	NUMBER OF MDAs WITH SCORES BELOW AVERAGE	% OF MDAs WITH SCORES BELOW AVERAGE	NUMBER OF MDAs WITH AVERAGE SCORES & ABOVE	% OF MDAs WITH AVERAGE SCORES & ABOVE	NUMBER OF MDAs WITH ZERO (0) SCORE	% OF MDAs WITH ZERO (0) SCORE
FINANCE AND ACCOUNTS	100	76.53	31	10.06	277	89.94	3	0.97
	(10%)	7.65	31	10.06	277	89.94	3	0.97
INTERNALLY GENERATED REVENUE (IGR)	100	66.37	86	27.92	222	72.08	40	12.99
	(5%)	3.32	86	27.92	222	72.08	40	12.99
AUDIT	100	66.01	66	21.43	242	78.57	11	3.57
	(10%)	6.60	66	21.43	242	78.57	11	3.57
PROCUREMENT	100	68.90	49	15.91	259	84.09	12	3.90
	(10%)	6.89	49	15.91	259	84.09	12	3.90
FINANCIAL TRANSPARENCY AND COMPLIANCE RECORDS	100	83.2	39	12.66	269	87.34	39	12.66
	(5%)	4.16	39	12.66	269	87.34	39	12.66

CHART 15:**CHART 16:**

The financial management systems have five (5) sub-indicators namely: Finance and accounts, IGR, Audit, Procurement and Financial Transparency and Compliance records. All the sub-indicators performed above average indicating importance of government reforms in financial administrations in both private and public institutions.

5.4.4 FINANCE AND ACCOUNTS

TABLE 9:

QUESTIONS	FINANCE AND ACCOUNTS						
	AVERAGE SCORE OBTAINED	NUMBER OF MDAs WITH SCORES BELOW AVERAGE	% OF MDAs WITH SCORES BELOW AVERAGE	NUMBER OF MDAs WITH AVERAGE SCORES & ABOVE	% OF MDAs WITH AVERAGE SCORES & ABOVE	NUMBER OF MDAs WITH ZERO (0) SCORE	% OF MDAs WITH ZERO (0) SCORE
Did the Organisation make irregular payments on the e-payment platform in the year under review ?	8.87	20	6.49	288	93.51	19	6.17
Are the details of payments made DIRECTLY to beneficiaries through their bank accounts properly disclosed in the payment vouchers and on the payment platforms (GIFMIS/REMITA)?	8.83	20	6.49	288	93.51	16	5.19
Are all VAT, WHT and Stamp Duty from contractors and consultants accurately deducted and remitted?	4.63	18	5.84	290	94.16	16	5.19
Are all Statutory deductions deducted and remitted (Pension, NHIS, NHF? PAYE)	8.23	36	11.69	272	88.31	35	11.36
Does the organization have a guideline on granting of advances to staff?	7.24	63	20.45	245	79.55	63	20.45
Do Personnel of the Organization make retirement on advances as and when due?	7.66	53	17.21	255	82.79	52	16.88
Does the organization ensure that personnel retire advances before granting a fresh advance?	7.47	59	19.16	249	80.84	59	19.16
Does the organization render financial reports to the Office of the Accountant General of the Federation (OAGF) for the year under review?	6.04	106	34.42	202	65.58	106	34.42
Are all unspent balances remitted for the year under review?	3.97	52	16.88	256	83.12	47	15.26
Does the Organization have a functional Store Unit?	8.18	34	11.04	274	88.96	30	9.74
Does the Organization have a functional and effective Stock Verification Unit?	5.40	118	38.31	190	61.69	108	35.06

CHART 17:



CHART 18:

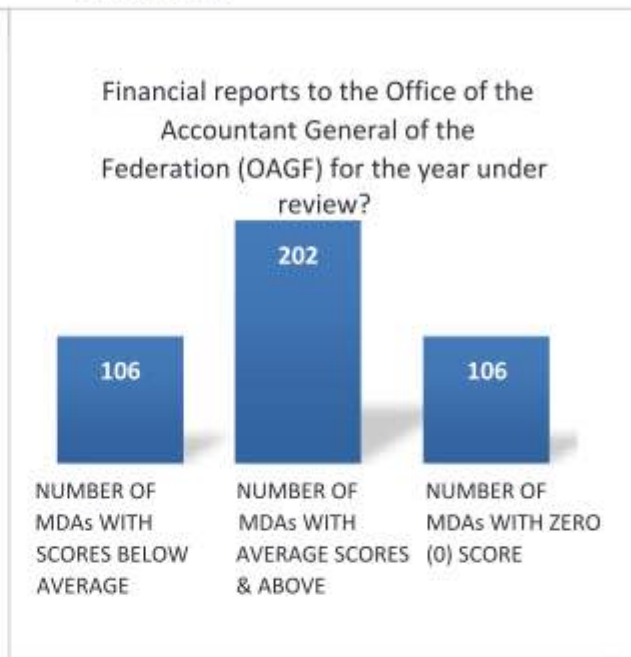
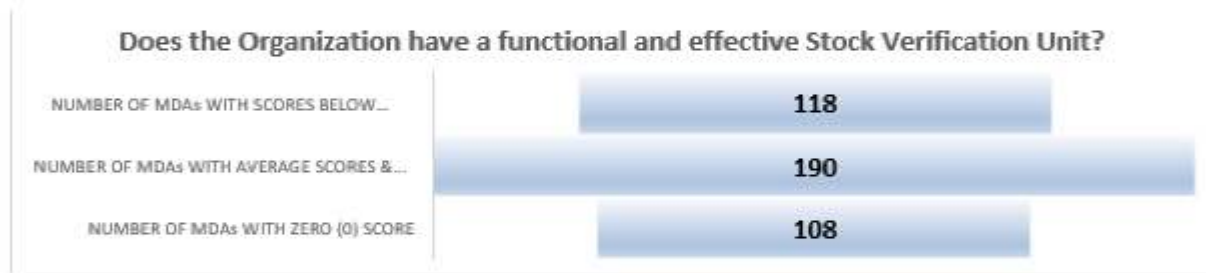


CHART 19:



Finance and Account has a comparatively high above average mark on all the indices which can be attributed to record keeping process of the finance department, computerisation of its processes and the automation of government activities and processes.

Analysis shows 63 MDAs (20.45%) do not have a guideline on granting of advances to staff, 52 MDAs (16.88%) do not make retirement on advances as and when due, while 59 MDAs (19.16%) do not ensure that personnel retire advances before granting a fresh advance. Also, 106 MDAs (34.42%) did not render financial reports to the Office of the Accountant General of the Federation (OAGF) for the year under review and 108 MDAs (35.06%) do not have functional and effective Stock Verification Unit.

5.4.5 INTERNALLY GENERATED REVENUE (IGR)

TABLE 10:

QUESTIONS	INTERNALLY GENERATED REVENUE (IGR)						
	AVERAGE SCORE OBTAINED	NUMBER OF MDAs WITH SCORES BELOW AVERAGE	% OF MDAs WITH SCORES BELOW AVERAGE	NUMBER OF MDAs WITH AVERAGE SCORES & ABOVE	% OF MDAs WITH AVERAGE SCORES & ABOVE	NUMBER OF MDAs WITH ZERO (0) SCORE	% OF MDAs WITH ZERO (0) SCORE
Does the organizations remit generated funds to the federal government ?	14.70	0.00	0.00	0.00	0.00	0.00	0.00
Does your organization have approval to spend from the IGR?	13.59	64	20.78	244	79.22	64	20.78
Does your organisation comply with the Fiscal Responsibility Act which requires remittance of operating surpluses (25% or 80% of gross)?	13.63	87	28.25	221	71.75	87	28.25
Did your organisation remit any operating surplus in the last 3 years?	12.31	81	26.30	227	73.70	80	25.97
Does the organization's collecting bank (commercial) promptly (within 5 days) remit to TSA?	12.17	101	32.79	207	67.21	99	32.14

CHART 20:

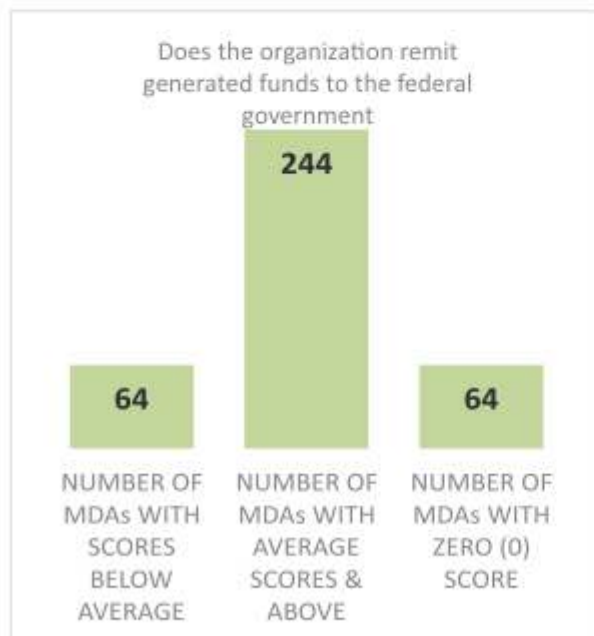


CHART 21:



On Internally Generated Revenue (IGR), 87 MDAs (28.25%) do not have knowledge about existing regulation for approval to spend from the IGR and 80 MDAs (25.97%) did not comply with the Fiscal Responsibility Act which requires remittance of operating surpluses (25% or 80% of gross).

5.4.6 AUDIT

TABLE 11:

QUESTIONS	AUDIT						
	AVERAGE SCORE OBTAINED	NUMBER OF MDAs WITH SCORES BELOW AVERAGE	% OF MDAs WITH SCORES BELOW AVERAGE	NUMBER OF MDAs WITH AVERAGE SCORES & ABOVE	% OF MDAs WITH AVERAGE SCORES & ABOVE	NUMBER OF MDAs WITH ZERO (0) SCORE	% OF MDAs WITH ZERO (0) SCORE
Are internal audits done as and when due?	15.60	44	14.29	264	85.71	37	12.01
Is the Internal Audit completely independent of management interference in the discharge of its duties?	4.41	27	8.77	281	91.23	24	7.79
Is the Internal Audit headed by an officer on directorate (or its equivalent) cadre?	3.93	54	17.53	254	82.47	52	16.88
Are the observations raised by internal audit implemented by the Chief Executive of the Organization?	11.22	99	32.14	209	67.86	94	30.52
Does your organization carry out pre-payment and post payment audit?	7.65	40	12.99	268	87.01	40	12.99
Does the Organization render annual Audited account to the Office of the Auditor General of the Federation and National Assembly within the first six months of the subsequent year of the period under review and for the last 3years?	10.87	109	35.39	199	64.61	96	31.17
Do the Organisation have an external/Independent auditor and what is the mode of selection of the auditors?	12.34	74	24.03	234	75.97	72	23.38

CHART 22:

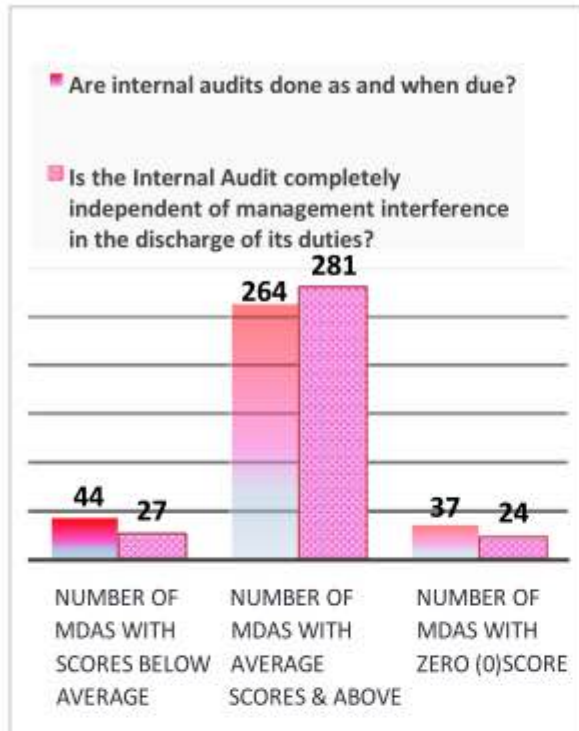


CHART 23:

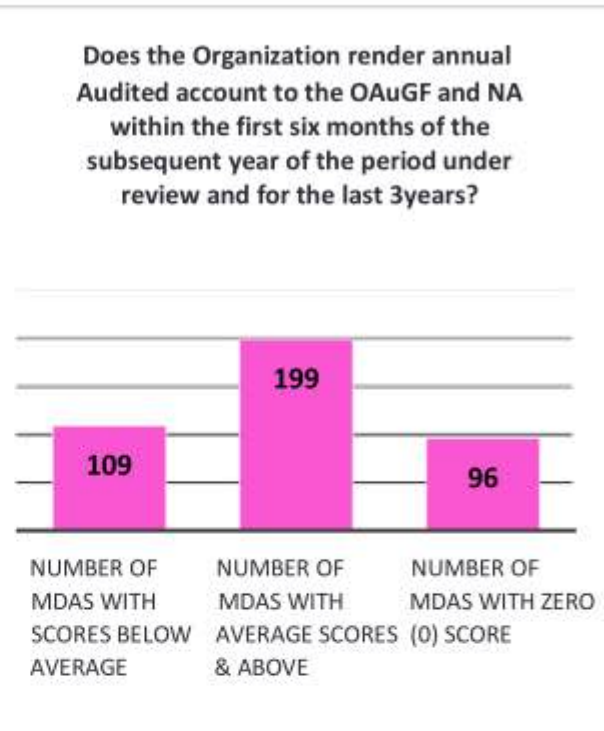
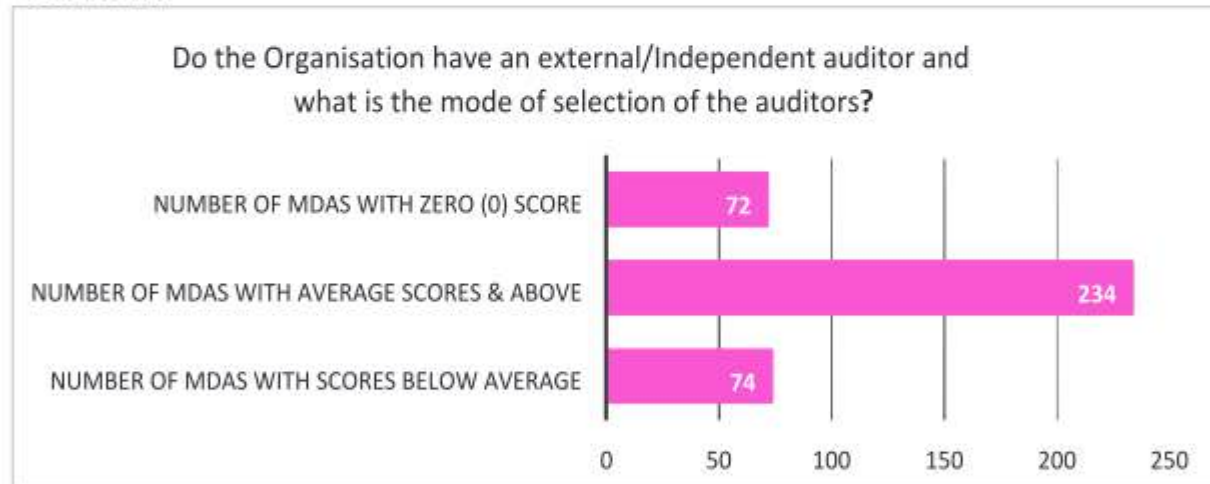


CHART 24:



Checks and balances to prevent fraud and corruption is a critical aspect in enforcing compliance to best practices. Under the Audit sub indicator, it is revealed that 37 MDAs (12.01%) do not undertake internal audits as and when due; 94 MDAs (30.52%) have no evidence of implementation of observations raised by internal audit; 96 MDAs (31.17%) do not render annual Audited account to the Office of the Auditor General of the Federation and National Assembly within the first six months for the year under review and for the last 3 years.

5.4.7 PROCUREMENT**TABLE 12:**

QUESTIONS	PROCUREMENT						% OF MDAs WITH ZERO (0) SCORE
	AVERAGE SCORE OBTAINED	NUMBER OF MDAs WITH SCORES BELOW AVERAGE	% OF MDAs WITH SCORES BELOW AVERAGE	NUMBER OF MDAs WITH AVERAGE SCORES & ABOVE	% OF MDAs WITH AVERAGE SCORES & ABOVE	NUMBER OF MDAs WITH ZERO (0) SCORE	
Does the Organisation conduct an annual needs assessment preparatory to its procurement in compliance with the provision of PPA 2007 ?	6.87	82	26.62	226	73.38	82	26.62
Does the Organization have an annual procurement plan in line with its approved annual budget?	7.56	49	15.91	259	84.09	48	15.58
Does the Organization's procurement process comply with the requirements of the Public Procurement Act 2007 (PPA)?	8.22	35	11.36	273	88.64	32	10.39
Is the composition of the Organization's Procurement Planning Committee (PPC) and Tenders Board (TB) in compliance with the provisions of the PPA 2007	7.46	49	15.91	259	84.09	39	12.66
Does the Organization provide external partners and stakeholders with principles of ethics and compliance including clauses on sanctions where appropriate?	7.52	56	18.18	252	81.82	55	17.86
Has the Organisation received complaints from bidders, contractors or relevant stakeholders on violation of the PPA 2007 in the last three (3) years?	3.76	67	21.75	241	78.25	67	21.75
Did the organization comply with the provisions to sanction non-compliant companies from projects financed by the organization in the last 5 years?	3.67	75	24.35	233	75.65	75	24.35

Did the Organisation invite relevant professional bodies, NGOs and stakeholders with reasonable period of notice (One week) to attend and observe its procurement process in compliance with the provisions of the PPA 2007?	6.59	79	25.65	229	74.35	78	25.32
Does the Organisation undertake performance certification of ongoing (works) project and verify goods supplied before approvals for payments?	7.18	54	17.53	254	82.47	52	16.88
Did the Organization's procurement officers attend any training by BPP and other trainings on procurement processes in the year under review?	4.59	128	41.56	180	58.44	128	41.56
Did the Organization conduct market surveys within the year under review?	5.50	125	40.58	183	59.42	125	40.58

CHART 25:

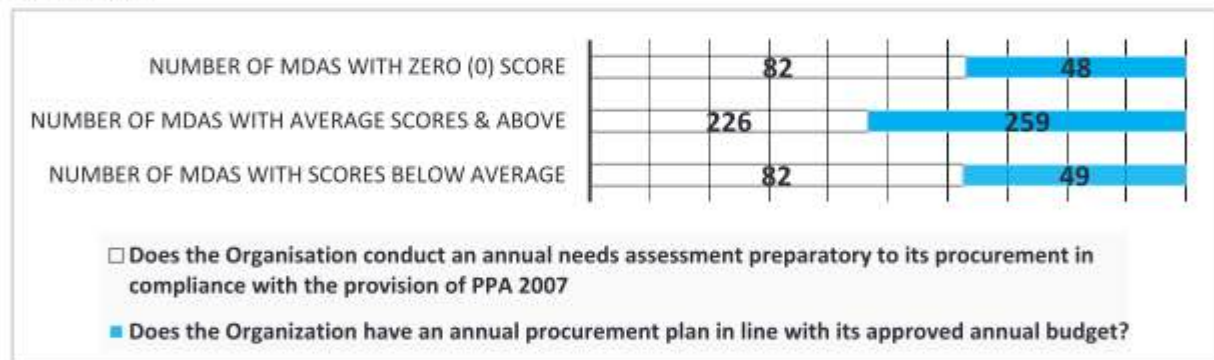
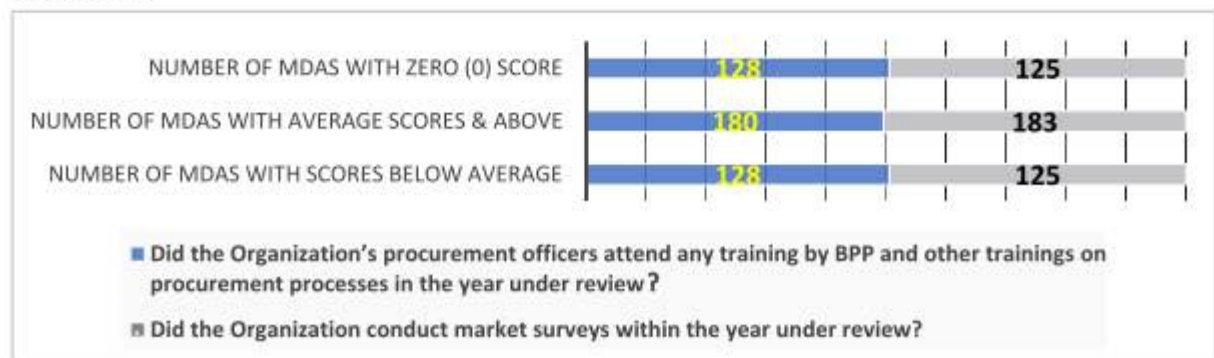


CHART 26:



The provisions of the Public Procurement Act, 2007, aims at mitigating risk and corruption in government expenditure and improving probity, accountability and transparency compliance to extant legislations and regulations. The assessment reveals that 82 MDAs (26.62%) do not conduct annual needs assessment preparatory to its procurement in compliance with PPA, 2007; 48 MDAs (15.58%) do not have an annual procurement plan in line with its approved annual budget. In 128 MDAs (41.56%) procurement officers did not attend any training by BPP or other trainings on procurement processes in the year under review and 125 MDAs (40.58%) did not conduct market surveys within the year under review. Also revealed, 78 MDAs (25.32%) did not invite relevant professional bodies, NGOs and stakeholders within a reasonable period of notice (one week) to attend and observe its procurement process in compliance with the provisions of the PPA 2007.

5.4.8 FINANCIAL TRANSPARENCY AND COMPLIANCE RECORDS (BASED ON RECORDS FROM ICPC OPs)

TABLE 13:

QUESTIONS	FINANCIAL TRANSPARENCY AND COMPLIANCE RECORDS (BASED ON RECORDS FROM ICPC OPs)						
	AVERAGE SCORE OBTAINED	NUMBER OF MDAs WITH SCORES BELOW AVERAGE	% OF MDAs WITH SCORES BELOW AVERAGE	NUMBER OF MDAs WITH AVERAGE SCORES & ABOVE	% OF MDAs WITH AVERAGE SCORES & ABOVE	NUMBER OF MDAs WITH ZERO (0) SCORE	% OF MDAs WITH ZERO (0) SCORE
Is the organization listed on the FIRS tax defaulters list?	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Is the Organisation listed on the BPP defaulters list or been investigated by BPP or any anti- corruption agency on the violation of the provisions of the PPA 2007?	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Is there a petition /ongoing investigation by ICPC against the Organisation or its personnel for infractions or default/non-compliance with procurement/ recruitment process?	3.33	39	12.66	269	87.34	39	12.66

TABLE 14:

INDICATORS	ADMINISTRATIVE SYSTEMS							
	% SCORES	AVERAGE SCORE OBTAINED	NUMBER OF MDAs WITH SCORES BELOW AVERAGE	% OF MDAs WITH SCORES BELOW AVERAGE	NUMBER OF MDAs WITH AVERAGE SCORES & ABOVE	% OF MDAs WITH AVERAGE SCORES & ABOVE	NUMBER OF MDAs WITH ZERO (0) SCORE	% OF MDAs WITH ZERO (0) SCORE
POLICIES, PROCEDURES AND RECORDS	100	73.22	29	9.42	279	90.58	8	2.60
	(5%)	3.66	29	9.42	279	90.58	8	2.60
ETHICS AND COMPLIANCE EDUCATION	100	39.15	187	60.71	121	39.29	53	17.21
	(5%)	1.96	187	60.71	121	39.29	53	17.21
COMPLAINTS AND WHISTLE BLOWING MECHANISMS	100	23.55	246	79.87	62	20.13	81	26.30
	(5%)	1.18	246	79.87	62	20.13	81	26.30
DISCIPLINE, SANCTIONS AND REWARDS REGIME	100	56.96	103	33.44	205	66.56	17	5.52
	(5%)	2.85	103	33.44	205	66.56	17	5.52
ACTU	100	34.93	192	62.34	116	37.66	92	29.87
	(10%)	3.49	192	62.34	116	37.66	92	29.87

CHART 27:

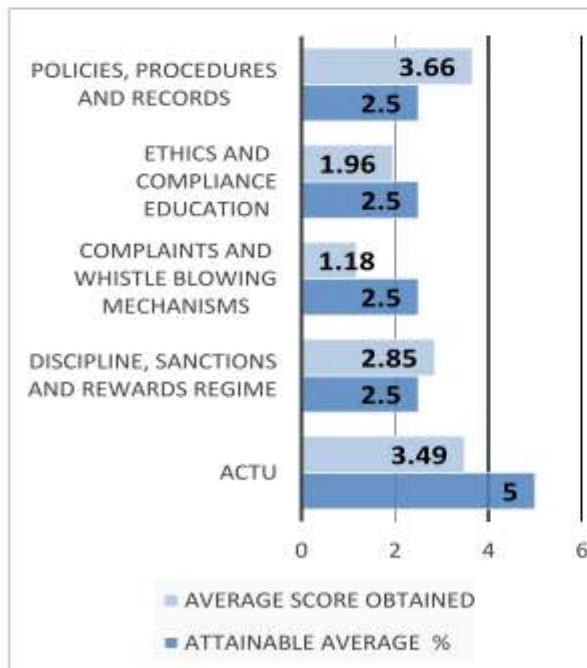
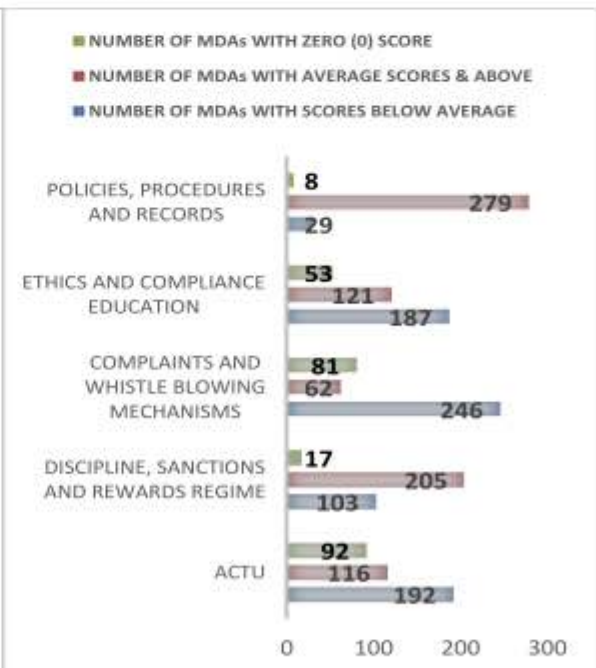


CHART 28:

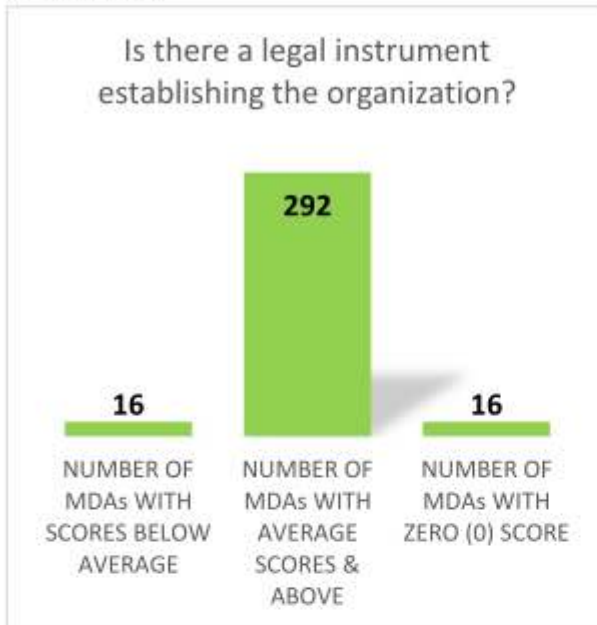


Under Administrative systems, the sub indicators on Policies, Procedures and Records scored 3.66% of the 5% attainable average, Ethics and Compliance Education with a score of 1.96% (2.5%), Complaints and Whistle Blowing Mechanisms 1.18% (2.5%) and Discipline, Sanctions and Rewards Regime scored 2.85% of the 2.5% and the Anti-Corruption and Transparency Unit (ACTU) based on assessment from the AEI with a score of 3.49% (5%). The number of MDAs with zero (0) score signified the absence of such indices in place, for example, ACTUs are not in place in 92 MDAs.

5.4.9 POLICIES, PROCEDURES AND RECORDS

TABLE 15

QUESTIONS	POLICIES, PROCEDURES AND RECORDS						
	AVERAGE SCORE OBTAINED	NUMBER OF MDAs WITH SCORES BELOW AVERAGE	% OF MDAs WITH SCORES BELOW AVERAGE	NUMBER OF MDAs WITH AVERAGE SCORES & ABOVE	% OF MDAs WITH AVERAGE SCORES & ABOVE	NUMBER OF MDAs WITH ZERO (0) SCORE	% OF MDAs WITH ZERO (0) SCORE
Is there a legal instrument establishing the organization?	13.50	16	5.19	292	94.81	16	5.19
Are there documents that outline and explain the policies and operations of the organization?	8.66	22	7.14	286	92.86	19	6.17
Does the Organization undertake Annual Performance Reviews and Appraisals?	8.33	37	12.01	271	87.99	37	12.01
Do Units or staff in the organization process and move files and other documents in timely manner?	7.06	75	24.35	233	75.65	73	23.70
Are there records of timely responses to requests for information by stakeholders?	7.50	140	45.45	168	54.55	132	42.86
Are records on Organizational operations computerized?	12.43	49	15.91	259	84.09	35	11.36
Does the Organization have a website and was it updated in the last 6 months?	15.80	32	10.39	276	89.61	31	10.06

CHART 29:**CHART 30:**

The Assessment above revealed that 16 MDAs (5.19%) do not have legal instruments establishing the organization; 19 MDAs (6.17%) operate without documents that outline and explain the policies and operations of the organizations; 73 MDAs (23.70%) do not process and move files and other documents in a timely manner. In 132 MDAs (42.86%) there are no records of timely responses to requests for information by stakeholders and Lack of computerization/automation of records and operations observed in 35 MDAs (11.36%).

5.4.10 ETHICS AND COMPLIANCE EDUCATION

TABLE 16:

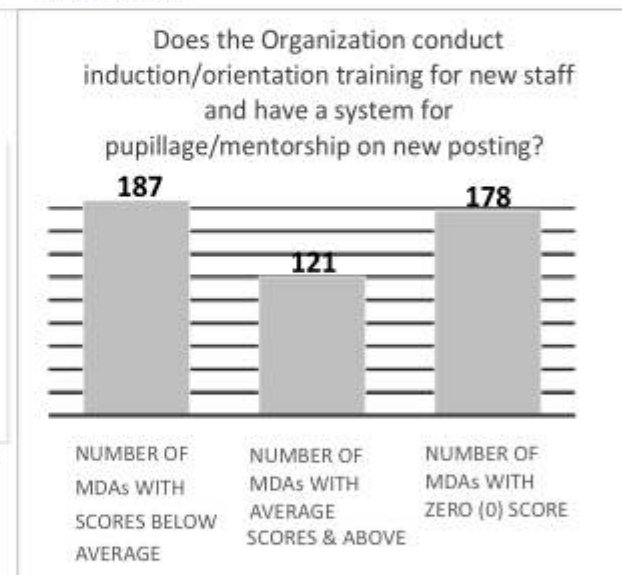
QUESTIONS	ETHICS AND COMPLIANCE EDUCATION						
	AVERAGE SCORE OBTAINED	NUMBER OF MDAs WITH SCORES BELOW AVERAGE	% OF MDAs WITH SCORES BELOW AVERAGE	NUMBER OF MDAs WITH AVERAGE SCORES & ABOVE	% OF MDAs WITH AVERAGE SCORES & ABOVE	NUMBER OF MDAs WITH ZERO (0) SCORE	% OF MDAs WITH ZERO (0) SCORE
Does the Organization have an annual training plan?	2.26	162	52.60	146	47.40	160	51.95
Does the Organization training plan contain ethics and compliance educational activities?	1.81	190	61.69	118	38.31	187	60.71
Did the Organization conduct capacity training for Management and Staff including ethics and compliance, public service rule and code of conduct within the year under review?	8.09	155	50.32	153	49.68	140	45.45

Are the training consultants/firms duly accredited by the relevant agencies/regulatory bodies?	3.73	180	58.44	128	41.56	180	58.44
Does the Ethics and Compliance training identify corruption vulnerabilities and mitigation mechanisms?	6.33	191	62.01	117	37.99	187	60.71
Does the Organization have materials on education and awareness to continuously remind staff of the ethics principles and compliance requirements?	10.76	114	37.01	194	62.99	107	34.74
Does the Organization conduct induction/ orientation training for new staff and have a system for pupillage/mentorship on new posting?	6.18	187	60.71	121	39.29	178	57.79

CHART 32:



CHART 33:

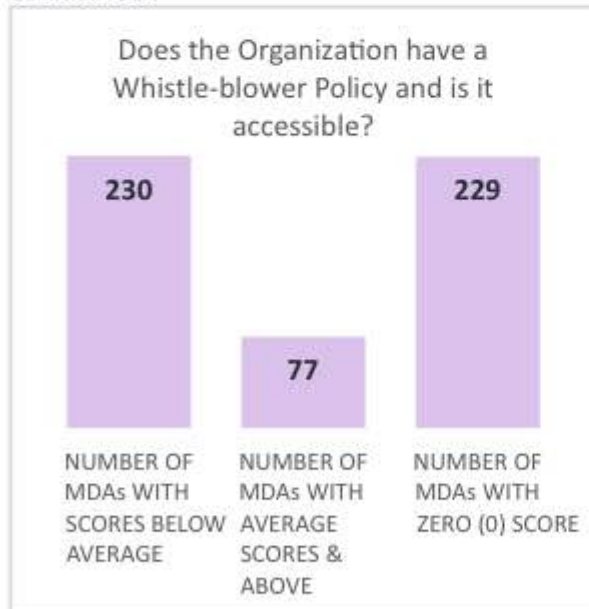


160 MDAs (51.95%) do not have an annual training plan while 187 MDAs (60.71%) that had the training plan do not have ethics and compliance education component on the plan.

140 MDAs (45.45%) did not conduct capacity training for Management and Staff on ethics and compliance, public service rule and code of conduct within the year under review. 180 MDAs (58.44%) engaged training consultants/firms who are not duly accredited by the relevant agencies/regulatory bodies. 107 MDAs (34.74%) do not have materials on education and awareness to continuously remind staff of the ethics principles and compliance requirements while 178 MDAs (57.79%) had no record of conduct of induction/ orientation training for new staff and a system for pupillage/ mentorship on new posting.

5.4.11 COMPLAINTS AND WHISTLE BLOWING MECHANISMS**TABLE 17:**

QUESTIONS	COMPLAINTS AND WHISTLE BLOWING MECHANISMS						
	AVERAGE SCORE OBTAINED	NUMBER OF MDAs WITH SCORES BELOW AVERAGE	% OF MDAs WITH SCORES BELOW AVERAGE	NUMBER OF MDAs WITH AVERAGE SCORES & ABOVE	% OF MDAs WITH AVERAGE SCORES & ABOVE	NUMBER OF MDAs WITH ZERO (0) SCORE	% OF MDAs WITH ZERO (0) SCORE
Does the Organization have a Whistle-blower Policy and is it accessible?	3.91	230	74.68	77	25.00	229	74.35
Does the Organization's whistleblowing policy provide for confidentiality?	3.70	240	77.92	68	22.08	239	77.60
Does the Organization's whistleblowing policy provide protection for whistle blowers against Retaliation and Recrimination?	3.62	240	77.92	68	22.08	238	77.27
Are there dedicated channels for corruption reportage?	10.40	105	34.09	203	65.91	87	28.25
Are whistle-blowers informed about the progress of reports made?	1.93	268	87.01	40	12.99	267	86.69

CHART 34:**CHART 35:**

Without prejudice to the National Policy on Whistleblowing and in furtherance of the extant circular ref: HCSF/PS/SDO/90/I/152 dated 3rd November, 2021 on Deployment of Anonymous

Reporting System (ARS), there is a need for MDAs to develop a domesticated whistleblowing policy for their respective organisation to promote a corruption free workplace.

The assessment revealed that 229 MDAs (74.35%) do not have accessible Whistle-blower Policy in place and 87 MDAs (28.25%) do not have dedicated channels for corruption reportage.

5.4.12 DISCIPLINE, SANCTIONS AND REWARDS REGIME

TABLE 18:

QUESTIONS	DISCIPLINE, SANCTIONS AND REWARDS REGIME						NUMBER OF MDAs WITH ZERO (0) SCORE	% OF MDAs WITH ZERO (0) SCORE
	AVERAGE SCORE OBTAINED	NUMBER OF MDAs WITH SCORES BELOW AVERAGE	% OF MDAs WITH SCORES BELOW AVERAGE	NUMBER OF MDAs WITH AVERAGE SCORES & ABOVE	% OF MDAs WITH AVERAGE SCORES & ABOVE			
Is the Organization guided by extant rules?	17.14	24	7.79	284	92.21	24	7.79	
Does the organization have domesticated/ professional codes of conduct, including clearly articulated sanctions against violations?	12.75	83	26.95	225	73.05	79	25.65	
Does the code/ standards specify procedures to prevent, investigate, and redress non-compliance?	10.65	120	38.96	188	61.04	113	36.69	
Does the organization have a reward system for encouraging ethical behaviour and compliance with established rules and procedures?	9.26	142	46.10	166	53.90	136	44.16	
Is the reward system transparent and consistent with the requirements of the core values of the organization?	7.17	174	56.49	134	43.51	170	55.19	

CHART 36:



CHART 37:



Under Discipline, Sanctions and Rewards Regime sub indicator, 79 MDAs (25.65%) do not have domesticated/ professional codes of conduct that specify procedures to prevent, investigate, and redress non-compliance. 136 MDAs (44.16%) do not have reward system for encouraging ethical behaviour which is transparent and consistent with the requirements of the core values of the organization.

5.4.13 THE ANTI-CORRUPTION AND TRANSPARENCY UNIT (ACTU)

The Anti-Corruption and Transparency Unit (ACTU) sub-indicator is assessed through the administration of the ACTU Effectiveness Index (AEI), a tool designed to measure the performance of the ACTU and identify its challenges for more effective performance in the respective MDAs. The ACTU Effectiveness Index assesses several elements of ACTU operation as shown below;

TABLE 19:

QUESTIONS	ANTI-CORRUPTION AND TRANSPARENCY UNIT (ACTU)						
	AVERAGE SCORE OBTAINED	NUMBER OF MDAs WITH SCORES BELOW AVERAGE	% OF MDAs WITH SCORES BELOW AVERAGE	NUMBER OF MDAs WITH AVERAGE SCORES & ABOVE	% OF MDAs WITH AVERAGE SCORES & ABOVE	NUMBER OF MDAs WITH ZERO (0) SCORE	% OF MDAs WITH ZERO (0) SCORE
TOTAL	34.93	192	62.34	116	37.66	92	29.87
PERCENTAGE (10%)	3.49	192	62.34	116	37.66	92	29.87

CHART 38:

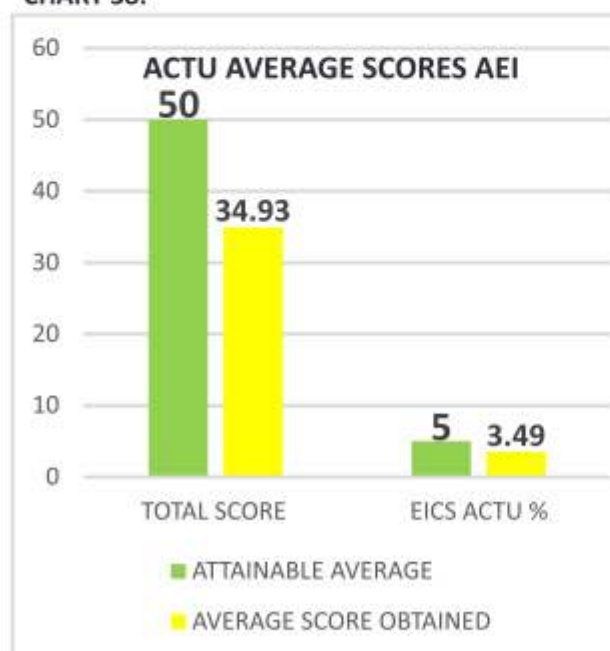


CHART 39:

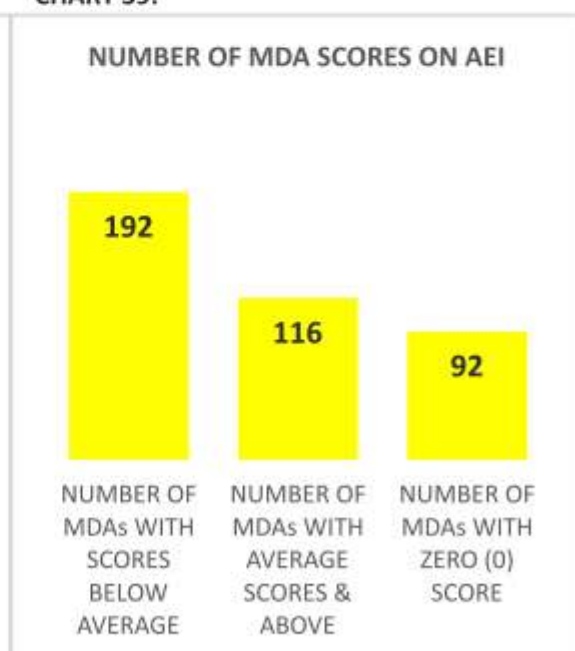


TABLE 20:

S/N	SCORE (%)	LEVEL OF EFFECTIVENESS	NUMBER OF MDAs ON EFFECTIVENESS RATING	% RATING	COLOUR RATING
1	70-100	VERY EFFECTIVE	26	8.44	GREEN
2	50-69	EFFECTIVE	58	18.83	BLUE
3	11-49	INEFFECTIVE	127	41.23	YELLOW
4	1-10	DORMANT	5	1.62	RED
5	0	NON-EXISTENT	92	29.87	BLACK
TOTAL			308	100.00	
NON-RESPONSIVE			15	4.64	
TARGET MDAs			323		

The assessment revealed that 92 MDAs (29.87%) do not have ACTU in place with below average scores of 34.98% representing 3.49% of 10% allotted on the EICS. 192 MDAs (62.34%) scored below average mark of 50% and 116 MDAs (37.66%) scored average and above. On the AEI, 26 ACTUs (8.44%) are rated Very Effective, 58 ACTUs (18.83%) are Effective, 127 ACTUs (41.23%) are Ineffective, 5 ACTUs (1.62%) are Dormant and 92 ACTUs (29.87%) are Non-existent.

TABLE 21: ANALYSIS OF AEI ELEMENTS

S/N	ELEMENT	% ALLOTTED
1	COMPOSITION OF UNIT MEMBERS	10
2	INAUGURATION/ INDUCTION	5
3	ACTION PLAN	10
4	OFFICE ACCOMMODATION AND FACILITIES	5
5	BUDGET AND FUNDING	15
6	ACTU STRUCTURE	2.5
7	SUPPORT BY DESK OFFICERS	5
8	PROCESSES/ FUNCTIONS	35
9	IMPACT	3
10	CAPACITY	7
11	SUSTAINABILITY	2.5
TOTAL		100

TABLE 22:

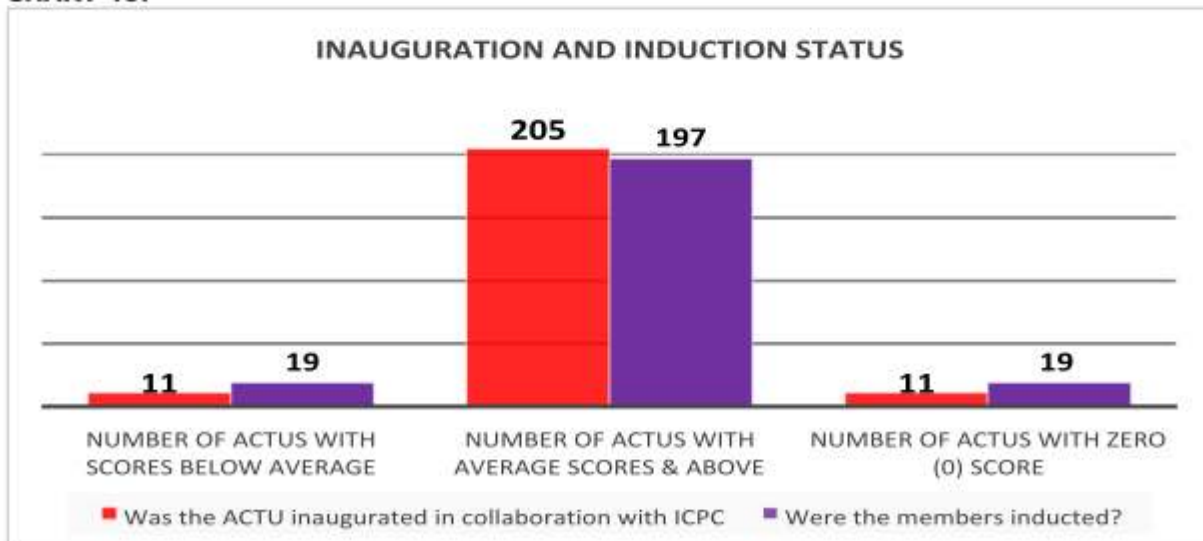
ANALYSIS OF ELEMENTS IN NUMBERS AND PERCENTAGES								
ELEMENTS	ATTAINABLE AVERAGE	AVERAGE SCORE OBTAINED	NUMBER OF ACTUs WITH SCORES BELOW AVERAGE	% OF ACTUs WITH SCORES BELOW AVERAGE	NUMBER OF ACTUs WITH AVERAGE SCORES & ABOVE	% OF ACTUs WITH AVERAGE SCORES & ABOVE	NUMBER OF ACTUs WITH ZERO (0) SCORE	% OF ACTUs WITH ZERO (0) SCORE
COMPOSITION OF UNIT MEMBERS	5	9.38	4	1.9	212	98.1	1	0.5
INAUGURATION / INDUCTION	2.5	4.66	11	5.1	205	94.9	11	5.1
ACTION PLAN	5	4.85	100	46.3	116	53.7	72	33.3
OFFICE ACCOMMODATION AND FACILITIES	2.5	3.13	72	33.3	144	66.7	71	32.9
BUDGET AND FUNDING	7.5	5.16	141	65.3	75	34.7	66	30.6
ACTU STRUCTURE	1.25	2.11	22	10.2	194	89.8	13	6
SUPPORT TO ACTU BY ICPC ACTU DESK OFFICERS	2.5	3.79	35	16.2	181	83.8	14	6.5
PROCESSES/ FUNCTIONS	17.5	12.74	152	70.4	64	29.6	17	7.9
ORGANIZATIONAL CONTEXT AND IMPACT ON ACTU CAPACITY /EFFECTIVENESS	1.5	1.59	79	36.6	137	63.4	25	11.6
OPERATIONS	3.5	4.57	48	22.2	168	77.8	12	5.6
SUSTAINABILITY	1.25	0.5	180	83.3	36	16.7	122	56.5

Elements such as the composition of Unit members, inauguration/induction, support from the desk officer, and the ACTU structure show above-average performance. In contrast, indicators for the Action Plan, Office Accommodation and Facilities, Budget and Funding, Processes and Functions, Organizational Context and Impact on ACTU capacity, Operations and Sustainability display below-average performance.

TABLE 23:

QUESTIONS	STATUS OF ACTUs COMPOSITION OF UNIT MEMBERS							
	ATTAINABLE AVERAGE	AVERAGE SCORE OBTAINED	NUMBER OF ACTUs WITH SCORES BELOW AVERAGE	% OF ACTUs WITH SCORES BELOW AVERAGE	NUMBER OF ACTUs WITH AVERAGE SCORES & ABOVE	% OF ACTUs WITH AVERAGE SCORES & ABOVE	NUMBER OF ACTUs WITH ZERO (0) SCORE	% OF ACTUs WITH ZERO (0) SCORE
How many members are in ACTU?	1.5	2.94	4	1.9	212	98.1	4	1.9
Do members represent key Departments/Units?	1.5	2.8	12	5.6	204	94.4	9	4.2
Is there gender representation	1	1.83	16	7.4	200	92.6	16	7.4
Does the ACTU membership tenure comply with the Standing Order?	1	1.81	21	9.7	195	90.3	21	9.7

There is a substantial compliance with the Standing Order for the Operations of ACTUs in MDAs in terms of composition of ACTU members such as the minimum and maximum requirements, selection process spread, gender representation and tenure of members. Here, all the average scores obtained are above attainable average. However, in 16 MDAs (7.4%) there was no gender representation and 21 MDAs (9.7%) did not comply with the standing order on membership tenure.

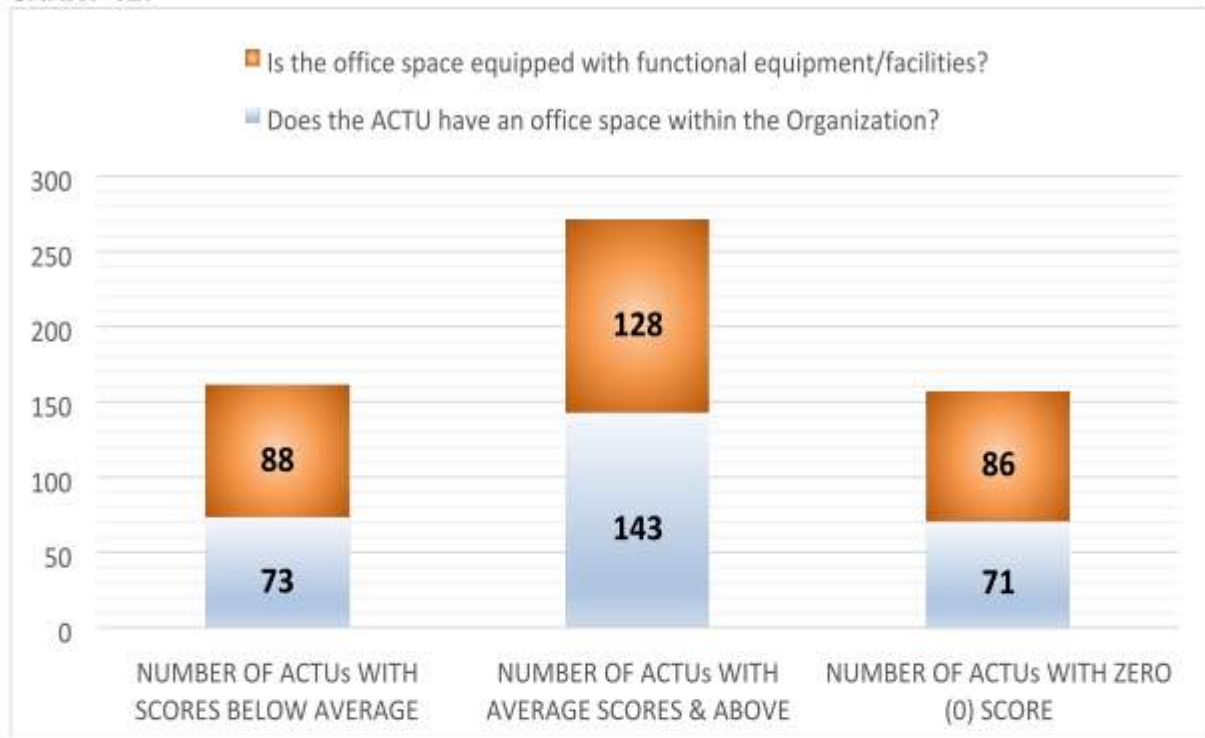
CHART 40:

On the status of inauguration and induction, the chart above shows there is no evidence that 11 ACTUs (5.1%) were inaugurated in collaboration with the ICPC and also, 19 ACTUs were not inducted as required. On the other hand, there is an observed high level of compliance with the Standing Order in which 205 ACTUs (94.9%) and 197 ACTUs (91.2%) were inaugurated and inducted respectively in collaboration with the ICPC.

TABLE 24:

		ICPC DESIGNED ACTION PLAN						
QUESTIONS	ATTAINABLE AVERAGE	AVERAGE SCORE OBTAINED	NUMBER OF ACTUs WITH SCORES BELOW AVERAGE	% OF ACTUs WITH SCORES BELOW AVERAGE	NUMBER OF ACTUs WITH AVERAGE SCORES & ABOVE	% OF ACTUs WITH AVERAGE SCORES & ABOVE	NUMBER OF ACTUs WITH ZERO (0) SCORE	% OF ACTUs WITH ZERO (0) SCORE
Does the ACTU have an Action Plan?	1	1.31	72	33.3	144	66.7	72	33.3
Was the Action Plan submitted to Management and ICPC for approval?	1	0.83	109	50.5	107	49.5	109	50.5
Does the ACTU follow the action plan?	1	1.01	100	46.3	116	53.7	97	44.9
Does the ACTU carry out periodic review of the Action Plan?	1	0.89	117	54.2	99	45.8	116	53.7
Are ACTU activities guided by a Performance Management Plan?	1	0.82	126	58.3	90	41.7	125	57.9

Under this indicator, findings revealed that 72 ACTUs (33.3%) do not have action plan and that 109 ACTUs (50.5%) did not submit action plan to their management and the ICPC for approval. 116 ACTUs (53.7%) did not conduct periodic reviews of their action plan while 99 ACTUs (45.8%) conduct periodic review of their action plan. This suggests that while many ACTUs have an action plan, few of them regularly review and update it and this indicates a potential gap in implementation practices.

CHART 41:

71 ACTUs (32.9%) do not have office space or accommodations and 86 ACTUs (39.8%) do not have functional office equipment/ facilities to effectively carry out activities. This indicates that many ACTUs face challenges in enjoying a fully functional work environment.

TABLE 25:

FORMULATE BUDGET AND RELEASES BY MDAs								
QUESTIONS	ATTAINABLE AVERAGE	AVERAGE SCORE OBTAINED	NUMBER OF ACTUs WITH SCORES BELOW AVERAGE	% OF ACTUs WITH SCORES BELOW AVERAGE	NUMBER OF ACTUs WITH AVERAGE SCORES & ABOVE	% OF ACTUs WITH AVERAGE SCORES & ABOVE	NUMBER OF ACTUs WITH ZERO (0) SCORE	% OF ACTUs WITH ZERO (0) SCORE
Does the ACTU have a budget?	1	1.27	77	35.6	139	64.4	77	35.6
Was the ACTU budget captured under the organization's main budget during the year under review?	1	0.55	156	72.2	60	27.8	156	72.2
Was the budget allocated and disbursed to ACTU during the period under review?	2	1.31	122	56.5	94	43.5	120	55.6

Was the budget allocated to the ACTU in line with Performance and Action Plan	1.5	0.93	147	68.1	69	31.9	143	66.2
Was the budget implemented by the ACTU during the period under review	1	0.73	120	55.6	96	44.4	120	55.6
Did the ACTU submit quarterly financial report to Management and ICPC during the year under review?	0.5	0.18	172	79.6	44	20.4	172	79.6
Does the ACTU produce regular budget implementation reports	0.5	0.19	173	80.1	43	19.9	173	80.1

Financial autonomy for ACTUs is a pre-requisite for effectiveness and clearly provided in the standing order. The table compares the performance of ACTU in two key areas: whether they have a budget and whether the budget was allocated and disbursed to the ACTUs. From the analysis, 139 (64.4%) ACTUs had a budget while only 94 (43.5%) had funds disbursed to them under the budget. Overall, the chart indicates that while many ACTUs have budgetary provisions, there may be issues with allocations and disbursements of the funds due to the fact that the said budget provision is not captured in the MDAs. This definitely impacted on the operational effectiveness of the ACTUs.

TABLE 26:

QUESTIONS	ACTU AUTHORITY							
	ATTAINABLE AVERAGE	AVERAGE SCORE OBTAINED	NUMBER OF ACTUs WITH SCORES BELOW AVERAGE	% OF ACTUs WITH SCORES BELOW AVERAGE	NUMBER OF ACTUs WITH AVERAGE SCORES & ABOVE	% OF ACTUs WITH AVERAGE SCORES & ABOVE	NUMBER OF ACTUs WITH ZERO (0) SCORE	% OF ACTUs WITH ZERO (0) SCORE
Does the ACTU have authority to operate with independence without interference?	0.25	0.41	39	18.1	177	81.9	37	17.1
Does ACTU have institutional protections to sustain its independence?	0.25	0.36	59	27.3	157	72.7	59	27.3
Is the nature of ACTU Leadership in line with the ACTU Standing Order?	0.25	0.46	16	7.4	200	92.6	16	7.4

Do all members understand the functions of the Unit?	0.25	0.44	26	12.0	190	88.0	25	11.6
Is the ACTU governed according to the provisions of the ACTU Standing Order and the organizational policies of the MDA?	0.125	0.2	50	23.1	166	76.9	48	22.2
Do ACTU members have security of tenure and does management comply with this provision?	0.125	0.23	26	12.0	190	88.0	26	12

ACTU authority evaluates the performance of ACTUs as it relates to the governance, understanding, leadership and independence of the ACTUs. 190 (88.0%) ACTUs scored average and above which indicates a strong compliance with security of tenure provisions in most Units. 48 (22.2%) ACTUs are not governed according to the provisions of the Standing Order for the Operations of ACTUs in MDAs, 2023. A significant proportion of ACTUs, 157 (72.7%) have institutional protection in place to preserve their independence.

TABLE 27:

SUPPORT TO ACTU BY ICPC ACTU DESK OFFICERS								
QUESTIONS	ATTAINABLE AVERAGE	AVERAGE SCORE OBTAINED	NUMBER OF ACTUs WITH SCORES BELOW AVERAGE	% OF ACTUs WITH SCORES BELOW AVERAGE	NUMBER OF ACTUs WITH AVERAGE SCORES & ABOVE	% OF ACTUs WITH AVERAGE SCORES & ABOVE	NUMBER OF ACTUs WITH ZERO (0) SCORE	% OF ACTUs WITH ZERO (0) SCORE
Does the ACTU Have an assigned ICPC ACTU Desk Officer?	0.25	0.46	18	8.3	198	91.7	18	8.3
Do ACTU members know about the functions and responsibilities of the ACTU Desk Officer (as stated in the Standing Order)?	0.5	0.84	33	15.3	183	84.7	32	14.8
Does the ACTU have access to the ACTU Desk Officer?	0.25	0.45	23	10.6	193	89.4	23	10.6

Does the ACTU Desk officer have the requisite skills, experience, expertise and integrity to advise and guide the ACTU	0.25	0.39	47	21.8	169	78.2	46	21.3
Does the ACTU Desk Officer take part in ACTU Meetings and activities?	0.5	0.55	93	43.1	123	56.9	93	43.1
Does the ACTU update ACTU Desk Officer on ACTU Activities if he/she is not present or able to participate?	0.25	0.34	68	31.5	148	68.5	68	31.5
How will the ACTU rate the oversight functions of the ACTU Desk Officer?	0.5	0.76	30	13.9	186	86.1	30	13.9

This indicator assesses the performance of the ACTU based on the knowledge, functions and update of desk officers on activities. The analysis indicates that 183 (84.7%) ACTUs have adequate knowledge on the functions and responsibilities of their desk officer. However, 32 (14.8%) ACTUs have no knowledge on the functions and responsibilities of their desk officers and this warrants the need for better communication and training. Also, 148 (68.5%) ACTUs keep their desk officers updated on activities but 68 (31.5%) ACTUs do not update their desk officers and this could impact the effectiveness of the desk officers discharging his duties.

TABLE 28:

	FUNCTION IN LINE WITH STANDING ORDER FOR THE OPERATIONS OF ACTUs IN MDAs BASED ON 216 ACTUs			
KEY OPERATIONAL STANDING ORDER ISSUES	No. OF ACTUs THAT EXECUTED THE ACTIVITIES	% OF ACTUs THAT EXECUTED THE ACTIVITIES	No. OF ACTUs THAT DID NOT EXECUTE THE ACTIVITIES	% OF ACTUs THAT DID NOT EXECUTE THE ACTIVITIES
No. of ACTUs that followed the Standing Order in the performance of their activities	183	84.7	33	15.3
No. of ACTUs that conducted monthly meetings	148	68.5	68	31.5
No. of ACTUs that conducted preliminary investigation of petitions	63	29.2	153	70.8
No. ACTUs that conducted System Study and Review	30	13.9	186	86.1

No. ACTUs that conducted Education and Public Enlightenment activities=	105	48.6	111	51.4
No. of ACTUs that produced IEC Materials (Stickers, handbills, flex banners, billboards) for sensitization of staff	133	61.6	83	38.4
No. of ACTUs that conducted Monitoring of Budget Implementation	38	17.6	178	82.4
No. of ACTUs that designed and implemented Corruption Prevention Guides	59	27.3	157	72.7
No. of ACTUs that developed/ reviewed a Code of Ethics/Conducts for their Organization's	60	27.8	156	72.2
No. of ACTUs that submitted periodic reports on Anti-Corruption issues to the ICPC	70	32.4	146	67.6
No. of ACTUs that organized an Ethics and Integrity Assessment Forum	26	12	190	88

This evaluates execution of the key operational activities by ACTUs in line with the Standing Order for the Operations of ACTUs in MDAs, 2023. Majority of ACTUs (84.7%) follow the Standing Order in the performance of their activities. 68 ACTUs (31.5%) did not hold regular meetings. 186 ACTUs (86.1%) did not conduct System Study and Review. and 178 ACTUs (82.4%) did not monitor budget implementation while 157 ACTUs (72.7%) did not develop Corruption Prevention Guides.

156 (72.2%) ACTUs did not develop/review a code of ethics/conduct and this could affect organizational integrity. 146 ACTUs (67.6%) did not submit periodic reports to the ICPC.

TABLE 29:

ORGANIZATIONAL CONTEXT AND IMPACT ON ACTU CAPACITY/EFFECTIVENESS								
QUESTIONS	ATTAINABLE AVERAGE	AVERAGE SCORE OBTAINED	NUMBER OF ACTUs WITH SCORES BELOW AVERAGE	% OF ACTUs WITH SCORES BELOW AVERAGE	NUMBER OF ACTUs WITH AVERAGE SCORES & ABOVE	% OF ACTUs WITH AVERAGE SCORES & ABOVE	NUMBER OF ACTUs WITH ZERO (0) SCORE	% OF ACTUs WITH ZERO (0) SCORE
Does the Organization have a defined structure that includes the ACTU?	0.25	0.19	135	62.5	81	37.5	133	61.6
Are ACTU members co-opted into relevant Committees within the Organisation as observers?	0.5	0.58	88	40.7	128	59.3	87	40.3

Does the ACTU report directly to the Permanent Secretary/ Chief Executive of the Organisation?	0.25	0.4	43	19.9	173	80.1	42	19.4
Does Management approve/ implement ACTU recommendations on Ethical issues?	0.25	0.21	126	58.3	90	41.7	126	58.3
Does the Organization have incentive systems to encourage ACTU members?	0.25	0.21	126	58.3	90	41.7	126	58.3

87 ACTUs (40.3%) are not co-opted into relevant committees which is crucial for integrating anti-corruption measures into organizational processes. This lack is also a violation of the federal government circular on the directive to co-opt ACTUs into relevant Committees. However, 90 ACTUs (41.7%) had their recommendations implemented by Management while 126 ACTUs (58.3%) do not have their recommendations approved/implemented by Management.

CHART 42:

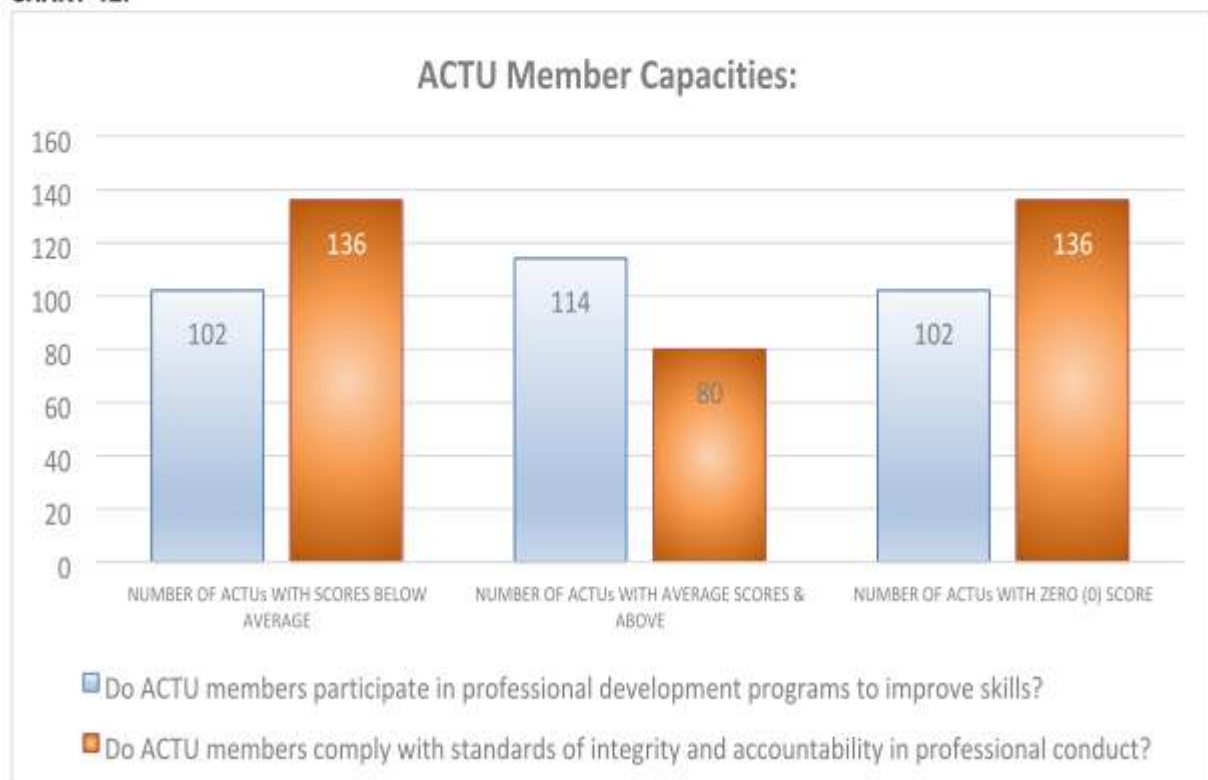
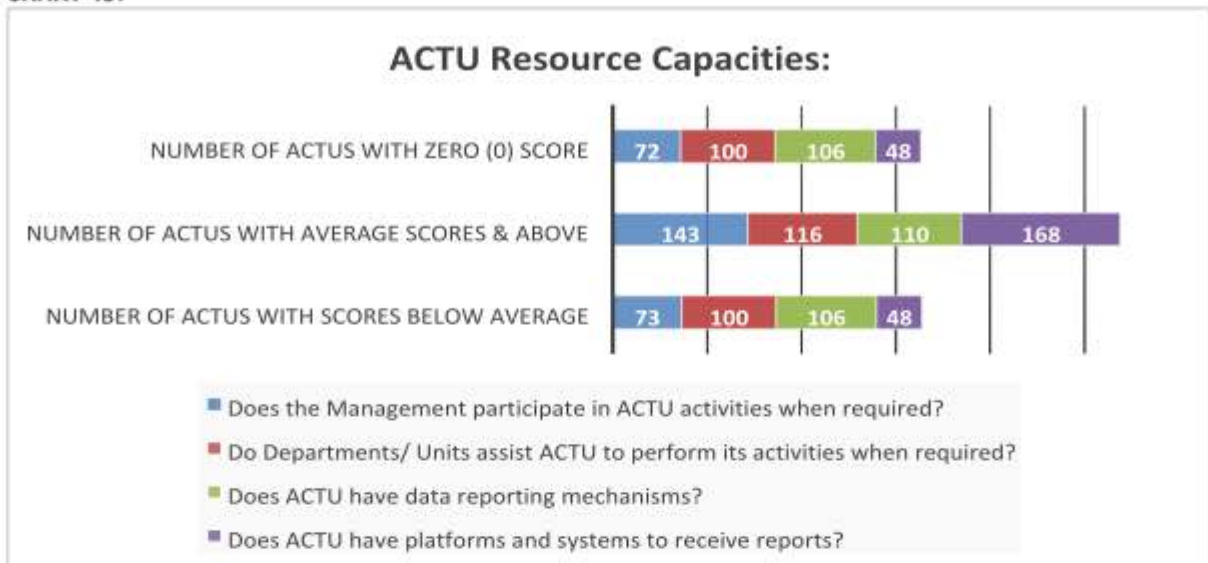
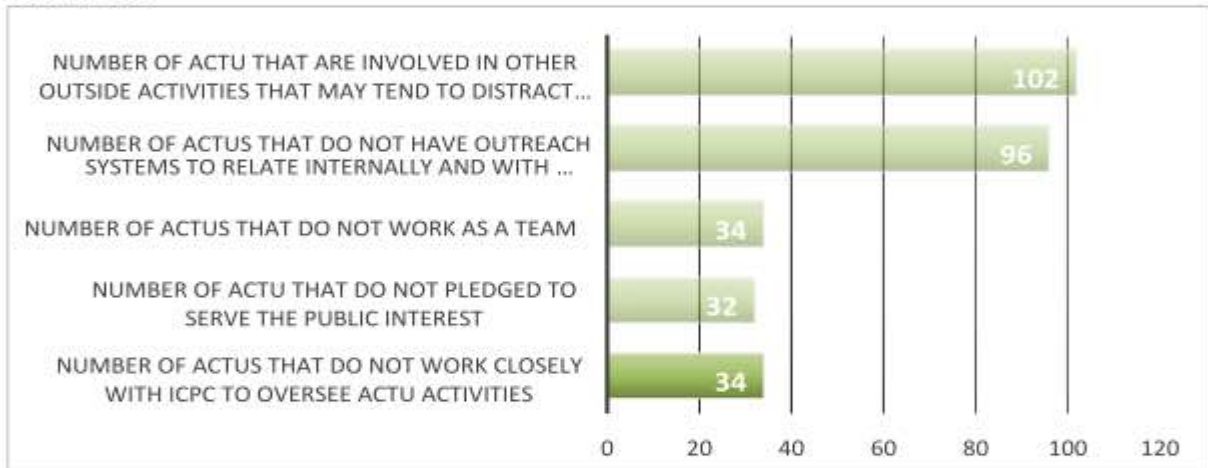
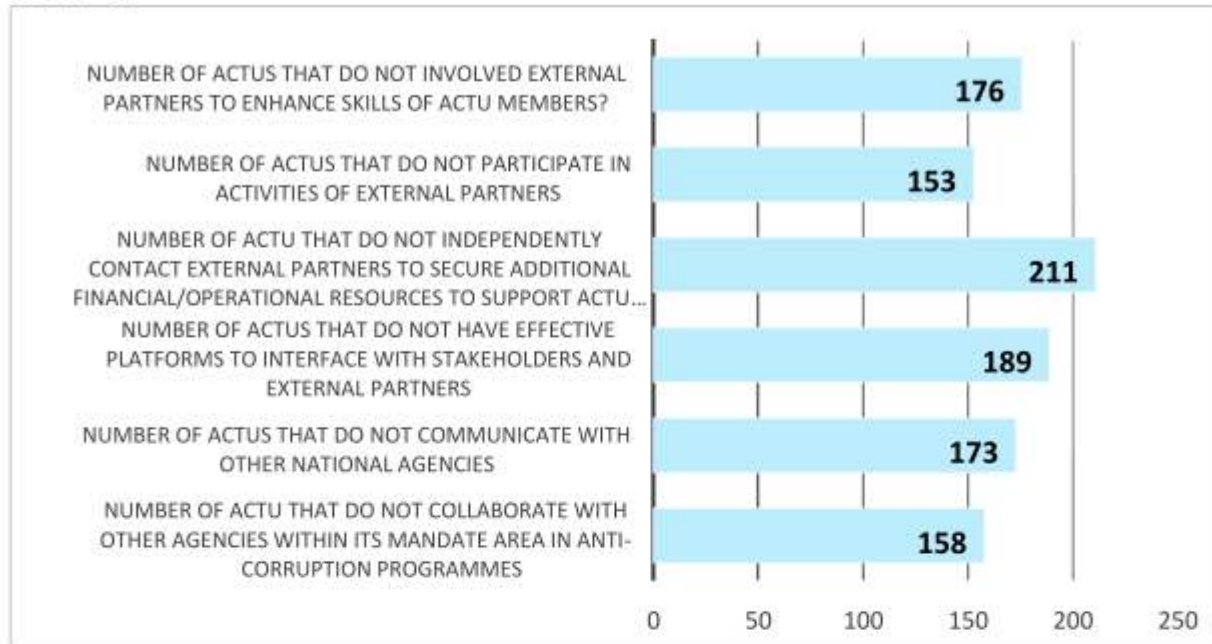


CHART 43:**CHART 44:**

102 ACTUs (47.2%) do not participate in any professional development programme. Based on the data reporting mechanism criteria, 110 ACTUs (50.9%) have a data reporting mechanism in place, while 106 ACTUs (49.1%) do not have data reporting mechanism. This close split highlights the need for improvement in establishing and utilizing effective reporting mechanisms to enhance transparency, accountability, and overall performance within the ACTUs.

CHART 45:

The sustainability Indicator assesses the ACTU's capacity to establish and sustain partnerships that enhance the effectiveness of its activities. 176 (81.5%) ACTUs had no score meaning that they don't involve external partners to improve the skills of their members, while 153 (70.8%) ACTUs did not participate in seminars, training programs and advocacy programs by external partners. 173 (80.1%) and 158 (73.1%) ACTUs did not communicate with national agencies to share knowledge and skills and collaborate with other agencies within their mandate areas respectively.

Across the four indicators, most of the ACTUs scored below average and this indicates serious challenges in establishing effective partnerships and collaborations.

6.0 FINDINGS:

- 6.1 On the compliance level, no MDA scored full compliance. 91 MDAs (29.55%) scored Substantial Compliance, 159 MDAs (51.62%) scored Partial Compliance, 49 MDAs (15.91%) Poor Compliance and 9 MDAs (2.92%) Non-Compliance, while 15 MDAs (4.64%) of the total deployed 323 MDAs are non-responsive and categorized as corruption high-risk MDAs.
- 6.2 Under the key indicators, it is revealed that Management Culture and Structure overall performance have an average score of 17.16%, a little above attainable average; on which 75 MDAs (24.4%) scored below average and 233 MDAs (75.7%) scored average and above mark of 15% out of the 30% allotted. This is attributed to MDAs' failure to prioritize certain institutional integrity process such as gift policy, understanding ethical

- standard by staff and stakeholders, effective board governance and executive management such as well-planned operations and system review.
- 6.3 Financial Management Systems' average score is 28.6% of the 40% attainable average. 29 MDAs (9.4%) scored below average, while 279 MDAs (90.6%) scored from attainable score average and above. The improved scores obtained under the Financial Management Systems is largely due to reform efforts undertaken by government to ensure that payment transaction systems are automated that aid transparent and accountable systems.
- 6.4 The Administrative System average score is 13.14% of 30% allotted. Herein also 185 MDAs (60.1%) scored below average attainable score, while 123 MDAs (39.9%) scored from average attainable score and above. This is also largely due to lack of organization whistleblowing policy and mechanisms, inadequate ethics educational activities, inadequate disciplinary measures, sanctions and reward systems and ineffective ACTUs.
- 6.5 177 MDAs (57.47%) do not have a system for staff to sign off as having read and understood its core values, mission and vision and 183 MDAs (59.42%) do not have domesticated Policy regarding acceptance of gifts, donations, hospitality etc., while some MDAs made efforts to have domesticated Gifts Policy there are no system in place for enforcement of policy which is the critical value expected to drive this integrity system.
- 6.6 16 MDAs (5.19%) do not have instrument for the establishment of the governing board/Council; 34 MDAs (11.04%) do not have boards or oversight in place. 47 MDAs (15.26%) do not have Code of Ethics for the board members, 98 MDAs (31.82%) did not undertake capacity development training for board members and 108 MDAs (35.06%) do not have a system for the organization to conduct periodic assessment for board members.
- 6.7 95 MDAs (30.84%) do not have a Strategic Plan, a process by which an organisation determine its direction and allocation of resources over certain periods. 152 MDAs (49.35%) did not conduct monitoring and evaluation of its activities and programmes for the year under review.
- 6.8 253 MDAs (82.14%) did not encourage conduct of System Studies/Corruption Risk Assessments by the Anti-Corruption and Transparency Unit (ACTU), while 269 (87.34%) MDAs did not implement the recommendations from SSR/CRA nor use it for decision making.
- 6.9 63 MDAs (20.45%) do not have a guideline on granting of advances to staff, 52 MDAs (16.88%) do not make retirement on advances as and when due, while 59 MDAs (19.16%) do not ensure that personnel retire advances before granting a fresh advance.

- 6.10 106 MDAs (34.42%) did not render financial reports to the Office of the Accountant General of the Federation (OAGF) for the year under review, while 108 MDAs (35.06%) do not have a functional and effective Stock Verification Unit.
- 6.11 87 MDAs (28.25%) do not have knowledge about existing regulation for approval to spend from the IGR and 80 MDAs (25.97%) did not comply with the Fiscal Responsibility Act which requires remittance of operating surpluses (25% or 80% of gross).
- 6.12 37 MDAs (12.01%) do not undertake internal audits as and when due. 94 MDAs (30.52%) have no evidence of implementation of observations raised by internal audit. 96 MDAs (31.17%) did not render annual Audited account to the Office of the Auditor General of the Federation and National Assembly within the first six months for the year under review and for the last 3 years.
- 6.13 82 MDAs (26.62%) did not conduct annual needs assessment preparatory to its procurement in compliance with the Public Procurement Act, 2007, while 48 MDAs (15.58%) do not have an annual procurement plan in line with its approved annual budget.
- 6.14 In 128 MDAs (41.56%) procurement officers did not attend any training by BPP and other trainings on procurement processes in the year under review.
- 6.15 125 MDAs (40.58%) did not conduct market surveys within the year under review. Also, 78 MDAs (25.32%) did not invite relevant professional bodies, NGOs and stakeholders within reasonable period of notice (one week) to attend and observe its procurement process in compliance with the provisions of the PPA 2007.
- 6.16 19 MDAs (6.17%) operate without documents that outline and explain the policies and operations of the organizations. 73 MDAs (23.70%) do not process and move files and other documents in a timely manner. In 132 MDAs (42.86%) there are no records of timely responses to requests for information by stakeholders.
- 6.17 140 MDAs (45.45%) did not conduct capacity training for Management and Staff on ethics and compliance, public service rule and code of conduct within the year under review. 180 MDAs (58.44%) engaged training consultants/firms who are not duly accredited by the relevant agencies/regulatory bodies.
- 6.18 178 MDAs (57.79%) had no record of conduct of induction/ orientation training for new staff and a system for pupillage/ mentorship on new posting.
- 6.19 229 MDAs (74.35%) do not have accessible Whistle-blower Policy in place and 87 MDAs (28.25%) do not have dedicated channels for corruption reportage.
- 6.20 79 MDAs (25.65%) do not have domesticated/ professional codes of conduct specify procedures to prevent, investigate, and redress non-compliance.

- 6.21 136 MDAs (44.16%) do not have reward system for encouraging ethical behaviour which is transparent and consistent with the requirements of the core values of the organization.
- 6.22 92 MDAs (29.87%) do not have ACTU in place on the AEI representing 3.49% of 10% allotted on the EICS. 192 MDAs (62.34%) scored below average mark of 50% and 116 MDAs (37.66%) scored average and above.

SOME FINDINGS ON THE ACTU EFFECTIVENESS INDEX (AEI)

- i. 26 ACTUs (8.44%) are rated Very Effective, 58 ACTUs (18.83%) are Effective, 127 ACTUs (41.23%) are Ineffective, 5 ACTUs (1.62%) are Dormant and 92 ACTUs (29.87%) are Nonexistent.
- ii. 16 MDAs (7.4%) had no gender representation and 21 MDAs (9.7%) do not comply with the standing order on membership tenure
- iii. 11 ACTUs (5.1%) were not inaugurated in collaboration with the ICPC and also, 19 ACTUs (8.8%) were not inducted as required by the standing order.
- iv. 72 ACTUs (33.3%) do not have action plan and 109 ACTUs (50.5%) do not submit action plan to their management and the ICPC for approval, while 116 ACTUs (53.7%) do not conduct periodic reviews of their action plan.
- v. 71 ACTUs (32.9%) do not have office space or accommodations and 86 ACTUs (39.8%) had no function office equipment/facilities to effectively carry out activities, an indication of challenges faced by ACTUs in creating fully functional work environments.
- vi. 120 ACTUs (55.6%) did not receive budget disbursements even though 77 ACTUs (35.6%) did not have a budget. While many ACTUs have budgetary provisions, there is issues with allocations and disbursements of the funds due to the fact that the ACTU budget is not captured in the MDAs annual budget.
- vii. 48 ACTUs (22.2%) did not provide evidence of being governed according to the provisions of the Standing Order for the Operations of ACTUs in MDAs, 2023.
- viii. 32 ACTUs (14.8%) have no knowledge on the functions and responsibilities of their desk officer and 68 ACTUs (31.5%) do not update their desk officer and this could impact the effectiveness of the desk officer in discharging his/her duties.
- ix. 68 ACTUs (31.5%) did not hold regular meetings; 186 ACTUs (86.1%) did not conduct System Study and Review; 178 ACTUs (82.4%) did not monitor budget implementation, while 157 ACTUs (72.7%) did not develop Corruption Prevention Guides.
- x. 156 (72.2%) ACTUs did not develop/review a code of ethics/conduct and 146 ACTUs (67.6%) did not submit periodic reports to the ICPC.

- xi. 87 ACTUs (40.3%) are not co-opted into relevant committees while in 126 ACTUs (58.3%) do not have their recommendations approved/implemented by Management.
- xii. 102 ACTUs (47.2%) do not participate in any professional development program and 106 ACTUs (49.1%) do not have data reporting mechanism. This close split highlights the need for improvement in establishing and utilizing effective reporting mechanisms to enhance transparency, accountability, and overall performance within the ACTUs.
- xiii. 176 (81.5%) ACTUs do not involve external partners to improve the skills of their members while 153 (70.8%) ACTUs did not participate in seminars, training programs and advocacy programs by external partners. Also, 173 (80.1%) and 158 ACTUs (73.1%) did not communicate with national agencies to share knowledge, skills and collaborate with other agencies within their mandate areas respectively.

7.0 RECOMMENDATIONS:

- i. The need for the ICPC to review the findings and take proactive steps to follow up to ensure maximum compliance by providing adequate funding and manpower for monitoring and compliance.
- ii. The ICPC should encourage MDAs to prioritize ethics and compliance education for personnel, institute whistleblowing and complaint mechanism to tackle emerging challenges at work and also, to promptly establish Anti-Corruption and Transparency Units (ACTUs) where none exists.
- iii. MDAs 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.
- iv. 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.
- v. The ICPC to ensure MDAs strict application with regulatory laws including the Public Procurement Act, 2007 in the discharge of their procurement responsibilities through system review and other tools, while observed violations be promptly sanctioned.
- vi. Government should institute urgent measures to ensure that public bodies without legal instruments or establishment laws have relevant legislations enacted for them to enable the realization of their mandate.
- vii. MDAs should appreciate the essence and imperative of adopting and displaying their vision, mission statements and core values in appropriate media for public and general information.

- viii. MDAs should produce, adopt, communicate and enforce codes of ethics/conducts, incorporate policies on professional ethics, guides on acceptance of gifts, donations and hospitality, to reduce and mitigate corruption within MDAs.
- ix. The Secretary to the Government of the Federation (SGF) 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.
- x. 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.
- xi. The Secretary to the Government of the Federation and the Head of Civil 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 Systems to boost corruption prevention within MDAs.
- xii. The ICPC in collaboration with the SGF to intensify efforts in ensuring ACTUs are pronounced as an approved whistleblowing channels for the Public Service to further boost the acceptance of ACTUs by management of MDAs.
- xiii. MDAs should ensure the production and implementation of Strategic Plans, Conduct System studies and Review/Corruption Risk Assessment to assist in institutionalizing integrity, accountability and appropriate measures to diminish and mitigate corruption.
- xiv. MDAs with consistent low scores of non-compliance and non-responsive status should be subjected to profiling through system study and appropriate enforcement actions to ensure integrity of the deployment process and adherence of MDAs to government directives, statutes, policy, regulations etc.
- xv. MDAs should give maximum support to ACTUs through reasonable funding, adoption of recommendations from activities like investigations, SSR and CRA and non-interference in their assignments.
- xvi. The Budget Office of the Federation and National Assembly should ensure MDA's incorporation of budget line ANTI-CORRUPTION code 22021017 on the recurrent expenditure under the miscellaneous subhead (code 220210) for the Anti-Corruption and Transparency Units (ACTUs).
- xvii. The ICPC for the purpose of effective monitoring of ACTUs to formulate and incorporate the budget line MONITORING ACTIVITIES AND FOLLOW UP code: 22021029 - under the miscellaneous sub-head on its budgets.

8.0 CONCLUSION:

The ICPC will continue to deploy the scorecard to ensure and encourage MDAs' compliance to government statutes, policies and directives to promote integrity, accountability, efficiency and productivity in government business. The ICPC will strive to strengthen the Anti-Corruption and Transparency Units (ACTUs) in MDAs through ensuring financial independency and operational autonomy with functional linkage with the Chief Executive Officers (CEOs) of their respective organization.

However, MDAs with consistent low scores of non-compliance and non-responsive status will be subjected to profiling through system study and appropriate enforcement actions. This will ensure that all policies, systems and procedures put in place within an organization that strengthen its resistance to corruption and reduce risk to corrupt behaviour on the part of opportunistic members of the organization are functional and effective. This strengthened compliance will promote ethical behaviour.

9.0 RANKING AND RATING OF MDAs ON ETHICS AND INTEGRITY COMPLIANCE SCORECARD (EICS)

TABLE 30:

2024 MDAs RANKING ON ETHICS AND INTEGRITY COMPLIANCE SCORECARD (EICS)			
S/N	MDAs	EICS SCORES	RANKING AND RATING
		100.00	
1	JOINT ADMISSIONS AND MATRICULATION BOARD (JAMB), BWARI, ABUJA	89.75	1
2	NIGERIAN RAILWAY CORPORATION (NRC), EBUTEMETTA, LAGOS STATE	89.33	2
3	NIGERIAN BULK ELECTRICITY TRADING PLC (NBET), ABUJA	88.73	3
4	NATIONAL HEALTH INSURANCE AUTHORITY (NHIA), ABUJA	88.02	4
5	NIGERIA COMMUNICATION COMMISSION (NCC), ABUJA	87.20	5
6	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN(FUPRE), DELTA STATE	86.85	6
7	NATIONAL EAR CARE CENTRE (NECC), GOLF COURSE RD, KADUNA STATE	85.45	7
8	NIGERIAN SHIPPERS COUNCIL (NSC), APAPA, LAGOS STATE	84.63	8
9	FEDERAL AIRPORT AUTHORITY OF NIGERIA (FAAN), IKEJA, LAGOS STATE	84.38	9
10	NIGERIAN MARITIME ADMINISTRATION AND SAFETY AGENCY (NIMASA), ADETOKUMBO, ADEMOLA STREET, VICTORIA ISLAND, LAGOS STATE	83.90	10
11	NIGERIA INSTITUTE OF MEDICAL RESEARCH (NIMR), YABA, LAGOS STATE	83.75	11
12	FEDERAL COLLEGE OF EDUCATION (TECHNICAL) (FCE, TECH), ASABA, DELTA STATE	83.73	12
13	NATIONAL PRODUCTIVITY CENTRE (NPC) ABUJA	83.60	13
14	NATIONAL LOTTERY TRUST FUND (NLTF) ABUJA	83.25	14
15	NIGERIA SECURITY AND CIVIL DEFENCE CORPS (NSCDC) ABUJA	82.63	15
16	UNIVERSITY OF ILORIN TEACHING HOSPITAL, (UITH) IORIN, KWARA STATE	81.90	16
17	DENTAL THERAPIST REGISTRATION BOARD OF NIGERIA (DTRBN), IKOYI TOWERS ROAD, IKOYI LAGOS STATE	81.78	17
18	FEDERAL TEACHING HOSPITAL, (FTH) LOKOJA, KOGI STATE	81.48	18
19	NATIONAL INLAND WATERWAYS AUTHORITY (NIWA), LOKOJA, KOGI STATE	81.26	19
20	NATIONAL YOUTH SERVICE CORPS (NYSC), ABUJA	80.85	20
21	FEDERAL INLAND REVENUE SERVICE (FIRS) ABUJA	80.85	20
22	NIGERIAN TECHNICAL AID CORPS (NTAC), ABUJA	80.10	22
23	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC) ABUJA	79.80	23
24	TERTIARY EDUCATION TRUST FUND (TETFUND) ABUJA	79.60	24

25	FEDERAL TEACHING HOSPITAL (FTH), IDO-EKITI, EKITI STATE	79.60	24
26	REVENUE MOBILISATION AND FISCAL COMMISSION, (RMAFC) ABUJA	79.53	26
27	FEDERAL MEDICAL CENTRE, (FMC) JABI ABUJA	79.15	27
28	NATIONAL IDENTITY MANAGEMENT COMMISSION (NIMC) ABUJA	79.08	28
29	FEDERAL GOVERNMENT STAFF HOUSING LOAN BOARD, (FGSHLB) ABUJA	79.03	29
30	FEDERAL POLYTECHNIC, OFFA (OFFAPOLY), KWARA STATE	78.93	30
31	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION (NSIWC) ABUJA	78.70	31
32	PUBLIC COMPLAINTS COMMISSION (PCC) ABUJA	78.50	32
33	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY (NNMDA), VICTORIA ISLAND, LAGOS	78.45	33
34	STATE HOUSE (SH) ABUJA	78.43	34
35	FEDERAL COLLEGE OF EDUCATION PANKSHIN (FCEP), PANKSHIN, PLATEAU STATE.	78.28	35
36	YABA COLLEGE OF TECHNOLOGY (YABATECH), YABA, LAGOS STATE	78.23	36
37	FEDERAL UNIVERSITY OYE-EKITI, EKITI STATE	78.20	37
38	PHARMACY COUNCIL OF NIGERIA, ABUJA	78.12	38
39	NATIONAL COMMISSION FOR NOMADIC EDUCATION (NCNE) KADUNA STATE	78.03	39
40	NIGERIAN PORTS AUTHORITY (NPA), MARINA, LAGOS STATE	77.90	40
41	FEDERAL MINISTRY OF HEALTH AND SOCIAL WELFARE (FMHSW) ABUJA	77.75	41
42	FEDERAL MINISTRY OF FINANCE ABUJA	77.70	42
43	PETROLEUM TRAINING INSTITUTE (PTI), EFFURUN, DELTA STATE.	77.48	43
44	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION (PCR) ABUJA	77.15	44
45	FEDERAL UNIVERSITY DUTSE (FUD) JIGAWA STATE	77.10	45
46	KADUNA POLYTECHNIC, TUDUN WADA, KADUNA (KAD POLY)	77.05	46
47	NATIONAL STEEL RAW MATERIAL EXPLORATORY AGENCY (NSRMEA) MALALI KADUNA	77.00	47
48	PETROLEUM TECHNOLOGY DEVELOPMENT FUND (PTDF) ABUJA	77.00	48
49	NIGERIAN COMMUNICATION SATELLITE LIMITED, (NIGCOMSAT) ABUJA	76.75	49
50	FEDERAL COLLEGE OF EDUCATION TECHNICAL GUSAU (FCE T GUSAU) ZAMFARA STATE	76.70	50
51	NIGERIA ELECTRICITY REGULATORY COMMISSION (NERC) ABUJA	76.59	51
52	BANK OF AGRIC, YAKUBU GOWON WAY, KADUNA (BOA)	76.55	52

53	NIGERIA AIRSPACE MANAGEMENT AGENCY (NAMA), ABUJA	76.50	53
54	NATIONAL UNIVERSITY COMMISSION (NUC) ABUJA	76.35	54
55	FEDERAL MEDICAL CENTER (FMC) ASABA, DELTA STATE	76.33	55
56	NATIONAL SENIOR SECONDARY EDUCATION COMMISSION (NSSEC), ABUJA	76.19	56
57	FEDERAL COLLEGE OF EDUCATION KATSINA (FCE KATSINA) KATSINA STATE	76.15	57
58	NIGERIAN CORRECTIONAL SERVICE (NCS), ABUJA	76.03	58
59	SOLID MINERALS DEVELOPMENT FUND	76.00	59
60	NATIONAL POWER TRAINING INSTITUTE OF NIGERIA (NAPTIN), ABUJA	75.95	60
61	FEDERAL UNIVERSITY DUTSINMA (FUDMA) KATSINA STATE	75.60	61
62	NIGERIA INSTITUTE OF LABORATORY SCIENCE TECHNOLOGY (NISLT), IBADAN, OYO STATE	75.48	62
63	MARITIME ACADEMY OF NIGERIA (MAN) ORON AKWA IBOM STATE	75.30	63
64	NATIONAL AGENCY FOR SCIENCE & ENGINEERING INFRASTRUCTURE (NASENI) IDU, ABUJA	75.20	64
65	FEDERAL COLLEGE OF EDUCATION TECH. (FCE T) GOMBE	75.03	65
66	UNIVERSITY OF CALABAR TEACHING HOSPITAL (UCTH) CALABAR, CROSS RIVER STATE	74.95	66
67	FEDERAL COLLEGE OF EDUCATION TECHNICAL (FCET), UMUNZE, ANAMBRA STATE	74.88	67
68	FEDERAL COMPETITION AND CONSUMER PROTECTION COMMISSION, (FCCPC) ABUJA	74.78	68
69	CORPORATE AFFAIRS COMMISSION (CAC) ABUJA	74.35	69
70	NIGERIAN POLICE TRUST FUND (NPTF) ABUJA	74.23	70
71	MEDICAL LABORATORY SCIENCE COUNCIL (MLSCN), ABUJA	74.20	71
72	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION, MOOR PLANTATION, (FCAH&PT),IBADAN	74.12	72
73	FEDERAL MEDICAL CENTER, BIRNIN KEBBI	74.05	73
74	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION (ICRC), ABUJA	73.85	74
75	FEDERAL CAPITAL DEVELOPMENT AUTHORITY (FCDA) ABUJA	73.65	75
76	UNIVERSITY OF ILORIN (UI), ILORIN, KWARA STATE	73.45	76
77	UNIVERSITY OF PORT HARCOURT (UNIPOINT), CHOBA, EAST WEST ROAD, CHOBA, RIVERS STATE	73.40	77
78	FEDERAL UNIVERSITY LOKOJA, (FUL), KOGI STATE	73.10	78
79	FEDERAL MORTGAGE BANK OF NIGERIA (FMBN), ABUJA	72.50	79
80	UNIVERSITY OF JOS (UNIJOS), JOS, PLATEAU STATE.	72.48	80
81	FEDERAL UNIVERSITY LAFIA (FULAFIA), LAFIA, NASARAWA STATE	72.15	81
82	UNIVERSITY OF BENIN TEACHING HOSPITAL (UBTH), BENIN CITY EDO STATE	72.00	82

83	FEDERAL COLLEGE OF AGRICULTURE, AKURE (FECA), ONDO STATE	72.00	83	
84	NIGERIAN MINNING CADASTRE OFFICE, (NMCO) ABUJA	71.70	84	
85	FEDERAL COLLEGE OF EDUCATION YOLA (FCE) YOLA ADAMAWA STATE	71.60	85	
86	FEDERAL MINISTRY OF BUDGET AND ECONOMIC PLANNING (FMBEP), ABUJA	71.50	86	
87	UNIVERSITY OF UYO TEACHING HOSPITAL (UUTH) UYO, AKWA IBOM STATE	71.45	87	
88	UNIVERSAL BASIC EDUCATION COMMISSION (UBEC), ABUJA	71.30	88	
89	NATIONAL POST-GRADUATE MEDICAL COLLEGE (NPMCN), IJANIKIN, BADAGRY EXPRESS WAY, LAGOS STATE	71.08	89	
90	FEDERAL MEDICAL CENTER (FMC), YENAGOA. YENAGOA, BAYELSA STATE,	70.85	90	
91	SOKOTO RIMA RIVER BASIN DEVELOPMENT AUTHORITY	70.75	91	
92	AGRICULTURAL AND RURAL MANAGEMENT TRAINING INSTITUTE, (ARMTI), ILORIN, KWARA STATE	69.50	92	
93	NIGERIA ATOMIC ENERGY COMMISSION (NAEC) ABUJA	69.45	92	
94	FEDERAL MEDICAL CENTRE, OWO, ONDO STATE	69.45	94	
95	FEDERAL NEURO PSYCHIATRIC HOSPITAL KWARE, SOKOTO	69.23	95	
96	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA) ABUJA	68.84	96	
97	FEDERAL COLLEGE OF EDUCATION (SPECIAL), OYO (FCES, OYO)	68.75	96	
98	USMANU DANFODIYO UNIVERSITY SOKOTO	68.75	98	
99	PUBLIC SERVICE INSTITUTE (PSIN), ABUJA	68.55	99	
100	NATIONAL BROADCASTING COMMISSION (NBC) ABUJA	68.50	99	
101	FEDERAL ROAD MAINTENANCE AGENCY (FERMA), ABUJA	68.30	101	
102	NATIONAL INSTITUTE FOR CULTURAL ORIENTATION (NICO), ABUJA	68.30	101	
103	FEDERAL UNIVERSITY OF TECHNOLOGY, (FUT) MINNA	68.00	103	
104	FEDERAL MINISTRY OF WORKS, ABUJA	67.98	104	
105	TAFAWA BALEWA SQUARE MANAGEMENT BOARD (TBSMB), BAMGBOSE ST, LAGOS ISLAND, LAGOS STATE	67.75	105	
106	NATIONAL INSTITUTE FOR HOSPITALITY AND TOURISM (NIHOTOUR) ABUJA	67.73	106	
107	FORESTRY RESEARCH INSTITUTE OF NIGERIA, JERICHO, IBADAN (FRIN)	67.70	107	
108	COCOA RESEARCH INSTITUTE OF NIGERIA (CRIN), OYO STATE	67.60	108	
109	FEDERAL RADIO CORPORATION OF NIGERIAN (FRCN) ABUJA	67.48	109	
110	ALEX-EKWUEME FEDERAL UNIVERSITY, IKWO (AE-FUNAI), EBONYI STATE.	67.45	110	
111	LOWER BENUE RIVER BASIN DEVELOPMENT AUTHORITY (LBRBDA) MAKURDI, BENUE STATE.	67.38	111	

112	NATIONAL HOSPITAL (NH) ABUJA	67.30	112
113	NATIONAL WATER RESOURCES INSTITUTE (NWRI), MANDO, KADUNA	67.15	113
114	FEDERAL COLLEGE OF EDUCATION, OSIELE, ABEOKUTA	67.02	114
115	NATIONAL INSTITUTE FOR SPORTS (NIS), IYUN ST, SURULERE, LAGOS STATE	66.98	115
116	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA, (ARCN) ABUJA	66.75	116
117	FEDERAL POLYTECHNIC DAURA (FEDPOLY DAURA) KATSINA STATE	66.65	117
118	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) ABUJA	66.60	118
119	FEDERAL POLYTECHNIC, ILARO, (FPI, ILARO) OGUN STATE	66.52	119
120	FEDERAL NEUROPSYCHIATRICS HOSPITAL (FNPH), YABA, LAGOS STATE	66.25	120
121	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT INSTITUTE (PEEMADI), OKENE, KOGI STATE	66.23	121
122	NIGER DELTA DEVELOPMENT COMMISSION (NDDC), PORT HARCOURT RIVERS STATE	66.05	122
123	NIGERIA NUCLEAR REGULATORY AUTHORITY, (NNRA) ABUJA	66.00	123
124	ABUBAKAR TAFAWA BALEWA TEACHING HOSPITAL (ATBUTH), BAUCHI	66.00	123
125	BAYERO UNIVERSITY KANO, (BUK) KANO STATE	66.00	123
126	NATIONAL HORTICULTURAL RESEARCH INSTITUTE, (NIHORT), JERICHO RESERVATION AREA, IDI-ISHIN, IBADAN	66.00	123
127	NNAMDI AZIKIWE UNIVERSITY (NAU), AWKA, ANAMBRA STATE	65.75	127
128	UNIVERSITY OF BENIN (UNIBEN), BENIN CITY, EDO STATE	65.50	128
129	HYDRO- ELECTRIC POWER PRODUCING AREAS DEVELOPMENT COMMISSION (HYPPADEC), MINNA, NIGER STATE	65.50	128
130	NATIONAL INSTITUTE FOR EDUCATION PLANING AND ADMINISTRATION, (NIEPA), ONDO STATE	65.50	128
131	FEDERAL POLYTECHNIC, IDAH (FPI), KOGI STATE	65.40	131
132	NATIONAL CENTRE FOR AGRICULTURAL MECHANIZATION, (NCAM) ILORIN, KWARA STATE	65.20	132
133	FEDERAL COLLEGE OF FORESTRY, JERICHO, IBADAN (FCF, IBADAN)	65.09	133
134	UNIVERSITY OF ABUJA, ABUJA.	64.93	134
135	ALVAN IKOKU FEDERAL UNIVERSITY OF EDUCATION OWERRI, IMO STATE	64.85	135
136	FEDERAL MEDICAL CENTER (FMC) AZARE, BAUCHI	64.60	136
137	TEACHERS REGISTRATION COUNCIL OF NIGERIA (TRCN) ABUJA	64.35	137

138	HADEJIA JAMA'ARE RIVER BASIN DEVELOPMENT AUTHORITY (HJRBDA), KANO, KANO STATE	64.20	138
139	FEDERAL POLYTECHNIC, BIDA (FED POLY)	64.05	139
140	NATIONAL CEREALS RESEARCH INSTITUTE, BADEGGI (NCRI), NIGER STATE	63.83	140
141	FEDERAL MEDICAL CENTRE (FMC), MAKURDI, BENUE STATE.	63.75	141
142	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA (ASCON), TOPO, BADAGRY, LAGOS STATE	63.73	142
143	FEDERAL TEACHING HOSPITAL KATSINA (FTHK) KATSINA STATE	63.65	143
144	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE (NBRRI), ABUJA	63.50	144
145	FEDERAL COLLEGE OF EDUCATION, (FCE), OKENE, KOGI STATE	63.50	144
146	FCT AREA COUNCIL STAFF PENSION BOARD (FCT ACSPB) ABUJA	63.30	146
147	DEBT MANAGEMENT OFFICE, (DMO) ABUJA	63.25	147
148	MINISTRY OF AVIATION, ABUJA.	63.25	147
149	NIGERIA AGRICULTURAL QUARANTINE SERVICE (NAQS) ABUJA	63.25	147
150	NATIONAL FILM AND VIDEO CENSORS BOARD (NFVCB) ABUJA	63.15	150
151	MINISTRY OF PETROLEUM RESOURCES, (MPR) ABUJA	62.70	151
152	NATIONAL COMMISSION FOR MASS LITERACY ADULT AND NON-FORMAL EDUCATION (NMEC) ABUJA	62.68	152
153	FCT WATER BOARD, ABUJA	62.60	153
154	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY (NESREA), ABUJA	62.50	154
155	FEDERAL POLYTECHNIC(FPTB) BAUCHI	62.35	155
156	FEDERAL POLYTECHNIC AUCHI (AUCHI POLY), EDO STATE	62.30	156
157	FEDERAL COLLEGE OF AGRICULTURE, ISHIAGU (FCAI), EBONYI STATE.	62.15	157
158	NIGERIAN CHRISTIAN PILGRIM COMMISSION (NCPC) ABUJA	62.10	158
159	ELECTRONIC DEVELOPMENT INSTITUTE (ELDI) AWKA, ANAMBRA STATE	62.05	159
160	NATIONAL BOARD FOR TECHNOLOGY INCUBATION (NBTI), ABUJA	62.00	160
161	NATIONAL COMMISSION FOR THE COLLEGES OF EDUCATION (NCCE), ABUJA	61.85	161
162	FEDERAL ROAD SAFETY CORPS (FRSC), ABUJA	61.75	162
163	FEDERAL NEUROPSYCHIATRIC HOSPITAL, ENUGU, (FNHE), ENUGU STATE.	61.45	163
164	INSTITUTE OF PUBLIC ANALYSTS OF NIGERIA (IPAN), YABA, LAGOS STATE	61.30	164
165	SURVEYORS COUNCILS OF NIGERIA (SURCON), ABUJA	61.25	165

166	NIGERIA IMMIGRATION SERVICE HEADQUARTERS, (NIS) ABUJA	61.23	166
167	NATIONAL BOARD FOR TECHNICAL EDUCATION (NBTE), BIDA RD, KADUNA	61.15	167
168	FEDERAL HOUSING AUTHORITY (FHA) ABUJA	61.05	168
169	METALLURGICAL TRAINING INSTITUTE (MTI), ONITSHA, ANAMBRA STATE	60.80	169
170	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH (NITR) SURAMI RD, U/RIMI, KADUNA	60.75	170
171	FEDERAL COLLEGE OF MEDICAL LABORATORY SCIENCE AND TECHNOLOGY (FCMLST), LAMINGO, JOS, PLATEAU STATE.	60.70	171
172	NIGERIAN COPYRIGHT COMMISSION (NCC), ABUJA	60.55	172
173	FEDERAL COLLEGE OF EDUCATION (TECHNICAL) EKIADOLOR (FCET), BENIN CITY, EDO STATE	60.55	172
174	FEDERAL COLLEGE OF HORTICULTURE (FCH) DADIN KOA GOMBE	60.53	174
175	NATIONAL LIBRARY OF NIGERIA (NLN), ABUJA	60.40	175
176	NIGERIAN SAFETY INVESTIGATION BUREAU (NSIB) ABUJA	60.25	176
177	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY (FCFFT), NEW BUSSA	60.25	176
178	NATIONAL VETERINARY RESEARCH INSTITUTE (NVRI), VOM, JOS, PLATEAU STATE	60.15	178
179	FEDERAL MEDICAL CENTER JALINGO (FMC) JALINGO, TARABA STATE	60.05	179
180	NIGER DELTA POWER HOLDING COMPANY (NDPHC) ABUJA	60.03	180
181	HUSSAINI ADAMU FEDERAL POLYTECHNIC (HAFEP) KAZAURE, JIGAWA STATE	60.00	181
182	NATIONAL AGENCY FOR THE GREAT GREEN WALL (NAGGW) ABUJA	59.93	182
183	FEDERAL MINISTRY OF POWER, (FMP) ABUJA	59.50	183
184	NATIONAL ORTHOPAEDIC HOSPITAL (NOHD) DALA, KANO, KANO STATE	59.45	184
185	RADIOGRAPHERS REGISTRATION BOARD OF NIGERIA, (RRBN) ABUJA	59.05	185
186	NIGERIA SOCIAL INSURANCE TRUST FUND (NSITF), ABUJA	59.00	186
187	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	59.00	186
188	USMANU DANFODIYO UNIVERSITY TEACHING HOSPITAL SOKOTO	58.80	188
189	NATIONAL BIO TECHNOLOGY DEVELOPMENT AGENCY (NABDA) ABUJA	58.78	189
190	PROTOTYPE ENGINEERING DEVELOPMENTINSTITUTE, (PEDI) OSUN STATE	58.75	190
191	FEDERAL COOPERATIVE COLLGE, ELEYEILE, IBADAN (FCC, IBADAN)	58.65	191
192	AMINU KANO TEACHING HOSPITAL (AKTH), KANO, KANO STATE	58.60	192

193	COUNCIL FOR REGULATION OF ENGINEERING IN NIGERIA, (COREN) ABUJA	58.25	193
194	LOWER NIGER RIVER BASIN DEVELOPMENT AUTHORITY, (LNRBDA), ILORIN, KWARA STATE	58.10	194
195	FEDERAL MEDICAL CENTER (FMC), BIDA	57.95	195
196	FEDERAL COLLEGE OF AGRICULTURAL PRODUCE TECHNOLOGY HOTORO (FCAPT), KANO, KANO STATE	57.90	196
197	OGUN/OSUN RIVER BASIN DEVELOPMENT AUTHORITY, ALABATA ROAD, ABEOKUTA	57.80	197
198	NIGER DELTA BASIN DEVELOPMENT AUTHORITY (NDBDA), PORT HARCOURT, RIVERS STATE	57.70	198
199	ABUBAKAR TAFAWA BALEWA UNIVERSITY (ATBU) GUBI BAUCHI	57.60	199
200	NATIONAL EYE CENTER, KADUNA, KADUNA STATE	57.60	199
201	NURSE TUTORS TRAINING PROGRAMME, KAD POLY MAIN CAMPUS, KADUNA	57.45	201
202	FEDERAL COLLEGE OF EDUCATION (FCE), KONTAGORA	57.25	202
203	FEDERAL POLYTECHNIC KALTUNGO (FPK) GOMBE	57.23	203
204	OIL AND GAS FREE ZONE AUTHORITY (OGFZA) MARBLE HOUSE, FEDERAL OCEAN TERMINAL ONNE, PORT HARCOURT, RIVERS STATE	57.10	204
205	NIGERIAN STORED PRODUCTS RESEARCH INSTITUTE, (NSPRI), ILORIN, KWARA STATE	56.35	205
206	NIGERIAN INSTITUTE FOR OIL PALM RESEARCH (NIFOR), BENIN CITY, EDO STATE	56.25	206
207	FEDERAL POLYTECHNIC, ADO-EKITI, EKITI STATE	56.10	207
208	NIGERIA COLLEGE OF AVAITION TECHNOLOGY (NCAT) SAMARU, ZARIA	55.85	208
209	FEDERAL POLYTECHNIC NASARAWA	55.80	209
210	ENERGY COMMISSION OF NIGERIA (ECN) ABUJA	55.65	210
211	FEDERAL UNIVERSITY KASHERE (FUK) GOMBE	55.60	211
212	FEDERAL NEURO-PSYCHIATRIC HOSPITAL (FED NEURO), BENIN CITY, EDO STATE	55.60	211
213	FEDERAL MEDICAL CENTER (FMC) BIRNIN KUDU, JIGAWA STATE	55.58	213
214	NATIONAL DIRECTORATE OF EMPLOYMENT (NDE) ABUJA	55.50	214
215	FEDERAL MINISTRY OF WOMEN AFFAIRS (FMWA), ABUJA	55.45	215
216	FEDERAL MEDICAL CENTRE, UMUAHIA (FMC UMUAHIA), ABIA STATE	55.40	216
217	FEDERAL MINISTRY OF POLICE AFFAIRS, ABUJA	55.30	217
218	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT, NEW BUSSA (FCWM)	55.25	218
219	UPPER BENUE RIVER BASIN DEVELOPMENT AUTHORITY YOLA (UBRBDA) YOLA, ADAAMAWA STATE	55.20	219
220	CENTRE FOR MANAGEMENT DEVELOPMENT (CMD) ABUJA	55.15	220
221	SCIENTIFIC EQUIPMENT DEVELOPMENT INSTITUTE (SEDI), AKWUKE, ENUGU STATE.	55.08	221

222	FEDERAL UNIVERSITY OF TECHNOLOGY AKURE (FUTA), ONDO STATE	55.00	222
223	FEDERAL COLLEGE OF EDUCATION (TECHNICAL) (FCE), OMOKU, RIVERS STATE	54.88	223
224	NATIONAL CENTRE FOR WOMEN DEVELOPMENT (NCWD), ABUJA	54.78	224
225	NATIONAL COUNCIL FOR ARTS AND CULTURE (NCAC), ABUJA	54.75	225
226	NIGERIA CENTER FOR DISEASE CONTROL AND PREVENTION (NCDC), ABUJA	54.65	226
227	NIGERIAN NATIONAL MERIT AWARD, (NNMA) ABUJA	54.65	227
228	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS (NCMM), ABUJA	54.50	228
229	ADEYEMI FEDERAL UNIVERSITY OF EDUCATION, ONDO, ONDO STATE	54.50	229
230	FEDERAL TEACHING HOSPITAL OWERRI, IMO STATE	54.48	230
231	CHAD BASIN DEVELOPMENT AUTHORITY, (CBDA), BORNO STATE	54.10	231
232	NIGERIAN INVESTMENT PROMOTION COMMISSION (NIPC) ABUJA	54.00	232
233	NATIONAL PRIMARY HEALTHCARE DEVELOPMENT (NPHDA), ABUJA	53.50	233
234	OFFICE OF THE SECRETARY TO THE GOVERNMENT OF THE FEDERATION (OSGF), ABUJA	53.45	234
235	FISCAL RESPONSIBILITY COMMISSION, (FRC) ABUJA	53.35	235
236	NIGERIAN INSTITUTE OF MINING AND GEOSCIENCES (NIMG) JOS, TUNDUN WADA, PLATEAU STATE.	53.15	236
237	FEDERAL POLYTECHNIC DAMATURU YOBE STATE (FECPODAM)	53.15	236
238	AFRICAN REGIONAL CENTRE FOR SPACE SCIENCE AND TECHNOLOGY EDUCATION ENGLISH-(ARCSSTEE) OBAFEMI AWOLowo UNIVERSITY CAMPUS ILE-IFE, OSUN STATE	52.95	238
239	FEDERAL COLLEGE OF EDUCATION(TECH) (FCET) BICHI, KANO STATE	52.70	239
240	NIGERIAN LAW REFORM COMMISSION (NLRC), ABUJA	52.30	240
241	FEDERAL COLLEGE OF EDUCATION (TECHNICAL), POTISKUM YOBE STATE (FCET POTISKUM)	52.30	240
242	BENIN OWENA RIVER BASIN DEVELOPMENT AUTHORITY (BORBDA), BENIN CITY, EDO STATE	52.00	242
243	IRRUA SPECIALIST TEACHING HOSPITAL (ISTH), IRRUA, EDO STATE	51.80	243
244	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE (EMDI), AKURE, ONDO STATE	51.50	244
245	NATIONAL GALLERY OF ARTS (NGA), ABUJA	50.90	245
246	FEDERAL POLYTECHNIC UKANA, AKWA IBOM STATE	50.90	246
247	NATIONAL ORIENTATION AGENCY (NOA), ABUJA	50.55	247

248	NATIONAL COMMISSION FOR PERSON WITH DISABILITY (NCPWD), ABUJA	50.50	248
249	POLICE SERVICE COMMISSION (PSC) ABUJA	50.45	249
250	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT (NACETEM) OBAFEMI AWOLOWO UNIVERSITY, ILE -IFE, OSUN STATE	50.45	250
251	COUNCIL OF LEGAL EDUCATION (CLE) NIGERIAN LAW SCHOOL (NLS) BWARI, ABUJA	49.75	251
252	MODIBBO ADAMA UNIVERSITY, YOLA (MAU) GIREI L.G.A ADAMAWA STATE	49.55	252
253	NATIONAL INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST), ZARIA	49.48	253
254	NIGERIAN TELEVISION AUTHORITY (NTA), ABUJA	49.00	254
255	PROJECTS DEVELOPMENT INSTITUTE (PRODA), ENUGU STATE.	48.65	255
256	NATIONAL INSTITUTE FOR FRESHWATER FISHERIES RESEARCH NEW BUSSA (NIFFR)	48.25	256
257	NATIONAL IRON ORE MINING COMPANY (NIOMCO), ITAKPE, KOGI STATE	48.13	257
258	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT INSTITUTE (NEDDI), NNEWI, ANAMBRA STATE	47.60	258
259	FEDERAL COOPERATIVE COLLEGE (FCC), OJI-RIVER, ENUGU STATE.	47.40	259
260	VETERINARY COUNCIL OF NIGERIA (VCN), ABUJA	47.35	260
261	CROSS RIVER BASIN DEVELOPMENT AUTHORITY (CRBDA), CALABAR, CROSS RIVER STATE	47.33	261
262	FEDERAL UNIVERSITY, GASHUA YOBE STATE (FUGA)	45.80	262
263	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY, (FCFFT) BAGA, BORNO STATE	45.70	263
264	NATIONAL INSTITUTE OF CONSTRUCTION, TECHNOLOGY AND MANAGEMENT (NICTM), UROMI, EDO STATE	45.45	264
265	COUNCIL OF REGISTERED BUILDERS OF NIGERIA (CORBON), ABUJA	45.25	265
266	ALEX-EKWUEME UNIVERSITY TEACHING HOSPITAL, ABAKALIKI (AEFUTHA), EBONYI STATE.	44.85	266
267	FEDERAL MINISTRY OF INFORMATION AND NATIONAL ORIENTATION (FMINO), ABUJA	44.70	267
268	NATIONAL OFFICE FOR TECHNOLOGY ACQUISITION AND PROMOTION (NOTAP) ABUJA	44.43	268
269	FEDERAL POLYTECHNIC MUBI (FPMUBI) MUBI, ADAMAWA STATE	44.05	269
270	UNIVERSITY OF MAIDUGURI, (UNIMAI) BORNO STATE	44.00	270
271	INSTITUTE OF AGRICULTURAL RESEARCH (IAR) SAMARU, ZARIA	43.55	271
272	NATIONAL TEACHERS INSTITUTE (NTI), RIGACHIKUN, KADUNA ZARIA RD	43.28	272
273	NIGERIAN ARABIC VILLAGE, STATE (NALV) NGALA BORNO	42.93	273
274	CIVIL DEFENCE CORRECTIONAL FIRE & IMMIGRATION SERVICES BOARD, (CDCFIB) ABUJA	42.50	274

275	FEDERAL MINISTRY OF FOREIGN AFFAIRS, (MFA) ABUJA	42.50	275
276	NATIONAL COMMISSION FOR REFUGEES, MIGRANTS AND INTERNALLY DISPLACED PERSONS, (NCFRMI) ABUJA	42.20	276
277	NATIONAL AGRICULTURAL LAND DEVELOPMENT AUTHORITY (NALDA) ABUJA	41.93	277
278	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL (NAUTH) NNEWI, ANAMBRA STATE	41.50	278
279	NATIONAL CENTRE FOR REMOTE SENSING (NCRS), JOS, PLATEAU STATE.	41.48	279
280	FEDERAL MINISTRY OF WATER RESOURCES AND SANITATION, (FMWRS) ABUJA	41.10	280
281	FEDERAL POLYTECHNIC BALI (FP BALI) BALI, TARABA STATE	41.05	281
282	NATIONAL BUSINESS AND TECHNICAL EXAMINATIONS BOARD (NABTEB), BENIN CITY, EDO STATE	40.25	282
283	ENVIRONMENTAL HEALTH COUNCIL OF NIGERIA, ABUJA	40.20	283
284	FEDERAL MEDICAL CENTER, (FMC NGURU) NGURU YOBE STATE	40.15	284
285	OPTOMETRISTS AND DISPENSING OPTICIANS REGISTRATION BOARD OF NIGERIA (ODORBN), ABUJA	39.85	285
286	FEDERAL POLYTECHNIC (FEDPOLY), OKO, ANAMBRA STATE	39.63	286
287	ANAMBRA IMO RIVER BASIN DEVELOPMENT AUTHORITY OWERRI, IMO STATE	39.55	287
288	FEDERAL POLYTECHNICS, EKOWE (FPE), BAYELSA STATE	38.20	288
289	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY (FECOLART), OWERRI, IMO STATE	37.33	289
290	FEDERAL MINISTRY OF NIGER DELTA AFFAIRS, ABUJA	36.98	290
291	COMPUTER PROFESSIONALS' REGISTRATION COUNCIL OF NIGERIA, (CPN) ABUJA	36.50	291
292	NATIONAL ROOTS CROPS RESEARCH ISTITUTE, UMUDIKE, UMUAHIA, ABIA STATE	35.95	292
293	LAKE CHAD RESEARCH INSTITUTE, (LCRI) MAIDUGURI BORNO STATE	33.35	293
294	FEDERAL POLYTECHNIC, MONGUNO BORNO STATE (FEDPOL MONGUNO)	33.00	294
295	ARCHITECTS REGISTRATION COUNCIL OF NIGERIA (ARCON), ABUJA	32.75	295
296	FEDERAL POLYTECHNIC UGEP, CROSS RIVER STATE	32.25	296
297	FEDERAL UNIVERSITY OF TECHNOLOGY OWERRI (FUTO) OWERRI, IMO STATE	30.80	297
298	NORTH EAST DEVELOPMENT COMMISSON, MAIDUGURI BORNO STATE (NEDC)	30.25	298
299	FEDERAL POLYTECHNIC OF OIL & GAS (FPOG), BONNY ISLAND, RIVERS STATE	30.15	299
300	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT (NCEE), BENIN CITY, EDO STATE	29.45	300
301	FEDERAL MEDICAL CENTRE (FMC) KEFFI	29.05	301

302	NATIONAL POPULATION COMMISSION (NPOPC), ABUJA	28.75	302	
303	UNIVERSITY OF NIGERIA, NSUKKA (UNN), ENUGU STATE.	23.75	303	
304	LIBRARIAN'S REGISTRATION COUNCIL OF NIGERIA, (LRCN) ABUJA	16.95	304	
305	UNIVERSITY OF CALABAR, CROSS RIVER STATE	5.00	305	
306	FEDERAL COLLEGE OF EDUCATION (FCE), OBUDU, CROSS-RIVER STATE	5.00	306	
307	FEDERAL MINISTRY OF YOUTH DEVELOPMENT, ABUJA	3.00	307	
308	FEDERAL COLLEGE OF EDUCATION (TECHNICAL) ISU (FCETI), EBONYI STATE.	2.50	308	
309	SUPREME COURT OF NIGERIA, ABUJA	0.00	309	
310	NIGERIA PRESS COUNCIL (NPC) ABUJA	0.00	309	
311	LEGAL AID COUNCIL (LAC) ABUJA	0.00	309	
312	NATIONAL HAJJ COMMISSION OF NIGERIA (NAHCON) ABUJA	0.00	309	
313	FEDERAL CIVIL SERVICE COMMISSION, (FCSC) ABUJA	0.00	309	
314	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENTISTS, (COMEG) ABUJA	0.00	309	
315	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA (ICCON), ABUJA	0.00	309	
316	FEDERAL TEACHING HOSPITAL (FTH) GOMBE	0.00	309	
317	NATIONAL OBSTETRICS FISTULA CENTER NINGI, BAUCHI	0.00	309	
318	INSTITUTE OF ARCHEOLOGY AND MUSUEM STUDIES JOS.	0.00	309	
319	FEDERAL UNIVERSITY OF AGRICULTURE UMUDIKE, UMUAHIA ABIA STATE	0.00	309	
320	FEDERAL COLLEGE OF FORESTRY MECHANIZATION (FCFM), MANDO, KADUNA STATE	0.00	309	
321	OBAFEMI AWOLowo UNIVERSITY (OAU), ILE-IFE OSUN STATE	0.00	309	
322	FEDERAL POLYTECHNIC EDE (FPE) EDE, OSUN STATE	0.00	309	
323	UNIVERSITY OF IBADAN, IBADAN OYO STATE (UI)	0.00	309	

10.0 SECTORAL RANKING ON THE EICS 2024

TABLE 31: SECTORAL RANKING

FEDERAL MINISTRIES			
S/N	MDA	% SCORED	COLOR RATING
1	FEDERAL MINISTRY OF HEALTH AND SOCIAL WELFARE (FMHSW) ABUJA	77.75	Green
2	FEDERAL MINISTRY OF FINANCE ABUJA	77.70	
3	FEDERAL MINISTRY OF BUDGET AND ECONOMIC PLANNING (FMBEP), ABUJA	71.50	
4	FEDERAL MINISTRY OF WORKS, ABUJA	67.98	Orange
5	FEDERAL MINISTRY OF AVIATION, ABUJA.	63.25	
6	FEDERAL MINISTRY OF PETROLEUM RESOURCES, (MPR) ABUJA	62.70	
7	FEDERAL MINISTRY OF POWER, (FMP) ABUJA	59.50	
8	FEDERAL MINISTRY OF WOMEN AFFAIRS (FMWA), ABUJA	55.45	
9	FEDERAL MINISTRY OF POLICE AFFAIRS, ABUJA	55.30	
10	FEDERAL MINISTRY OF INFORMATION AND NATIONAL ORIENTATION (FMINO), ABUJA	44.70	Brown
11	FEDERAL MINISTRY OF FOREIGN AFFAIRS, (MFA) ABUJA	42.50	
12	FEDERAL MINISTRY OF WATER RESOURCES AND SANITATION, (FMWRS) ABUJA	41.10	
13	FEDERAL MINISTRY OF NIGER DELTA AFFAIRS, ABUJA	36.98	
14	FEDERAL MINISTRY OF YOUTH DEVELOPMENT, ABUJA	3.00	Red

SECTORAL RANKING			
PRESIDENCY AND EXTRA MINISTERIAL AGENCIES			
S/N	MDA	% SCORED	COLOR RATING
1	NATIONAL PRODUCTIVITY CENTRE (NPC) ABUJA	83.60	Green
2	NATIONAL LOTTERY TRUST FUND (NLTF) ABUJA	83.25	
3	NATIONAL YOUTH SERVICE CORPS (NYSC), ABUJA	80.85	
4	FEDERAL INLAND REVENUE SERVICE (FIRS), ABUJA	80.85	
5	NIGERIAN TECHNICAL AID CORPS (NTAC)	80.10	
6	TERTIARY EDUCATION TRUST FUND (TETFUND) ABUJA	79.60	
7	REVENUE MOBILISATION AND FISCAL COMMISSION, (RMAFC) ABUJA	79.53	
8	NATIONAL IDENTITY MANAGEMENT COMMISSION (NIMC) ABUJA	79.08	
9	FEDERAL GOVERNMENT STAFF HOUSING LOAN BOARD, (FGSHLB) ABUJA	79.03	
10	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION (NSIWC) ABUJA	78.70	
11	PUBLIC COMPLAINTS COMMISSION (PCC), ABUJA	78.50	
12	STATE HOUSE (SH) ABUJA	78.43	
13	NATIONAL COMMISSION FOR NOMADIC EDUCATION (NCNE) KADUNA	78.03	

14	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION (PCR) ABUJA	77.15	77.15
15	PETROLEUM TECHNOLOGY DEVELOPMENT FUND (PTDF) ABUJA	77.00	
16	NIGERIAN COMMUNICATION SATELLITE LIMITED, (NIGCOMSAT) ABUJA	76.75	
17	SOLID MINERALS DEVELOPMENT FUND	76.00	
18	NIGERIAN POLICE TRUST FUND (NPTF) ABUJA	74.23	
19	FEDERAL CAPITAL DEVELOPMENT AUTHORITY (FCDA), ABUJA	73.65	
20	UNIVERSAL BASIC EDUCATION COMMISSION (UBEC), ABUJA	71.30	
21	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA) ABUJA	68.84	
22	FEDERAL ROAD MAINTENANCE AGENCY (FERMA), ABUJA	68.30	
23	NATIONAL INSTITUTE FOR CULTURAL ORIENTATION (NICO), ABUJA	68.30	
24	TAFAWA BELEWA SQUARE MANAGEMENT BOARD (TBSMB), BAMGBOSE ST, LAGOS ISLAND, LAGOS STATE	67.75	
25	FEDERAL RADIO CORPORATION OF NIGERIAN (FRCN) ABUJA	67.48	
26	NATIONAL INSTITUTE FOR SPORTS (NIS), IYUN ST, SURULERE, LAGOS STATE	66.98	
27	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA), ABUJA	66.60	
28	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT INSTITUTE (PEEMADI), OKENE, KOGI STATE	66.23	
29	NIGER DELTA DEVELOPMENT COMMISSION (NDDC). PLOT C5/C6 EASTERN BY-PASS, PORT HARCOURT RIVERS STATE	66.05	
30	HYDRO- ELECTRIC POWER PRODUCING AREAS DEVELOPMENT COMMISSION (HYPPADEC), MINNA, NIGER STATE	65.50	
31	NATIONAL COMMISSION FOR MASS LITERACY ADULT AND NON-FORMAL EDUCATION (NMEC) ABUJA	62.68	
32	NIGERIAN CHRISTIAN PILGRIM COMMISSION (NCPC) ABUJA	62.10	
33	INSTITUTE OF PUBLIC ANALYSTS OF NIGERIA (IPAN), YABA, LAGOS STATE	61.30	
34	FEDERAL HOUSING AUTHORITY (FHA) ABUJA	61.05	
35	NATIONAL LIBRARY OF NIGERIA (NLN), ABUJA	60.40	
36	NIGERIAN SAFETY INVESTIGATION BUREAU (NSIB) ABUJA	60.25	
37	NATIONAL AGENCY FOR THE GREAT GREEN WALL (NAGGW), ABUJA	59.93	
38	NATIONAL BIO TECHNOLOGY DEVELOPMENT AGENCY (NABDA) ABUJA	58.78	
39	OIL AND GAS FREE ZONE AUTHORITY (OGFZA) MARBLE HOUSE, FEDERAL OCEAN TERMINAL ONNE, PORT HARCOURT, RIVERS STATE	57.10	
40	NATIONAL DIRECTORATE OF EMPLOYMENT (NDE) ABUJA	55.50	
41	NATIONAL CENTRE FOR WOMEN DEVELOPMENT (NCWD), ABUJA	54.78	
42	NATIONAL COUNCIL FOR ARTS AND CULTURE (NCAC), ABUJA	54.75	
43	NIGERIAN NATIONAL MERIT AWARD, (NNMA) ABUJA	54.65	

44	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS (NCMM), ABUJA	54.50	Orange
45	NIGERIAN INVESTMENT PROMOTION COMMISSION (NIPC) ABUJA	54.00	
46	OFFICE OF THE SECRETARY TO THE GOVERNMENT OF THE FEDERATION (OSGF), ABUJA	53.45	
47	FISCAL RESPONSIBILITY COMMISSION, (FRC) ABUJA	53.35	
48	NATIONAL GALLERY OF ARTS (NGA), ABUJA	50.90	
49	NATIONAL ORIENTATION AGENCY (NOA), ABUJA	50.55	
50	NATIONAL COMMISSION FOR PERSONS WITH DISABILITY (NCPWD), ABUJA	50.50	
51	NIGERIAN TELEVISION AUTHORITY (NTA), ABUJA	49.00	
52	NATIONAL IRON ORE MINING COMPANY (NIOMCO), ITAKPE, KOGI STATE	48.13	
53	NATIONAL INSTITUTE OF CONSTRUCTION, TECHNOLOGY AND MANAGEMENT (NICTM), UROMI, EDO STATE	45.45	
54	NATIONAL OFFICE FOR TECHNOLOGY ACQUISITION AND PROMOTION (NOTAP) ABUJA	44.43	
55	NATIONAL COMMISSION FOR REFUGEES, MIGRANTS AND INTERNALLY DISPLACED PERSONS, (NCFRMI) ABUJA	42.20	
56	NATIONAL AGRICULTURAL LAND DEVELOPMENT AUTHORITY (NALDA) ABUJA	41.93	
57	NORTH EAST DEVELOPMENT COMMISSION, MAIDUGURI BORNO STATE (NEDC)	30.25	
58	NATIONAL POPULATION COMMISSION (NPOPC), ABUJA	28.75	Red

SECTORAL RANKING			
REGULATORY			
S/N	MDA	% SCORED	COLOR RATING
1	JOINT ADMISSIONS AND MATRICULATION BOARD (JAMB), BWARI, ABUJA	89.75	Green
2	NIGERIAN RAILWAY CORPORATION (NRC), EBUTE METTA, LAGOS STATE	89.33	
3	NATIONAL HEALTH INSURANCE AUTHORITY (NHIA)	88.02	
4	NIGERIA COMMUNICATION COMMISSION (NCC) ABUJA	87.20	
5	NIGERIAN SHIPPERS COUNCIL (NSC), APAPA, LAGOS STATE	84.63	
6	FEDERAL AIRPORT AUTHORITY OF NIGERIA (FAAN), IKEJA, LAGOS STATE	84.38	
7	NIGERIAN MARITIME ADMINISTRATION AND SAFETY AGENCY (NIMASA), ADETOKUMBO, ADEMOLA STREET, VICTORIA ISLAND, LAGOS STATE	83.90	
8	DENTAL THERAPIST REGISTRATION BOARD OF NIGERIA (DTRBN), IKOYI TOWERS ROAD, IKOYI LAGOS STATE	81.78	
9	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC) ABUJA	79.80	

10	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY (NNMDA), VICTORIA ISLAND, LAGOS	78.45	
11	PHARMACY COUNCIL OF NIGERIA, ABUJA	78.12	
12	NIGERIAN PORTS AUTHORITY (NPA), MARINA, LAGOS STATE	77.90	
13	NIGERIA ELECTRICITY REGULATORY COMMISSION (NERC) ABUJA	76.59	
14	BANK OF AGRIC, YAKUBU GOWON WAY, KADUNA (BOA)	76.55	
15	NIGERIA AIRSPACE MANAGEMENT AGENCY (NAMA), ABUJA	76.50	
16	NATIONAL UNIVERSITY COMMISSION (NUC) ABUJA	76.35	
17	NATIONAL SENIOR SECONDARY EDUCATION COMMISSION (NSSEC), ABUJA	76.19	
18	FEDERAL COMPETITION AND CONSUMER PROTECTION COMMISSION, (FCCPC) ABUJA	74.78	
19	CORPORATE AFFAIRS COMMISSION (CAC) ABUJA	74.35	
20	MEDICAL LABORATORY SCIENCE COUNCIL (MLSCN), ABUJA	74.20	
21	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION (ICRC), ABUJA	73.85	
22	FEDERAL MORTGAGE BANK OF NIGERIA (FMBN), ABUJA	72.50	
23	NIGERIAN MINING CADASTRE OFFICE, (NMCO) ABUJA	71.70	
24	NIGERIA ATOMIC ENERGY COMMISSION (NAEC) ABUJA	69.45	
25	NATIONAL BROADCASTING COMMISSION (NBC) ABUJA	68.50	
26	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA, (ARCN) ABUJA	66.75	
27	NIGERIA NUCLEAR REGULATORY AUTHORITY, (NNRA) ABUJA	66.00	
28	TEACHERS REGISTRATION COUNCIL OF NIGERIA (TRCN) ABUJA	64.35	
29	FCT AREA COUNCIL STAFF PENSION BOARD (FCT ACSPB) ABUJA	63.30	
30	DEBT MANAGEMENT OFFICE, (DMO) ABUJA	63.25	
31	NIGERIA AGRICULTURAL QUARANTINE SERVICE (NAQS) ABUJA	63.25	
32	NATIONAL FILM AND VIDEO CENSORS BOARD (NFVCB) ABUJA	63.15	
33	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY (NESREA), ABUJA	62.50	
34	NATIONAL BOARD FOR TECHNOLOGY INCUBATION (NBTI), ABUJA	62.00	
35	NATIONAL COMMISSION FOR THE COLLEGES OF EDUCATION (NCCE), ABUJA	61.85	
36	SURVEYORS COUNCILS OF NIGERIA (SURCON), ABUJA	61.25	
37	NATIONAL BOARD FOR TECHNICAL EDUCATION (NBTE), BIDA RD, KADUNA	61.15	
38	NIGERIAN COPYRIGHT COMMISSION (NCC), ABUJA	60.55	
39	RADIOGRAPHERS REGISTRATION BOARD OF NIGERIA, (RRBN) ABUJA	59.05	
40	NIGERIA SOCIAL INSURANCE TRUST FUND (NSITF), ABUJA	59.00	
41	COUNCIL FOR REGULATION OF ENGINEERING IN NIGERIA, (COREN) ABUJA	58.25	
42	NIGERIA CENTER FOR DISEASE CONTROL AND PREVENTION (NCDC), ABUJA	54.65	

43	NATIONAL PRIMARY HEALTHCARE DEVELOPMENT (NPHDA), ABUJA	53.50	
44	POLICE SERVICE COMMISSION (PSC) ABUJA	50.45	
45	VETERINARY COUNCIL OF NIGERIA (VCN), ABUJA	47.35	
46	COUNCIL OF REGISTERED BUILDERS OF NIGERIA (CORBON), ABUJA	45.25	
47	CIVIL DEFENCE CORRECTIONAL FIRE & IMMIGRATION SERVICES BOARD, (CDCFIB) ABUJA	42.50	
48	NATIONAL BUSINESS AND TECHNICAL EXAMINATIONS BOARD (NABTEB), BENIN CITY, EDO STATE	40.25	
49	ENVIRONMENTAL HEALTH COUNCIL OF NIGERIA, ABUJA	40.20	
50	OPTOMETRISTS AND DISPENSING OPTICIANS REGISTRATION BOARD OF NIGERIA (ODORBN), ABUJA	39.85	
51	COMPUTER PROFESSIONALS' REGISTRATION COUNCIL OF NIGERIA, (CPN) ABUJA	36.50	
52	ARCHITECTS REGISTRATION COUNCIL OF NIGERIA (ARCON), ABUJA	32.75	
53	LIBRARIAN'S REGISTRATION COUNCIL OF NIGERIA, (LRCN) ABUJA	16.95	

SECTORAL RANKING

LAW AND JUSTICE			
S/N	MDA	% SCORED	COLOR RATING
1	NIGERIA SECURITY AND CIVIL DEFENCE CORPS (NSCDC) ABUJA	82.63	
2	NIGERIAN CORRECTIONAL SERVICE (NCS), ABUJA	76.03	
3	FEDERAL ROAD SAFETY CORPS (FRSC), ABUJA	61.75	
4	NIGERIA IMMIGRATION SERVICE HEADQUARTERS, (NIS) ABUJA	61.23	
5	NIGERIAN LAW REFORM COMMISSION (NLRC), ABUJA	52.30	

SECTORAL RANKING

FEDERAL UNIVERSITIES			
S/N	MDA	% SCORED	COLOR RATING
1	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN(FUPRE), DELTA STATE	86.85	
2	FEDERAL UNIVERSITY OYE-EKITI, EKITI STATE	78.20	
3	FEDERAL UNIVERSITY DUTSE (FUD) JIGAWA STATE	77.10	
4	FEDERAL UNIVERSITY DUTSINMA (FUDMA) KATSINA STATE	75.60	
5	UNIVERSITY OF ILORIN (UI), KWARA STATE	73.45	
6	UNIVERSITY OF PORT HARCOURT (UNIPOINT), CHOBA, EAST WEST ROAD, RIVERS STATE	73.40	
7	FEDERAL UNIVERSITY LOKOJA, (FUL), KOGI STATE	73.10	
8	UNIVERSITY OF JOS (UNIJOS), JOS, PLATEAU STATE.	72.48	
9	FEDERAL UNIVERSITY LAFIA (FULAFIA), LAFIA, NASSARAWA STATE	72.15	
10	USMANU DANFODIYO UNIVERSITY SOKOTO	68.75	

11	FEDERAL UNIVERSITY OF TECHNOLOGY, (FUT) MINNA	68.00	Orange	
12	ALEX-EKWUEME FEDERAL UNIVERSITY, IKWO (AE-FUNAI), EBONYI STATE.	67.45		
13	BAYERO UNIVERSITY KANO, (BUK) KANO STATE	66.00		
14	NNAMDI AZIKIWE UNIVERSITY (NAU), AWKA, ANAMBRA STATE	65.75		
15	UNIVERSITY OF BENIN (UNIBEN), BENIN CITY, EDO STATE	65.50		
16	UNIVERSITY OF ABUJA, ABUJA.	64.93		
17	ALVAN IKOKU FEDERAL UNIVERSITY OF EDUCATION (OWERRI), IMO STATE	64.85		
18	ABUBAKAR TAFAWA BALEWA UNIVERSITY (ATBU) GUBI BAUCHI	57.60		
19	FEDERAL UNIVERSITY KASHERE (FUK) GOMBE	55.60		
20	FEDERAL UNIVERSITY OF TECHNOLOGY AKURE (FUTA), ONDO STATE	55.00		
21	ADEYEMI FEDERAL UNIVERSITY OF EDUCATION, ONDO, ONDO STATE	54.50		
22	MODIBBO ADAMA UNIVERSITY, YOLA (MAU) GIREI L.G.A ADAMAWA STATE	49.55		Brown
23	FEDERAL UNIVERSITY, GASHUA YOBE STATE (FUGA)	45.80		
24	UNIVERSITY OF MAIDUGURI BORNO STATE (UNIMAID)	44.00		
25	FEDERAL UNIVERSITY OF TECHNOLOGY OWERRI (FUTO) OWERRI, IMO STATE	30.80		
26	UNIVERSITY OF NIGERIA, NSUKKA (UNN), ENUGU STATE.	23.75		
27	UNIVERSITY OF CALABAR, CROSS RIVER STATE	5.00		

SECTORAL RANKING

FEDERAL POLYTECHNICS

S/N	MDA	% SCORED	COLOR RATING
1	FEDERAL POLYTECHNIC, OFFA (OFFAPOLY), KWARA STATE	78.93	Green
2	KADUNA POLYTECHNIC TUDUN WADA, KADUNA (KAD POLY)	77.05	
3	FEDERAL POLYTECHNIC DAURA (FEDPOLY DAURA) KATSINA STATE	66.65	Orange
4	FEDERAL POLYTECHNIC, ILARO, OGUN STATE (FPI, ILARO)	66.52	
5	FEDERAL POLYTECHNIC, IDAH (FPI), KOGI STATE	65.40	
6	FEDERAL POLYTECHNIC, BIDA (FED POLY), NIGER STATE	64.05	
7	FEDERAL POLYTECHNIC(FPTB) BAUCHI, BAUCHI STATE	62.35	
8	FEDERAL POLYTECHNIC AUCHI (AUCHI POLY), EDO STATE	62.30	
9	HUSSAINI ADAMU FEDERAL POLYTECHNIC (HAFEP) KAZAURE, JIGAWA STATE	60.00	
10	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	59.00	
11	FEDERAL POLYTECHNIC KALTUNGO (FPK), GOMBE STATE	57.23	
12	FEDERAL POLYTECHNIC, ADO-EKITI, EKITI STATE	56.10	
13	FEDERAL POLYTECHNIC NASARAWA, NASARAWA STATE	55.80	
14	FEDERAL POLYTECHNIC DAMATURU YOBE STATE (FECPODAM)	53.15	
15	FEDERAL POLYTECHNIC UKANA, AKWA IBOM STATE	50.90	
16	FEDERAL POLYTECHNIC MUBI (FBMUBI) MUBI, ADAMAWA STATE	44.05	

17	FEDERAL POLYTECHNIC BALI (FP BALI) BALI, TARABA STATE	41.05	
18	FEDERAL POLYTECHNIC (FEDPOLY), OKO, ANAMBRA STATE	39.63	
19	FEDERAL POLYTECHNICS, EKOWE (FPE), BAYELSA STATE	38.20	
20	FEDERAL POLYTECHNIC, MONGUNO BORNO STATE (FEDPOL MONGUNO)	33.00	
21	FEDERAL POLYTECHNIC UGEP, CROSS RIVER STATE	32.25	
22	FEDERAL POLYTECHNIC OF OIL & GAS (FPOG), BONNY ISLAND, RIVERS STATE	30.15	

SECTORAL RANKING			
FEDERAL COLLEGES			
S/N	MDA	% SCORED	COLOR RATING
1	FEDERAL COLLEGE OF EDUCATION(TECHNICAL) (FCE, T), ASABA, DELTA STATE	83.73	Green
2	FEDERAL COLLEGE OF EDUCATION PANKSHIN (FCEP) JOS, PANKSHIN, PLATEAU STATE.	78.28	
3	YABA COLLEGE OF TECHNOLOGY (YABATECH), YABA, LAGOS STATE	78.23	
4	FEDERAL COLLEGE OF EDUCATION TECHNICAL GUSAU (FCE T GUSAU) ZAMFARA STATE	76.70	
5	FEDERAL COLLEGE OF EDUCATION KATSINA (FCE KATSINA) KATSINA STATE	76.15	
6	MARITIME ACADEMY OF NIGERIA (MAN) ORON, AKWA IBOM STATE	75.30	
7	FEDERAL COLLEGE OF EDUCATION TECH. (FCET) GOMBE	75.03	
8	FEDERAL COLLEGE OF EDUCATION TECHNICAL (FCET), UMUNZE, ANAMBRA STATE	74.88	
9	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION, MOOR PLANTATION, IBADAN (FCAH&PT)	74.12	
10	FEDERAL COLLEGE OF AGRICULTURE (FECA), AKURE, ONDO STATE	72.00	
11	FEDERAL COLLEE OF EDUCATION YOLA (FCE) YOLA ADAMAWA STATE	71.60	
12	FEDERAL COLLEGE OF EDUCATION(SPECIAL), OYO (FCES, OYO)	68.75	
13	FEDERAL COLLEGE OF EDUCATION, OSIELE, ABEOKUTA (FCE, OSIELE)	67.02	
14	FEDERAL COLLEGE OF FORESTRY, JERICHO, IBADAN (FCF, IBADAN)	65.09	
15	FEDERAL COLLEGE OF EDUCATION, (FCE), OKENE, KOGI STATE	63.50	
16	FEDERAL COLLEGE OF AGRICULTURE, ISHIAGU (FCAI), EBONYI STATE.	62.15	
17	FEDERAL COLLEGE OF MEDICAL LABORATORY SCIENCE AND TECHNOLOGY (FCMLST), LAMINGO, JOS, PLATEAU STATE.	60.70	
18	FEDERAL COLLEGE OF EDUCATION (TECHNICAL) EKIADOLOR (FCET), BENIN CITY, EDO STATE	60.55	
19	FEDERAL COLLEGE OF HORTICULTURE (FCH) DADIN KOWA, GOMBE	60.53	

20	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY (FCFFT), NEW BUSSA	60.25	Orange	
21	FEDERAL COOPERATIVE COLLEGE, ELEYEILE, IBADAN (FCC, IBADAN)	58.65		
22	FEDERAL COLLEGE OF AGRICULTURAL PRODUCE TECHNOLOGY HOTORO (FCAPT), KANO, KANO STATE	57.90		
23	FEDERAL COLLEGE OF EDUCATION (FCE), KONTAGORA	57.25		
24	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT, NEW BUSSA	55.25		
25	FEDERAL COLLEGE OF EDUCATION (TECHNICAL) (FCE), OMOKU, RIVERS STATE	54.88		
26	FEDERAL COLLEGE OF EDUCATION(TECH) (FCET) BICHI, KANO STATE	52.70		
27	FEDERAL COLLEGE OF EDUCATION (TECHNICAL), POTISKUM YOBE STATE (FCET POTISKUM)	52.30		
28	COUNCIL OF LEGAL EDUCATION (CLE) NIGERIAN LAW SCHOOL (NLS) BWARI, ABUJA	49.75		Brown
29	FEDERAL COOPERATIVE COLLEGE (FCC), OJI-RIVER, ENUGU STATE.	47.40		
30	FEDERAL COLLEGE OF FRESHWATER FISHERIES TECHNOLOGY, BAGA BORNO STATE (FCFFT, BAGA)	45.70		
31	NIGERIAN ARABIC VILLAGE, NGALA BORNO STATE (NALV)	42.93		
32	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY (FECOLART), OWERRI, IMO STATE	37.33		
33	FEDERAL COLLEGE OF EDUCATION (FCE), OBUDU, CROSS-RIVER STATE	5.00		
34	FEDERAL COLLEGE OF EDUCATION (TECHNICAL) ISU (FCETI), EBONYI STATE.	2.50		

SECTORAL RANKING

SPECIAL TRAINING INSTITUTES

S/N	MDA	% SCORED	COLOR RATING
1	PETROLEUM TRAINING INSTITUTE (PTI), EFFURUN, DELTA STATE.	77.48	Green
2	NATIONAL POWER TRAINING INSTITUTE OF NIGERIA (NAPTIN), ABUJA	75.95	
3	PUBLIC SERVICE INSTITUTE (PSIN), ABUJA	68.55	Orange
4	NATIONAL INSTITUTE FOR HOSPITALITY AND TOURISM (NIHOTOUR) ABUJA	67.73	
5	NATIONAL INSTITUTE FOR EDUCATION PLANING AND ADMINISTRATION, NIEPA, ONDO STATE	65.50	
6	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA (ASCON), TOPO, BADAGRY, LAGOS STATE	63.73	
7	METALLURGICAL TRAINING INSTITUTE (MTI), ONITSHA, ANAMBRA STATE	60.80	
8	CENTRE FOR MANAGEMENT DEVELOPMENT (CMD) ABUJA	55.15	
9	NATIONAL TEACHERS INSTITUTE (NTI), RIGACHIKUN, KADUNA	43.28	

SECTORAL RANKING

FEDERAL TEACHING HOSPITALS			
S/N	MDA	% SCORED	COLOR RATING
1	UNIVERSITY OF ILORIN TEACHING HOSPITAL, (UIH) ILORIN, KWARA STATE	81.90	Green
2	FEDERAL TEACHING HOSPITAL, (FTH) LOKOJA, KOGI STATE	81.48	
3	FEDERAL TEACHING HOSPITAL (FTH), IDO-EKITI, EKITI STATE	79.60	
4	UNIVERSITY OF CALABAR TEACHING HOSPITAL (UCTH) CALABAR, CROSS RIVER STATE	74.95	
5	UNIVERSITY OF BENIN TEACHING HOSPITAL (UBTH), BENIN CITY EDO STATE	72.00	
6	UNIVERSITY OF UYO TEACHING HOSPITAL (UUTH), UYO, AKWA IBOM STATE	71.45	
7	NATIONAL HOSPITAL (NH) ABUJA	67.30	Orange
8	ABUBAKAR TAFAWA BALEWA TEACHING HOSPITAL (ATBUTH) BAUCHI	66.00	
9	FEDERAL TEACHING HOSPITAL KATSINA (FTHK) KATSINA STATE	63.65	
10	USMANU DANFODIYO UNIVERSITY TEACHING HOSPITAL SOKOTO	58.80	
11	AMINU KANO TEACHING HOSPITAL (AKTH), KANO, KANO STATE	58.60	
12	FEDERAL TEACHING HOSPITAL, OWERRI, IMO STATE	54.48	
13	IRRUA SPECIALIST TEACHING HOSPITAL (ISTH), IRRUA, EDO STATE	51.80	Brown
14	ALEX-EKWUEME UNIVERSITY TEACHING HOSPITAL, ABAKALIKI (AEFUTHA), EBONYI STATE.	44.85	
15	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL (NAUTH) NNEWI, ANAMBRA STATE	41.50	

SECTORAL RANKING

FEDERAL MEDICAL CENTRES			
S/N	MDA	% SCORED	COLOR RATING
1	FEDERAL MEDICAL CENTRE, (FMC) JABI ABUJA	79.15	Green
2	FEDERAL MEDICAL CENTER (FMC) ASABA, DELTA STATE	76.33	
3	FEDERAL MEDICAL CENTER BIRNIN KEBBI	74.05	
4	FEDERAL MEDICAL CENTER (FMC), YENAGOA, BAYELSA STATE	70.85	
5	FEDERAL MEDICAL CENTRE, OWO, ONDO STATE	69.45	Orange
6	FEDERAL MEDICAL CENTER (FMC) AZARE, BAUCHI	64.60	
7	FEDERAL MEDICAL CENTRE (FMC), MAKURDI, BENUE STATE.	63.75	
8	FEDERAL MEDICAL CENTER JALINGO (FMC) JALINGO, TARABA STATE	60.05	
9	FEDERAL MEDICAL CENTER (FMC), BIDA	57.95	

10	FEDERAL MEDICAL CENTER (FMC) BIRNIN KUDU, JIGAWA STATE	55.58	
11	FEDERAL MEDICAL CENTRE, UMUAHIA (FMC UMUAHIA), ABIA STATE	55.40	
12	FEDERAL MEDICAL CENTER, NGURU YOBE STATE (FMC NGURU)	40.15	
13	FEDERAL MEDICAL CENTRE (FMC) KEFFI	29.05	

SECTORAL RANKING

FEDERAL NEUROPSYCHIATRIC AND SPECIAL HOSPITALS			
S/N	MDA	% SCORED	COLOR RATING
1	NATIONAL EAR CARE CENTRE (NECC), KADUNA	85.45	
2	FEDERAL NEUROPSYCHIATRIC HOSPITAL KWARE, SOKOTO	69.23	
3	FEDERAL NEUROPSYCHIATRICS HOSPITAL (FNPH), YABA, LAGOS STATE	66.25	
4	FEDERAL NEUROPSYCHIATRIC HOSPITAL, ENUGU STATE (FNHE)	61.45	
5	NATIONAL ORTHOPAEDIC HOSPITAL (NOHD) DALA, KANO, KANO STATE	59.45	
6	NATIONAL EYE CENTER BYE PASS, KADUNA	57.60	
7	FEDERAL NEURO-PSYCHIATRIC HOSPITAL (FED NEURO), BENIN CITY, EDO STATE	55.60	

SECTORAL RANKING

SCIENCE, ENERGY AND RESEARCH			
S/N	MDA	% SCORED	COLOR RATING
1	NIGERIAN BULK ELECTRICITY TRADING PLC (NBET) ABUJA	88.73	
2	NIGERIA INSTITUTE OF MEDICAL RESEARCH (NIMR), YABA, LAGOS STATE	83.75	
3	NATIONAL STEEL RAW MATERIAL EXPLORATORY AGENCY (NSRMEA) MALALI KADUNA	77.00	
4	NIGERIA INSTITUTE OF LABORATORY SCIENCE TECHNOLOGY, IBADAN (NISLT)	75.48	
5	NATIONAL AGENCY FOR SCIENCE & ENGINEERING INFRASTRUCTURE (NASENI) IDU, ABUJA	75.20	
6	NATIONAL POST-GRADUATE MEDICAL COLLEGE (NPMCN), IJANIKIN, BADAGRY EXPRESS WAY, LAGOS STATE	71.08	
7	AGRICULTURAL AND RURAL MANAGEMENT TRAINING INSTITUTE, (ARMTI), ILORIN, KWARA STATE	69.50	
8	FORESTRY RESEARCH INSTITUTE OF NIGERIA, JERICHO, IBADAN (FRIN)	67.70	
9	COCOA RESEARCH INSTITUTE OF NIGERIA (CRIN), OYO STATE	67.60	
10	NATIONAL HORTICULTURAL RESEARCH INSTITUTE, JERICHO RESERVATION AREA, IDI-ISHIN, IBADAN (NIHORT)	66.00	
11	NATIONAL CENTRE FOR AGRICULTURAL MECHANIZATION, (NCAM) ILORIN, KWARA STATE	65.20	
12	NATIONAL CEREALS RESEARCH INSTITUTE, BADEGGI (NCRI)	63.83	

13	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE (NBRI), ABUJA	63.50	
14	ELECTRONIC DEVELOPMENT INSTITUTE (ELDI) AWKA, ANAMBRA STATE	62.05	
15	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH (NITR) SURAMI RD, U/RIMI, KADUNA	60.75	
16	NATIONAL VETERINARY RESEARCH INSTITUTE (NVRI), VOM, JOS, PLATEAU STATE	60.15	
17	NIGER DELTA POWER HOLDING COMPANY (NDPHC) ABUJA	60.03	
18	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE, (PEDI) OSUN STATE	58.75	
19	NURSE TUTORS TRAINING PROGRAMME, KAD POLY MAIN CAMPUS, KADUNA	57.45	
20	NIGERIAN STORED PRODUCTS RESEARCH INSTITUTE, (NSPRI), ILORIN, KWARA STATE	56.35	
21	NIGERIAN INSTITUTE FOR OIL PALM RESEARCH (NIFOR), BENIN CITY, EDO STATE	56.25	
22	NIGERIA COLLEGE OF AVIATION TECHNOLOGY (NCAT) SAMARU, ZARIA	55.85	
23	ENERGY COMMISSION OF NIGERIA (ECN) ABUJA	55.65	
24	SCIENTIFIC EQUIPMENTS DEVELOPMENT INSTITUTE (SEDI), AKWUKE, ENUGU STATE.	55.08	
25	NIGERIAN INSTITUTE OF MINING AND GEOSCIENCES (NIMG) JOS, TUNDUN WADA, PLATEAU STATE.	53.15	
26	AFRICAN REGIONAL CENTRE FOR SPACE SCIENCE AND TECHNOLOGY EDUCATION, ENGLISH (ARCSSTEE) OBAFEMI AWOLowo UNIVERSITY CAMPUS ILE-IFE, OSUN STATE	52.95	
27	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE (EMDI), AKURE, ONDO STATE	51.50	
28	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT (NACETEM) OBAFEMI AWOLowo UNIVERSITY, ILE -IFE, OSUN STATE	50.45	
29	NATIONAL INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST), ZARIA	49.48	
30	PROJECTS DEVELOPMENT INSTITUTE (PRODA), ENUGU STATE.	48.65	
31	NATIONAL INSTITUTE FOR FRESH WATER FISHERIES RESEARCH (NIFFR), NEW BUSSA	48.25	
32	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT INSTITUTE (NEDDI), NNEWI, ANAMBRA STATE	47.60	
33	INSTITUTE OF AGRICULTURAL RESEARCH (IAR) SAMARU, ZARIA	43.55	
34	NATIONAL CENTRE FOR REMOTE SENSING (NCRS), JOS, PLATEAU STATE.	41.48	
35	NATIONAL ROOTS CROPS RESEARCH INSTITUTE, UMUDIKE, UMUAHIA, ABIA STATE	35.95	
36	LAKE CHAD RESEARCH INSTITUTE, MAIDUGURI BORNO STATE (LCRI)	33.35	
37	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT (NCEE), BENIN CITY, EDO STATE	29.45	

SECTORAL RANKING			
WATER RESOURCES			
S/N	MDA	% SCORED	COLOR RATING
1	NATIONAL INLAND WATERWAYS AUTHORITY (NIWA), LOKOJA, KOGI STATE	81.26	
2	SOKOTO RIMA RIVER BASIN DEVELOPMENT AUTHORITY	70.75	
3	LOWER BENUE RIVER BASIN DEVELOPMENT AUTHORITY (LBRBDA) MAKURDI, BENUE STATE.	67.38	
4	NATIONAL WATER RESOURCES INSTITUTE (NWRI), MANDO, KADUNA	67.15	
5	HADEJIA JAMA'ARE RIVER BASIN DEVELOPMENT AUTHORITY (HJRBDA), KANO, KANO STATE	64.20	
6	FCT WATER BOARD, ABUJA	62.60	
7	LOWER NIGER RIVER BASIN DEVELOPMENT AUTHORITY, (LNRBDA), ILORIN, KWARA STATE	58.10	
8	OGUN/OSUN RIVER BASIN DEVELOPMENT AUTHORITY, ALABATA ROAD, ABEOKUTA	57.80	
9	NIGER DELTA BASIN DEVELOPMENT AUTHORITY (NDBDA), PORT HARCOURT, RIVERS STATE	57.70	
10	UPPER BENUE RIVER BASIN DEVELOPMENT AUTHORITY YOLA (UBRBDA) YOLA, ADAMAWA STATE	55.20	
11	CHAD BASIN DEVELOPMENT AUTHORITY, BORNO STATE (CBDA)	54.10	
12	BENIN OWENA RIVER BASIN DEVELOPMENT AUTHORITY (BORBDA), BENIN CITY, EDO STATE	52.00	
13	CROSS RIVER BASIN DEVELOPMENT AUTHORITY (CRBDA), CALABAR, CROSS RIVER STATE	47.33	
14	ANAMBRA IMO RIVER BASIN DEVELOPMENT AUTHORITY OWERRI, IMO STATE	39.55	

11.0 RATING OF ACTUs ON ACTU EFFECTIVENESS INDEX (AEI)

TABLE 32:

RANKINGS OF ACTUs ON ACTU EFFECTIVENESS INDEX (AEI)			
S/N	MDA	AEI SCORES	RATING AND RANKING
1	NATIONAL PRODUCTIVITY CENTRE (NPC), ABUJA	92.50	
2	TEACHERS REGISTRATION COUNCIL OF NIGERIA (TRCN), ABUJA	88.50	
3	NIGERIAN CORRECTIONAL SERVICE (NCS), ABUJA	87.75	
4	NATIONAL HEALTH INSURANCE AUTHORITY (NHIA), ABUJA	86.70	
5	FEDERAL MEDICAL CENTER (FMC) YENAGOA, YENAGOA, BAYELSA STATE,	84.00	
6	ADEYEMI FEDERAL UNIVERSITY OF EDUCATION (AFUE), ONDO STATE.	82.50	
7	FEDERAL MEDICAL CENTER (FMC), BIDA	82.00	
8	NIGERIAN TECHNICAL AID CORPS (NTAC), ABUJA	80.25	

9	UNIVERSITY OF BENIN TEACHING HOSPITAL (UBTH), BENIN CITY, EDO STATE	80.00		9
10	FEDERAL MEDICAL CENTRE, (FMC) JABI, ABUJA	79.25		10
11	AMINU KANO TEACHING HOSPITAL (AKTH), KANO, KANO STATE	78.50		11
12	LOWER BENUE RIVER BASIN DEVELOPMENT AUTHORITY (LBRBDA) MAKURDI, BENUE STATE.	78.25		12
13	HYDRO-ELECTRIC POWER PRODUCING AREAS DEVELOPMENT COMMISSION (HYPPADEC), MINNA, NIGER STATE	77.50		12
14	NATIONAL WATER RESOURCES INSTITUTE (NWRI), MANDO, KADUNA STATE	76.50		14
15	AGRICULTURAL AND RURAL MANAGEMENT TRAINING INSTITUTE, (ARMTI), ILORIN, KWARA STATE	76.50		15
16	FEDERAL POLYTECHNIC ADO-EKITI, EKITI STATE	76.00		16
17	NIGERIAN COMMUNICATION SATELLITE, (NIGCOMSAT) ABUJA	75.00		17
18	NIGERIA IMMIGRATION SERVICE HEADQUARTERS, (NIS) ABUJA	74.75		18
19	FEDERAL AIRPORT AUTHORITY OF NIGERIA (FAAN), IKEJA, LAGOS STATE	73.75		19
20	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION (ICRC), ABUJA	73.50		20
21	PETROLEUM TECHNOLOGY DEVELOPMENT FUND (PTDF), ABUJA	72.50		21
22	FEDERAL POLYTECHNIC DAMATURU (FECPODAM), YOBE STATE	72.00		22
23	FEDERAL COLLEGE OF EDUCATION KATSINA (FCE KATSINA), KATSINA STATE	71.50		23
24	REVENUE MOBILIZATION AND FISCAL COMMISSION (RMAFC) ABUJA	70.50		24
25	UNIVERSITY OF PORT HARCOURT (UNIPORT), CHOBA, EAST WEST ROAD, RIVERS STATE	70.50		25
26	UNIVERSITY OF JOS (UNIJOS), JOS, PLATEAU STATE.	70.25		25
27	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC) ABUJA	68.00		27
28	NURSE TUTORS TRAINING PROGRAMME, KAD POLY MAIN CAMPUS, KADUNA	68.00		28
29	FEDERAL POLYTECHNIC, BIDA (FED POLY), NIGER STATE	68.00		28
30	FEDERAL MINISTRY OF HEALTH AND SOCIAL WELFARE (FMHSW) ABUJA	67.50		30
31	NATIONAL ORTHOPAEDIC HOSPITAL (NOHD) DALA, KANO, KANO STATE	67.50		30
32	FEDERAL MEDICAL CENTRE (FMC), OWO, ONDO STATE.	67.00		32
33	NATIONAL COMMISSION FOR MASS LITERACY ADULT AND NON-FORMAL EDUCATION (NMEC), ABUJA	66.75		32
34	NATIONAL INSTITUTE FOR CULTURAL ORIENTATION (NICO), ABUJA	66.50		32
35	FCT WATER BOARD, ABUJA	66.50		35
36	NIGERIA COLLEGE OF AVIATION TECHNOLOGY (NCAT) SAMARU, ZARIA, KADUNA STATE	66.50		36

EFFECTIVE 58

37	FEDERAL COLLEGE OF EDUCATION(SPECIAL) (FCES, OYO), OYO	66.00		37
38	TERTIARY EDUCATION TRUST FUND(TETFUND) ABUJA	65.00		37
39	FEDERAL UNIVERSITY OF TECHNOLOGY, (FUT) MINNA, NIGER STATE	65.00		37
40	COCOA RESEARCH INSTITUTE OF NIGERIA (CRIN), OYO STATE	65.00		40
41	NATIONAL CEREALS RESEARCH INSTITUTE, (NCRI), BADEGGI NIGER STATE	64.50		40
42	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT INSTITUTE (PEEMADI), OKENE, KOGI STATE	64.25		40
43	NIGER DELTA DEVELOPMENT COMMISSION (NDDC), PORT HARCOURT RIVERS STATE	64.00		43
44	FEDERAL POLYTECHNIC OF OIL & GAS (FPOG), BONNY ISLAND, RIVERS STATE	64.00		43
45	NIGERIAN LAW REFORM COMMISSION (NLRC), ABUJA	63.50		45
46	NIGERIAN POLICE TRUST FUND (NPTF), ABUJA	63.25		45
47	FEDERAL UNIVERSITY LAFIA (FULAFIA), LAFIA, NASARAWA STATE	62.50		47
48	PETROLEUM TRAINING INSTITUTE (PTI), EFFURUN, DELTA STATE.	62.25		48
49	ALEX-EKWUEME FEDERAL UNIVERSITY, IKWO (AE-FUNAI), EBONYI STATE.	62.00		49
50	NATIONAL ORIENTATION AGENCY (NOA), ABUJA	61.00		49
51	NIGERIAN INSTITUTE FOR OIL PALM RESEARCH (NIFOR), BENIN CITY, EDO STATE	60.50		51
52	FEDERAL MEDICAL CENTER BIRNIN KEBBI (FMC BIRNIN KEBBI) KEBBI STATE)	60.50		52
53	FEDERAL POLYTECHNIC MUBI (FPMUBI) MUBI, ADAMAWA STATE	60.00		53
54	FEDERAL UNIVERSITY DUTSINMA(FUDMA) KATSINA STATE	60.00		54
55	FEDERAL MEDICAL CENTER JALINGO (FMC) JALINGO, TARABA STATE	58.50		54
56	FEDERAL POLYTECHNIC BALI (FP BALI) BALI, TARABA STATE	58.50		54
57	NATIONAL EAR CARE CENTRE (NECC), GOLF COURSE RD, KADUNA STATE	58.00		54
58	PUBLIC SERVICE INSTITUTE OF NIGERIA (PSIN), ABUJA	57.50		58
59	FEDERAL COLLEGE OF EDUCATION TECHNICAL (FCET GUSAU), ZAMFARA STATE	56.50		59
60	FEDERAL CAPITAL DEVELOPMENT AUTHORITY (FCDA), ABUJA	56.00		59
61	MEDICAL LABORATORY SCIENCE COUNCIL OF NIGERIA (MLSCN), ABUJA	55.50		59
62	FEDERAL MINISTRY OF FINANCE ABUJA	55.30		62
63	NIGERIA NUCLEAR REGULATORY AUTHORITY, (NNRA) ABUJA	55.00		63
64	MODIBBO ADAMA UNIVERSITY, YOLA (MAU) GIREI L.G.A ADAMAWA STATE	55.00		64
65	BAYERO UNIVERSITY KANO, (BUK) KANO, KANO STATE	55.00		64
66	FEDERAL RADIO CORPORATION OF NIGERIAN (FRCN) ABUJA	54.75		64

67	FEDERAL COLLEGE OF EDUCATION TECH. (FCET) GOMBE	54.75		67
68	NATIONAL POWER TRAINING INSTITUTE OF NIGERIA (NAPTIN) ABUJA	54.50		68
69	FEDERAL COLLEGE OF AGRICULTURAL PRODUCE TECHNOLOGY HOTORO (FCAPT), KANO, KANO STATE	54.50		68
70	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA),ABUJA	54.40		68
71	FEDERAL MEDICAL CENTRE, UMUHIA, ABIA STATE	54.00		71
72	FEDERAL TEACHING HOSPITAL (FTH) IDO-EKITI, EKITI STATE	53.75		72
73	CHAD BASIN DEVELOPMENT AUTHORITY, BORNO STATE (CBDA)	53.50		73
74	FEDERAL COOPERATIVE COLLEGE (FCC), OJI-RIVER, ENUGU STATE.	53.00		73
75	NATIONAL CENTRE FOR REMOTE SENSING (NCRS), JOS, PLATEAU STATE.	52.75		75
76	NIGERIA SOCIAL INSURANCE TRUST FUND (NSITF), ABUJA	52.50		76
77	FEDERAL COLLEGE OF AGRICULTURE, ISHIAGU (FCAI), EBONYI STATE.	52.50		77
78	YABA COLLEGE OF TECHNOLOGY (YABATECH), YABA, LAGOS STATE	52.25		78
79	NATIONAL COMMISSION FOR THE COLLEGES OF EDUCATION (NCCE), ABUJA	52.00		79
80	FEDERAL ROAD MAINTENANCE AGENCY (FERMA), ABUJA	51.00		80
81	ALVAN IKOKU FEDERAL UNIVERSITY OF EDUCATION, OWERRI IMO STATE	51.00		80
82	KADUNA POLYTECHNIC (KAD POLY) TUDUN WADA, KADUNA	51.00		82
83	CROSS RIVER BASIN DEVELOPMENT AUTHORITY (CRBDA), CALABAR, CROSS RIVER STATE	50.75		82
84	NATIONAL HORTICULTURAL RESEARCH INSTITUTE, IBADAN (NIHORT)	50.00		84
85	FEDERAL MINISTRY OF NIGER DELTA AFFAIRS, ABUJA	49.75		84
86	NATIONAL CENTRE FOR WOMEN DEVELOPMENT (NCWD), ABUJA	49.75		86
87	FEDERAL POLYTECHNIC, ILARO, OGUN STATE (FPI, ILARO)	49.00		86
88	FEDERAL MINISTRY OF AVIATION, ABUJA.	48.50		88
89	FEDERAL COLLEGE OF EDUCATION (FCE) YOLA, YOLA ADAMAWA STATE	48.50		88
90	FEDERAL POLYTECHNIC(FPTB) BAUCHI, BAUCHI STATE	48.00		90
91	JOINT ADMISSIONS AND MATRICULATION BOARD (JAMB), BWARI, ABUJA	47.50	INEFFECTIVE 127	91
92	FEDERAL COMPETITION AND CONSUMER PROTECTION COMMISSION, (FCCPC) ABUJA	47.50		91
93	FEDERAL UNIVERSITY LOKOJA, (FUL), KOGI STATE	47.50		93
94	FEDERAL TEACHING HOSPITAL, OWERRI, IMO STATE	47.25		94
95	NIGERIA COMMUNICATION COMMISSION (NCC), ABUJA	47.00		95
96	LIBRARIAN REGISTRATION COUNCIL OF NIGERIA (LRCN) ABUJA	47.00		95
97	FEDERAL COLLEGE OF EDUCATION, OSIELE, (FCE, OSIELE) ABEOKUTA	46.70		95

98	UNIVERSITY OF UYO TEACHING HOSPITAL (UUTH), UYO, AKWA-IBOM STATE	46.50		98
99	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH (NITR) SURAMI RD, U/RIMI, KADUNA, KADUNA STATE	46.50		98
100	FEDERAL COLLEGE OF FORESTRY, JERICHO, IBADAN (FCF, IBADAN)	45.85		100
101	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION, (FCAH&PT) MOOR PLANTATION, IBADAN (FCAH&PT)	45.70		100
102	FEDERAL MEDICAL CENTER (FMC) AZARE, BAUCHI	45.50		102
103	USMANU DANFODIYO UNIVERSITY TEACHING HSOPITAL SOKOTO (UDUTH) SOKOTO STATE	45.50		103
104	INSTITUTE OF AGRICULTURAL RESEARCH (IAR)SAMARU, ZARIA, KADUNA STATE	45.00		104
105	NATIONAL IDENTITY MANAGEMENT COMMISSION (NIMC) ABUJA	44.75		105
106	FEDERAL COLLEGE OF HORTICULTURE (FCH) DADIN KOWA GOMBE	44.75		106
107	NIGERIA INSTITUTE OF LABORATORY SCIENCE TECHNOLOGY, (NISLT) IBADAN	44.75		107
108	LOWER NIGER RIVER BASIN DEVELOPMENT AUTHORITY, (LNRBDA), ILORIN, KWARA STATE	44.50		108
109	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA, (ARCN) ABUJA	44.00		108
110	NATIONAL CENTRE FOR AGRICULTURAL MECHANIZATION, (NCAM) ILORIN, KWARA STATE	44.00		110
111	PHARMACY COUNCIL OF NIGERIA (PCN), ABUJA	43.75		111
112	ADMINISTARTIVE STAFF COLLEGE OF NIGERIA (ASCON), TOPO, BADAGRY, LAGOS STATE	43.75		112
113	ABUBAKAR TAFAWA BALEWA TEACHING HOSPITAL (ATBUTH) BAUCHI	43.50		112
114	PROJECTS DEVELOPMENT INSTITUTE (PRODA), ENUGU STATE.	43.50		112
115	NIGERIA ELECTRICITY REGULATORY COMMISSION (NERC), ABUJA	43.35		115
116	FEDERAL POLYTECHNIC NASARAWA	43.00		116
117	UPPER BENUE RIVER BASIN DEVELOPMENT AUTHORITY YOLA (UBRBDA) YOLA, ADAMAWA STATE	43.00		117
118	MARITIME ACADEMY OF NIGERIA (MAN) ORON, AKWA IBOM STATE	43.00		117
119	UNIVERSITY OF ILORIN (UI), KWARA STATE	43.00		119
120	SOKOTO RIMA RIVER BASIN DEVELOPMENT AUTHORITY (SRRBDA) SOKOTO STATE	42.50		120
121	FEDERAL MINISTRY OF WORKS, ABUJA	42.25		120
122	FEDERAL COLLEGE OF EDUCATION (TECHNICAL), POTISKUM YOBE STATE (FCET POTISKUM)	42.00		122
123	STATE HOUSE (SH) ABUJA	41.75		123
124	FEDERAL POLYTECHNIC UKANA, AKWA IBOM STATE	41.50		123
125	ALEX-EKWUEME UNIVERSITY TEACHING HOSPITAL, ABAKALIKI (AEFUTHA) EBONYI STATE.	41.50		125
126	FEDERAL NEUROPSYCHIATRIC HOSPITAL, ENUGU STATE (FNHE).	41.50		126

127	FEDERAL TEACHING HOSPITAL KATSINA (FTHK) KATSINA STATE	41.50		126
128	FEDERAL UNIVERSITY KASHERE (FUK) GOMBE	41.00		128
129	NATIONAL BIO TECHNOLOGY DEVELOPMENT AGENCY (NBTDA) ABUJA	40.25		129
130	NATIONAL INSTITUTE FOR HOSPITALITY AND TOURISM (NIHOTOUR) ABUJA	39.75		129
131	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY(FECOLART) OWERRI, IMO STATE	39.75		131
132	NATIONAL INSTITUTE FOR SPORTS (NIS), IYUN ST, SURULERE, LAGOS STATE	39.75		132
133	FEDERAL POLYTECHNIC DAURA (FEDPOLY DAURA) KATSINA STATE	39.50		133
134	ABUBAKAR TAFAWA BALEWA UNIVERSITY (ATBU) GUBI BAUCHI	38.50		133
135	NATIONAL EYE CENTER, KADUNA STATE	38.50		135
136	HUSSAINI ADAMU FEDERAL POLYTECHNIC (HAFEP) KAZAURE, JIGAWA STATE	37.50		136
137	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION (IPCR), ABUJA	37.00		136
138	FEDERAL COLLEGE OF EDUCATION, (FCE), OKENE, KOGI STATE	37.00		136
139	NATIONAL SENIOR SECONDARY EDUCATION COMMISSION (NSSEC), ABUJA	36.40		139
140	NIGERIA SECURITY AND CIVIL DEFENCE CORPS (NSCDC), ABUJA	36.25		140
141	NATIONAL TEACHERS INSTITUTE (NTI), RIGACHIKUN, KADUNA	35.25		140
142	AFRICAN REGIONAL CENTRE FOR SPACE SCIENCE AND TECHNOLOGY EDUCATION-ENGLISH (ARCSSTEE) OBAFEMI AWOLowo UNIVERSITY CAMPUS ILE-IFE, OSUN STATE	35.00		142
143	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) ABUJA	34.50		142
144	UNIVERSITY OF CALABAR TEACHING HOSPITAL (UCTH) CALABAR, CROSS RIVER STATE	34.50		144
145	SCIENTIFIC EQUIPMENTS DEVELOPMENT INSTITUTE (SEDI), AKWUKE, ENUGU STATE.	33.75		144
146	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT (NACETEM) OBAFEMI AWOLowo UNIVERSITY, ILE -IFE, OSUN STATE	33.50		146
147	NATIONAL POST-GRADUATE MEDICAL COLLEGE (NPMCN), IJANIKIN, BADAGRY EXPRESS WAY, LAGOS STATE	32.75		146
148	NIGERIAN INSTITUTE OF MINING AND GEOSCIENCES (NIMG) JOS, TUNDUN WADA, PLATEAU STATE.	32.50		146
149	NIGERIAN BULK ELECTRICITY TRADING PLC (NBET), ABUJA	32.25		146
150	FEDERAL POLYTECHNIC KALTUNGO (FPK) GOMBE	32.25		150
151	FEDERAL NEURO PSYCHIATRIC HOSPITAL KWARE, SOKOTO (FNPHK) SOKOTO STATE	32.25		151
152	NIGERIAN NATIONAL MERIT AWARD, (NNMA) ABUJA	31.00		152
153	NIGERIAN STORED PRODUCTS RESEARCH INSTITUTE, (NSPRI), ILORIN, KWARA STATE	30.50		153
154	UNIVERSITY OF ABUJA , ABUJA	30.25		153

155	FEDERAL COLLEGE OF EDUCATION (TECHNICAL) (FCE), OMOKU, RIVERS STATE	30.25		153
156	IRRUA SPECIALIST TEACHING HOSPITAL (ISTH), IRRUA, EDO STATE	30.00		153
157	FEDERAL POLYTECHNIC, OFFA (OFFAPOLY), KWARA STATE	28.80		157
158	FEDERAL POLYTECHNIC (FEDPOLY) OKO, ANAMBRA STATE	28.75		158
159	NIGERIAN ARABIC VILLAGE, NGALA BORNO STATE (NALV)	28.75		159
160	FEDERAL MEDICAL CENTER (FMC) BIRNIN KUDU, JIGAWA STATE	28.75		159
161	NATIONAL UNIVERSITY COMMISSION (NUC), ABUJA	28.50		159
162	FEDERAL TEACHING HOSPITAL, (FTH) LOKOJA, KOGI STATE	28.25		162
163	NIGERIAN RAILWAY CORPORATION(NRC), EBUTEMETTA, LAGOS STATE	28.25		163
164	BANK OF AGRICULTURE (BOA) YAKUBU GOWON WAY, KADUNA	28.00		163
165	NATIONAL COMMISSION FOR NOMADIC EDUCATION (NCNE) KADUNA STATE	27.75		165
166	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA, (COREN) ABUJA	27.75		166
167	NATIONAL LOTTERY TRUST FUND (NLTF), ABUJA	27.50		167
168	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION (NSIWC) ABUJA	27.50		168
169	UNIVERSITY OF MAIDUGURI BORNO STATE (UNIMAID)	27.50		169
170	NATIONAL INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST), ZARIA, KADUNA STATE	27.25		170
171	NATIONAL STEEL RAW MATERIAL EXPLORATORY AGENCY (NSRMEA) MALALI, KADUNA STATE	27.00		170
172	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY (NNMDA), VICTORIA ISLAND, LAGOS STATE	27.00		172
173	HADEJIA JAMA'ARE RIVER BASIN DEVELOPMENT AUTHORITY (HJRBDA), KANO, KANO STATE	27.00		173
174	NATIONAL AGENCY FOR THE GREAT GREEN WALL (NAGGW) ABUJA	26.75		174
175	UNIVERSITY OF ILORIN TEACHING HOSPITAL, (UIH) ILORIN, KWARA STATE	26.50		175
176	NIGERIAN PORTS AUTHORITY (NPA), MARINA, LAGOS STATE	26.50		176
177	FEDERAL INLAND REVENUE SERVICE (FIRS), ABUJA	26.00		176
178	NATIONAL INLAND WATERWAYS AUTHORITY (NIWA), LOKJA, KOGI STATE	25.05		178
179	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN(FUPRE), DELTA STATE	25.00		179
180	FISCAL RESPONSIBILITY COMMISSION, (FRC) ABUJA	25.00		180
181	FEDERAL MEDICAL CENTRE (FMC), MAKURDI, BENUE STATE.	25.00		180
182	UNIVERSITY OF NIGERIA, NSUKKA (UNN), ENUGU STATE.	25.00		182
183	FEDERAL MEDICAL CENTER (FMC) ASABA, DELTA STATE	24.75		183
184	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURE (NASENI) IDU, ABUJA	24.50		183
185	UNIVERSAL BASIC EDUCATION COMMISSION (UBEC), ABUJA	24.50		183
186	NIGER DELTA POWER HOLDING COMPANY (NDPHC) ABUJA	24.00		186
187	NIGERIAN CHRISTIAN PILGRIM COMMISSION (NCPC) ABUJA	23.50		187
188	NATIONAL IRON ORE MINING COMPANY (NIOMCO), ITAKPE, KOGI SATE	23.25		188

189	RADIOGRAPHERS REGISTRATION BOARD OF NIGERIA, (RRBN) ABUJA	23.00		189
190	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE, (PEDI), ILESHA, OSUN STATE	23.00		190
191	DENTAL THERAPIST REGISTRATION BOARD OF NIGERIA (DTRBN), IKOYI TOWERS ROAD, IKOYI LAGOS STATE	22.75		191
192	NIGERIA INSTITUTE OF MEDICAL RESEARCH (NIMR), YABA, LAGOS STATE	22.50		191
193	FEDERAL MINISTRY OF PETROLEUM RESOURCES (MPR) ABUJA	22.50		191
194	FEDERAL UNIVERSITY OYE (FUOYE), EKITI STATE	22.00		194
195	VETERINARY COUNCIL OF NIGERIA (VCN), ABUJA	22.00		195
196	FEDERAL COLLEGE OF EDUCATION (TECH) (FCET) BICHI, KANO STATE	22.00		196
197	FEDERAL COLLEGE OF EDUCATION PANKSHIN (FCEP) JOS, PANKSHIN, PLATEAU STATE.	21.30		197
198	NIGERIAN SHIPPERS COUNCIL (NSC), APAPA, LAGOS STATE	21.25		198
199	FEDERAL COLLEGE OF EDUCATION(TECHNICAL) (FCET), ASABA, DELTA STATE	21.25		199
200	CORPORATE AFFAIRS COMMISSION (CAC), ABUJA	21.00		199
201	FEDERAL UNIVERSITY DUTSE (FUD), JIGAWA STATE	21.00		201
202	NATIONAL YOUTH SERVICE CORPS, (NYSC) ABUJA	21.00		202
203	FEDERAL POLYTECHNIC, IDAH (FPI), KOGI STATE	21.00		202
204	ELECTRONIC DEVELOPMENT INSTITUTE (ELDI) AWKA, ANAMBRA STATE	20.50		204
205	NIGERIAN MARITIME ADMINISTRATION AND SAFETY AGENCY (NIMASA), ADETOKUMBO, ADEMOLA STREET, VICTORIA ISLAND, LAGOS STATE	19.00		205
206	NATIONAL COMMISSION FOR REFUGEES, MIGRANTS AND INTERNALLY DISPLACED PERSONS, (NCFRMI) ABUJA	18.00		206
207	NATIONAL PRIMARY HEALTHCARE DEVELOPMENT AGENCY (NPHDA), ABUJA	17.50		207
208	NATIONAL FILM AND VIDEO CENSORS BOARD (NFVCB) ABUJA	16.50		208
209	FEDERAL COLLEGE OF EDUCATION TECHNICAL (FCET), UMUNZE, ANAMBRA STATE	16.25		209
210	CIVIL DEFENCE CORRECTIONAL FIRE & IMMIGRATION SERVICES BOARD (CDCFIB) ABUJA	15.00		210
211	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT INSTITUTE (NEDDI), NNEWI, ANAMBRA STATE	13.50		211
212	FCT AREA COUNCIL STAFF PENSION BOARD (FCT ACSPB) ABUJA	10.50		212
213	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL (NAUTH) NNEWI, ANAMBRA STATE	8.00	DORMANT 3	213
214	NNAMDI AZIKIWE UNIVERSITY (NAU), AWKA, ANAMBRA STATE	7.50		214
215	FEDERAL MEDICAL CENTER, NGURU (FMC NGURU) YOBE STATE	6.00		215
216	METALLURGICAL TRAINING INSTITUTE (MTI), ONITSHA, ANAMBRA STATE	5.50		216
217	PUBLIC COMPLAINTS COMMISSION (PCC) ABUJA	0.00	NON-EXISTE	217
218	NIGERIA ATOMIC ENERGY COMMISSION (NAEC) ABUJA	0.00		217
219	NATIONAL DIRECTORATE OF EMPLOYMENT (NDE) ABUJA	0.00		217

220	NATIONAL BOARD FOR TECHNOLOGY INCUBATION (NBTI), ABUJA	0.00		217
221	FEDERAL MORTGAGE BANK OF NIGERIA (FMBN), ABUJA	0.00		217
222	NIGERIA AIRSPACE MANAGEMENT AGENCY (NAMA), ABUJA	0.00		217
223	NATIONAL HOSPITAL (NHA) ABUJA	0.00		217
224	FEDERAL MINISTRY OF BUDGET AND ECONOMIC PLANNING (FMBEP), ABUJA	0.00		217
225	COUNCIL OF REGISTERED BUILDERS OF NIGERIA (CORBON), ABUJA	0.00		217
226	FEDERAL MEDICAL CENTRE, (FMC) KEFFI	0.00		217
227	COUNCIL OF LEGAL EDUCATION, (CLE), NIGERIAN LAW SCHOOL (NLS) BWARI ABUJA	0.00		217
228	FEDERAL MINISTRY OF WATER RESOURCES (FMWRS) ABUJA	0.00		217
229	DEBT MANAGEMENT OFFICE (DMO) ABUJA	0.00		217
230	NIGERIAN COPYRIGHT COMMISSION (NCC), ABUJA	0.00		217
231	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS (NCMM), ABUJA	0.00		217
232	NATIONAL GALLERY OF ARTS (NGA), ABUJA	0.00		217
233	FEDERAL ROAD SAFETY CORPS (FRSC), ABUJA	0.00		217
234	NIGERIA CENTER FOR DISEASE CONTROL AND PREVENTION (NCDC), ABUJA	0.00		217
235	OPTOMETRISTS AND DISPENSING OPTICIANS REGISTRATION BOARD OF NIGERIA (ODORBN), ABUJA	0.00		217
236	OFFICE OF THE SECRETARY TO THE GOVERNMENT OF THE FEDERATION (OSGF), ABUJA	0.00		217
237	NATIONAL COUNCIL FOR ARTS AND CULTURE (NCAC), ABUJA	0.00		217
238	NATIONAL LIBRARY OF NIGERIA (NLN), ABUJA	0.00		217
239	FEDERAL MINISTRY OF POLICE AFFAIRS, ABUJA	0.00		217
240	NIGERIAN TELEVISION AUTHORITY (NTA), ABUJA	0.00		217
241	NATIONAL POPULATION COMMISSION (NPOPC), ABUJA	0.00		217
242	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE (NBRRI), ABUJA	0.00		217
243	NATIONAL COMMISSION FOR PERSONS WITH DISABILITIES (NCPWD), ABUJA	0.00		217
244	SURVEYORS COUNCILS OF NIGERIA (SURCON), ABUJA	0.00		217
245	FEDERAL MINISTRY OF INFORMATION AND NATIONAL ORIENTATION (FMINO), ABUJA	0.00		217
246	FEDERAL MINISTRY OF WOMEN AFFAIRS (FMWA), ABUJA	0.00		217
247	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY (NESREA), ABUJA	0.00		217
248	ARCHITECTS REGISTRATION COUNCIL OF NIGERIA (ARCON), ABUJA	0.00		217
249	NATIONAL AGRICULTURAL LAND DEVELOPMENT AUTHORITY (NALDA), ABUJA	0.00		217
250	SOLID MINERALS DEVELOPMENT FUND ABUJA	0.00		217
251	ENERGY COMMISSION OF NIGERIA ABUJA	0.00		217
252	NATIONAL OFFICE FOR TECHNOLOGY ACQUISITION AND PROMOTION (NOTAP) ABUJA	0.00		217
253	NATIONAL BROADCASTING COMMISSION (NBC) ABUJA	0.00		217
254	FEDERAL MINISTRY OF YOUTH DEVELOPMENT, ABUJA	0.00		217
255	CENTRE FOR MANAGEMENT DEVELOPMENT, ABUJA	0.00		217

256	ENVIRONMENTAL HEALTH COUNCIL OF NIGERIA, ABUJA	0.00		217
257	FEDERAL GOVERNMENT STAFF HOUSING LOAN BOARD, (FGSHLB) ABUJA	0.00		217
258	FEDERAL MINISTRY OF POWER, (FMP) ABUJA	0.00		217
259	COMPUTER PROFESSIONALS REGISTRATION COUNCIL OF NIGERIA, (CPN) ABUJA	0.00		217
260	NIGERIAN MINNING CADASTRE OFFICE, (NMCO) ABUJA	0.00		217
261	NIGERIAN INVESTMENT PROMOTION COMMISSION (NIPC) ABUJA	0.00		217
262	FEDERAL HOUSING AUTHORITY (FHA) ABUJA	0.00		217
263	FEDERAL MINISTRY OF FOREIGN AFFAIRS, (MFA) ABUJA	0.00		217
264	NIGERIA AGRICULTURAL QUARANTINE SERVICE (NAQS) ABUJA	0.00		217
265	POLICE SERVICE COMMISSION (PSC) ABUJA	0.00		217
266	NIGERIAN SAFETY INVESTIGATION BUREAU (NSIB) ABUJA	0.00		217
267	FEDERAL POLYTECHNIC UGEP, CROSS RIVER STATE	0.00		217
268	UNIVERSITY OF CALABAR, CROSS RIVER STATE	0.00		217
269	FEDERAL COLLEGE OF EDUCATION (FCE), OBUDU, CROSS-RIVER STATE	0.00		217
270	NATIONAL VETERINARY RESEARCH INSTITUTE (NVRI), VOM, JOS, PLATEAU STATE	0.00		217
271	FEDERAL COLLEGE OF MEDICAL LABORATORY SCIENCE AND TECHNOLOGY (FCMLST), LAMINGO, JOS, PLATEAU STATE.	0.00		217
272	NORTH EAST DEVELOPMENT COMMISSON, (NEDC) MAIDUGURI BORNO STATE	0.00		217
273	FEDERAL POLYTECHNIC, MONGUNO, (FEDPOL MONGUNO) BORNO STATE	0.00		217
274	LAKE CHAD RESEARCH INSTITUTE, MAIDUGURI BORNO STATE (LCRI)	0.00		217
275	FEDERAL UNIVERSITY, GASHUA YOBE STATE (FUGA)	0.00		217
276	FEDERAL COLLEGE OF FRESHWATER FISHERIES TECHNOLOGY, (FCFFT) BAGA BORNO STATE	0.00		217
277	UNIVERSITY OF BENIN (UNIBEN), BENIN CITY, EDO STATE	0.00		217
278	FEDERAL POLYTECHNIC AUCHI (AUCHI POLY), EDO STATE	0.00		217
279	FEDERAL NEURO-PSYCHIATRIC HOSPITAL (FED NEURO), BENIN CITY, EDO STATE	0.00		217
280	NATIONAL INSTITUTE OF CONSTRUCTION, TECHNOLOGY AND MANAGEMENT (NICTM), UROMI, EDO STATE	0.00		217
281	FEDERAL COLLEGE OF EDUCATION (TECHNICAL) EKIADOLOR (FCET), BENIN CITY, EDO STATE	0.00		217
282	BENIN OWENA RIVER BASIN DEVELOPMENT AUTHORITY (BORBDA), BENIN CITY, EDO STATE	0.00		217
283	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT (NCEE), BENIN CITY, EDO STATE	0.00		217
284	NATIONAL BUSINESS AND TECHNICAL EXAMINATIONS BOARD (NABTEB), BENIN CITY, EDO STATE	0.00		217
285	FEDERAL COLLEGE OF EDUCATION (TECHNICAL) ISU (FCETI), EBONYI STATE.	0.00		217
286	FEDERAL UNIVERSITY OF TECHNOLOGY OWERRI (FUTO) OWERRI, IMO STATE	0.00		217
287	NATIONAL ROOTS CROPS RESEARCH INSTITUTE, UMUDIKE, UMUAHIA, ABIA STATE	0.00		217
288	ANAMBRA IMO RIVER BASIN DEVELOPMENT AUTHORITY (OWERRI), IMO STATE	0.00		217

289	NATIONAL BOARD FOR TECHNICAL EDUCATION (NBTE), KADUNA	0.00		217
290	FEDERAL NEUROPSYCHIATRICS HOSPITAL(FNPH), YABA, LAGOS STATE	0.00		217
291	INSTITUTE OF PUBLIC ANALYSTS OF NIGERIA (IPAN), YABA, LAGOS STATE	0.00		217
292	TAFAWA BELEWA SQUARE MANAGEMENT BOARD (TBSMB), BAMGBOSE ST, LAGOS ISLAND, LAGOS STATE	0.00		217
293	FEDERAL COLLEGE OF EDUCATION (FCE), KONTAGORA, NIGER STATE	0.00		217
294	FEDERAL COLLEGE OF FRESHWATER FISHERIES TECHNOLOGY (FCFFT), NEW BUSSA, NIGER STATE	0.00		217
295	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT, NEW BUSSA (FCWM)	0.00		217
296	NATIONAL INSTITUTE FOR FRESHWATER FISHERIES RESEARCH NEW BUSSA (NIFFR), NIGER STATE	0.00		217
297	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE (EMDI), AKURE, ONDO STATE	0.00		217
298	FEDERAL UNIVERSITY OF TECHNOLOGY AKURE (FUTA), ONDO STATE	0.00		217
299	FEDERAL POLYTECHNIC ILE-OLUJI, (FEDPOLY), ONDO STATE	0.00		217
300	FEDERAL COLLEGE OF AGRICULTURE (FECA), AKURE, ONDO STATE	0.00		217
301	NIGERIA INSTITUTE FOR EDUCATION PLANNING AND ADMINISTRATION (NIEPA), ONDO STATE	0.00		217
302	OGUN/OSUN RIVER BASIN DEVELOPMENT AUTHORITY, ALABATA ROAD, ABEOKUTA, OGUN STATE	0.00		217
303	FEDERAL COOPERATIVE COLLGE, ELEYEILE, IBADAN (FCC, IBADAN), OYO STATE	0.00		217
304	FORESTRY RESEARCH INSTITUTE OF NIGERIA, JERICHO, IBADAN (FRIN), OYO STATE	0.00		217
305	OIL AND GAS FREE ZONE AUTHORITY (OGFZA). MARBLE HOUSE, FEDERAL OCEAN TERMINAL ONNE, PORT HARCOURT, RIVERS STATE	0.00		217
306	NIGER DELTA BASIN DEVELOPMENT AUTHORITY (NDBDA), PORT HARCOURT, RIVERS STATE	0.00		217
307	FEDERAL POLYTECHNIC, EKOWE (FPE), BAYELSA STATE	0.00		217
308	USMANU DANFODIYO UNIVERSITY SOKOTO (UDUS) SOKOTO STATE	0.00		217
309	SUPREME COURT OF NIGERIA, ABUJA	NR	NON-RESPONSIVE 15	
310	NIGERIA PRESS COUNCIL (NPC) ABUJA	NR		
311	LEGAL AID COUNCIL (LAC) ABUJA	NR		
312	NATIONAL HAJJ COMMISSION OF NIGERIA (NAHCON) ABUJA	NR		
313	FEDERAL CIVIL SERVICE COMMISSION, (FCSC) ABUJA	NR		
314	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENTISTS, (COMEG) ABUJA	NR		
315	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA (ICCON), ABUJA	NR		
316	FEDERAL TEACHING HOSPITAL (FTH) GOMBE	NR		
317	NATIONAL OBSTETRICS FISTULA CENTER NINGI, BAUCHI	NR		
318	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES JOS.	NR		
319	FEDERAL UNIVERSITY OF AGRICULTURE UMUDIKE, UMUAHIA ABIA STATE	NR		

320	FEDERAL COLLEGE OF FORESTRY MECHANIZATION (FCFM), MANDO, KADUNA STATE	NR		
321	OBAFEMI AWOLowo UNIVERSITY (OAU), ILE-IFE OSUN STATE	NR		
322	FEDERAL POLYTECHNIC EDE (FPE) EDE, OSUN STATE	NR		
323	UNIVERSITY OF IBADAN, IBADAN OYO STATE (UI)	NR		

**INDEPENDENT CORRUPT PRACTICES
AND OTHER RELATED OFFENCES COMMISSION (ICPC)**

Plot 802 Constitution Avenue, Zone A9, Central Area, Garki-Abuja, Nigeria.
Tel: 09-523 0789, 670 0438. Fax 09-523 6717. Email: info@icpc.gov.ng