



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

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ETHICS AND INTEGRITY COMPLIANCE SCORECARD OF MDAS OF THE FEDERAL REPUBLIC OF NIGERIA 2025



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SCORECARD OF MDAS OF THE
FEDERAL REPUBLIC OF NIGERIA**

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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

Integrity remains the cornerstone of effective governance and sustainable national development. Without it, public institutions lose their moral compass, citizens lose confidence in leadership, and national progress becomes uncertain. The Ethics and Integrity Compliance Scorecard (EICS) was conceived by the Independent Corrupt Practices and Other Related Offences Commission (ICPC) as a diagnostic and accountability tool to strengthen transparency, ethical conduct, and institutional resilience within Nigeria's public sector. It embodies the Commission's preventive approach to curbing corruption by embedding ethics as a governance principle rather than treating it as a reactionary measure.

Since 2019 which marks the beginning of interaction and assessment of MDAs through the deployment of the Scorecard has evolved into a vital benchmark for measuring the level of compliance of Ministries, Departments, and Agencies (MDAs) with established standards of ethics, financial discipline and governance. Over the years, the EICS has guided public institutions to self-assess, identify weaknesses, and implement reforms that promote transparency and efficiency. It has also become an essential feedback mechanism for policymakers, enabling evidence-based decisions that improve institutional accountability and strengthen public service delivery.

The 2025 EICS Report builds on lessons from previous assessment cycles, reflecting the Commission's unwavering commitment to ensuring that integrity becomes an operational culture rather than a mere compliance checkbox. The year under review witnessed notable progress in policy development, internal control reforms, and the growing recognition of the importance of Anti-Corruption and Transparency Units (ACTUs) within MDAs. However, it also revealed persistent gaps in ethics institutionalization, accountability enforcement, and management support for ACTUs. These gaps highlight the continuing need for leadership-driven reforms and capacity strengthening to consolidate progress and ensure sustainability.



For the 2025 assessment year, the EICS was deployed across 360 target MDAs of the Federal Government. Out of this number, 3 MDAs were exempted from the exercise, leaving a total of 357 MDAs effectively assessed. This wide coverage underscores the Commission's resolve to deepen ethical compliance and foster transparency across all facets of the public service. The assessment provided a robust dataset reflecting varying degrees of compliance, effectiveness, and institutional integrity within Nigeria's governance framework.

Against this backdrop, the 2025 EICS serves not only as a measurement tool but also as a strategic compass, guiding MDAs toward higher ethical standards and institutional excellence. The Scorecard assesses performance across four key pillars: Management Culture and Structure, Financial Management Systems, Administrative Systems, and the Anti-Corruption and Transparency Units (ACTUs). These pillars provide a comprehensive picture of integrity compliance within the public sector. These pillars collectively evaluate how effectively MDAs uphold transparency, accountability, fairness, and discipline in their internal operations.

The findings of this report reveal that while many institutions have demonstrated commendable improvement in compliance with ethical and financial management standards, others remain constrained by systemic weaknesses, including poor record-keeping, irregular reporting, inadequate funding for ACTUs, and weak enforcement of disciplinary measures. In some MDAs, ACTUs continue to face operational challenges such as insufficient logistical support, unclear reporting lines, and limited management engagement in corruption prevention activities. These issues demand renewed commitment from leadership across all MDAs to institutionalize integrity as a fundamental value—not as an obligation imposed by regulation, but as an inherent part of organizational culture and decision-making.

The Commission envisions a public service that functions as a model of ethical responsibility—one where transparency, fairness, and accountability guide every decision and action. This vision aligns with Nigeria's broader national development goals, where effective governance, rule of law, and trust in institutions are recognized as key enablers of sustainable progress. The EICS Report, therefore, is



not merely an evaluation document but a call to action, urging all public institutions to strengthen their ethical foundations, reinforce internal controls, and ensure that integrity becomes the central driver of public service delivery and governance outcomes.

Through consistent evaluation, capacity building, and inter-agency collaboration, the ICPC reaffirms its commitment to fostering a Nigeria where ethics define governance, integrity inspires confidence, and compliance drives national transformation. The Commission recognizes that building an ethical public sector requires more than enforcement, it demands leadership by example, collective accountability, and continuous improvement. As such, the EICS remains a beacon of progress, guiding Nigeria's public institutions toward a future where integrity is not just practised but lived.

Dr. Musa Adamu Aliyu, SAN
Chairman, ICPC



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EXECUTIVE SUMMARY

The design of the EICS embodies ICPC's preventive approach to combating corruption — combining the focus of enforcement and building resilient systems that promote transparency, ethics, and compliance. It encourages MDAs to institutionalize integrity as a governance principle, thereby reducing opportunities for misconduct, misuse of public resources, and administrative inefficiencies.

The 2025 EICS Report represents the Commission's ongoing effort to entrench integrity and good governance practices within public institutions. The tool provides a systematic framework for measuring ethical performance and identifying institutional weaknesses that require targeted reforms. The 2025 assessment cycle measures compliance across four key pillars indicators of Management Culture and Structure, Financial Management Systems, Administrative Systems and Anti-Corruption and Transparency Unit (ACTU), which collectively capture the critical dimensions of ethics and governance within the public service:

360 MDAs targeted out of which 3 MDAs were exempted, resulting in a total of 357 MDAs assessed, 13 MDAs out of the total sum could not be assessed and are termed non-responsive.

The evaluation process involved data collection, verification, and analysis through standardized assessment templates, field validation exercises, and review of documentary evidence submitted by MDAs and their ACTUs. Each assessment criterion was benchmarked against extant public service rules, circulars, and ethical codes to ensure fairness, objectivity, and comparability across institutions.

Key findings includes Level of compliance, scores of the indicators and indices used to measure MDAs compliance standardized variables.



Level of Compliance	Number of MDAs	Level of Effectiveness	Number Of ACTUs
Full compliance	0	Very Effective	33
Substantial Compliance	48	Effective	83
Partial Compliance	132	Ineffective	142
Poor Compliance	141	Dormant	10
Non-Compliance	23	Non-Existent	89
Non-Responsive	13	Total	357
Total	357		

FINDINGS	NUMBER/PERCENTAGES OF MDAs	
	SCORES BELOW AVERAGE	SCORES AVERAGE & ABOVE
169 MDAs do not have the core values, mission and vision systems for understanding by their staff.	169 (49.13%)	175 (50.87%)
191 MDAs do not have domesticated Policy regarding acceptance of gifts, donations, hospitality etc.	191 (55.52%)	153 (44.48%)
178 MDAs do not have instruments for the establishment of the governing boards/ Councils.	39 (11.34%)	305 (88.66%)
39 MDAs do not have boards or oversight in place.	178 (51.74%)	166 (48.26%)
102 MDAs do not have strategic plans	106 (30.81%)	238 (69.19%)
154 MDAs do not have monitoring system and did not conduct monitoring and evaluation of their activities, programmes and projects.	157 (45.64%)	187 (54.36%)
289 MDAs do not encourage ACTUs to carry out System Studies/Corruption Risk Assessments.	289 (84.01%)	55 (15.99%)
99 MDAs do not have guidelines on granting of advances to staff.	101 (29.36%)	243 (70.64%)
69 MDAs do not make retirements on advances as and when due.	65 (18.9%)	279 (81.1%)
68 MDAs do not ensure that personnel retire advances before granting fresh advances.	83 (24.13%)	261 (75.87%)
114 MDAs do not render financial reports to the Office of the Accountant General of the Federation (OAGF) in the year under review.	119 (34.59%)	225 (65.41%)
40 MDAs do not comply with the need to remit IGR as required by standards.	42 (12.21%)	302 (87.79%)
75 MDAs do not comply with the fiscal responsibility provisions.	80 (23.26%)	264 (76.74%)
41 MDAs do not carry out internal audit activities as at when due.	63 (18.31%)	281 (81.69%)
95 MDAs do not render Annual Audited Account to the Office of the Auditor General of the Federation and National Assembly.	115 (33.43%)	229 (66.57%)
58 MDAs do not have external auditors contracted with due processes.	61 (17.73%)	283 (82.27%)
88 MDAs do not conduct an Annual Needs Assessment preparatory to their procurements.	88 (25.58%)	256 (74.42%)
32 MDAs do not have an annual procurement plans in compliance with the provisions of PPA 2007 and their approved annual budget.	35 (10.17%)	309 (89.83%)
71 MDAs did not provide external partners and stakeholders with Principles of Ethics and Compliance including clauses on sanctions where appropriate and no reasonable period of notice.	76 (22.09%)	268 (77.91%)
34 MDAs to undertake performance certification of ongoing (works) projects and verify goods supplied.	37 (10.76%)	307 (89.24%)
No conduct of market surveys in 114 MDAs within the year under review.	115 (33.43%)	229 (66.57%)

50 MDAs have petitions /ongoing investigations by ICPC against the organisations or their personnel for infractions or default/non- compliance with procurement/ recruitment processes.	50 (14.53%)	294 (85.47%)
21 MDAs do not have legal instruments establishing the organizations.	21 (6.10%)	323(93.90%)
24 MDAs do not conduct annual performance reviews and appraisals therefore promotion of staff is irregular.	25 (7.27%)	319 (92.73%)
35 MDAs, most of their records on Organizational operations are not computerized (manual operations).	56 (16.28%)	288 (83.72%)
14 MDAs do not have websites or were not updated in the last 6 months.	15 (4.36%)	329 (95.64%)
144 MDAs do not have annual training plans.	144 (41.86%)	200 (58.14%)
145 MDAs do not conduct capacity training for Management and Staff on ethics and compliance.	149 (43.31%)	195 (56.69%)
192 MDAs training consultants/firms are not duly accredited by the relevant agencies/regulatory bodies.	195(56.69%)	149 (43.31%)
241 MDAs do not have domesticated Whistle-blower Policies in place.	245(71.22%)	99(28.78%)
269 MDAs whistleblowing policies are not accessible.	270(78.49%)	74(21.51%)
94 MDAs do not have domesticated codes of conduct.	99 (28.78%)	245 (71.22%)
156 MDAs domesticated professional codes are outdated.	179 (52.03%)	165 (47.97%)
146 MDAs do not have reward systems.	152 (44.19%)	192 (55.81%)

RECOMMENDATIONS:

1. The need for the ICPC in collaboration with OHCSF and stakeholders 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.
2. 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.
3. The ICPC to ensure MDAs strict adherence 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.
4. 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.

5. 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.
6. 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.
7. 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).
8. 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.

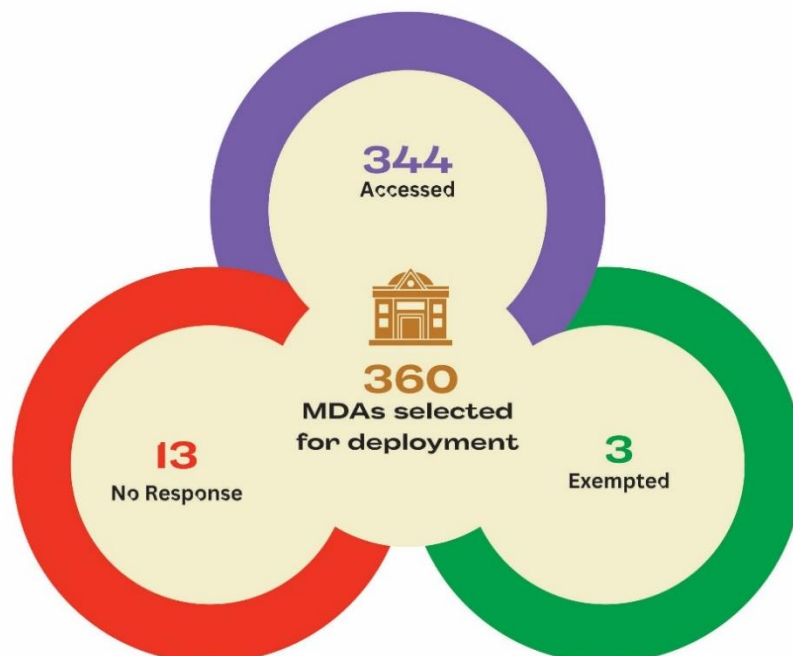
CONCLUSION:

ICPC continued administration of EICS on MDAs and AEI on ACTUs is 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.

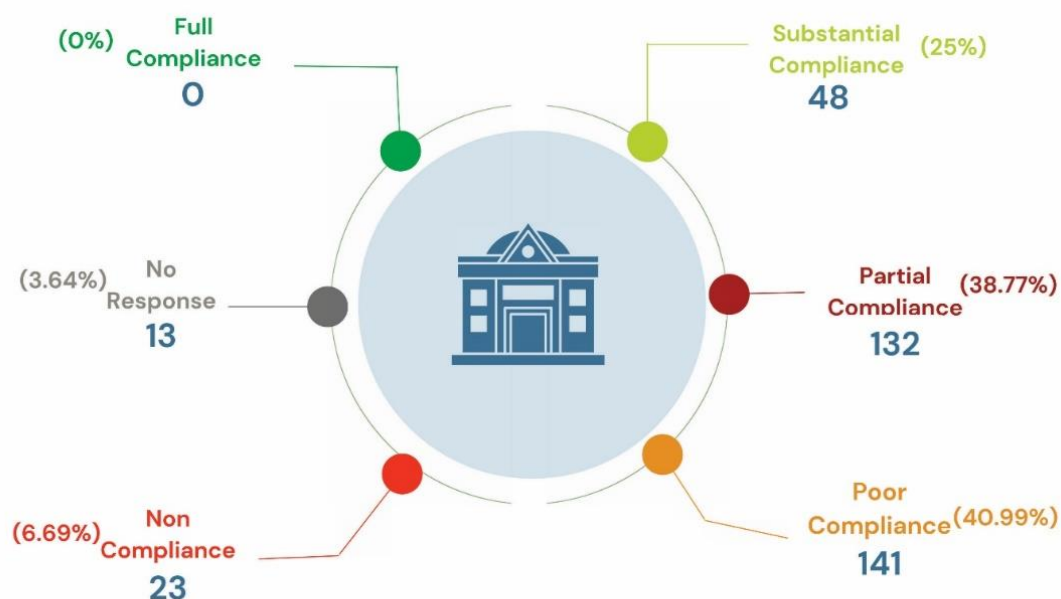


2025 ETHICS AND INTEGRITY COMPLIANCE SCORECARD (EICS)

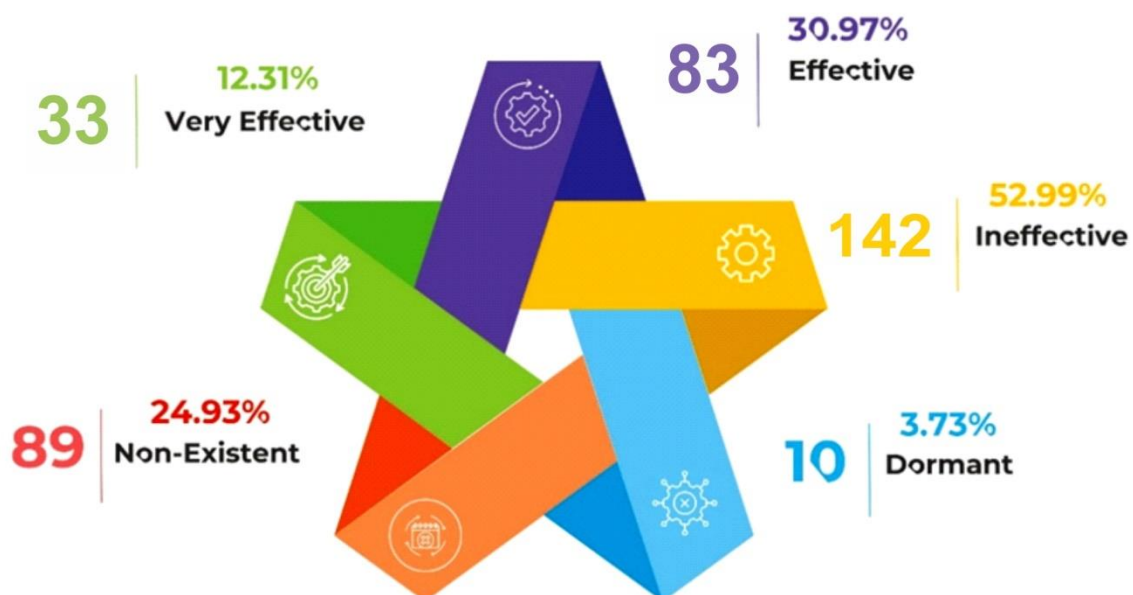
MEASURED INDICATORS



Compliance Level of MDAs

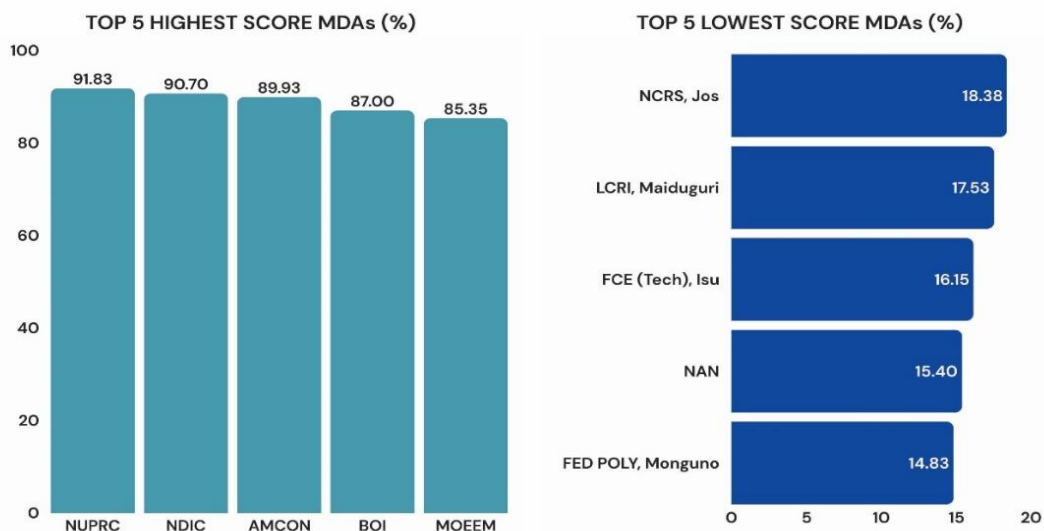


Level of ACTUs Effectiveness





Out of 344 MDAs Assessed





Major Findings Cont'd

154

MDAs do not have monitoring systems.

241

MDAs do not have domestic Whistle-blower Policy in place.

32

MDAs do not have an annual procurement plan in compliance with the provisions of PPA 2007.

50

MDAs have a petition /ongoing investigation by ICPC against the organization or its personnel.

114

MDAs do not render financial reports to the Office of the Accountant General of the Federation (OAGF) for the year under review.

ETHICS AND INTEGRITY COMPLIANCE SCORECARD (EICS) OF MDAS OF THE FEDERAL REPUBLIC OF NIGERIA 2025

INTRODUCTION

The importance and relevance of sound ethics and integrity continue to echo across the sphere of business, organizational behavior, and productivity. However, general ethical principles are no longer sufficient in today's context, giving the significant risk and vulnerabilities faced by public institutions-both from internal and external actors. These pressures often lead to compromises, rule-bending, distorted directives, and obstruction of worthy organizational goal and initiatives.

In this regard, there is a need for specific ethics and integrity framework tailored to public institutions, designed to measure their compliance with statutes, directives, policies, standards, and other instruments of government. Such frameworks are vital for effective monitoring the compliance levels of Ministries, Department and Agencies (MDAs).

The Ethics and Integrity Compliance Scorecard (EICS) developed and implemented by the Independent Corrupt Practices and Other Related Offences Commission (ICPC) embodies this concept. It stands as one of the most effective tools for accessing and promoting accountability in Nigerian public institutions.

The 2025 edition of the EICS report marks the 7th annual assessment of Federal Government MDAs. Since the EICS was developed in 2015, the Commission has institutionalized its annual deployment from 2019 to date.

Through the EICS, the ICPC proactively sustains the fight against corruption by ensuring that ethics, integrity and compliance are central to the operations of public agencies thereby enhancing service delivery and institutional performances. The Commission also publishes the EICS report, review MDA's performance outcomes, and makes informed recommendations for improvement. MDAs rated as Non-Responsive or Non-Compliant are further subjected to follow-up actions such as System Study and Review (SSR) or Corruption Risk Assessment (CRA) to address identified gaps and reinforce adherence.



2.0 GOALS AND OBJECTIVES:

The goal of EICS complemented by the AEI 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 evaluate MDAs level of compliance with institutional ethics and integrity requirements to initiate an internal anti-corruption campaign programme to improve their systems and operations.
- ii. Establish an objective rating of MDAs and how they compare with peers, thereby encouraging public organizations and also, advise government on the development of appropriate policies for effective oversight of public bodies.
- iii. Avail investors the opportunity to assess the performance of MDAs in terms of reputations as prerequisite for collaborations.
- iv. ACTU Effectiveness Index (AEI) complements the EICS to provide a quantitative and qualitative assessment of the ACTU's overall performance as in-house control mechanisms within the public sector on ethics and compliances.
- v. AEI pinpoints specific areas of weakness in the ACTU's structure, processes, and functions, and to standardize the evaluation across all MDAs, allowing the ICPC to track sector-wide trends and establish a basis for peer comparison of ACTU as Ethics and Compliance Mechanisms.

3.0 METHODOLOGY:

For the 2025 assessment year, the EICS was deployed across 360 target MDAs of the Federal Government. Out of this number, 3 MDAs were exempted, resulting in a total of 357 MDAs effectively assessed. The deployment was carried out physically in MDAs in the FCT and State Offices nationwide by teams from the ICPC. This extensive coverage underscores the Commission's commitment to deepening ethical



compliance and promoting institutional transparency across all sectors of governance.

The evaluation process employed a rigorous methodology involving data collection, verification, and analysis through standardized EICS assessment templates, field validation exercises, and review of documentary evidence submitted by MDAs and their ACTUs. Each assessment criterion was benchmarked against extant public service rules, circulars, and ethical codes to ensure fairness, objectivity, and comparability across institutions.

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.

A standard collation sheet was developed through which each team submitted details and scores of the MDAs assessed for validation and analysis. The AEI was analyzed and the scores converted to 30% on the ACTU Indicator.

4.0 LIMITATIONS

- i. **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.
- ii. **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.
- iii. **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 ALLOCATED PERCENTAGES

CHART 1: NUMBER OF MDAs

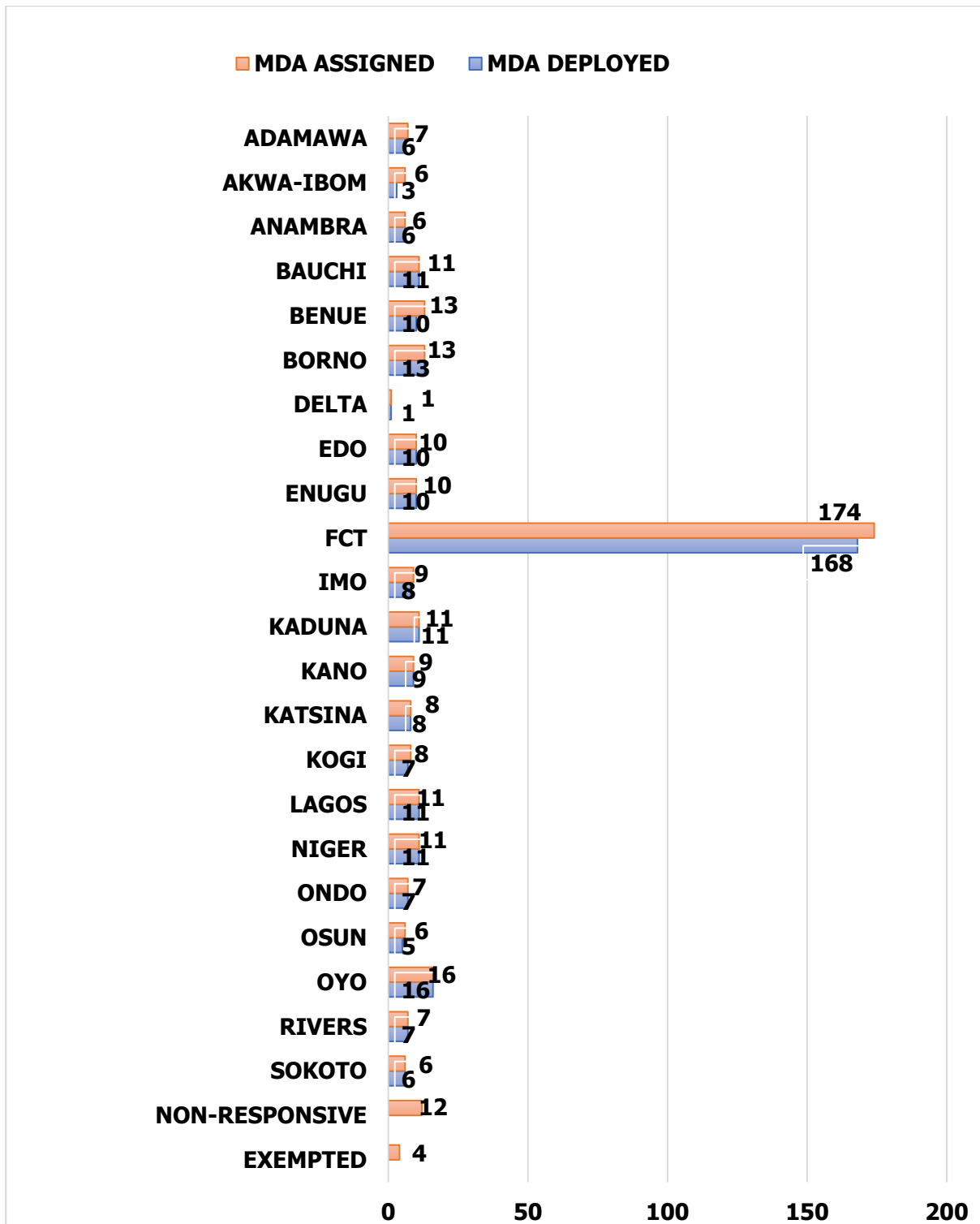


TABLE 1: KEY AND SUB-INDICATORS ATTAINABLE PERCENTAGE (%) SCORES

KEY-INDICATORS	ATTAINABLE % SCORES	ATTAINABLE % SCORES	SUB-INDICATORS
MANAGEMENT CULTURE AND STRUCTURE	25	10	ORGANIZATIONAL CULTURE
		5	BOARD GOVERNANCE/ OVERSIGHT
		10	EXECUTIVE MANAGEMENT
FINANCIAL MANAGEMENT SYSTEMS	20	2.5	FINANCE AND ACCOUNTS
		5	INTERNALLY GENERATED REVENUE (IGR)
		2.5	AUDIT
		5	PROCUREMENT
		5	FINANCIAL TRANSPARENCY AND COMPLIANCE RECORDS
POLICIES, PROCEDURES AND RECORDS	25	5	POLICIES, PROCEDURES AND RECORDS
		7.5	ETHICS AND COMPLIANCE EDUCATION
		7.5	COMPLAINTS AND WHISTLE BLOWING MECHANISMS
		5	DISCIPLINE, SANCTIONS AND REWARDS REGIME
ANTI-CORRUPTION AND TRANSPARENCY UNIT (ACTU)	30	30	ACTU EFFECTIVENESS INDEX
TOTAL	100	100	TOTAL

TABLE 2A:

2025 COMPLIANCE RATING				
S/N	RATING (%)	LEVEL OF COMPLIANCE	NUMBER OF MDAs	COLOR RATING
1	95-100	Full Compliance	0	Green
2	70-94	Substantial Compliance	48	Light Green
3	50-69	Partial Compliance	132	Orange
4	30-49	Poor Compliance	141	Brown
5	1 - 29	Non- Compliance	23	Red
6	0	Non-responsive	13	Black
TOTAL			357	

TABLE 2B: 2025 PERCENTAGE OF COMPLIANCE RATING

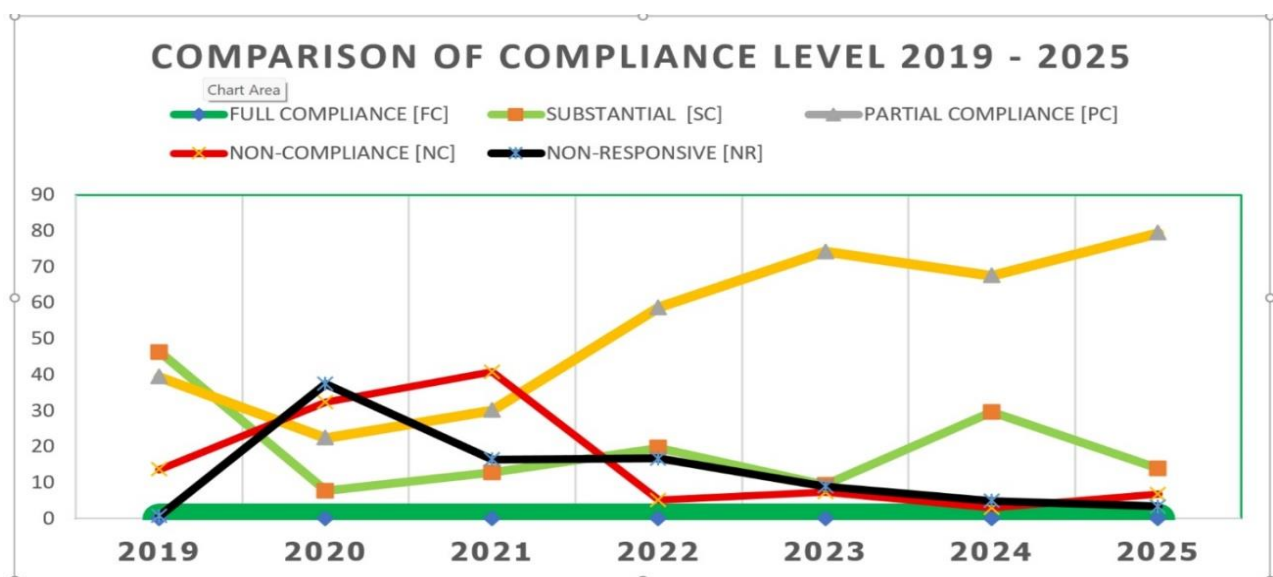
LEVEL OF COMPLIANCE	RATING (%)	NUMBER OF MDAs	% MDAs ASSESSED	% MDAs DEPLOYED
Full Compliance	95-100	0	0.00	0.00
Substantial Compliance	70-94	48	13.95	13.44
Partial Compliance	50-69	132	38.37	36.97
Poor Compliance	30-49	141	40.99	39.50

Non- Compliance	1-29	23	6.69	6.44
Non-responsive	0	13	100	3.64
TOTAL		357		100

No MDA scored full compliance. 48 MDAs (**13.95%**) scored Substantial Compliance; 132 MDAs (**38.37%**) scored Partial Compliance; 141 MDAs (**40.99%**) Poor Compliance and 23 MDAs (**6.69%**) Non-Compliance of the 344 MDAs assessed, while 12 MDAs (**3.64%**) of the total deployed 356 MDAs are non -responsive and categorized as high-risk MDAs.

TABLE 3:

COMPARISON OF 2019 - 2025 EICS DEPLOYMENT AND ASSESSEMENT														
YEAR	2019		2020		2021		2022		2023		2024		2025	
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	No. OF MDAs	% OF MDAs
NUMBER OF MDAs	280	100	352	100	360	100	312	100	404	100	323	100	356	100
FULL COMPLIANCE	0	0	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	29.6	48	14.0
PARTIAL COMPLIANCE	110	39.3	79	22.4	108	30	120	38.5	220	54.5	159	51.6	132	38.4
POOR COMPLIANCE	0	0	0	0	0	0	63	20.2	80	19.8	49	15.9	141	41.0
NON-COMPLIANCE	38	13.6	114	32.4	147	40.8	16	5.1	30	7.4	9	2.92	23	6.7
NON-RESPONSIVE	2	0.7	132	37.5	59	16.4	52	16.7	36	8.9	15	4.87	13	3.6



After the 2016 pilot project in 20 MDAs, the ICPC commenced the administration of the EICS in 2019 with teams of officers deployed to selected 280 MDAs with mandates to assess the MDAs on EICS and also to study their processes/procedures. For the EICS, the result shows no MDAs have a rating of full compliance while majority are rated substantial compliance followed by partial compliance and non-compliance while only 2 MDAs couldn't be assessed due to certain factors.

In 2020 there was a drastic change in the outcomes of the pattern from 2019 largely due to COVID-19 factors of restriction on movement resulted to a different strategy of virtual deployments which have associated challenges of unstable electricity; lack of internet access; lack of manpower to act; trickling in of online submissions from agencies; complaints of difficulty in uploading large documents; submission of illegible, faint and sometimes inapplicable documents. As seen above, the non-responsive MDAs are higher with 37.5% while the MDAs that are assessed have Non-Compliance MDAs as highest-rated (32.4%). Partial Compliance (22.4%), Substantial Compliance (7.7%) and Full Compliance (0%).

The 2021 outcomes reflected the lingering negative impact of COVID-19, which resulted in reduced activity across MDAs in 2020. Consequently, the assessment pattern remained unchanged, with Non-Compliance MDAs ranking highest, followed by Partial Compliance, then Substantial Compliance, while Full Compliance remained at 0%.

However, the number of non-responsive MDAs reduced significantly from 37.5% to 16.4%. This improvement is attributed to the combined physical and virtual deployment strategy adopted by the ICPC.

From 2022 to 2025, the analysis reveals a consistent trend in the scoring pattern. Across these years, most assessed MDAs fell within the Partial Compliance category, followed by Substantial Compliance, and then Non-Compliance. The proportion of non-responsive MDAs remained low due to the use of on-the-spot assessments conducted.



For MDAs located outside the state office jurisdiction, assessments were carried out through correspondence or physical visits, though these methods presented notable challenges and limitations.

There is no recorded instance of any MDA attaining Full Compliance status. This does not imply a lack of effort; rather, it reflects the gradual and evolving nature of the review process. Several factors contribute to this outcome, including the inconsistent selection, rotation, and removal of MDAs that previously achieved Substantial Compliance and were therefore exempted in subsequent assessments—MDAs that might otherwise have progressed to Full Compliance. Additionally, the continuous refinement of the EICS such as the questions, attainable percentage scores, rating percentages and level of compliances, adjustment, addition of indicators and other limitation factors also impacts the ability of MDAs to attain Full Compliance.

5.2 EVALUATION KEY

The analysis covered the distribution and spread of deployment and assessment across the 36 states and the federal capital territory. The analysis comprises of the level of compliance in terms of numbers and percentages scored by the MDAs as in table 2 and 3 below. The key indicators and sub- indicators are analysed using measuring indices for evaluation of the results

The measuring indices for evaluation of the results are as follows:

- i **Attainable Average** is the expected average of the attainable percentage scores.
- ii **Average Scores Obtained** is the average scored as calculated to have been gained on indicators or variables
- iii **MDAs with Scores Below Average (NUMBER)** is the number of MDAs that scored below the attainable average score on variables
- iv **MDAs with Scores Below Average (%)** is the percentage of number of MDAs that scored below the attainable average on variables.
- v **MDAs with Scores Above Average (NUMBER)** is the number of MDAs that scored above the attainable average on variables



- vi **MDAs with Scores Above Average (%)** is the percentage of number of MDAs that scored above the attainable on variables.
- vii **MDAs with Zero Scores (NUMBER)** is the number of MDAs that do not have or provide evidence and are marked zero (0) and is equivalent to non-compliance to such variables.
- viii **MDAs with Zero Scores (%)** is the percentage of the number of MDAs that do not have or provide evidence and are marked zero (0) and is equivalent to non-compliance to such variables.
- ix **Total** is the sum of the variables.

The analysis and evaluation are presented in two formats to create a clear outcome that is in the tabular form while some critical issues are extracted and presented in charts. The analysis and evaluation are based on the 344 MDAs deployed and assessed for all the variables of the key indicators, sub-indicators and questions provided while the 12 MDAs that were not assessed are rated non-responsive and referred to as high corruption risk MDAs. For the "High Corruption Risk" MDAs, the ICPC will continue to monitor the management, operations and projects to ensure probity and accountability. Such interventions usually are sensitization and advocacy, system reviews or corruption risk assessment and in some cases, investigation.



5.3 KEY INDICATORS

TABLE 4:	KEY INDICATORS							
KEY INDICATORS	ATTAINABLE AVERAGE	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 (MCS):	12.5	13.49	133	38.66	211	61.34	1	0.29
FINANCIAL MANAGEMENT SYSTEMS (FMS)	10	15.87	24	6.10	320	93.02	1	0.29
ADMINISTRATIVE SYSTEMS (AS)	12.5	11.40	202	58.72	142	41.28	2	0.58
ANTI-CORRUPTION AND TRANSPARENCY UNIT (ACTU)	15	10.83	227	65.99	117	34.01	77	22.38
TOTAL	50	51.59	165	47.97	179	52.03	1	0.29

CHART 4A:

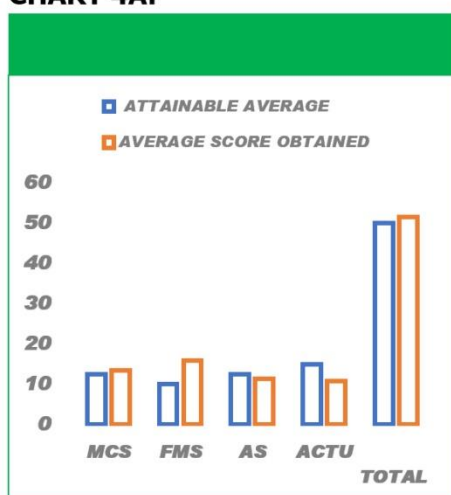
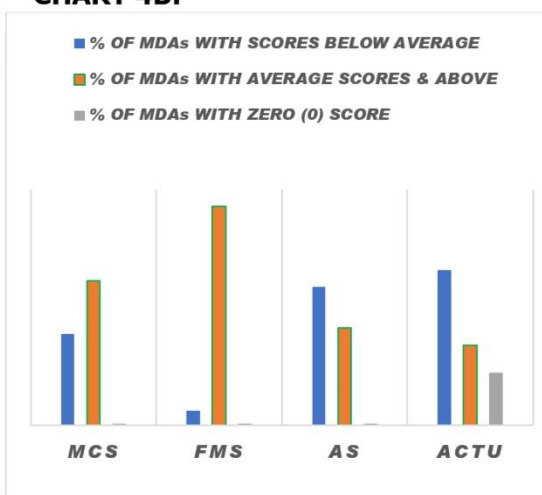


CHART 4B:



Management Culture and Structure have an average score of **13.49%** a little above attainable average of 12.5% while **133 (38.66%)** scored below average and **211 (61.34%)** scored average and above mark of 12.5% out of the 25% allotted.

Financial Management Systems have an average score of **15.87%** of the 10% attainable average, 24 MDAs (6.10%) scored below and 320 MDAs (93.02%) 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.

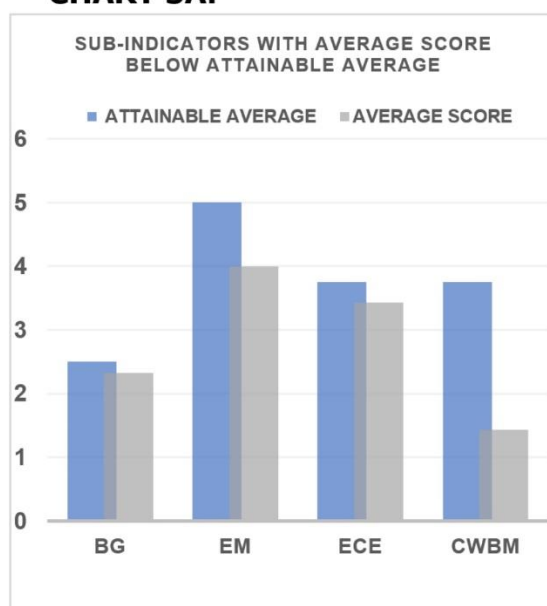
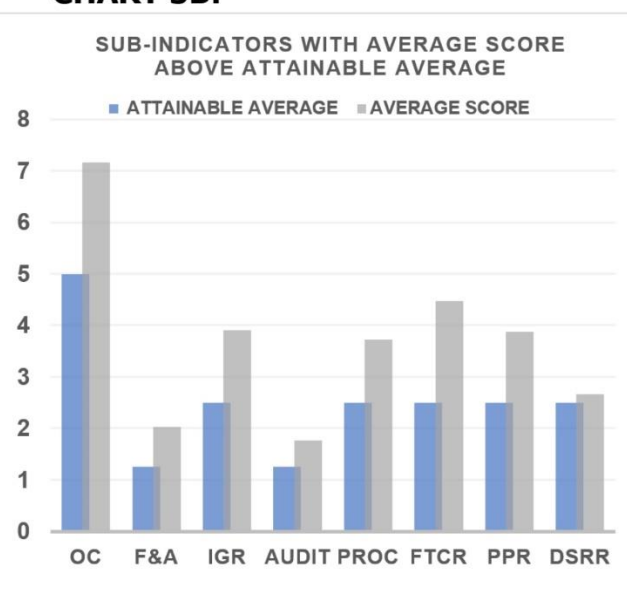
Administrative Systems have an average score of 11.40% of the 12.5% attainable average while 202 MDAs (58.72%) scored below the average attainable score and 142 MDAs (41.28%) scored from the average attainable score and above. This low score is attributed to the absence of organisational whistleblowing policies and reporting mechanisms, insufficient ethics education and sensitization activities, and inadequate disciplinary measures, sanctions, and reward systems.

Anti-Corruption and Transparency Units (ACTUs) is assessed with the ACTU Effectiveness Index (AEI) as the flagship diagnostic and accountability instrument developed by ICPC. It is designed as a mandatory evaluation tool to rigorously assess the operational capacity, compliance with extant rules, and overall. ACTU assessment through the AEI shows a low average scored obtained (10.83% out of 30%) allotted for ACTU and that 227 MDAs (65.99%) scored below average attainable average while 117 MDAs (34.01%) scored from the attainable average and above.

5.4 SUB-INDICATORS

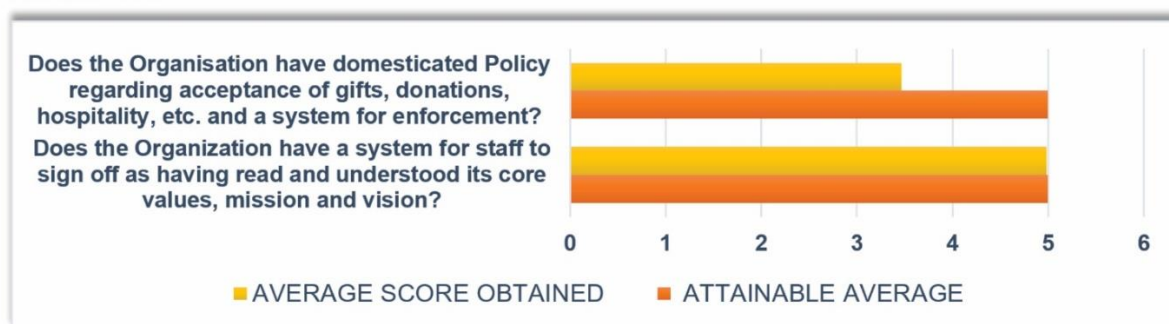
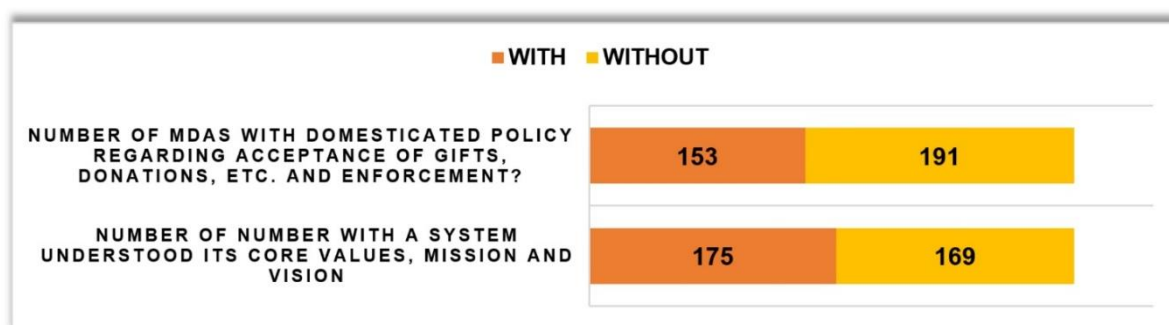
TABLE 5:	SUB-INDICATORS							
SUB-INDICATORS (TOTAL & PERCENTAGE)	ATTAINABLE AVERAGE	AVERAGE SCORE OBTAINED	NUMBER OF MDAs WITH SCORES BELOW AVERAGE	% OF MDAs WITH SCORES BELOW AVERAGE	NUMBER OF MDAs WITH AVERAGE SCORES & ABOVE	% OF MDAs WITH AVERAGE SCORES & ABOVE	NUMBER OF MDAs WITH ZERO (0) SCORE	% OF MDAs WITH ZERO (0) SCORE
ORGANIZATIONAL CULTURE	50	71.65	27	7.85	317	92.15	2	0.58
	5	7.17	27	7.85	317	92.15	2	0.58
BOARD GOVERNANCE	50	46.54	187	54.36	157	45.64	36	10.47
	2.5	2.33	187	54.36	157	45.64	36	10.47
EXECUTIVE MANAGEMENT	50	39.95	183	53.20	161	46.80	64	18.60
	5	4.00	183	53.20	161	46.80	64	18.60
FINANCE AND ACCOUNTS	50	80.84	24	6.98	320	93.02	3	0.87
	1.25	2.02	24	6.98	320	93.02	3	0.87
INTERNALLY GENERATED REVENUE	50	77.94	71	20.64	273	79.36	32	9.30
	2.5	3.90	71	20.64	273	79.36	32	9.30
AUDIT	50	70.37	60	17.44	284	82.56	7	2.03
	1.25	1.76	60	17.44	284	82.56	7	2.03
PROCUREMENT	50	74.58	38	11.05	306	88.95	5	1.45
	2.5	3.73	38	11.05	306	88.95	5	1.45
FINANCIAL TRANSPARENCY AND COMPLIANCE RECORDS	5	8.94	27	7.85	309	89.83	27	7.85
	2.5	4.47	27	7.85	309	89.83	27	7.85

POLICIES, PROCEDURES AND RECORDS	50	77.47	22	6.40	322	93.60	3	0.87
	2.5	3.87	22	6.40	322	93.60	3	0.87
ETHICS AND COMPLIANCE EDUCATION	50	45.73	173	50.29	171	49.71	54	15.70
	3.75	3.43	173	50.29	171	49.71	54	15.70
COMPLAINTS AND WHISTLE BLOWING MECHANISMS	50	19.08	271	78.78	73	21.22	229	66.57
	3.75	1.43	271	78.78	73	21.22	229	66.57
DISCIPLINE, SANCTIONS AND REWARDS REGIME	50	53.30	144	41.86	200	58.14	11	3.20
	2.5	2.67	144	41.86	200	58.14	11	3.20

CHART 5A:**CHART 5B:**

Summary of the sub-indicators from Chart 5A revealed that four (4) vis-à-vis Board Governance (BG), Executive Management (EM), Ethics and Compliance Education (ECE), Complaints and Whistle Blowing Mechanism (CWBM) have average scores less than attainable average. This means that more MDAs need to work to strengthen their compliance systems on these indicators. Chart 5B shows that out of the eight (8) sub-indicators assessed, five (5) fall under the Financial Management System. The average scores for these sub-indicators are above the attainable average, indicating that most financial compliance systems have been strengthened.

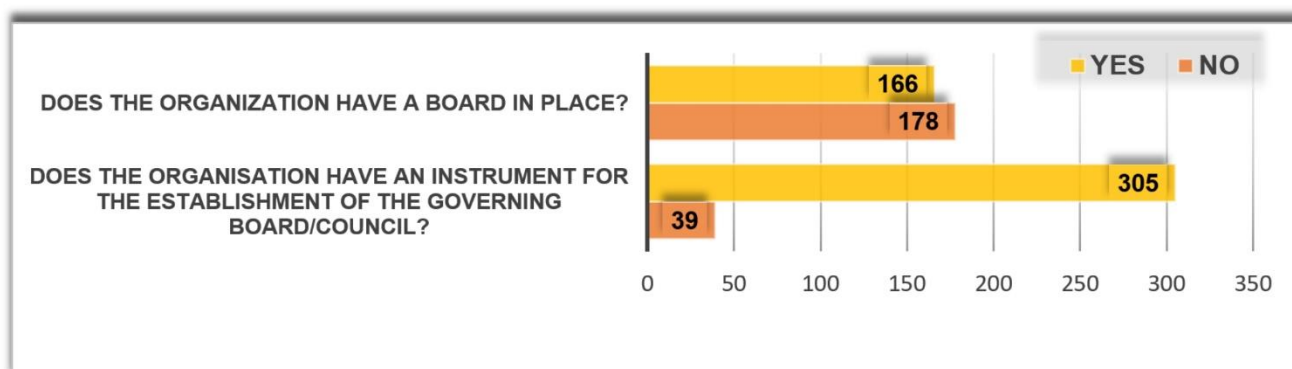
TABLE 6:	ORGANIZATIONAL CULTURE							
QUESTION	ATTAINABLE AVERAGE	AVERAGE SCORE OBTAINED	NUMBER OF MDAs WITH SCORES BELOW AVERAGE	% OF MDAs WITH SCORES BELOW AVERAGE	NUMBER OF MDAs WITH AVERAGE SCORES & ABOVE	% OF MDAs WITH AVERAGE SCORES & ABOVE	NUMBER OF MDAs WITH ZERO (0) SCORE	% OF MDAs WITH ZERO (0) SCORE
Does the Organization have statements of its, vision, mission and organizational core values? Is it publicly displayed?	10	18.21	11	3.20	333	96.80	7	2.03
Does the Organization have a system for staff to sign off as having read and understood its core values, mission and vision?	5	4.99	169	49.13	175	50.87	169	49.13
Does the Organization have an Ethics and Compliance Officer?	10	16.28	59	17.15	285	82.85	29	8.43
Does the Organisation have domesticated Policy regarding acceptance of gifts, donations, hospitality, etc. and a system for enforcement?	5	3.47	191	55.52	153	44.48	184	53.49
Does the Organization ensure staff compliance with the Declaration of Asset as stipulated in the Code of Conduct Act?	5	5.78	138	40.12	206	59.88	137	39.83
Are management level cadre and other personnel involved in decision making?	10	13.84	62	18.02	282	81.98	39	11.34
Does the Organisation have a clear Organisational Structure to support communication/ procedural operations of the Organisation?	5	9.09	18	5.23	326	94.77	16	4.65

CHART 6A:**CHART 6B:**

Mission, Vision and Core values are core principles that guide and direct organisations to create a culture and moral compass and are sets of ethical standards for the managements and its employees. Although progress has been made in developing certain indices under Organizational Culture, implementation remains limited. The review revealed that most MDAs lack a system through which staff acknowledge, in writing, that they have read and understood the organisation's core values, mission, and vision. Consequently, the average score for this indicator was 4.99%, slightly below the attainable average of 5%, with 169 MDAs having no such system in place.

Furthermore, policies governing gifts, donations, and hospitality which are essential for preventing integrity-related concerns are largely absent. A total of 191 MDAs do not have domesticated policies guiding the acceptance of gifts, donations, hospitality etc

TABLE 7:	BOARD GOVERNANCE							
QUESTION	ATTAINABLE AVERAGE	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?	5	8.82	39	11.34	305	88.66	39	11.34
Does the Organization have a board in place?	5	4.69	178	51.74	166	48.26	178	51.74
Does the Board hold regular meetings?	10	8.04	184	53.49	160	46.51	173	50.29
Does the Board comply with quorum requirements for meetings?	5	4.63	180	52.33	164	47.67	179	52.03
Are the decisions of the Board in line with the Conditions of Service and Operational Manual of the Organization?	5	4.83	171	49.71	173	50.29	171	49.71
Is there any Code of Ethics for the Board?	5	5.31	156	45.35	188	54.65	155	45.06
Does the Organization conduct periodic assessment for Board Members?	5	2.38	259	75.29	85	24.71	259	75.29
Do the Board and the Management of the Organisation collaborate in policy formulation and implementation?	10	7.83	187	54.36	157	45.64	182	52.91

CHART 7:

Board Governance assesses how effectively the governing boards of MDAs and federal agencies perform their roles in relation to expected service delivery outcomes. The review found that 178 MDAs do not possess an instrument establishing their governing board or council, while 39 MDAs have no functional board or oversight structure in place.

QUESTION	EXECUTIVE MANAGEMENT							
	ATTAINABLE AVERAGE	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?	10	13.41	106	30.81	238	69.19	102	29.65
Is there a yearly Operational or Work-Plan developed to implement the Strategic Plan?	10	11.88	119	34.59	225	65.41	112	32.56
Are the responsible departments/ staff submitting reports on the Work Plan?	5	5.21	153	44.48	191	55.52	148	43.02
Has the Organization conducted monitoring and evaluation of its activities and programmes for the year under review?	5	5.19	157	45.64	187	54.36	154	44.77

Does Management encourage Systems Studies/Corruption Risk Assessments?			10		2.81		289		84.01	55	15.99	286	83.14
Does Management use the results of Systems Studies/Corruption Risk Assessments in decision-making?	10	1.46	315	91.57	29	8.43	312	90.70					

TABLE 8A:

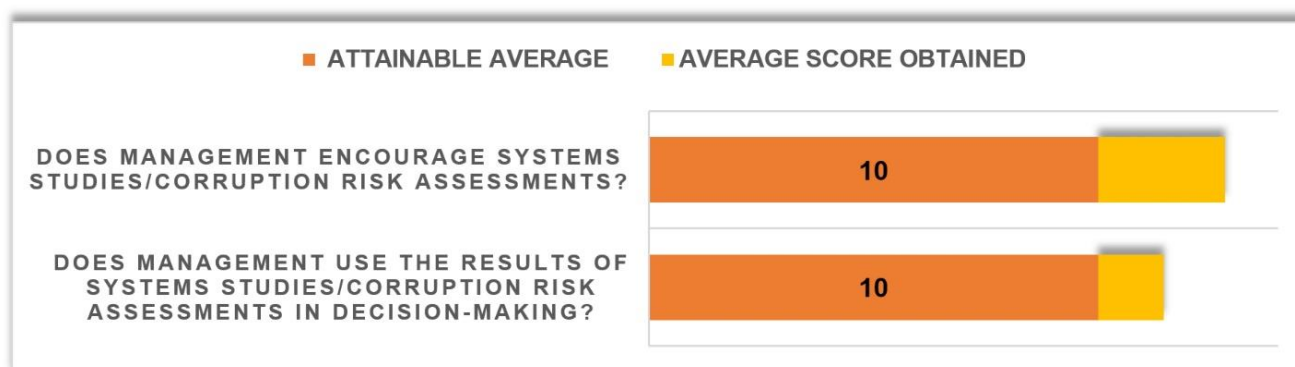
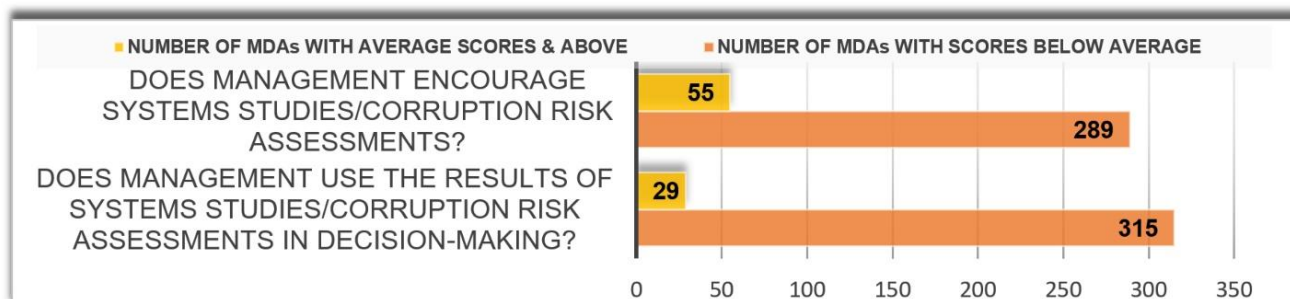


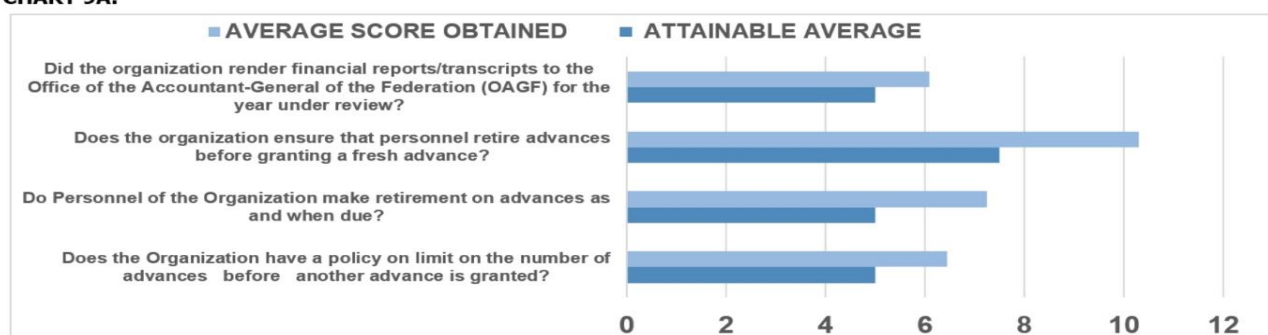
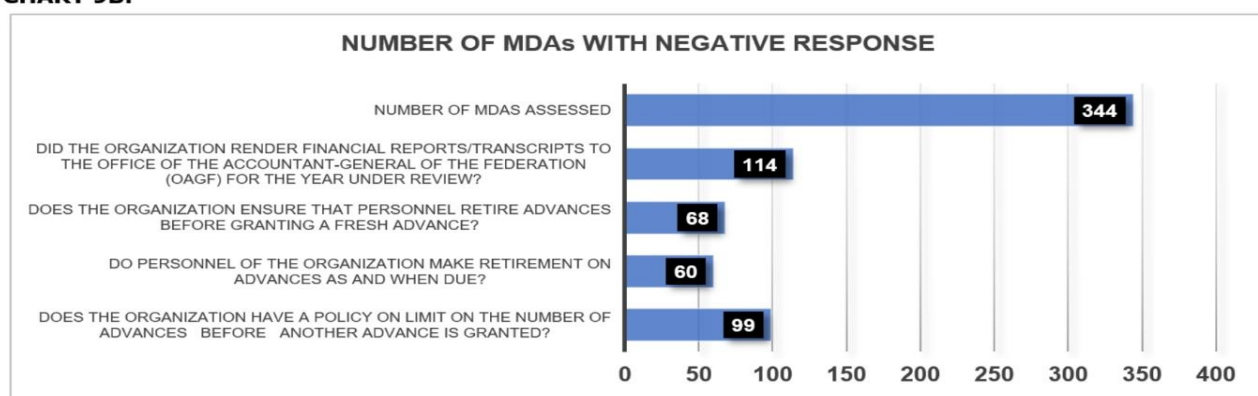
TABLE 8B:



Executive Management measures key policy issues like the strategic plan, departmental operations, staff responsibilities, monitoring and evaluation of activities, programme or projects, capacity and readiness to encourage risk assessment and take decisions. The outcome revealed that 102 MDAs do not have a strategic plan, 154 MDAs do not have monitoring systems and did not conduct monitoring and evaluation of its activities, programmes and projects for the year.

There is non-compliance among MDAs regarding the use of ICPC's System Study and Review (SSR) and Corruption Risk Assessment (CRA) as preventive tools for strengthening organisational administration through the ACTU framework. A total of 289 MDAs did not encourage or initiate System Studies/Corruption Risk Assessments, while 315 MDAs did not utilize the outcomes of such assessments for informed decision-making.

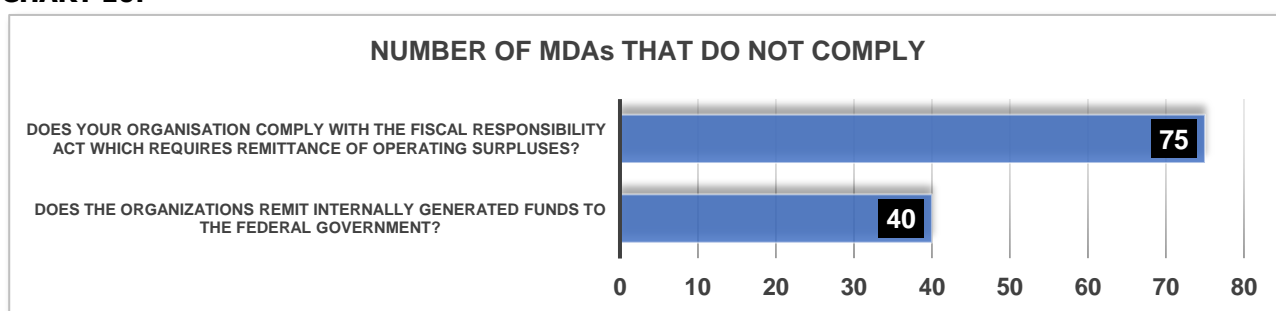
TABLE 9:	FINANCE AND ACCOUNTS							
QUESTION	ATTAINABLE AVERAGE	AVERAGE SCORE OBTAINED	NUMBER OF MDAs WITH SCORES BELOW AVERAGE	% OF MDAs WITH SCORES BELOW AVERAGE	NUMBER OF MDAs WITH AVERAGE SCORES & ABOVE	% OF MDAs WITH AVERAGE SCORES & ABOVE	NUMBER OF MDAs WITH ZERO (0) SCORE	% OF MDAs WITH ZERO (0) SCORE
Is the Organisation captured on any of the E-payment Platforms?	5	9.70	4	1.16	340	98.84	4	1.16
Did the Organisation make irregular payments on the e-payment platform in the year under review?	5	8.92	30	8.72	314	91.28	29	8.43
Are the details of payments made DIRECTLY to beneficiaries through their bank accounts properly disclosed in the payment vouchers and on the payment platforms?	5	8.92	29	8.43	315	91.57	23	6.69
Are all VAT, WHT and Stamp Duty from contractors and consultants accurately deducted and remitted?	2.5	4.94	16	4.65	328	95.35	14	4.07
Are all Statutory deductions deducted and remitted?	5	9.41	16	4.65	328	95.35	15	4.36
Does the Organization have a policy on limit on the number of advances before another advance is granted?	5	6.45	101	29.36	243	70.64	99	28.78
Do Personnel of the Organization make retirement on advances as and when due?	5	7.26	65	18.90	279	81.10	60	17.44
Does the organization ensure that personnel retire advances before granting a fresh advance?	7.5	10.30	83	24.13	261	75.87	68	19.77
Did the organization render financial reports/transcripts to the Office of the Accountant-General of the Federation (OAGF) for the year under review?	5	6.08	119	34.59	225	65.41	114	33.14
Does the Organization have a functional Store Unit?	5	8.85	30	8.72	314	91.28	28	8.14

CHART 9A:**CHART 9B:**

The assessment of the Finance and accounts sub-indicator revealed that all the indices have average scores above attainable average score meaning government and MDAs have made effort in compliance with automated processes. Even with this compliance status, 99 MDAs do not have a guideline on granting of advances to staff, 69 MDAs do not make retirement on advances as and when due while 68 MDAs do not ensure that personnel retire advances before granting a fresh advance. Also, 114 MDAs did not render financial reports to the Office of the Accountant General of the Federation (OAGF) for the year under review.

TABLE 10	INTERNALLY GENERATED REVENUE							
QUESTION	ATTAINABLE AVERAGE	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 internally generated funds to the Federal Government?	12.5	21.60	42	12.21	302	87.79	40	11.63
FOR REVENUE GENERATING ORGANISATIONS ONLY. Does your organization have approval to spend from the IGR?	12.5	18.37	92	26.74	252	73.26	89	25.87
Does your organisation comply with the Fiscal Responsibility Act which requires remittance of operating surpluses?	12.5	19.28	80	23.26	264	76.74	75	21.80
Did your organisation remit any operating surplus in the last 3 years?	12.5	18.69	93	27.03	251	72.97	87	25.29

CHART 10:



There is maximum compliance on the IGR index by majority of MDAs but 40 MDAs do not comply with the need to remit IGR as required by standard's and 75 MDAs do not comply with the fiscal responsibility provisions.

TABLE 11:	AUDIT							
QUESTION	ATTAINABLE AVERAGE	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?	10	15.44	63	18.31	281	81.69	41	11.92
Is the Internal Audit Unit/ Department independent and directly have access to the Chief Executive in the discharge of its duties?	2.5	4.72	21	6.10	323	93.90	16	4.65
Is the Internal Audit headed by an officer on directorate (or its equivalent) cadre?	2.5	4.20	53	15.41	291	84.59	50	14.53
Are the observations raised by internal audit implemented by the Chief Executive of the Organization?	10	11.92	97	28.20	247	71.80	87	25.29
Does the organization carry out pre-payment and post-payment audit?	5	8.61	19	5.52	325	94.48	18	5.23
Did the Organization render Annual Audited Account to the Office of the Auditor General of the Federation within the first six months of the subsequent year for the year under review? Was the report submitted for the last 3 years?	10	11.58	115	33.43	229	66.57	95	27.62
Does the Organisation have an External /Independent Auditor and what is the mode of selection of the Auditors?	10	13.90	61	17.73	283	82.27	58	16.86

TABLE 11A:

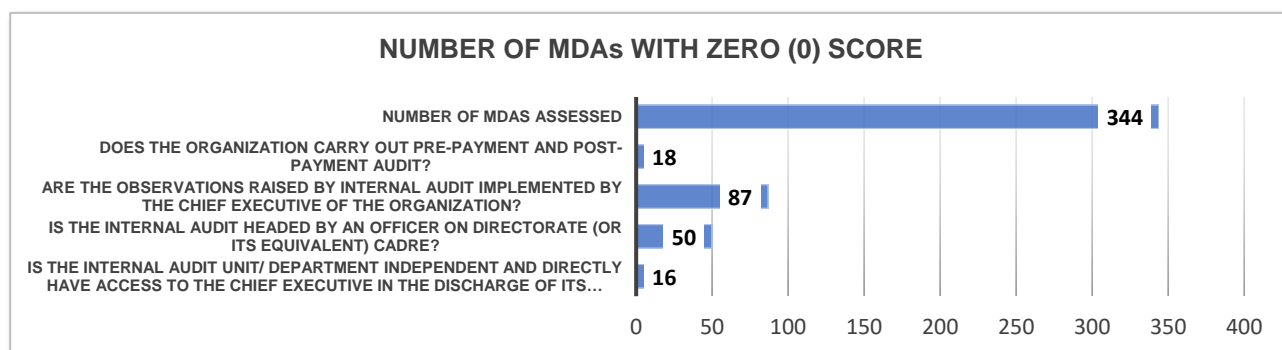
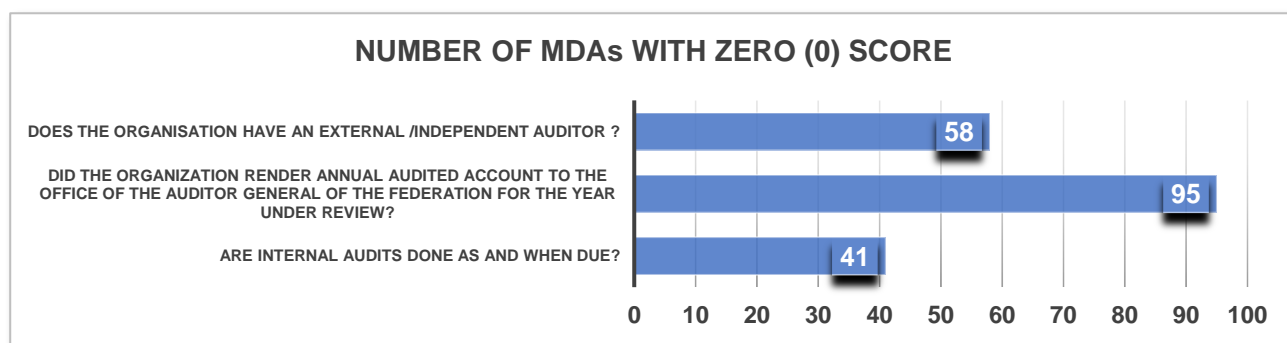


TABLE 11B:

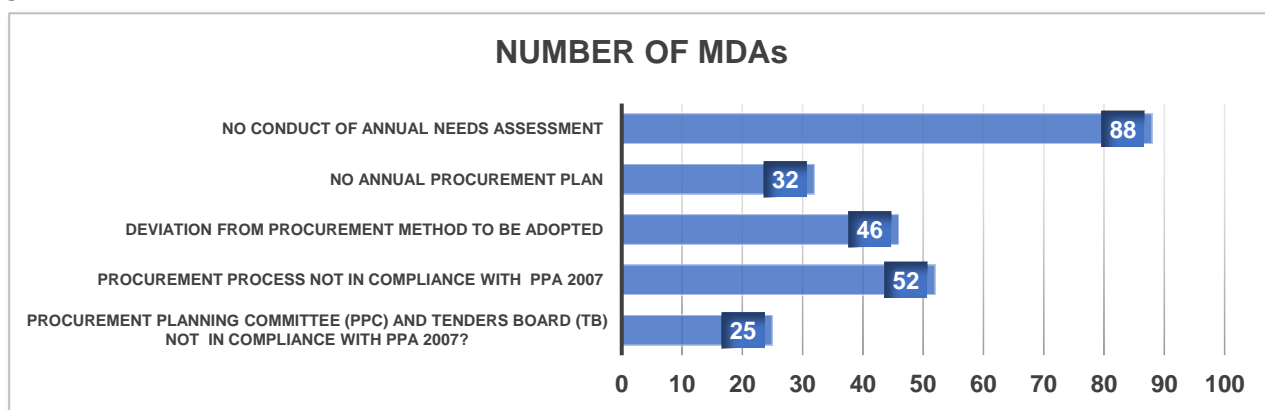
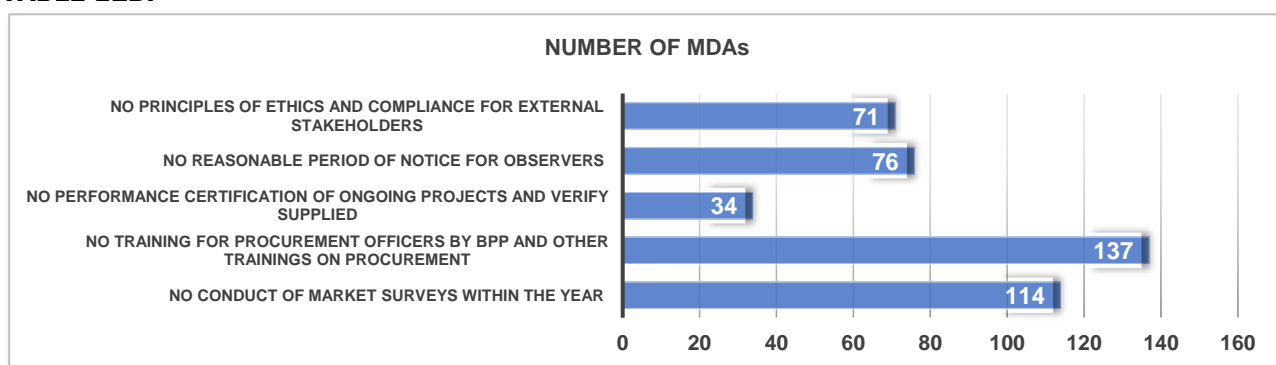
The assessment of checks and balances designed to prevent fraud and corruption showed significant gaps across the 344 MDAs analysed. Eighteen (18) MDAs do not conduct pre-payment or post-payment audits. In eighty-seven (87) MDAs, there was no evidence that Chief Executives or user departments implemented observations raised by the Internal Audit units. Additionally, fifty (50) MDAs have Internal Audit units that are not headed by officers on the directorate cadre.

Forty-one (41) MDAs do not carry out internal audit activities as and when due, while ninety-six (96) MDAs failed to submit their annual audited accounts to the Office of the Auditor-General of the Federation and the National Assembly within the first six months of the following year for the last three years under review. In addition, fifty-eight (58) MDAs do not have external auditors engaged through due process.

TABLE 12		PROCUREMENT						
QUESTION	ATTAINABLE AVERAGE	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 conduct an Annual Needs Assessment preparatory to its procurement in compliance with the provision of PPA 2007?	5	7.21	88	25.58	256	74.42	88	25.58
Does the Organization have an Annual Procurement Plan in line with its approved annual budget?	5	8.26	35	10.17	309	89.83	32	9.30

Did the Organisation adhere to the agreed procurement method to be adopted from the Procurement Plan?	2.5	4.52	48	13.95	296	86.05	46	13.37
Does the Organization's Procurement process comply with the requirements of the Public Procurement Act 2007 (PPA)?	5	8.10	55	15.99	289	84.01	52	15.12
Is the composition of the Organization's Procurement Planning Committee (PPC) and Tenders Board (TB) in compliance with the provisions of the PPA 2007?	5	8.57	27	7.85	317	92.15	25	7.27
Does the Organization provide external partners and stakeholders with Principles of Ethics and Compliance including clauses on sanctions where appropriate?	5	7.33	76	22.09	268	77.91	71	20.64
Does the Organisation invite relevant professional bodies, NGOs and stakeholders with reasonable period of notice (one week) to attend and observe	5	6.88	79	22.97	265	77.03	76	22.09
Did the organization make payment in excess of the 30% for mobilization fee as stipulated in Section 35 of the PPA, 2007?	5	7.66	66	19.19	278	80.81	66	19.19
Does the Organisation undertake performance certification of ongoing (works) projects and verify goods supplied	5	7.95	37	10.76	307	89.24	34	9.88

before approvals for payments?								
Did the Organization's procurement officers attend any training by BPP and other trainings on procurement processes in the year under review?	5	4.80	138	40.12	206	59.88	137	39.83
Did the Organization conduct market surveys within the year under review?	2.5	3.31	115	33.43	229	66.57	114	33.14

CHART 12A:**TABLE 12B:**

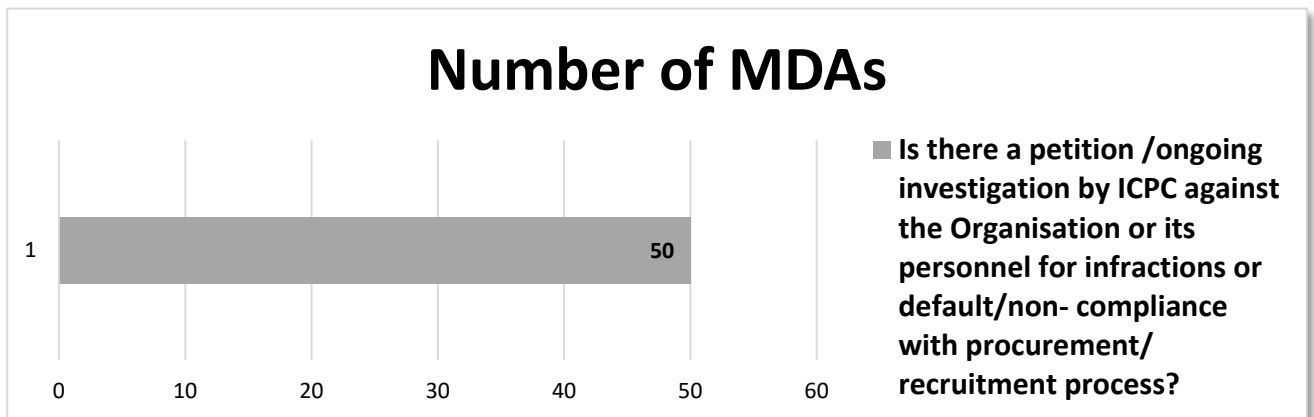
The procurement indicator plays a critical role in assessing MDAs' adherence to probity, accountability, and transparency as required by relevant laws, rules, and regulations. The assessment revealed significant compliance gaps. Eighty-eight (88) MDAs did not conduct an annual needs assessment as a basis for their procurement activities, while thirty-two (32) MDAs did not have an annual procurement plan in accordance with the Public Procurement Act (PPA), 2007 and their approved annual budgets.

A major contributory factor is the lack of regular training for procurement officers, with 137 MDAs reporting no such capacity-building initiatives. Furthermore, deviations from approved procurement methods were observed in forty-six (46) MDAs. In addition, procurement processes, Procurement Planning Committees (PPC), and Tender Boards in fifty-two (52) and twenty-five (25) MDAs respectively were found to be non-compliant with the provisions of the PPA, 2007.

Seventy-one (71) MDAs did not provide external partners and stakeholders with their Principles of Ethics and Compliance, including relevant sanction clauses, nor did they give adequate notice such as the recommended one-week period for stakeholders invited to observe their procurement processes.

The assessment also revealed that thirty-four (34) MDAs were unable to conduct performance certification for ongoing works projects or verify goods supplied before granting approval for payment. Additionally, one hundred and fourteen (114) MDAs did not carry out market surveys during the year under review.

TABLE 13:		FINANCIAL TRANSPARENCY AND ACCOUNTABILITY RECORDS						
QUESTION	ATTAINABLE AVERAGE	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?	1.5	2.76	27	7.85	317	92.15	27	7.85
Is the Organisation listed on the BPP defaulters list or being investigated by BPP or any anti-corruption agency on the violation of the provisions of the PPA 2007?	1.5	2.76	28	8.14	316	91.86	28	8.14
Is there a petition /ongoing investigation by ICPC against the Organisation or its personnel for infractions or default/non-compliance with procurement/recruitment process?	2	3.42	50	14.53	294	85.47	50	14.53

CHART 13:

Financial Transparency and Accountability Records (FTAR) presented 50 MDAs having petitions / ongoing investigation by ICPC against the organisation or its personnel for infractions or default/non- compliance with procurement/ recruitment process.

TABLE 14:		POLICIES, PROCEDURES AND RECORDS						
QUESTION	ATTAINABLE AVERAGE	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?	5	9.29	21	6.10	323	93.90	21	6.10
Are there documents that outline and explain the policies and operations of the organization?	5	9.34	16	4.65	328	95.35	16	4.65
Are the Organisation's policies regularly communicated to staff?	5	6.63	104	30.23	240	69.77	98	28.49
Does the Organization undertake Annual Performance Reviews and Appraisals?	5	9.12	25	7.27	319	92.73	24	6.98
Do Units or staff in the organization process and move files and other documents in timely manner? (Files are	5	7.93	56	16.28	288	83.72	50	14.53

expected to leave an officer's table within 48hrs after receipt)								
Are there records of timely responses to requests for information by stakeholders? (Maximum of 3-7 working days)	5	5.90	132	38.37	212	61.63	125	36.34
Are records on Organizational operations computerized?	10	13.35	56	16.28	288	83.72	35	10.17
Does the Organization have a website and how often is it updated?	10	15.90	15	4.36	329	95.64	14	4.07

CHART 14A:

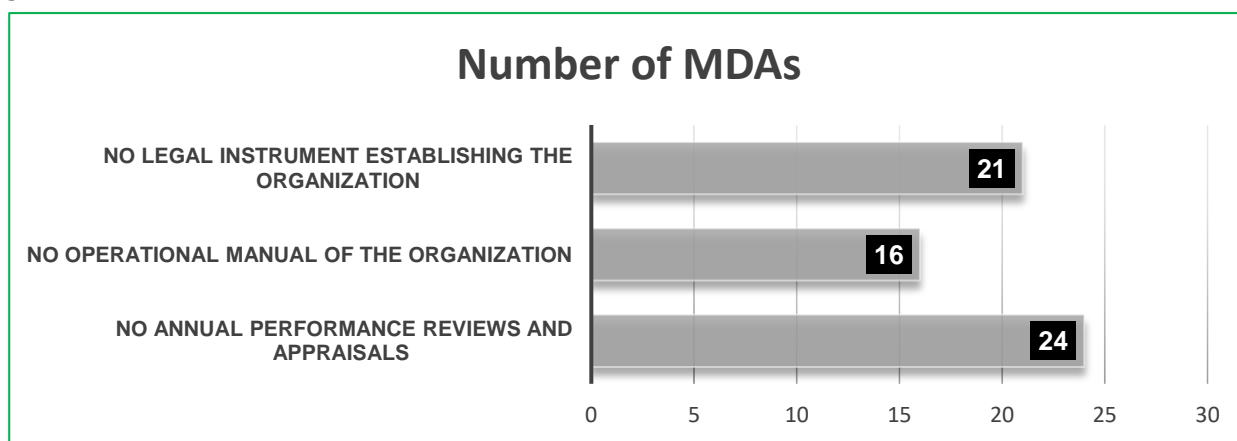
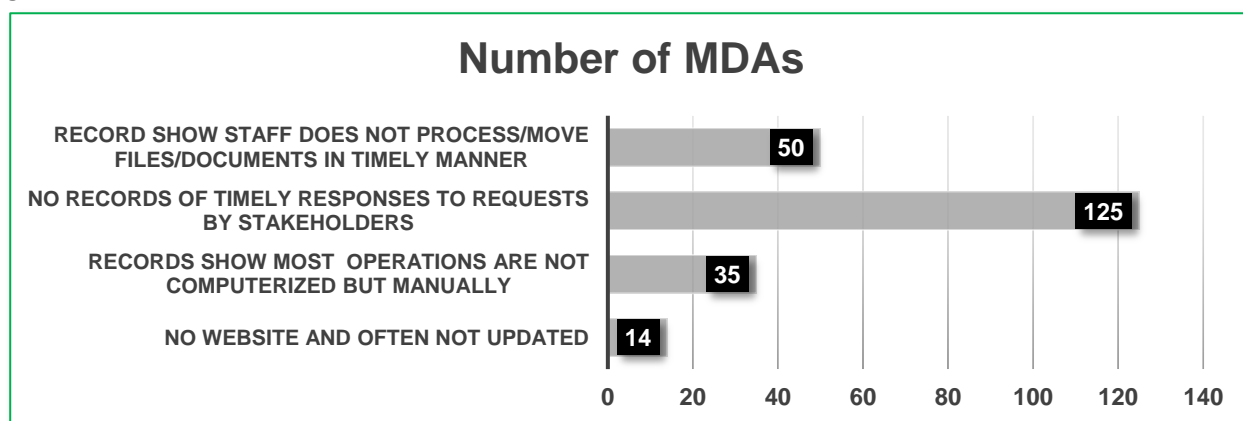


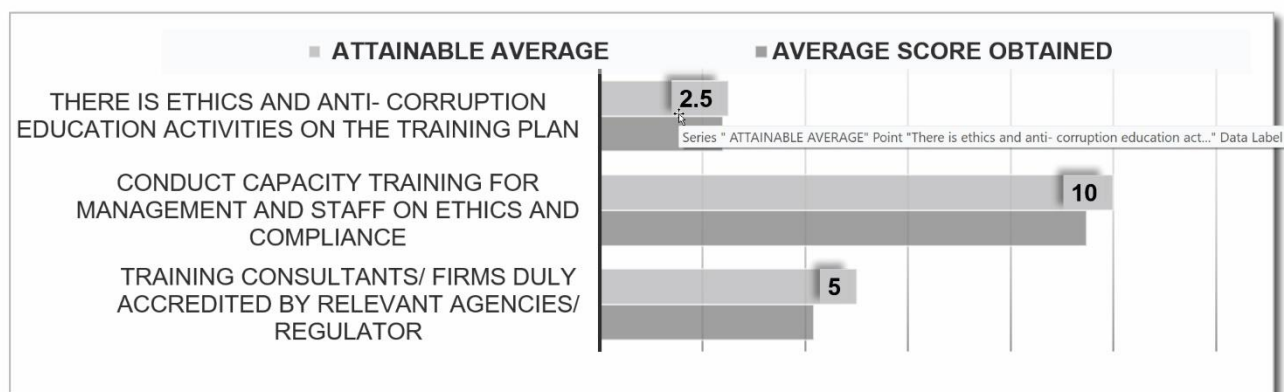
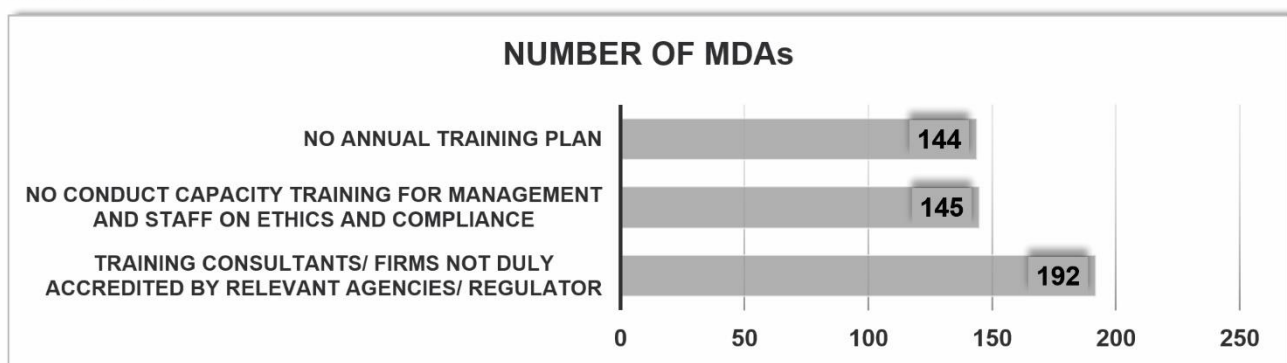
CHART 14B:

The Policies, Procedures, and Records sub-indicator shows that the average score across all indices is higher than the attainable average, indicating improved compliance in this area. However, notable gaps remain. Twenty-one (21) MDAs do not possess the legal instruments establishing their organisations, while sixteen (16) MDAs operate without operational manuals that outline and explain their policies and procedures. Furthermore, twenty-four (24) MDAs do not conduct annual performance reviews and appraisals, resulting in irregular and non-standardized staff promotion practices.

In fifty (50) MDAs, units or staff do not process or move files and other documents in a timely manner, resulting in delays. Additionally, one hundred and sixty-two (162) MDAs have no record of providing timely responses to information requests from stakeholders.

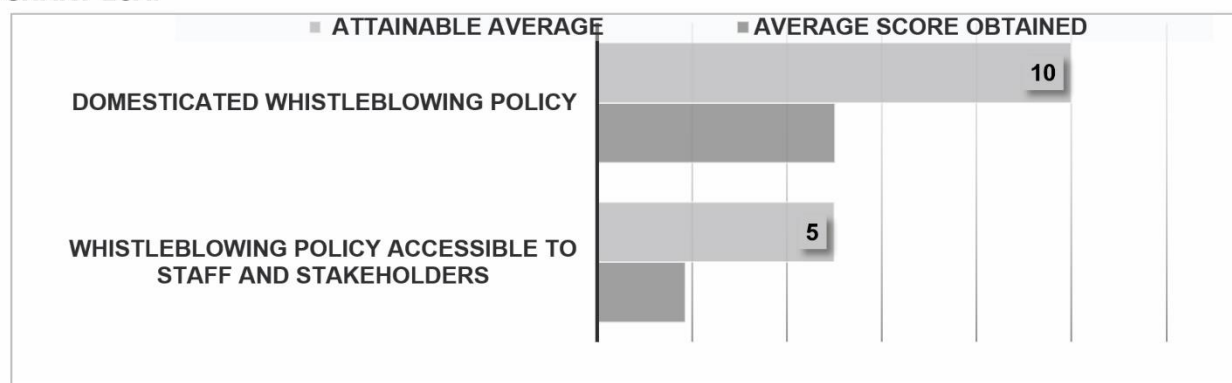
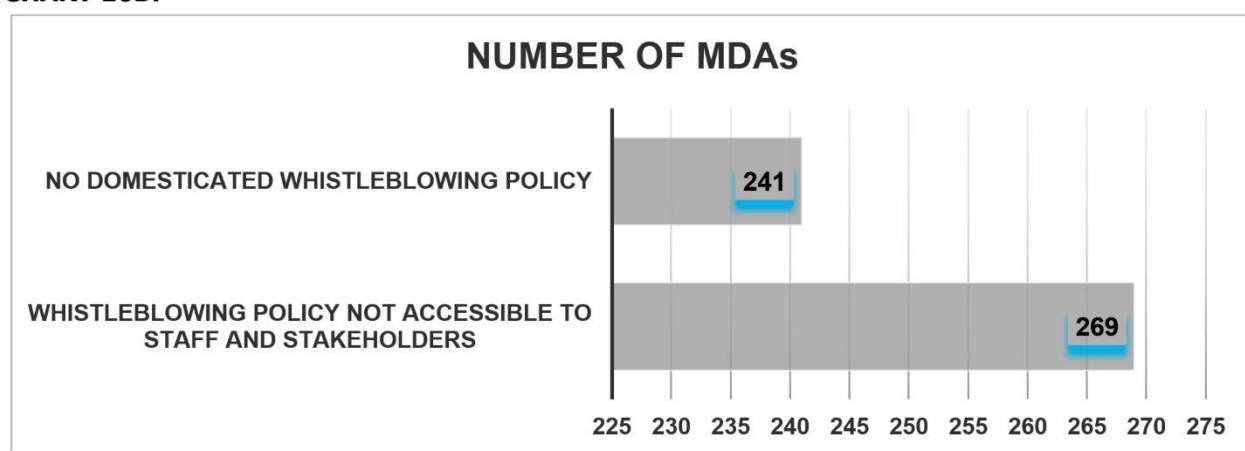
The assessment further revealed that in thirty-six (36) MDAs, most organisational records remain non-computerized, with operations still largely manual. Fourteen (14) MDAs also do not have functional websites, or their websites had not been updated in the last six months.

TABLE 15:		ETHICS AND COMPLIANCE EDUCATION						
QUESTION	ATTAINABLE AVERAGE	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?	2.5	2.87	144	41.86	200	58.14	144	41.86
Does the Organization training plan contain ethics and anti- corruption education activities?	2.5	2.39	180	52.33	164	47.67	176	51.16
Did the Organization conduct capacity training for Management and Staff on ethics and compliance, public service rule and code of conduct within the year under review?	10	9.47	149	43.31	195	56.69	145	42.15
Are the training consultants/firms duly accredited by the relevant agencies/regulatory bodies?	5	4.16	195	56.69	149	43.31	192	55.81
Does the Ethics and Compliance training identify corruption vulnerabilities and mitigation mechanisms?	10	7.06	206	59.88	138	40.12	199	57.85
Does the Organization have materials on education and awareness to continuously remind staff of the ethics principles and compliance requirements?	10	12.28	111	32.27	233	67.73	102	29.65
Does the Organization conduct induction/ orientation training for new staff and have a system for pupillage /mentorship on new posting?	10	7.50	184	53.49	160	46.51	176	51.16

CHART 15A:**CHART 15B:**

The assessment of Ethics and Compliance Education indicates that the average scores achieved fall below the expected benchmarks for key indices, including ethics and anti-corruption education activities within the training plan. Specifically, the evaluation of capacity-building initiatives, such as the training of management and staff on ethics and compliance, revealed significant gaps: 144 MDAs lack an annual training plan, 146 MDAs do not conduct capacity-building training for management and staff on ethics and compliance, and in 192 MDAs, the training consultants or firms engaged are not properly accredited by the relevant agencies or regulatory bodies.

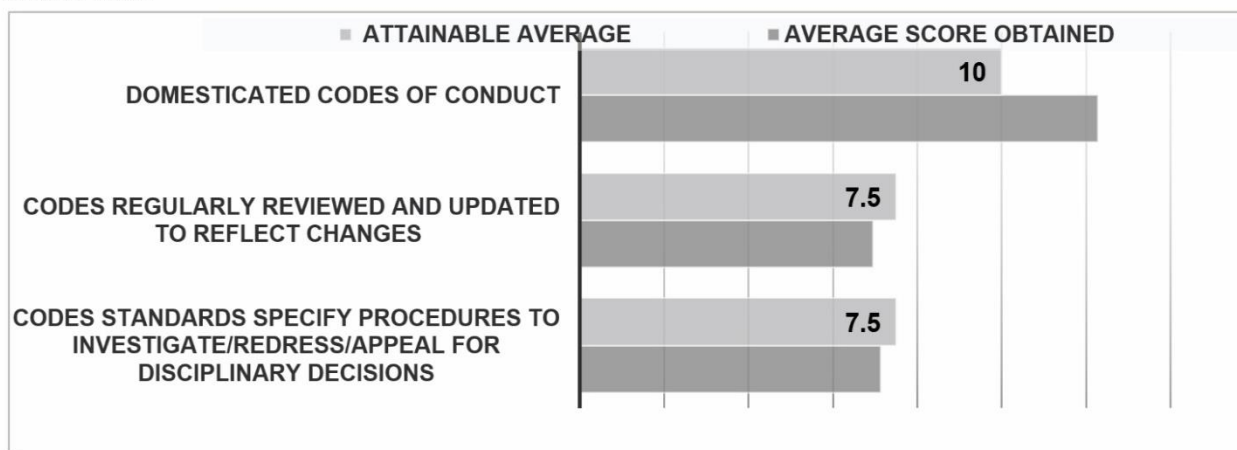
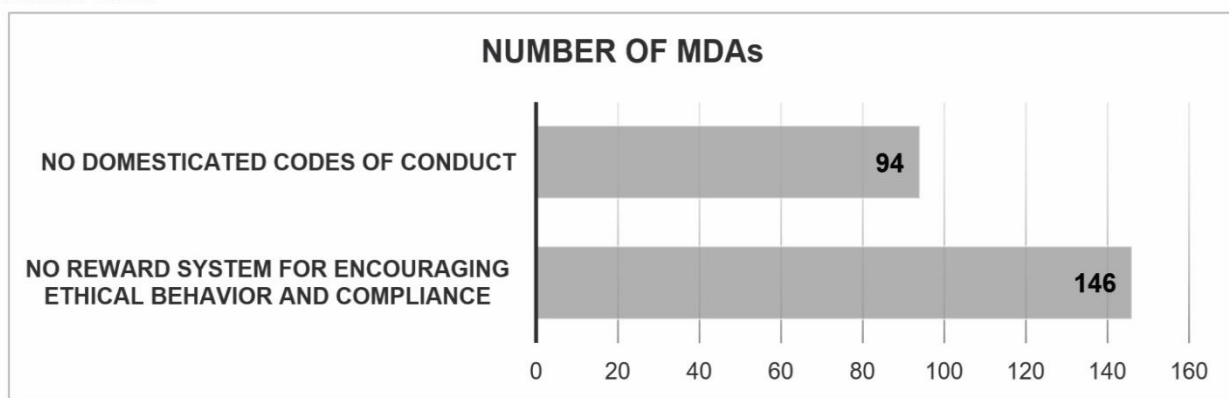
TABLE 16:		COMPLAINTS AND WHISTLE BLOWING MECHANISMS						
QUESTION	ATTAINABLE AVERAGE	AVERAGE SCORE OBTAINED	NUMBER OF MDAs WITH SCORES BELOW AVERAGE	% OF MDAs WITH SCORES BELOW AVERAGE	NUMBER OF MDAs WITH AVERAGE SCORES & ABOVE	% OF MDAs WITH AVERAGE SCORES & ABOVE	NUMBER OF MDAs WITH ZERO (0) SCORE	% OF MDAs WITH ZERO (0) SCORE
Does the Organisation have a domesticated Whistleblowing Policy?	10	5.02	245	71.22	99	28.78	241	70.06
Is the Whistleblowing Policy accessible to staff and stakeholders?	5	1.86	270	78.49	74	21.51	269	78.20
Is the Whistleblowing Policy approved by Management?	5	1.94	272	79.07	72	20.93	270	78.49
Does the Whistleblowing Policy provide for confidentiality?	10	4.39	259	75.29	85	24.71	257	74.71
Does the Whistleblowing Policy provide protection for whistleblowers against Retaliation and Recrimination?	10	4.37	261	75.87	83	24.13	258	75.00
Does the Management actively support and reinforce the Whistleblowing Policy to ensure a culture of transparency and accountability?	5	0.92	308	89.53	36	10.47	305	88.66
Are whistleblowers informed about the progress of reports made?	5	0.59	318	92.44	25	7.27	315	91.57

CHART 16A:**CHART 16B:**

MDAs are to develop a domesticated whistleblowing policy for their respective organisation to promote a corruption free workplace in line extant circular ref: HCSF/PS/SDO/90/I/152 dated 3rd November, 2021 on Deployment of Anonymous Reporting System (ARS) to compliment National Policy on Whistleblowing.

However, compliance remains weak, as all indices related to complaints and whistleblowing show average scores below the expected benchmarks. Consequently, 241 MDAs do not have a domesticated Whistleblower Policy in place, and in 269 MDAs, the whistleblowing policy is not readily accessible.

TABLE 17:		DISCIPLINE, SANCTIONS AND REWARDS REGIME						
QUESTION	ATTAINABLE AVERAGE	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 Organisation's Operations guided by extant rules in the Public Service?	5	8.58	23	6.69	321	93.31	23	6.69
Does the organization have domesticated codes of conduct, including clearly articulated sanctions against violations?	10	12.28	99	28.78	245	71.22	94	27.33
Are the Organisation's policies regularly reviewed and updated to reflect changing organization's growth and priorities?	7.5	6.94	179	52.03	165	47.97	156	45.35
Does the code/ standards specify procedures to investigate, and redress non-compliance and for staff to appeal disciplinary decisions?	7.5	7.14	174	50.58	170	49.42	161	46.80
Does the organization have a reward system for encouraging ethical behavior and compliance with established rules and procedures?	10	10.47	152	44.19	192	55.81	146	42.44
Are the criteria for selection of staff for reward system transparent, fair and all inclusive?	10	7.90	193	56.10	151	43.90	185	53.78

CHART 17A:**CHART 17B:**

The Discipline, Sanctions and Rewards Regime sub indicator assessed MDAs level of stick and carrot methods adopted in compliances issues within their organizations. 245 MDAs have domesticated professional codes but they are not regularly reviewed and updated to reflect changes and realities and some did not specify procedures to prevent, investigate, and redress non-compliance while 94 MDAs do not have domesticated codes of conduct.

146 MDAs do not have reward system for encouraging ethical behaviour and compliance with established rules and procedures in which some existing reward systems are not transparent and inconsistent with the requirements of the core values of the organization.

6.0 THE ANTI-CORRUPTION AND TRANSPARENCY UNIT (ACTU)

The Anti-Corruption and Transparency Unit (ACTU), a special indicator formally a sub-indicator now a key 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:

The AEI is to ensure that ACTUs fulfill their critical role as in-house checks and as internal ethics and compliances officers, thereby reinforcing the National Anti-Corruption Strategy from within the public service system. The activeness and efficiency of an ACTU, as measured by the AEI score, is directly used to determine the MDA's rating on the broader Ethics and Integrity Compliance Scorecard (EICS), where the ACTU component is weighted at a substantial 30% of the MDA's total integrity score. This linkage underscores the AEI as a pivotal component of the Government's entire Ethics and Compliance architecture. It's consisted of three (component part) namely:

-Part A: Unit Set Up, Action Planning and Funding (25%): Evaluates the foundational requirements for the ACTU's operation. It covers critical elements such as the composition and tenure of unit members, proper inauguration and induction procedures, the adequacy of office accommodation and facilities, and the existence, approval, and implementation of the unit's annual action plan and dedicated budget.

-Part B: Capacity Development, Processes and Functions of ACTU (50%): Measures the unit's execution of its key anti-corruption mandates, including conducting monthly meetings, undertaking preliminary investigations, carrying out System Study and Review (SSR), monitoring budget and project execution, conducting Corruption Risk Assessment (CRA), and organizing staff sensitization programs.

-Part C: Support System, Collaboration and Sustainability (25%): Measures the level of support and protection provided by the MDA's management, the ACTU's compliance with ICPC recommendations, and its collaborative engagement with the ICPC and other integrity institutions to ensure its long-term viability and effectiveness.



THE ELEMENTS OF AEI**TABLE 18:**

S/N	ELEMENT	% ALLOTTED
PART A: UNIT SET UP, ACTION PLAN AND FUNDING (25%)		
1	COMPOSITION OF UNIT MEMBERS	7.5
2	INAUGURATION/ INDUCTION	2.5
3	OFFICE ACCOMMODATION AND FACILITIES	2.5
4	ACTION PLAN AND FUNDING	12.5
PART B: CAPACITY DEVELOPMENT, PROCESSES AND FUNCTIONS (50%)		
5	CAPACITY DEVELOPMENT	5
6	PROCESSES/FUNCTIONS	45
PART C: SUPPORT SYSTEM, COLLABORATION AND SUSTAINABILITY (25%)		
7	MANAGEMENT SUPPORT	15
8	COLLABORATION AND SUSTAINABILITY	10
TOTAL		100

TABLE 19: LEVEL OF EFFECTIVENESS OF THE ACTUs

S/N	SCORE (%)	LEVEL OF EFFECTIVENESS	NUMBER OF MDAs	% MDAs ASSESSED	% MDAs DEPLOYED	COLOUR RATING
1	70-100	VERY EFFECTIVE	33	12.31	9.24	GREEN
2	50-69	EFFECTIVE	83	30.97	23.25	BLUE
3	11-49	INEFFECTIVE	142	52.99	39.78	YELLOW
4	1-10	DORMANT	10	3.73	2.80	RED
5	0	NON-EXISTENT	89	100	24.93	BLACK
TOTAL			357		100.00	
NON-RESPONSIVE			3		0.84	
TARGET MDAs			360			

The table presents the effectiveness rating of Anti-Corruption and Transparency Units (ACTUs) across 360 target MDAs. Out of these, 268 MDAs were assessed, while 4 were non-responsive. The findings show that 33 ACTUs (12.31%) were rated Very Effective demonstrating strong compliance and active implementation of ACTU functions. 83 ACTUs

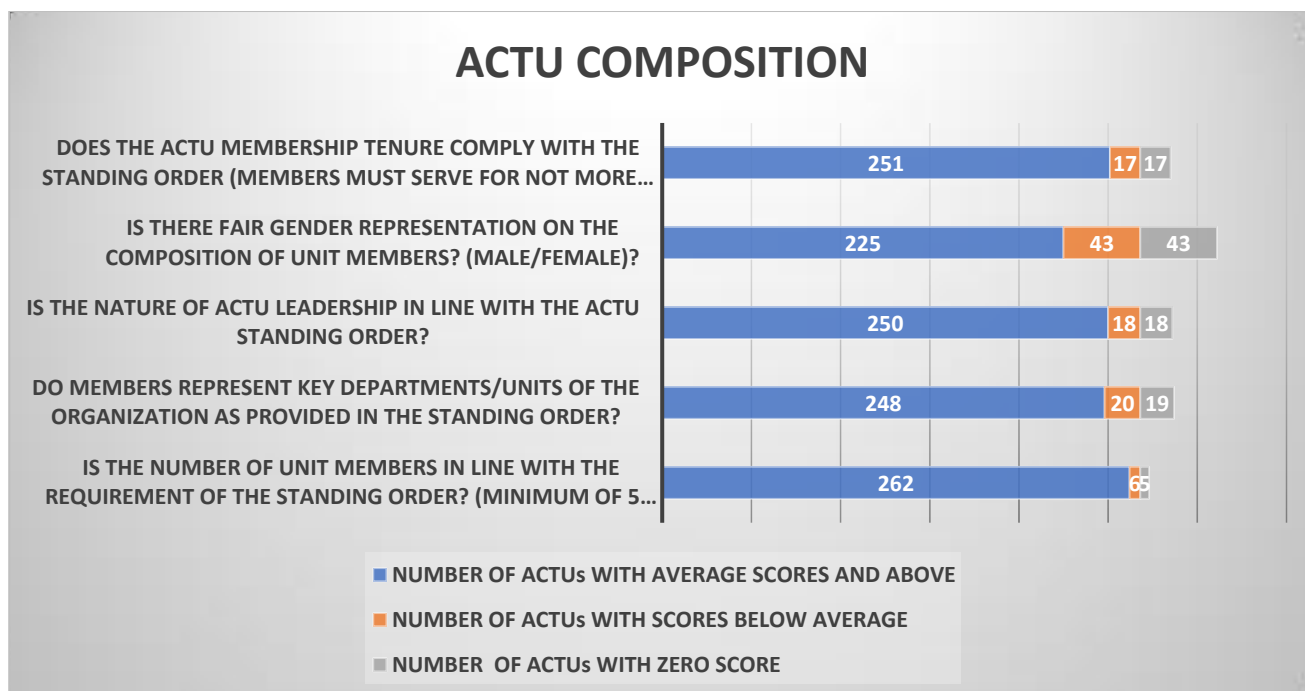
(30.97%) were Effective showing moderate performance but with room for improvement. 142 ACTUs (52.99%) were Ineffective indicating weak functionality. 10 ACTUs (3.73%) were Dormant with little or no activity and 89 MDAs (24.93%) of the total deployed 357 MDAs had a Non-Existent Status representing a serious gap in anti-corruption compliance. Overall, about one-third (33%) of ACTUs are functioning effectively, while two-thirds (67%) are either weak, dormant, or non-operational indicating a low overall level of ACTU effectiveness across MDAs.

TABLE 20		ANALYSIS OF INDICATORS IN NUMBERS AND PERCENTAGES						
INDICATOR	ATTAINABLE AVERAGE	AVERAGE SCORES OBTAINED	ACTUs WITH AVERAGE SCORES & ABOVE (NUMBER)	ACTUs WITH AVERAGE SCORES & ABOVE (%)	ACTUs WITH SCORES BELOW AVERAGE (NUMBER)	ACTUs WITH SCORES BELOW AVERAGE (%)	ACTUs WITH ZERO SCORES (NUMBER)	ACTUs WITH ZERO SCORES (%)
COMPOSITION OF UNIT MEMBERS	3.75	6.95	262	97.8	6	2.2	1	0.4
INAUGURATION/ INDUCTION	1.25	2.27	248	92.5	20	7.5	16	6.0
OFFICE ACCOMMODATION AND FACILITIES	1.25	1.51	174	64.9	94	35.1	91	34.0
ACTION PLAN AND FUNDING	6.25	4.91	101	37.7	167	62.3	63	23.5
CAPACITY DEVELOPMENT	2.5	2.18	110	41.0	158	59.0	83	31.0
PROCESSES/FUNCTIONS	22.5	15.32	66	24.6	202	75.4	15	5.6
MANAGEMENT SUPPORT TOWARDS THE ACTU	7.5	8.52	170	63.4	98	36.6	22	8.2
COLLABORATION AND SUSTAINABILITY	5	4.96	148	55.2	120	44.8	60	22.4

TABLE 20 reveals that while most ACTUs are well constituted (97.8%) and properly inaugurated (92.5%), their operational effectiveness remains limited by inadequate funding, poor office accommodation, and weak execution of core functions. Only 66 ACTUs (24.6%) performed above average in carrying out essential processes such as system studies and corruption risk assessments, while 167 ACTUs (62.3%) lack adequate action plans and funding. Although management support (63.4%) and collaboration efforts (55.2%) show some progress, significant gaps persist in capacity development and

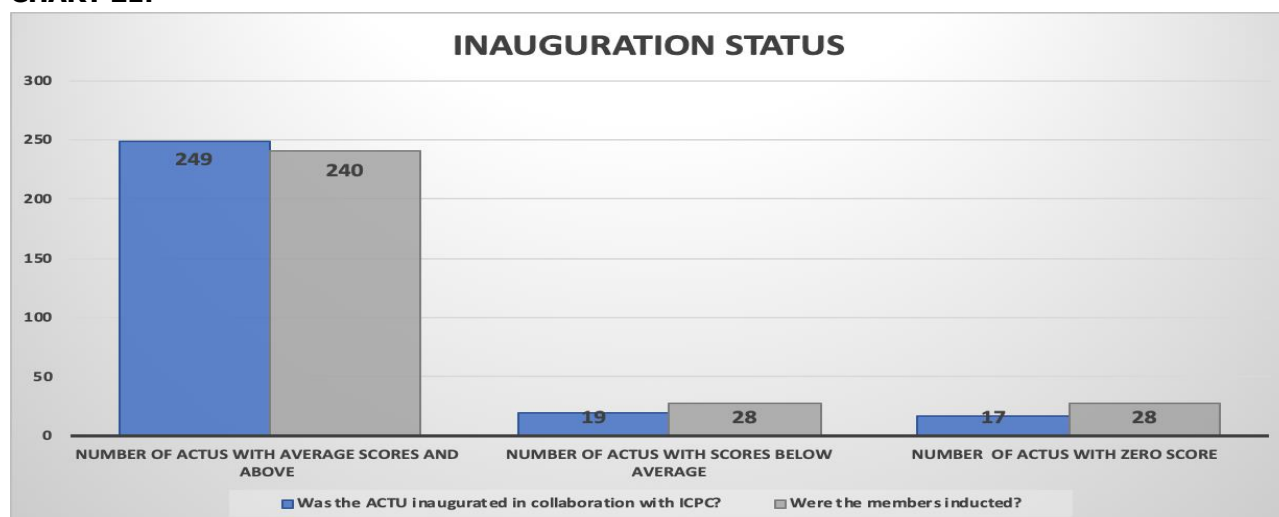
sustainability. Overall, the data indicates that ACTUs are structurally established but require stronger institutional support, funding, and training to enhance their functional efficiency and impact.

TABLE 20: STATUS OF ACTUs COMPOSITION OF UNIT MEMBERS								
QUESTION	ATTAINABLE AVERAGE	AVERAGE SCORED	NUMBER OF ACTUs WITH AVERAGE SCORES & ABOVE	% OF ACTUs WITH AVERAGE SCORES & ABOVE	NUMBER OF ACTUs WITH SCORES BELOW AVERAGE	% OF ACTUs WITH SCORES BELOW AVERAGE	NUMBER OF ACTUs WITH ZERO SCORE	% OF ACTUs WITH ZERO SCORE
Is the Number of Unit Members in line with the requirement of the Standing Order? (Minimum of 5 and maximum of 12 members)	1	1.95	262	97.8	6	2.2	5	1.9
Do members represent key Departments/Units of the Organization as provided in the Standing Order?	1	1.82	248	92.5	20	7.5	19	7.1
Is the nature of ACTU Leadership in line with the ACTU Standing Order?	0.5	0.93	250	93.3	18	6.7	18	6.7
Is there fair gender representation on the composition of Unit Members? (Male/Female)?	0.5	0.84	225	84.0	43	16.0	43	16.0
Does the ACTU membership tenure comply with the Standing Order (Members must serve for not more than 2 tenures of 3 years each)?	0.75	1.41	251	93.7	17	6.3	17	6.3

CHART 20:

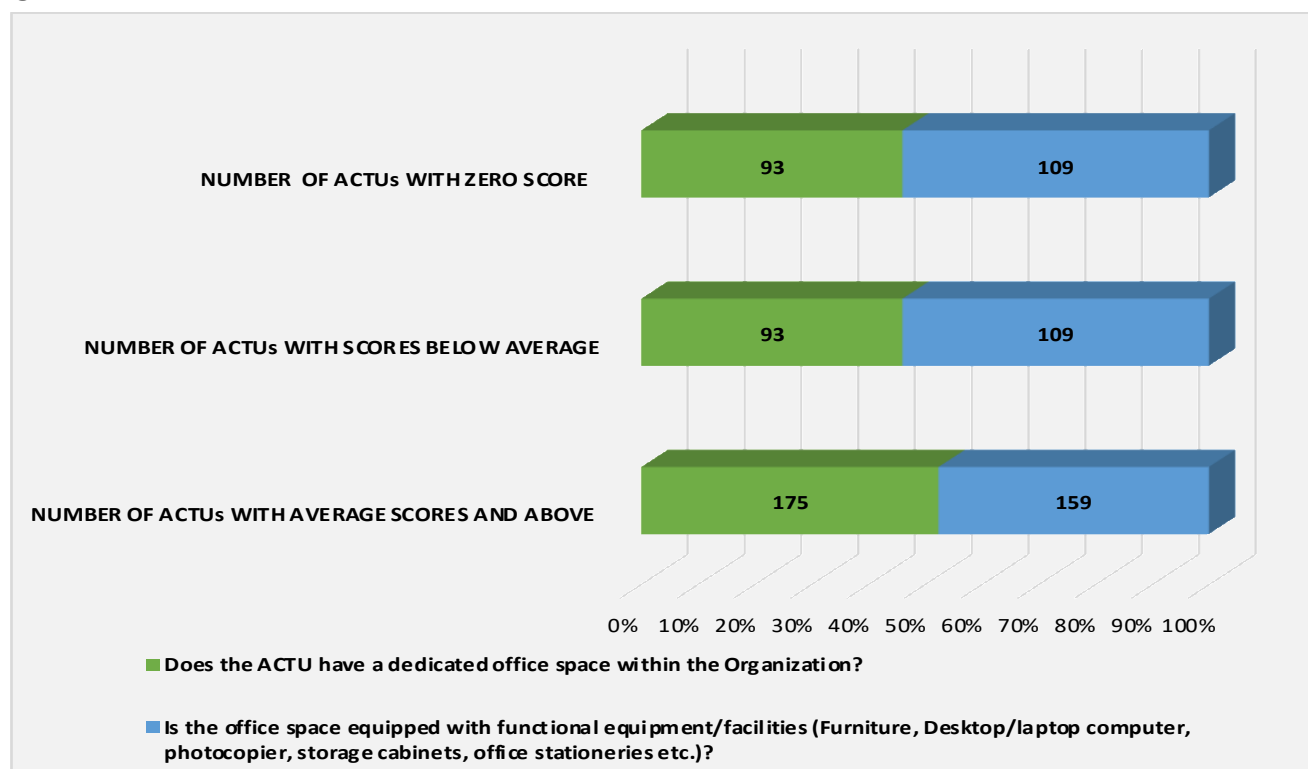
The chart above shows that most ACTUs are properly constituted and largely compliant with the Standing Order. Over 90% meet requirements for membership size, tenure, leadership structure, and departmental representation. However, gender representation remains the weakest area, with many ACTUs lacking fair male-female balance. Overall, ACTUs demonstrate strong structural compliance but need to improve inclusivity and diversity within their composition.

TABLE 21: STATUS OF INAUGURATION AND INDUCTION								
QUESTION	ATTAINABLE AVERAGE	AVERAGE SCORED	NUMBER OF ACTUs WITH AVERAGE SCORES & ABOVE	% OF ACTUs WITH AVERAGE SCORES & ABOVE	NUMBER OF ACTUs WITH SCORES BELOW AVERAGE	% OF ACTUs WITH SCORES BELOW AVERAGE	NUMBER OF ACTUs WITH ZERO SCORE	% OF ACTUs WITH ZERO SCORE
Was the ACTU inaugurated in collaboration with ICPC?	0.75	1.38	249	92.9	19	7.1	17	6.3
Were the members inducted?	0.5	0.89	240	89.6	28	10.4	28	10.4

CHART 21:

The chart above indicates that 249 ACTUs (2.9%) have been formally inaugurated in collaboration with the ICPC, which demonstrates strong institutional compliance and growing awareness of anti-corruption structures across Ministries, Departments, and Agencies (MDAs). Only 19 ACTUs (7.1%) performed below average, while 17 ACTUs (6.3%) recorded zero scores, indicating that a few MDAs have yet to establish or formalize their ACTUs. In terms of induction, 240 ACTUs (89.6%) have inducted their members, ensuring that most personnel understand their roles and responsibilities. However, 28 ACTUs (10.4%) scored below average, and another 28 ACTUs (10.4%) have not conducted inductions at all, suggesting some gaps in member orientation and readiness.

TABLE 22: STATUS OF ACTUs WITH OFFICE ACCOMMODATION AND FACILITIES								
QUESTION	ATTAINABLE AVERAGE	AVERAGE SCORED	NUMBER OF ACTUs WITH AVERAGE SCORES & ABOVE	% OF ACTUs WITH AVERAGE SCORES & ABOVE	NUMBER OF ACTUs WITH SCORES BELOW AVERAGE	% OF ACTUs WITH SCORES BELOW AVERAGE	NUMBER OF ACTUs WITH ZERO SCORE	% OF ACTUs WITH ZERO SCORE
Does the ACTU have a dedicated office space within the Organization?	0.75	0.96	175	65.3	93	34.7	93	34.7
Is the office space equipped with functional equipment/facilities (Furniture, Desktop/laptop computer, photocopier, storage cabinets, office stationeries etc.)?	0.5	0.56	159	59.3	109	40.7	109	40.7

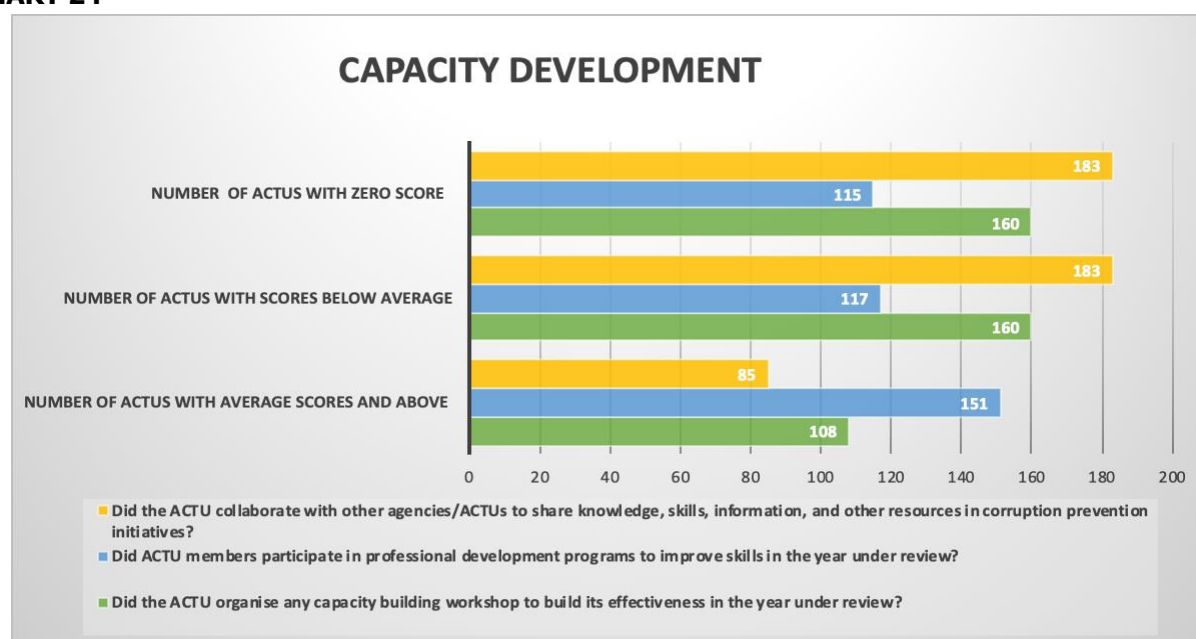
CHART 22:

The analysis of the Status of ACTUs with Office Accommodation and Facilities shows that while progress has been made in establishing physical offices for ACTUs, significant gaps remain in providing adequate infrastructure and resources. About 175 ACTUs (65.3%) have a dedicated office space within their organizations, reflecting moderate compliance with ICPC's operational standards. However, 93 ACTUs (34.7%) still lack an assigned office or operate from shared spaces, which limits their visibility, accessibility, and ability to function independently. In terms of office facilities and equipment, only 159 ACTUs (59.3%) have basic functional items such as furniture, computers, photocopiers, and storage cabinets. Conversely, 109 ACTUs (40.7%) lack these essentials, indicating that many ACTUs operate under suboptimal working conditions that can constrain efficiency, documentation, and service delivery.

TABLE 23: STATUS OF ACTUs WITH ACTION PLAN AND FUNDING								
QUESTION	ATTAINABLE AVERAGE	AVERAGE SCORED	NUMBER OF ACTUs WITH AVERAGE SCORES & ABOVE	% OF ACTUs WITH AVERAGE SCORES & ABOVE	NUMBER OF ACTUs WITH SCORES BELOW AVERAGE	% OF ACTUs WITH SCORES BELOW AVERAGE	NUMBER OF ACTUs WITH ZERO SCORE	% OF ACTUs WITH ZERO SCORE
Did the Unit put up an Action Plan/ Budget for the year under review?	1	1.26	177	66.0	91	34.0	88	32.8
Was the Action Plan/Budget submitted to Management and ICPC for approval?	1	0.76	144	53.7	124	46.3	122	45.5
Was the Budget captured under the organisation's main budget during the year under review?	1	0.60	87	32.5	181	67.5	181	67.5
Was the Action Plan/ Budget implemented during the year under review?	1	0.74	134	50.0	134	50.0	133	49.6
Were the funds released to the ACTU in line with the budget Plan? (Compare amount budgeted for the activities with the amount approved and released)	1	0.67	104	38.8	164	61.2	164	61.2
Did the ACTU submit quarterly financial report to Management and ICPC during the year under review?	0.5	0.13	41	15.3	227	84.7	227	84.7
Did the ACTU produce regular implementation reports (monthly/quarterly reports as evidence of implementation)?	0.75	0.74	150	56.0	118	44.0	116	43.3

The assessment reveals that overall, most ACTUs developed annual Action Plans and Budgets, with about 177 ACTUs (66%) showing compliance in planning. However, fewer than half submitted them for approval or had their budgets captured in their organizations' main budgets. Only 134 ACTUs (50%) implemented their plans, and less than 40% received funds as budgeted. Financial reporting compliance was particularly low, with only 41 ACTUs (15.3%) submitting quarterly financial reports. While 150 ACTUs (56%) produced implementation reports, the findings highlight major gaps in budget integration, fund release, and accountability, indicating the need for stronger management support and improved compliance with planning and reporting requirements.

TABLE 24: STATUS OF ACTUs CAPACITY DEVELOPMENT								
QUESTION	ATTAINABLE AVERAGE	AVERAGE SCORED	NUMBER OF ACTUs WITH AVERAGE SCORES & ABOVE	% OF ACTUs WITH AVERAGE SCORES & ABOVE	NUMBER OF ACTUs WITH SCORES BELOW AVERAGE	% OF ACTUs WITH SCORES BELOW AVERAGE	NUMBER OF ACTUs WITH ZERO SCORE	% OF ACTUs WITH ZERO SCORE
Did the ACTU organise any capacity building workshop to build its effectiveness in the year under review?	1	0.77	108	40.3	160	59.7	160	59.7
Did ACTU members participate in professional development programs to improve skills in the year under review?	1	1.10	151	56.3	117	43.7	115	42.9
Did the ACTU collaborate with other agencies/ACTUs to share knowledge, skills, information, and other resources in corruption prevention initiatives?	0.5	0.32	85	31.7	183	68.3	183	68.3

CHART 24

The chart reveals that capacity development among ACTUs is generally weak. Only a few ACTUs (85) collaborated with other agencies or ACTUs, while a large number (183) had no collaboration at all. Participation in professional development programs was moderate,

with 151 ACTUs performing well, but many others (115) did not engage in training. Similarly, only 108 ACTUs organized internal capacity-building workshops, while most did not.

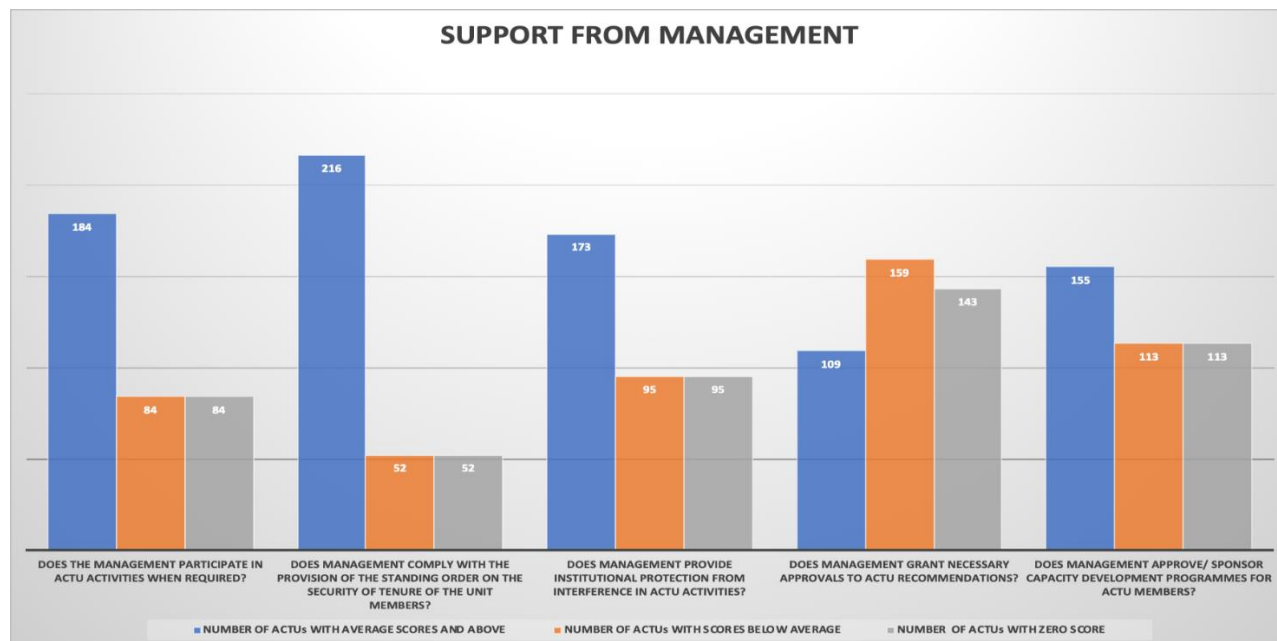
In summary, the data shows that most ACTUs lack consistent collaboration, training, and workshop activities, highlighting a need for stronger institutional support and structured capacity-building efforts.

TABLE 25: NUMBERS AND PERCENTAGES (%) OF ACTUs THAT EXECUTED THEIR FUNCTIONS IN LINE WITH STANDING ORDER FOR THE OPERATIONS OF ACTUs IN MDAs OUT OF 268 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
Did the ACTU conduct monthly meetings?	206	76.9	62	23.1
Did the ACTU conduct preliminary investigation into petitions received?	56	20.9	212	79.1
Did the ACTU conduct System Study and Review in the year under review and were the recommendations implemented?	46	17.2	222	82.8
Did the ACTU undertake sensitization/enlightenment programme for members of staff in the year under review?	137	51.1	131	48.9
Did the ACTU produce/distribute IEC Materials (Stickers, handbills, flex/roll up banners, billboards) to staff for continuous awareness and ethical orientation?	197	73.5	71	26.5
Did the ACTU observe the proceedings of relevant Committees within the Organisation in line with the provisions of the extant circular and Rule 7.6.0 of the Standing Order?	144	53.7	124	46.3
Did the ACTU Monitor Budget Implementation/ Project Execution of the Organisation in line with Rule 7.5.0 of the Standing Order?	60	22.4	208	77.6
Has the ACTU conducted Corruption Risk Assessment (CRA) within the last 2 years?	19	7.1	249	92.9
Has the ACTU developed/reviewed a domesticated Code of Ethics or Corruption Prevention Guide for the Organization during its tenure?	97	36.2	171	63.8
Did the ACTU organize an Integrity Assessment Forum within the year under review?	30	11.2	238	88.8
Has the ACTU coordinated the development of a Whistleblowing Policy for the Organisation?	82	30.6	186	69.4
Does the ACTU ensure the existence of viable channels for Corruption reportage within the Organisation?	216	80.6	52	19.4

Out of the 268 ACTUs assessed, most performed well in routine and awareness functions but poorly in investigative and preventive roles. High performance was recorded in areas such as regular meetings (76.9%), existence of corruption reporting channels (80.6%), and distribution of Information, Education and Communication (IEC) materials (73.5%). Performance was moderate in staff sensitization (51.1%), observation of committee proceedings (53.7%), and development of Code of Ethics and Corruption Prevention Guide (36.2%). However, low performance was observed in monitoring projects and budgets (22.4%), investigating petitions (20.9%), conducting system study and review (17.2%), organizing integrity forums (11.2%), and carrying out corruption risk assessments (7.1%). Overall, while ACTUs are active in coordination and awareness activities, they remain weak in core functions such as investigation, System Study and Review and Corruption Risk Assessment (CRA). This highlights the need for enhanced capacity building and stronger institutional support.

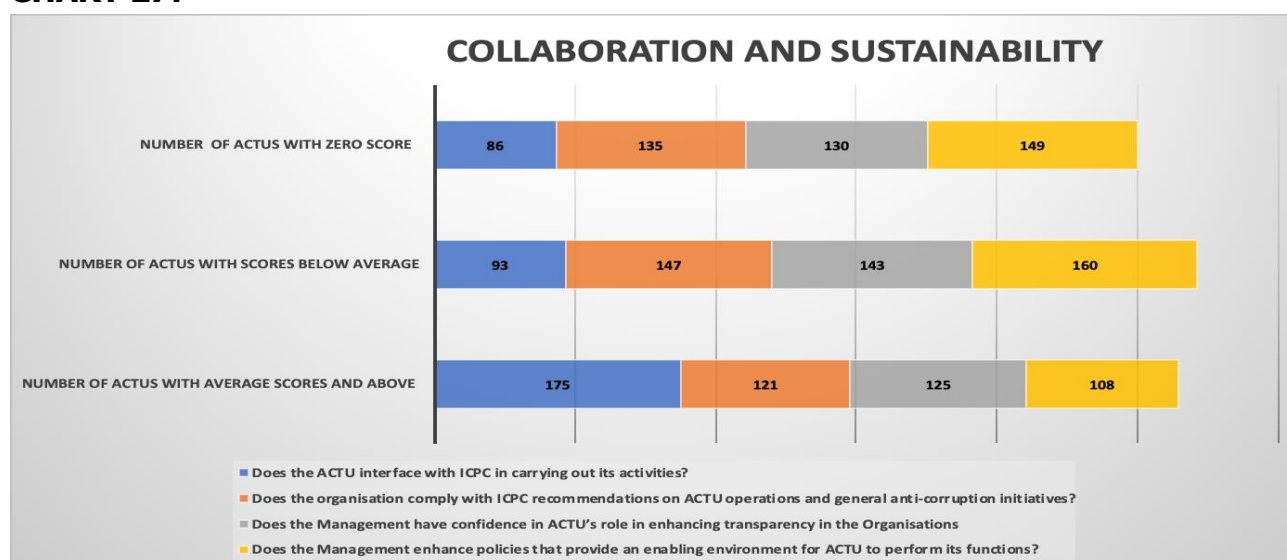
TABLE 26: MANAGEMENT SUPPORT TOWARDS THE ACTUs								
QUESTION	ATTAINABLE AVERAGE	AVERAGE SCORED	NUMBER OF ACTUs WITH AVERAGE SCORES & ABOVE	% OF ACTUs WITH AVERAGE SCORES & ABOVE	NUMBER OF ACTUs WITH SCORES BELOW AVERAGE	% OF ACTUs WITH SCORES BELOW AVERAGE	NUMBER OF ACTUs WITH ZERO SCORE	% OF ACTUs WITH ZERO SCORE
Does the Management participate in ACTU activities when required?	1	1.30	184	68.7	84	31.3	84	31.3
Does the ACTU report directly to the Office of the Chief Executive?	1	1.49	206	76.9	62	23.1	62	23.1
Does Management comply with the provision of the Standing Order on the Security of tenure of the Unit members?	1	1.59	216	80.6	52	19.4	52	19.4
Does Management provide Institutional protection from interference in ACTU activities?	0.5	0.64	173	64.6	95	35.4	95	35.4
Does Management grant necessary approvals to ACTU Recommendations?	1.5	1.21	109	40.7	159	59.3	143	53.4
Did Management approve the inclusion of ACTU Structure in the Organization's Organogram?	0.5	0.47	127	47.4	141	52.6	141	52.6

Does Management approve and release the payment of sitting allowance for ACTU in line with the Standing Order?	1	0.68	93	34.7	175	65.3	174	64.9
Does Management approve/ sponsor capacity development programmes for ACTU members?	1	1.13	155	57.8	113	42.2	113	42.2

CHART 26:

The chart shows that management support for ACTUs is strongest in ensuring tenure security and protection from interference, with 216 (80.6%) and 173 ACTUs (64.6%) performing above average respectively. Moderate support is seen in management participation in ACTU activities (184 ACTUs). However, fewer ACTUs reported adequate approval of recommendations (109) and sponsorship of capacity development programmes (155). Overall, while managements generally uphold institutional independence for ACTUs, they provide limited operational and financial support, indicating the need for stronger commitment to ACTU capacity building and implementation of recommendations.

TABLE 27: COLLABORATION AND SUSTAINABILITY								
QUESTION	ATTAINABLE AVERAGE	AVERAGE SCORED	NUMBER OF ACTUs WITH AVERAGE SCORES & ABOVE	% OF ACTUs WITH AVERAGE SCORES & ABOVE	NUMBER OF ACTUs WITH SCORES BELOW AVERAGE	% OF ACTUs WITH SCORES BELOW AVERAGE	NUMBER OF ACTUs WITH ZERO SCORE	% OF ACTUs WITH ZERO SCORE
Does the ACTU interface with ICPC in carrying out its activities?	1.25	1.63	175	65.3	93	34.7	86	32.1
Does the organisation comply with ICPC recommendations on ACTU operations and general anti-corruption initiatives?	1.25	1.14	121	45.1	147	54.9	135	50.4
Does the Management have confidence in ACTU's role in enhancing transparency in the Organisations	1.25	1.18	125	46.6	143	53.4	130	48.5
Does the Management enhance policies that provide an enabling environment for ACTU to perform its functions?	1.25	1.01	108	40.3	160	59.7	149	55.6

CHART 27:

The chart titled "Collaboration and Sustainability" presents the level of partnership and institutional support that ACTUs receive from their host organizations and from the ICPC. It evaluates how well ACTUs collaborate, sustain operations, and gain management backing for long-term effectiveness. ACTUs maintain strong collaboration with the ICPC, with 175 (65.3%) performing above average in interfacing with the Commission. However, performance declines in other areas: only 121 ACTUs (45.1%) comply with ICPC

recommendations, 125 ACTUs (46.6%) enjoy management confidence, and just 108 ACTUs (40.3%) operate in organizations with enabling policies. Overall, while collaboration with the ICPC is commendable, institutional sustainability within MDAs remain weak, as many lack consistent management support, policy backing, and commitment to fully integrate ACTUs into their operational structures.

7.0 FINDINGS:

- 7.1 No MDA achieved full compliance. Out of the 344 MDAs assessed, 48 MDAs (13.95%) demonstrated Substantial Compliance, 132 MDAs (38.37%) recorded Partial Compliance, 141 MDAs (40.99%) showed Poor Compliance, and 23 MDAs (6.69%) fell under Non-Compliance. In addition, 13 MDAs (3.64%) from the total 357 MDAs deployed were non-responsive and classified as high-risk MDAs.
- 7.2 The Management Culture and Structure indicator recorded an average score of 13.49%, slightly above the attainable average of 12.5%. Of the MDAs assessed, 133 (38.66%) scored below the average benchmark, while 211 (61.34%) achieved average scores and above the 12.5% mark out of the 25% allotted.
- 7.3 The Financial Management Systems indicator recorded an average score of 15.87%, exceeding the attainable average of 10%. A total of 24 MDAs (6.10%) scored below the benchmark, while 320 MDAs (93.02%) achieved scores at or above the attainable average. The improved performance in this indicator is largely attributed to government-led reform initiatives aimed at automating payment and transaction systems.
- 7.4 The Administrative System indicator recorded an average score of 11.40%, slightly below the attainable average of 12.5%. A total of 202 MDAs (58.72%) scored below the benchmark, while 142 MDAs (41.28%) achieved scores at or above the attainable average. The generally low performance in this area is attributed to the absence of organizational whistleblowing policies and mechanisms, inadequate ethics education



activities, and insufficient disciplinary measures, sanctions and reward systems.

- 7.5 The ACTU assessment under the AEI recorded a low average score of 10.83% out of the 30% allotted to ACTU performance. A total of 227 MDAs (65.99%) scored below the attainable average, while 117 MDAs (34.01%) achieved scores at and above the benchmark.
- 7.6 169 MDAs do not have the core values, mission and vision systems for understanding by their staff and 191 MDAs do not have domesticated Policy regarding acceptance of gifts, donations, hospitality etc. which may create integrity questions. MDAs are expected to have a policy to guide employees.
- 7.7 178 MDAs do not have instruments for the establishment of the governing board/ Council while 39 MDAs do not have boards or oversight in place.
- 7.8 102 MDAs do not have strategic plans, 154 MDAs do not have monitoring system and have not conducted monitoring and evaluation of their activities, programmes and projects in the year under review.
- 7.9 289 MDAs do not encourage System Studies/Corruption Risk Assessments by their ACTUs while 315 MDAs do not use the results of System Studies/Corruption Risk Assessments for decision making.
- 7.10 99 MDAs do not have guidelines on granting of advances to staff, 69 MDAs do not make retirements on advances as and when due while 68 MDAs do not ensure that personnel retire advances before granting a fresh advance.
- 7.11 114 MDAs do not render financial reports to the Office of the Accountant General of the Federation (OAGF) in the year under review.
- 7.12 40 MDAs do not remit IGR as required by law and 75 MDAs do not comply with the fiscal responsibility provisions.



- 7.13 A total of 41 MDAs failed to carry out internal audit activities as and when due, while 96 MDAs did not submit their annual audited accounts to the Office of the Auditor-General of the Federation and the National Assembly within the first six months of the subsequent year for the period under review and for the past three years. In addition, 58 MDAs do not have external auditors engaged through due process.
- 7.14 88 MDAs do not conduct an annual needs assessment preparatory to its procurement and 32 MDAs do not have an annual procurement plan in compliance with the provisions of PPA 2007 and their approved annual budget.
- 7.15 A total of 71 MDAs did not provide external partners and stakeholders with their Principles of Ethics and Compliance, including applicable sanctions clauses. In addition, these MDAs failed to give the required minimum notice period of one week for stakeholders invited to attend and observe their procurement processes.
- 7.16 A total of 34 MDAs failed to carry out performance certification for ongoing works/ projects and did not verify goods supplied before granting payment approvals. Additionally, 114 MDAs did not conduct market surveys during the year under review.
- 7.17 In 137 MDAs, procurement officers did not attend any training by BPP and other trainings on procurement processes in the year under review.
- 7.18 114 MDAs did not conduct market surveys within the year under review.
- 7.19 50 MDAs have petitions /ongoing investigations by ICPC against the organisation or their personnel for infractions or default/non- compliance with procurement/ recruitment process.
- 7.20 21 MDAs do not have legal instruments establishing the organizations and 16 MDAs operate without documents (operational manual) that outline and explain the policies and operations of the organizations while 24



MDAs do not conduct annual performance reviews and appraisals therefore promotion of staff is irregular.

- 7.21 In 36 MDAs, most organizational operational records remain non-computerized, relying largely on manual processes. Additionally, 14 MDAs either do not have an official websites or have websites that have not been updated within the last six months.
- 7.22 144 MDAs do not have annual training plans; 146 MDAs do not conduct capacity training for Management and Staff on ethics and compliance and in 192 MDAs, the training consultants/firms are not duly accredited by the relevant agencies/regulatory bodies etc.
- 7.23 241 MDAs do not have domesticated Whistle-blower Policies in place while 269 MDAs whistleblowing policies are not accessible.
- 7.24 94 MDAs do not have domesticated codes of conduct while 245 MDAs have domesticated professional codes but codes are not regularly reviewed and updated to reflect changes and realities and some did not specify procedures to prevent, investigate, and redress non-compliance.
- 7.25 A total of 146 MDAs do not have a reward system to encourage ethical behavior and compliance with established rules and procedures. In some cases, existing reward systems are neither transparent nor aligned with the organization's core values.
- 7.26 On the ACTU Effectiveness Index (AEI) 33 ACTUs (12.31%) were rated "Very Effective", 83 ACTUs (30.97%) "Effective", 142 ACTUs (52.99%) "Ineffective" and 10 ACTUs (3.73%) "Dormant,". Also 89 MDAs (24.93%) from the total number of MDAs the AEI was deploy did not establish ACTU, reflecting breach of compliance with the National Anti-Corruption framework.



- 7.27 93 ACTUs (34.7%) lack dedicated office spaces, 109 ACTUs (40.7%) do not have adequate office facilities or functional tools such as computers, printers, or storage systems. These deficits impede effective documentation, limit confidentiality in handling reports, and weaken overall operational visibility.
- 7.28 88 ACTUs (32.8%) do not have action plans, 122 ACTUs (45.5%) do not submit their plans to either management or ICPC for approval. 164 ACTUs (61.2%) do not receive funds in line with their approved budget plans. MDA's do not incorporate action plan in the budget line ANTI-CORRUPTION code 22021017 on the recurrent expenditure under the miscellaneous subhead (code 220210) for the Anti-Corruption and Transparency Units (ACTUs).
- 7.29 160 ACTUs (59.7%) did not hold any in-house training as required and 115 ACTUs (42.9%) did not participate in external professional development programmes. Also, 183 ACTUs (68.3%) failed to engage in collaborative or peer-learning initiatives with other agencies. This is for technical proficiency of ACTU members and ability to carry out core preventive and investigative tasks effectively.
- 7.30 222 ACTUs (82.8%) did not conduct System Study and Review (SSR) to identify procedural weaknesses in their respective MDAs. 208 ACTUs (77.6%) did not monitor budget implementation or project execution.
- 7.31 149 ACTUs (55.6%) reported that their managements have not implemented policies or created enabling environments that allow ACTUs to function effectively. This includes non-inclusion in organizational organograms, absence of formal reporting channels and limited logistical provisions.



8.0 RECOMMENDATIONS:

1. The need for the ICPC in collaboration with OHCSF and stakeholders 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.
2. 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.
3. 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.
4. Government should enhance enforcement of the statutory provisions on the rendering of periodic and annual audited reports by MDAs to the Office of the Auditor-General of the Federation (OAuGF) and the Public Account Committee (PAC) of the National Assembly by swiftly applying commensurate sanctions in the applicable statutes.
5. The ICPC to ensure MDAs strict application of 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.
6. 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.
7. 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.



8. 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.
9. 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.
10. MDA leadership should consistently support ACTUs administratively and financially, ensure their autonomy and protection from interference, and mandate management participation in ACTU activities to strengthen integrity and accountability
11. MDAs should develop and implement internal policies that provide enabling conditions for ACTUs to function effectively such as inclusion in organograms, provision of logistics and formal reporting channels.
12. 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).
13. 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.

9.0 CONCLUSION:

ICPC continued administration of EICS on MDAs and AEI on ACTUs is 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 organizations.

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 strengthens 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.

10.0 RANKING OF MDAs

2025 ETHICS AND COMPLIANCE SCORECARD (EICS) RANKING OF MDAs								
S/N	MDA	MANAGEMENT CULTURE AND STRUCTURE	FINANCIAL MANAGEMENT SYSTEMS	ADMINISTRATIVE SYSTEMS	ACTU CURRENT	GRAND TOTAL	COLOR	RANK
1	NIGERIA UPSTREAM PETROLEUM REGULATORY COMMISSION (NUPRC), ABUJA, FCT	24.50	19.38	23.00	24.95	91.83		1
2	NIGERIA DEPOSIT INSURANCE CORPORATION (NDIC) ABUJA, FCT	18.70	20.00	24.90	27.10	90.70		2
3	ASSET MANAGEMENT COOPERATION OF NIGERIA (AMCON), ABUJA, FCT	24.75	16.73	23.75	24.70	89.93		3
4	BANK OF INDUSTRY, No. 23 ALAKORO, MARINA ST. LAGOS ISLAND, LAGOS STATE	24.50	19.50	23.50	19.50	87.00		4
5	MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT ABUJA, FCT	23.50	20.00	22.50	19.35	85.35		5
6	NATIONAL AUTOMOTIVE DESIGN AND DEVELOPMENT COUNCIL (NADDC), ABUJA, FCT	19.00	18.48	21.23	25.35	84.05		6
7	FEDERAL JUDICIAL SERVICE COMMISSION (FJSC), ABUJA, FCT	21.22	18.28	19.00	25.50	84.00		7

8	COURT OF APPEAL, ABUJA, FCT	21.00	18.70	20.88	23.25	83.83		8
9	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT (FMITI), ABUJA, FCT	22.00	18.68	19.38	22.95	83.00		9
10	NIGERIAN METEOROLOGICAL AGENCY (NIMET) ABUJA, FCT	19.00	17.65	21.25	24.75	82.65		10
11	NIGERIAN SECURITY PRINTING AND MINTING PLC ABUJA, FCT	23.00	19.88	22.75	15.75	81.38		11
12	FEDERAL UNIVERSITY GUSAU (FUGUS) ZAMFARA STATE	23.05	14.58	22.00	21.00	80.63		12
13	BODY OF BENCHERS (BOB) ABUJA, FCT	20.75	18.85	17.33	23.10	80.03		13
14	PENSION TRANSITIONAL ARRANGEMENTS DIRECTORATE (PTAD) ABUJA, FCT	21.00	18.25	24.25	16.50	80.00		14
15	NATIONAL SUGAR DEVELOPMENT COUNCIL (NSDC), ABUJA, FCT	21.20	17.73	15.53	24.90	79.35		15
16	MODIBBO ADAMA UNIVERSITY TEACHING HOSPITAL YOLA (MAUTH), YOLA, ADAMAWA STATE	15.25	15.50	21.63	26.40	78.78		16
17	NATIONAL PRIMARY HEALTHCARE DEVELOPMENT AGENCY (NPHCDA), ABUJA, FCT	14.70	17.03	23.50	22.65	77.88		17
18	ABUJA INVESTMENT AND SECURITIES TRIBUNAL, ABUJA, FCT	18.40	19.00	21.88	17.25	76.53		18
19	NATIONAL HYDRO-ELECTRIC POWER PRODUCING AREAS DEVELOPMENT COMMISSION (N-HYPPADEC), NIGERI STATE	15.80	19.23	23.00	18.30	76.33		19
20	NATIONAL INFORMATION TECHNOLOGY DEVELOPMENT AGENCY (NITDA), ABUJA, FCT	15.00	17.45	18.00	25.60	76.05		20
21	FEDERAL MIISTRY OF FINANCE (FMF), ABUJA, FCT	21.30	18.73	20.13	15.75	75.90		21
22	NATIONAL INDUSTRIAL COURT (NIC), ABUJA, FCT	21.50	18.38	14.50	20.85	75.23		22

23	NIGERIAN FILM CORPORATION JOS, PLATEAU STATE	18.30	16.53	21.88	18.50	75.20		23
24	NIGERIA IMMIGRATION SERVICE (NIS) ABUJA, FCT	17.00	16.38	19.53	22.20	75.10		24
25	SHARIA COURT OF APPEAL, ABUJA, FCT	18.00	18.13	20.38	18.54	75.04		25
26	NATIONAL EMERGENCY MANAGEMENT AGENCY, (NEMA) ABUJA, FCT	15.60	18.05	15.75	25.50	74.90		26
27	FEDERAL HIGH COURT, ABUJA, FCT	19.50	19.25	17.15	18.90	74.80		27
28	ADEYEMI FEDERAL UNIVERSITY OF EDUCATION (AFUE), ONDO, ONDO STATE	13.50	27.25	19.50	14.05	74.30		28
29	PROJECTS DEVELOPMENT INSTITUTE (PRODA), ENUGU STATE	14.50	16.80	18.23	24.60	74.13		29
30	NATIONAL BUREAU OF STATISTICS (NBS), ABUJA, FCT	17.00	18.55	15.10	23.25	73.90		30
31	CENTRAL BANK OF NIGERIA (CBN), ABUJA, FCT	20.70	15.10	23.50	14.55	73.85		31
32	NATIONAL HOSPITAL, ABUJA, FCT	18.55	20.00	19.68	14.85	73.08		32
33	NATIONAL SPORT COMMISSION, ABUJA, FCT	21.00	19.13	21.43	11.25	72.80		33
34	NATIONAL JUDICIAL INSTITUTE, ABUJA, FCT	20.00	18.89	20.75	13.03	72.66		34
35	FCT AREA COUNCIL STAFF PENSION BOARD, ABUJA, FCT	17.50	19.50	13.73	21.75	72.48		35
36	NATIONAL OPEN UNIVERSITY OF NIGERIA (NOUN), ABUJA, FCT	20.20	20.00	15.75	16.50	72.45		36
37	ALVAN IKOKU FEDERAL UNIVERSITY OF EDUCATION, OWERRI, IMO STATE	18.50	17.88	13.75	22.05	72.18		37
38	AGRICULTURAL AND RURAL MANAGEMENT TRAINING INSTITUTE (ARMTI), ILORIN, KWARA STATE	10.70	18.63	17.43	25.35	72.10		38
39	BUREAU FOR PUBLIC PROCUREMENT (BPP), ABUJA, FCT	16.00	12.05	20.78	23.25	72.08		39
40	RURAL ELECTRIFICATION AGENCY, ABUJA, FCT	18.50	14.13	15.50	23.85	71.98		40

41	INDUSTRIAL TRAINING FUND, JOS, PLATEAU STATE	18.25	17.38	13.64	22.35	71.62		41
42	NIGERIAN SOCIAL INSURANCE TRUST FUND (NSITF) ABUJA, FCT	18.00	14.13	19.75	19.35	71.23		42
43	FEDERAL NEURO- PSYCHIATRIC HOSPITAL, CALABAR CROSS RIVER STATE	17.00	18.33	17.13	18.50	70.95		43
44	NIGERIA COLLEGE OF AVIATION TECHNOLOGY (NCAT) SAMARU, ZARIA,KADUNA STATE	18.00	19.00	15.50	18.38	70.88		44
45	NATIONAL INSTITUTE OR PHARMACEUTICAL RESEARCH AND DEVELOPMENT (NIPRD), ABUJA, FCT	16.50	17.38	19.13	17.48	70.48		45
46	MINISTRY OF TRANSTORTATION, ABUJA, FCT	20.50	18.45	15.95	15.53	70.43		46
47	MINISTRY OF SOLID MINERALS DEVELOPMENT, ABUJA, FCT	18.50	19.88	19.88	12.13	70.38		47
48	STANDARDS ORGANISATION OF NIGERIA (SON), ABUJA, FCT	14.40	19.13	17.38	19.20	70.10		48
49	NIGERIAN TOURISM DEVELOPMENT AUTHORITY (NTDA) ABUJA, FCT	17.20	19.63	14.13	18.75	69.71		49
50	NATIONAL HUMAN RIGHT COMMISSION, ABUJA, FCT	17.25	17.75	14.28	20.40	69.68		50
51	FEDERAL UNIVERSITY OF TECHNOLOGY (FUT MINNA), MINNA, NIGER STATE	19.25	16.90	16.75	16.58	69.48		51
52	FEDERAL MEDICAL CENTER JALINGO (FMC), JALINGO, TARABA STATE	14.00	13.03	20.50	21.75	69.28		52
53	OFFICE OF THE HEAD OF CIVIL SERVICE OF THE FEDERATION, ABUJA, FCT	16.20	18.88	17.45	15.15	67.68		53
54	NATIONAL INSURANCE COMMISSION (NAICOM), ABUJA, FCT	18.50	18.25	22.28	7.65	66.68		54
55	NIGER DELTA POWER HOLDING COMPANY (NDPHC) ABUJA, FCT	16.00	17.00	13.38	20.25	66.63		55

56	NIGERIAN CONTENT DEVELOPMENT AND MONITORING BOARD (NCDMB). CONTENT TOWER, OXBOW LAKE ROAD, SWALI, YENAGOA, BAYELSA STATE	17.70	15.63	17.48	15.60	66.40	56
57	FEDERAL MEDICAL CENTER, (FMC) BIDA NIGER STATE	16.00	18.88	13.75	17.70	66.33	57
58	NATIONAL ORTHOPAEDIC HOSPITAL (NOHD) DALA, KANO, KANO STATE	14.75	12.95	14.25	24.15	66.10	58
59	NATIONAL BROADCASTING COMMISSION (NBC) ABUJA, FCT	17.00	13.38	12.23	23.40	66.00	59
60	NATIONAL PARK SERVICES, ABUJA, FCT	16.05	18.95	13.25	17.70	65.95	60
61	INSTITUTE OF AGRICULTURAL RESEARCH (IAR)SAMARU, ZARIA, KADUNA STATE	18.00	18.63	12.13	16.95	65.70	61
62	FEDERAL POLYTECHNIC, ILARO (FPI), OGUN STATE	14.50	18.44	11.81	20.93	65.68	62
63	NIGER DELTA DEVELOPMENT COMMISSION (NDDC) PLOT C5/C6, EASTERN BY-PASS 1, PORT HARCOURT, RIVERS STATE	15.40	17.18	19.13	13.95	65.65	63
64	FEDERAL UNIVERSITY OF TECHNOLOGY OWERRI, IMO STATE (FUTO)	17.50	19.25	10.50	18.30	65.55	64
65	FEDERAL UNIVERSITY OF EDUCATION (FUE), ZARIA, KADUNA STATE	21.50	16.85	9.60	17.40	65.35	65
66	SUPREME COURT OF NIGERIA, ABUJA, FCT	17.50	13.90	14.75	19.05	65.20	66
67	BAYERO UNIVERSITY KANO, (BUK) KANO STATE	18.50	15.50	9.50	21.30	64.80	67
68	FEDERAL POLYTECHNIC OKO, ANAMBRA STATE	16.75	17.15	14.75	16.05	64.70	68
69	FED. MIN. OF WATER RESOURCES & SANITATION (FMRWRS) ABUJA, FCT	14.50	19.50	12.50	17.85	64.35	69
70	NATIONAL AGENCY FOR THE CONTROL OF AIDS (NACA), ABUJA, FCT	14.30	19.63	17.75	12.60	64.28	70
71	MINISTRY. OF BUDGET AND ECONOMIC PLANNING ABUJA, FCT	18.00	18.50	8.63	18.60	63.73	71
72	NATIONAL JUDICIAL COUNCIL (NJC), ABUJA, FCT	20.00	18.63	15.65	9.45	63.73	71

73	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL, BORNO STATE (UMTH)	15.20	16.35	14.60	17.10	63.25	73
74	FEDERAL POLYTECHNIC , BIDA (FED POLY), NIGER STATE	19.50	18.43	12.50	12.75	63.18	74
75	FEDERAL MEDICAL CENTRE (FMC GUSAU) ZAMFARA STATE	14.30	13.35	14.48	21.00	63.13	75
76	FEDERAL MINISTRY OF YOUTH DEVELOPMENT, ABUJA, FCT	18.60	19.05	10.50	14.85	63.00	76
77	NATIONAL INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) ZARIA, KADUNA STATE	14.00	19.35	14.00	15.30	62.65	77
78	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY, ABUJA, FCT	18.50	17.38	12.25	14.40	62.53	78
79	NATIONAL CEREALS RESEARCH INSTITUTE (NCRI) BADEGGI, NIGER STATE	14.00	18.48	14.75	14.85	62.08	79
80	NIGERIA ATOMIC ENERGY COMMISSION, ABUJA, FCT	16.00	18.43	18.90	8.63	61.95	80
81	FEDERAL MINISTRY OF HEALTH AND SOCIAL WELFARE, ABUJA, FCT	16.00	17.75	12.25	15.90	61.90	81
82	TRANSMISSION COMAPANY OF NIGERIA (TCN) ABUJA, FCT	15.00	14.13	16.38	16.35	61.86	82
83	UNIVERSITY COLLEGE HOSPITAL (UCH), IBADAN, OYO STATE	9.50	17.64	16.98	17.58	61.69	83
84	NIGERIA EXPORT PROCESSING ZONES AUTHORITY (NEPZA),ABUJA, FCT	15.00	18.85	9.00	18.75	61.60	84
85	FEDERAL MINISTRY OF LABOURAND EMPLOYMENT (FMLE) ABUJA, FCT	16.50	16.13	14.25	14.55	61.43	85
86	NATIONAL INSTITUTE FOR SPORTS, NATIONAL STADIUM, SURULERE, LAGOS STATE	12.00	19.43	12.25	17.70	61.38	86
87	NATIONAL TEACHERS INSTITUTE(NTI) RIGACHIKUN, ZARIA RD KADUNA STATE	13.00	17.75	16.00	14.55	61.30	87
88	FEDERAL ROAD MAINTENANCE AGENCY (FERMA) ABUJA FCT	20.50	17.33	12.63	10.65	61.10	88

89	NIGERIA CIVIL AVIATION AUTHORITY (NCAA),ABUJA, FCT	13.50	13.13	18.50	15.90	61.03	89
90	FEDERAL COLLEGE OF EDUCATION (FCE), OSIELE, ABEOKUTA, OGUN STATE	17.70	15.64	12.50	15.15	60.99	90
91	HIGH COURT OF THE FEDERAL CAPITAL TERRITORY, ABUJA, FCT	21.00	19.33	20.63	0.00	60.96	91
92	AMINU KANO TEACHING HOSPITAL (AKTH), KANO, KANO STATE	9.50	13.13	11.25	27.00	60.88	92
93	FEDERAL MINISTRY OF MARINE AND BLUE ECONOMY, ABUJA, FCT	21.55	20.00	12.25	7.05	60.85	93
94	NATIONAL COMMISSION FOR REFUGEES MIGRANTS AND INTERNALLY DISPLACED PERSONS (NCFRMI), ABUJA, FCT	19.50	19.88	21.38	0.00	60.75	94
95	NIGERIAN COPYRIGHT COMMISSION (NCC), ABUJA , FCT	14.50	18.25	13.88	14.10	60.73	95
96	NATIONAL BOARD FOR TECHNOLOGY INCUBATION (NBTI),ABUJA, FCT	9.60	19.50	11.00	20.25	60.35	96
97	NIGERIAN ELECTRICITY MANAGEMENT SERVICES AGENCY (NEMSA), ABUJA, FCT	15.00	19.25	15.13	10.95	60.33	97
98	NIGERIAN GEOLOGICAL SURVEY AGENCY (NGSA) ABUJA FCT	14.00	19.50	9.38	17.40	60.28	98
99	FEDERAL MINISTRY OF COMMUNICATIONS, INNOVATION AND THE DIGITAL ECONOMY (FMCIDE) ,ABUJA, FCT	17.50	14.38	7.50	20.85	60.23	99
100	FEDERAL RADIO CORPORATION OF NIGERIA (FRCN) ABUJA, FCT	11.00	16.53	11.73	20.70	59.95	100
101	NATIONAL AGENCY FOR FOOD AND DRUGS ADMINISTRATION AND CONTROL (NAFDAC), ABUJA, FCT	18.50	16.00	19.13	6.30	59.93	101
102	YUSUF MAITAMA SULE UNIVERSITY OF EDUCATION KANO (YUMSUK)KANO STATE	15.80	16.13	11.63	16.35	59.90	102
103	NIGERIA EXPORT-IMPORT BANK (NEXIM) ABUJA, FCT	14.00	17.38	16.00	12.45	59.83	103

104	NATIONAL BIOSAFETY MANAGEMENT AGENCY, ABUJA, FCT	14.80	18.13	12.73	13.95	59.60		104
105	NIGERIA NUCLEAR REGULATORY AUTHORITY, (NNRA) ABUJA, FCT	14.00	18.50	15.13	11.70	59.33		105
106	FEDERAL CAPITAL TERRITORY CUSTOMARY COURT OF APPEAL (FCTCA), ABUJA, FCT	14.35	18.88	12.88	13.20	59.30		106
107	NIGERIAN AGRICULTURAL INSURANCE CORPORATION, ABUJA, FCT	16.85	14.13	14.35	13.95	59.28		107
108	COCOA RESEARCH INSTITUTE OF NIGERIAN (CRIN), IDI-AYUNRE, IBADAN, OYO STATE	11.80	17.24	8.95	21.18	59.17		108
109	FEDERAL MINISTRY OF JUSTICE, ABUJA, FCT	14.50	16.70	9.78	18.15	59.13		108
110	FEDERAL COLLEGE OF FORESTRY MECHANIZATION, MANDO, KADUNA STATE	15.00	18.13	12.25	13.50	58.88		110
111	NIGERIA INTEGRATED WATER RESOURCES MANAGEMENT COMMISSION (NIWRMC), ABUJA, FCT	16.70	17.88	5.93	18.30	58.80		111
112	FEDERAL NEUROPSYCHIATRIC HOSPITAL, ENUGU STATE.	8.50	17.80	15.03	17.40	58.73		112
113	NATIONAL LIBRARY OF NIGERIA, ABUJA, FCT	17.80	15.13	11.40	14.40	58.73		113
114	NATIONAL EXAMINATION COUNCIL (NECO) MINNA NIGER STATE	15.80	18.43	11.75	12.45	58.43		114
115	NATIONAL HORTICULTURAL RESEARCH INSTITUTE (NIHORT), IBADAN, OYO STATE	11.60	16.93	9.15	20.70	58.38		115
116	FEDERAL HOUSING AUTHORITY (FHA), ABUJA, FCT	14.40	16.75	7.75	19.20	58.10		116
117	FORESTRY RESEARCH INSTITUTE OF NIGERIA (FRIN), IBADAN, OYO STATE	12.50	12.81	14.44	18.00	57.75		117
118	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING (IART), IBADAN, OYO STATE	13.50	17.59	11.23	15.38	57.69		118

119	NATIONAL CENTRE FOR AGRICULTURAL MECHANIZATION (NCAM), ILORIN, KWARA STATE	15.20	18.88	6.90	16.65	57.63		119
120	CENTER FOR MANAGEMENT DEVELOPMENT (CMD), ABUJA, FCT	12.70	18.88	10.00	15.90	57.48		120
121	FEDERAL MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY (FMIST) ABUJA, FCT	12.00	17.63	8.25	19.50	57.38		121
122	NATIONAL COMMISSION FOR COLLEGES OF EDUCATION, ABUJA, FCT	14.05	16.10	13.25	13.80	57.20		122
123	FEDERAL NEUROPSYCHIATRIC HOSPITAL, MAIDUGURI BORNO STATE (FNPH)	13.50	17.78	12.88	12.90	57.05		123
124	NATIONAL PENSION COMMISSION (PENCOM) ABUJA, FCT	15.20	15.88	15.50	10.43	57.00		124
125	DEBT MANAGEMENT OFFICE, (DMO) ABUJA, FCT	17.50	14.38	12.63	12.30	56.80		125
126	OBAFEMII AWOLOWO UNIVERSITY TEACHING HOSPITAL COMPLEX ,ILE-IFE (OAUTHC) OSUN STATE	5.70	14.38	13.38	23.10	56.55		126
127	NATIONAL ORTHOPAEDIC HOSPITAL, ENUGU STATE.	12.70	18.53	8.20	17.10	56.53		127
128	LOWER BENUE RIVER BASIN DEVELOPMENT AUTHORITY, MAKURDI, BENUE STATE	13.00	13.13	13.48	16.80	56.40		128
129	NIGERIA AGRICULTURAL QUARANTINE SERVICE, (NAQS) ABUJA, FCT	12.40	15.25	12.50	16.20	56.35		129
130	NATIONAL BLOOD SERVICE AGENCY (NBSA), ABUJA, FCT	11.50	14.30	13.88	16.65	56.33		130
131	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT (NCEE) BENIN, EDO STATE	17.10	7.55	11.95	19.50	56.10		131
132	NIGERIAN LAW REFORM COMMISSION (NLRC), ABUJA, FCT	16.80	16.38	11.88	10.95	56.00		132
133	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT OAU CAMPUS ILE-IFE (NACETEM) OSUN STATE	12.00	16.25	11.60	16.05	55.90		133

134	FEDERAL UNIVERSITY TEACHING HOSPITAL (FUTH) OVERRI, IMO STATE	9.00	17.63	10.00	19.05	55.68		134
135	NATIONAAL INSTITUTE FOR CULTURAL ORIENTATION (NICO), ABUJA, FCT	15.00	17.20	9.08	14.10	55.38		135
136	NIGERIA CUSTOMS SERVICE (NCS), ABUJA, FCT	14.00	12.70	14.38	14.25	55.33		136
137	NURSE TUTOR TRAINING PROGRAMME, KAD POLY MAIN CAMPUS, KADUNA STATE	14.00	20.00	15.00	6.30	55.30		137
138	FEDERAL UNIVERSITY KASHERE, GOMBE STATE	9.95	11.70	17.00	16.50	55.15		138
139	GALAXY BACK BONE LIMITED (GBB), ABUJA, FCT	17.15	18.65	19.30	0.00	55.10		139
140	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE (NBRRI) ABUJA, FCT	11.50	18.70	9.63	15.15	54.98		140
141	FEDERAL MINISTRY OF AGRICULTURE AND FOOD SECURITY, ABUJA, FCT	19.50	14.25	14.00	6.90	54.65		141
142	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH (NITR) SURAMI RD,U/RIMI, KADUNA STATE	13.00	18.00	8.48	15.15	54.63		142
143	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFICKING IN PERSONS (NAPTIP), ABUJA, FCT	13.80	17.83	16.00	6.90	54.53		143
144	BORDER COMMUNITY DEVELOPMENT AGENCY (BCDA) ABUJA, FCT	9.80	18.13	8.50	17.85	54.28		144
145	FCT WATER BOARD (FCTWB), ABUJA, FCT	12.60	18.23	9.10	14.24	54.16		144
146	FEDERAL MINISTRY OF SPECIAL DUTIES AND INTER-GOVERNMENTAL AFFAIRS, ABUJA, FCT	16.70	18.13	8.85	10.35	54.03		146
147	NIGERIAN FOOTBALL FEDERATION (NFF), ABUJA, FCT	14.10	16.78	13.25	9.90	54.03		147
148	FEDERAL TEACHING HOSPITAL GOMBE, GOMBE STATE	11.00	15.00	15.25	12.60	53.85		148
149	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE, ILESA (PEDI) OSUN STATE	12.00	16.25	11.85	13.65	53.75		149

150	NATIONAL BOARD FOR TECHNICAL EDUCATION (NBTE), BIDA RD, KADUNA STATE	13.50	16.25	11.50	12.30	53.55		150
151	JOS UNIVERSITY TEACHING HOSPITAL, JOS, PLATEAU STATE	11.00	14.13	11.13	17.25	53.50		151
152	NNAMDI AZIKIWE UNIVERSITY (NAU), AWKA, ANAMBRA STATE	11.50	19.13	12.63	10.05	53.30		152
153	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT INSTITUTE (PEEMADI), OKENE, KOGI STATE	12.50	17.75	6.50	16.50	53.25		153
154	FEDERAL MINISTRY OF PETROLEUM RESOURCES, ABUJA, FCT	11.30	19.75	11.20	10.95	53.20		154
155	POLICE SERVICE COMMISSION (PSC), ABUJA, FCT	17.50	17.35	13.00	5.25	53.10		155
156	AFRICAN REGIONAL CENTRE FOR SPACE SCIENCE AND TECHNOLOGY EDUCATION-ENGLISH, OAU CAMPUS ILE-IFE (ARCSSTE-E) OSUN STATE	11.50	15.13	8.75	17.61	52.99		156
157	FEDERAL COLLEGE OF EDUCATION(TECH) (FCET) BICHI, KANO STATE	18.00	14.75	8.38	11.85	52.98		157
158	NIGERIAN STORED PRODUCTS RESEARCH INSTITUTE (NSPRI), ILORIN, KWARA STATE	15.00	16.93	10.10	10.95	52.98		158
159	FEDERAL POLYTECHNIC ILE-OLUJI, ONDO STATE	14.50	17.00	8.38	13.05	52.93		159
160	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE (EMDI), AKURE, ONDO STATE	14.25	17.50	14.50	6.00	52.25		160
161	ALEX-EKWUEME FEDERAL UNIVERSITY, IKWO, EBONYI STATE.	14.85	16.58	5.15	15.60	52.18		161
162	UPPER BENUE RIVER BASIN DEVELOPMENT AUTHORITY YOLA (UBRBDA) YOLA, ADAMAWA STATE	13.32	12.65	13.25	12.90	52.12		162
163	FEDERAL MEDICAL CENTRE UMUAHIA (FMC). UMUAHIA SOUTH, ABIA STATE.	11.00	17.33	5.38	18.36	52.06		163

164	FEDERAL COLLEGE OF EDUCATION (SPECIAL) (FCES), OYO, OYO STATE	14.55	7.46	10.35	19.65	52.01		164
165	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT (FCWM) NEW BUSSA NIGER STATE	19.00	20.00	13.00	0.00	52.00		165
166	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE (MOUUAU) UMUAHIA, ABIA STATE.	14.50	17.25	7.50	12.60	51.85		166
167	MINISTRY OF INTERIOR, ABUJA, FCT	17.00	17.30	4.50	13.05	51.85		167
168	OGUN/OSUN RIVER BASIN DEVELOPMENT AUTHORITY (OORBDA), ABEOKUTA, OGUN STATE	14.50	18.56	8.25	10.50	51.81		168
169	FEDERAL UNIVERSITY OF TECHNOLOGY AKURE (FUTA), ONDO STATE	14.00	17.00	6.00	14.55	51.55		169
170	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, USELU, BENIN, EDO STATE	17.00	17.38	17.15	0.00	51.53		170
171	ELECTRONIC DEVELOPMENT INSTITUTE (ELDI) AWKA, ANAMBRA STATE	15.50	18.80	8.85	8.25	51.40		171
172	FINANCIAL REPORTING COUNCIL OF NIGERIA, OTUNBA JOBI FELE WAY, ALAUSA, IKEJA, LAGOS STATE	13.00	19.63	18.63	0.00	51.25		172
173	NATIONAL BOUNDARY COMMISSION (NBC), ABUJA, FCT	8.80	18.05	9.85	14.40	51.10		173
174	FEDERAL UNIVERSITY OF AGRICULTURE (FUNAAB), ABEOKUTA, OGUN STATE.	18.60	7.44	11.53	13.50	51.06		174
175	UNIVERSITY OF LAGOS, AKOKA, YABA, LAGOS STATE	19.00	13.13	18.63	0.00	50.75		175
176	NATIONAL BUSINESS AND TECHNICAL EXAMINATIONS BOARD (NABTEB), BENIN, EDO STATE	17.90	16.38	16.43	0.00	50.70		176
177	PUBLIC SERVICE INSTITUTE (PSIN), ABUJA, FCT	17.00	17.38	5.00	11.25	50.63		177
178	NATIONAL WATER RESOURCES INSTITUTE, MANDO, KADUNA STATE	14.00	17.00	4.50	14.85	50.35		178
179	FEDERAL MINISTRY OF EDUCATION (FME) ABUJA, FCT	15.20	11.65	7.55	15.93	50.33		179

180	BUREAU OF PUBLIC ENTERPRISE (BPE) ABUJA, FCT	15.95	17.43	16.88	0.00	50.25		180
181	UPPER NIGER RIVER BASIN DEVELOPMENT AUTHORITY, NIGER STATE.	16.00	18.75	7.75	7.45	49.95		181
182	NATIONAL ENVIRONMENTAL STANDARDS REGULATION ENFORCEMENT AGENCY (NESREA), ABUJA, FCT	15.00	20.00	11.28	3.60	49.88		182
183	NIGERIA EXPORT PROMOTION COUNCIL (NEPC), ABUJA, FCT	13.00	19.63	9.13	8.10	49.85		183
184	FEDERAL COLLEGE OF EDUCATION (F.C.E), OKENE, KOGI STATE	13.50	16.88	7.50	11.85	49.73		184
185	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY, (FCFFT) NEW BUSSA NIGER STATE	19.50	18.63	11.50	0.00	49.63		185
186	FEDERAL POLYTECHNIC, ADO EKITI, EKITI STATE	8.75	15.38	8.98	16.50	49.60		186
187	NIGERIAN ARABIC LANGUAGE VILLAGE, BORNO STATE (NALV)	13.70	11.68	9.15	14.85	49.38		187
188	NATIONAL ENGINEERING DESIGN DEVELOPMENT INSTITUTE (NEDDI) NNEWI, ANAMBRA STATE	13.50	19.25	12.25	4.35	49.35		188
189	FEDERAL MINISTRY OF STEEL DEVELOPMENT (FMSD), ABUJA, FCT	16.20	13.20	7.10	12.60	49.10		189
190	NATIONAL FILM AND VIDEO CENSORS BOARD (NFVCB), ABUJA, FCT	11.00	16.25	8.50	13.20	48.95		190
191	FEDERAL MINISTRY OF POLICE AFFAIRS, ABUJA, FCT	16.00	18.13	6.38	8.40	48.90		190
192	FEDRAL MINISTRY OF FOREIGN AFFAIRS (MFA), ABUJA, FCT	17.40	17.75	13.75	0.00	48.90		192
193	UNIVERSITY OF ABUJA (UA), ABUJA FCT	17.50	18.23	13.10	0.00	48.83		193
194	SECURITIES AND EXCHANGE COMMISSION (SEC), ABUJA, FCT	18.15	15.13	15.50	0.00	48.78		194
195	SMALL AND MEDIUM ENTERPRISES DEVELOPMENT AGENCY OF NIGERIA (SMEDAN), ABUJA, FCT	11.00	16.75	12.73	8.25	48.73		194

196	WAZIRI UMARU FEDERAL POLYTECHNIC BIRNIN-KEBBI, KEBBI STATE	12.40	15.00	5.88	15.45	48.73	196
197	NATONAL VETIRINARY RESEARCH INSTITUTE VOM PLATEAU STATE	16.00	15.03	17.58	0.00	48.60	197
198	FEDERAL COLLEGE OF EDUCATION TECHNICAL EKIADOLOR, BENIN, EDO STATE	13.35	17.80	7.78	9.60	48.53	198
199	FISCAL RESPONSIBILITY COMMISSION, (FRC) ABUJA, FCT	12.50	19.75	8.25	7.95	48.45	199
200	MINISTRY OF DEFENCE (MOD), ABUJA, FCT	12.00	18.38	8.28	9.75	48.40	200
201	NATIONAL ASSEMBLY SERVICE COMMISSION (NASC), ABUJA, FCT	14.60	12.88	7.10	13.65	48.23	201
202	NATIONAL POST-GRADUATE MEDICAL COLLEGE OF NIGERIA, BADAGRY EXPRESS WAY, IJANIKIN, LAGOS STATE	13.50	18.45	8.25	7.95	48.15	202
203	OIL & GAS FREE ZONE AUTHORITY (OGFZA). MARBLE HOUSE, FEDERAL OCEAN TERMINAL, ONNE PORT COMPLEX, RIVERS STATE	10.50	16.35	10.38	10.80	48.03	203
204	NIGERIA INCENTIVE BASED RISK SHARING SYSTEM FOR AGRICULTURAL LENDING (NIRSAL), ABUJA, FCT	19.15	16.75	11.90	0.00	47.80	204
205	NATIONAL INSTITUTE FOR FRESH WATER FISHERIES RESEARCH (NIFFR), NEW BUSSA NIGER STATE	14.50	18.50	14.75	0.00	47.75	205
206	FEDERAL COLLEGE OF EDUCATION, POTISKUM, YOBE STATE (FCE POTISKUM)	11.05	8.08	10.88	17.70	47.70	206
207	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL (NAUTH), NNEWI, ANAMBRA STATE	12.50	15.33	14.00	5.70	47.53	207
208	NATIONAL EYE CENTER (NEC) BYE PASS, KADUNA STATE	13.50	19.25	8.50	6.15	47.40	208
209	NIGERIAN SAFETY INVESTIGATION BUREAU (NSIB), ABUJA, FCT	14.00	17.63	15.65	0.00	47.28	209

210	FEDRAL POLYTECHNIC BAUCHI, BAUCHI STATE	14.50	12.13	12.28	8.25	47.15	210
211	FEDERAL CO-OPERATIVE COLLEGE (FCC), OJI-RIVER, ENUGU STATE	5.90	12.75	7.35	21.15	47.15	211
212	NATIONAL INSTITUTE FOR EEDUCATIONAL PLANNING AND ADMINISTRATION (NIEPA), ONDO STATE	7.50	16.45	7.50	15.60	47.05	212
213	UNIVERSITY OF BENIN (UNIBEN) BENIN-CITY, EDO STATE	15.50	13.50	18.00	0.00	47.00	213
214	NIGERIA HYDROLOGICAL SERVICES AGENCY, ABUJA, FCT	7.40	17.55	7.03	14.85	46.83	214
215	FEDERAL TEACHING HOSPITAL KATSINA (FTH KATSINA) KATSINA STATE	10.70	14.63	9.75	11.70	46.78	214
216	FEDERAL POLYTECHNIC IDAH (FPI), KOGI STATE	13.35	16.23	5.50	11.70	46.78	216
217	UNIVERSITY OF IBADAN (UI), OYO STATE	15.15	18.61	12.55	0.00	46.31	217
218	FEDERAL POLYTECHNIC KAURA NAMODA (FPK) ZAMFARA STATE	11.25	15.25	5.00	14.70	46.20	218
219	FEDERAL POLYTECHNIC, DAMATURU, YOBE STATE (FEDPODAM)	8.65	12.88	8.90	15.75	46.18	219
220	FEDERAL COLLEGE OF AGRICULTURE, ISHIAGU (FCAI), EBONYI STATE	12.30	16.23	3.98	13.50	46.00	220
221	FEDERAL MINISTRY OF AVIATION AND AEROSPACE DEVELOPMENT, ABUJA, FCT	15.00	14.00	14.03	2.85	45.88	221
222	FEDERAL COOPERATIVE COLLEGE (FCC), ELEYELE, IBADAN, OYO STATE	14.00	19.21	12.63	0.00	45.84	222
223	JOSEPH SARWUAN TARKA UNIVERSITY, MAKURDI, BENUE STATE	16.50	11.93	8.35	9.00	45.78	223
224	FEDERAL ROAD SAFETY CORPS (FRSC), ABUJA, FCT	11.00	18.50	16.15	0.00	45.65	224
225	FEDERAL POLYTECHNIC KALTUNGO, GOMBE STATE	10.50	13.25	12.40	9.45	45.60	225
226	ABUBAKAR TAFAWA BALEWA TEACHING HOSPITAL BAUCHI, BAUCHI STATE	10.25	14.13	10.88	10.08	45.33	226

227	FEDERAL COLLEGE OF FORESTRY (FCF), IBADAN,OYO STATE	9.30	17.64	14.50	3.75	45.19	227
228	FEDERAL MEDICAL CENTER (FMC) BIRNIN KUDU, JIGAWA STATE	13.50	11.38	9.75	10.35	44.98	228
229	VOICE OF NIGERIA (VON), ABUJA, FCT	10.80	18.50	8.55	6.98	44.83	229
230	ENERGY COMMISSION OF NIGERIA (ECN),ABUJA, FCT	8.50	19.75	10.25	6.30	44.80	230
231	FEDERAL CHARACTER COMMISSION, ABUJA, FCT	15.00	17.13	1.60	11.03	44.75	231
232	TAFAWA BALEWA SQUARE MANAGEMENT BOARD, TAFAWA BALEWA SQUARE COMPLEX, RACE COURSE, MARINA,LAGOS STATE	15.00	18.00	8.25	3.45	44.70	232
233	NATIONAL AGRICULTURAL DEV. FUND, BANK OF AGRICULTURE (BOA) ABUJA, FCT	15.50	19.13	9.88	0.00	44.50	232
234	OFFICE OF THE SURVEYOR GENERAL OF THE FEDERATION (OSGOF) ABUJA, FCT	10.00	17.75	4.75	12.00	44.50	232
235	INDEPENDENT NATIONAL ELECTORAL COMMISSION, ABUJA, FCT	16.60	16.83	11.08	0.00	44.50	232
236	NIGERIAN INSTITUTE FOR OCEANOGRAPHY AND MARINE RESEARCH,3WILMOTPOINT ROAD,VICTORIA ISLAND,LAGOS STATE	13.00	18.38	9.38	3.75	44.50	232
237	FEDERAL MEDICAL CENTRE (FMC), OWO, ONOD STATE	15.00	16.25	9.50	3.75	44.50	237
238	FEDERAL UNIVERSITY OF EDUCATION, KONTAGORA, NIGER STATE	12.00	19.13	13.25	0.00	44.38	238
239	USMAN DANFODIYO UNIVERSITY TEACHING HOSPITAL SOKOTO (UDUTH) SOKOTO STATE	9.50	16.18	8.63	9.90	44.20	239
240	NATIONAL INSTITUTE FOR HOSPITALITY & TOURISM (NIHOTOUR) ABUJA, FCT	10.00	17.50	4.75	11.85	44.10	240
241	NIGERIAN INSTITUTE OF MINING AND GEOSCIENCES, JOS, PLATEAU STATE	10.50	17.38	7.85	8.10	43.83	241

242	NATIONAL CENTRE FOR WOMEN DEVELOPMENT (NCWD) ABUJA, FCT	6.00	11.13	8.40	18.00	43.53		242
243	ABUJA ENVIROMENTAL PROTECTION BOARD (AEPB) ABUJA, FCT	13.00	17.48	13.00	0.00	43.48		243
244	NATIONAL DRUG LAW ENFORCEMENT AGENCY (NDLEA), ABUJA, FCT	12.00	18.25	12.88	0.00	43.13		244
245	ABUBABAKAR TAFAWA BALEWA UNIVERSITY GUBI, BAUCHI STATE	12.00	12.50	11.88	6.75	43.13		244
246	NIGERIAN INSTITUTE OF SOCIAL AND ECONOMIC RESEARCH (NISER), IBADAN, OYO STATE	12.00	18.44	12.60	0.00	43.04		246
247	NATIONAL DIRECTORATE OF EMPLOYMENT (NDE) ABUJA, FCT	11.50	16.38	10.63	4.50	43.00		247
248	FEDERAL COLLEGE OF HORTICULTURE DADIN KOWA, GOMBE STATE	15.00	11.00	9.50	7.35	42.85		248
249	NIGERIAN POSTAL SERVICE (NIPOST), ABUJA, FCT	12.80	17.10	12.85	0.00	42.75		249
250	FEDERAL MINISTRY OF WORKS, ABUJA, FCT	16.50	7.13	13.25	5.85	42.73		250
251	NATIONAL GALLERY OF ARTS (NGA), ABUJA, FCT	14.20	17.50	8.15	2.85	42.70		251
252	NIGERIA CENTRE FOR DISEASE CONTROL AND PREVENTION (NCDC),ABUJA, FCT	18.10	11.50	13.00	0.00	42.60		252
253	NATIONAL OFFICE FOR TECHNOLOGY ACQUISITION AND PROMOTION (NOTAP), ABUJA, FCT	13.50	16.13	6.00	6.68	42.30		253
254	NATIONAL HAJJ COMMISSION OF NIGERIA (NAHCON), ABUJA, FCT	10.00	11.19	11.25	9.75	42.19		254
255	UNIVERSITY OF PORT HARCOURT TEACHING HOSPITAL (UPTH), EAST/WEST ROAD, ALAKAHIA, PORT HARCOURT, RIVERS STATE.	12.00	17.65	12.50	0.00	42.15		255
256	FEDERAL COLLEGE OF EDUCATION GIDAN-MADI SOKOTO STATE	10.20	15.19	3.85	12.60	41.84		256

257	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY (NASRDA), ABUJA, FCT	7.50	18.25	9.38	6.68	41.80		257
258	NATIONAL AGENCY FOR THE GREAT GREEN WALL (NAGGW), ABUJA, FCT	11.00	19.50	9.05	2.10	41.65		258
259	FEDERAL MEDICAL CENTER, NGURU, YOBE STATE (FMC NGURU)	11.50	12.58	8.00	9.45	41.53		259
260	FEDERAL MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION (FMHAPA) ABUJA, FCT	6.00	13.88	6.50	15.15	41.53		260
261	SCIENTIFIC EQUIPMENT DEVELOPMENT INSTITUTION (SEDI), AKWUKE, ENUGU STATE.	11.20	10.38	10.18	9.45	41.20		261
262	FEDERAL COLLEGE OF EDUCATION JAMAARE, BAUCHI STATE	10.25	10.25	8.78	11.70	40.98		262
263	FEDERAL POLYTECHNIC MUBI (FPM), MUBI, ADAMAWA STATE	8.00	12.63	7.25	13.05	40.93		263
264	FEDERAL UNIVERSITY OF HEALTH SCIENCES FUHSA AZARE, BAUCHI STATE	10.05	11.13	9.00	10.50	40.68		264
265	CHAD BASIN DEVELOPMENT AUTHORITY, BORNO STATE (CBDA)	6.40	14.88	6.40	12.75	40.43		265
266	METALLURGICAL TRAINING INSTITUTE (MTI), ONITSHA, ANAMBRA STATE	12.80	19.25	6.50	1.86	40.41		266
267	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY, WILMOT POINT ROAD, VICTORIA ISLAND, LAGOS STATE	12.50	19.00	8.63	0.00	40.13		267
268	BENIN OWENA RIVER BASIN DEVELOPMENT AUTHORITY (BORBDA), BENIN, EDO STATE	14.00	15.50	10.50	0.00	40.00		268
269	CENTRE FOR BLACK AND AFRICAN ARTS CIVILIZATION, 36 BROAD ST. MARINA ROAD, LAGOS ISLAND, LAGOS STATE	12.00	19.00	9.00	0.00	40.00		268
270	AFRICAN AVIATION AND AEROSPACE UNIVERSITY (AAAU), ABUJA, FCT	14.45	16.63	8.85	0.00	39.93		270

271	FEDERAL MINISTRY OF POWER, ABUJA, FCT	8.90	17.00	14.00	0.00	39.90	271
272	FEDERAL POLYTECHNIC DAURA (FEDPODRA) KATSINA STATE	14.70	15.63	8.75	0.00	39.08	272
273	FEDERAL MEDICAL CENTRE, (FMC) KEFFI, NASARAWA STATE.	10.50	17.25	9.45	1.80	39.00	273
274	NATIONAL COUNCIL FOR ARTS AND CULTURE (NCAC), ABUJA, FCT	13.50	16.00	9.50	0.00	39.00	273
275	OFFICE OF THE SECRETARY TO THE GOVERNMENT OF THE FEDERATION (OSGF), ABUJA, FCT	9.50	18.25	5.25	6.00	39.00	275
276	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE (CLTC), ABUJA, FCT	8.00	17.75	7.88	5.33	38.95	276
277	NATIONAL AGRICULTURAL LAND DEVELOPMENT AUTHORITY (NALDA), ABUJA, FCT	6.30	17.25	14.75	0.00	38.30	277
278	NIGERIAN MIDSTREAM AND DOWNSTREAM PETROLEUM REGULATORY AGENCY ABUJA, FCT	10.00	19.50	8.75	0.00	38.25	278
279	RADIOGRAPHERS REGISTRATION BOARD OF NIGERIA, ABUJA, FCT	14.60	14.75	4.35	4.50	38.20	279
280	NIGERIAN TELEVISION AUTHORITY (NTA), ABUJA, FCT	4.00	14.25	9.25	10.65	38.15	280
281	NATIONAL OBSTETRIC FISTULA NINGI ,BAUCHI STATE	16.20	11.38	5.75	4.20	37.53	281
282	UNIVERSITY OF NIGERIA, NSUKKA, ENUGU STATE	12.00	12.30	12.95	0.00	37.25	282
283	HADEJIA JAMA'ARE RIVER BASIN DEVELOPMENT AUTHORITY (HJRBDA), KANO, KANO STATE	9.50	14.63	9.95	3.15	37.23	283
284	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA, TOPO, BADAGRY, LAGOS STATE	9.50	16.63	11.00	0.00	37.13	284
285	FEDERAL POLYTECHNIC NEKEDE, IMO STATE	13.50	13.00	2.50	8.10	37.10	285
286	FEDERAL MINISTRY OF REGIONAL DEVELOPMENT, ABUJA, FCT	12.30	16.98	7.68	0.00	36.95	286

287	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, YABA, LAGOS STATE	6.00	16.25	14.48	0.00	36.73		287
288	NATIONAL OBSTETRIC FISTULA CENTRE KATSINA (NOFIC) KATSINA STATE	12.00	11.88	7.13	5.55	36.55		288
289	FEDERAL UNIVERSITY WUKARI, (FUW) WUKARI, TARABA STATE	5.30	8.63	7.75	14.85	36.53		289
290	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS (NCMM), ABUJA, FCT	11.80	18.03	6.60	0.00	36.43		290
291	NATIONAL INSTITUTE FOR POLICY AND STRATEGIC STUDIES, NIPPS JOS, PLATEAU STATE	10.00	10.88	9.25	6.30	36.43		290
292	NATIONAL COMMISSION FOR MASS LITERACY, ADULT AND NON-FORMAL EDUCATION (NMEC), ABUJA, FCT	7.20	11.00	6.25	11.85	36.30		292
293	FEDERAL SCHOOL OF SURVEYING (FSS), OYO, OYO STATE	9.00	17.81	9.48	0.00	36.29		293
294	. NATIONAL BIOTECHNOLOGY DEVELOPMENT AGENCY (NABDA) ABUJA, FCT	7.80	17.38	4.50	6.60	36.28		294
295	FEDERAL UNIVERSITY GASHUA, YOBE STATE (FUGA)	9.00	9.58	4.40	12.75	35.73		295
296	FEDERAL COLLEGE OF AGRICULTURAL PRODUCE TECHNOLOGY HOTORO (FCAPT), KANO, KANO STATE	8.00	15.25	7.00	5.40	35.65		296
297	FEDERAL MEDICAL CENTRE MAKURDI, BENUE STATE	6.80	14.05	7.00	7.65	35.50		297
298	NIGERIA ELECTRICITY LIABILITY MANAGEMENT COMPANY (NELMCO), ABUJA, FCT	6.25	15.38	13.85	0.00	35.48		298
299	NATIONAL IRON ORE MINNING COMPANY (NIOMCO), ITAKPE, KOGI STATE	6.50	15.65	4.40	8.70	35.25		299
300	FEDERAL MEDICAL CENTRE DAURA (FMC DAURA) KATSINA STATE	8.00	10.95	7.75	7.95	34.65		300
301	NIGERIAN NATIONAL MERIT AWARD, (NNMA) ABUJA, FCT	12.70	13.53	5.25	3.15	34.63		301

302	NIGERIAN INSTITUTE OF ANIMAL SCIENCE (NIAS), ABUJA, FCT	11.75	18.35	4.50	0.00	34.60		302
303	NATIONAL ORIENTATION AGENCY (NOA), ABUJA, FCT	12.50	14.25	7.50	0.00	34.25		303
304	FEDERAL POLYTECHNIC UKANA AKWA IBOM STATE	10.00	18.08	6.00	0.00	34.08		304
305	NORTH EAST DEVELOPMENT COMMISSION, MAIDUGURI BORNO STATE (NEDC)	6.30	11.35	16.00	0.00	33.65		305
306	FEDERAL CAPITAL TERRITORY ADMINISTRATION, ABUJA, FCT	14.20	15.13	4.25	0.00	33.58		306
307	FEDERAL POLYTECHNIC NASARAWA, NASARAWA STATE	8.50	16.75	6.25	1.80	33.30		307
308	USMAN DANFODIYO UNIVERSITY SOKOTO (UDUS) SOKOTO STATE	8.30	14.25	6.13	4.50	33.18		308
309	FEDERAL POLYTECHNIC, UGEP, CROSS RIVER STATE	10.00	17.15	5.90	0.00	33.05		309
310	ALEX-EKWUEME FEDERAL UNIVERSITY TEACHING HOSPITAL, ABAKALIKI (AEFUTHAI), EBONYI STATE.	8.50	6.80	5.25	12.15	32.70		310
311	FEDERAL COLLEGE OF AGRICULTURE (FCA), IBADAN, OYO STATE	11.50	12.56	8.35	0.00	32.41		311
312	UNIVERSITY OF MAIDUGURI, BORNO STATE (UNIMAID)	7.00	8.43	6.15	10.80	32.38		312
313	AUCHI POLYTECHNIC AUCHI, EDO STATE	12.75	11.13	8.50	0.00	32.38		312
314	NIGER DELTA BASIN DEVELOPMENT AUTHORITY (NDBDA). 21 AZIKIWE ROAD, PORT HARCOURT, RIVERS STATE.	12.70	12.18	7.50	0.00	32.38		312
315	IRRUA SPECIALIST TEACHING HOSPITAL (ISTH), IRRUA, EDO STATE	14.80	12.43	4.75	0.00	31.98		315
316	FEDERAL UNIVERSITY OF HEALTH SCIENCES TEACHING HOSPITAL AZARE, BAUCHI STATE	7.25	10.40	6.75	7.50	31.90		316
317	FEDERAL MINISTRY OF HOUSING AND URBAN DEVELOPMENT (FMHUD), ABUJA, FCT	16.70	11.13	3.75	0.00	31.58		317

318	NIGERIAN CHRISTIAN PILGRIM COMMISSION (NCPC) ABUJA, FCT	8.80	13.25	4.25	5.25	31.55		318
319	FEDERAL POLYTECHNICS OF OIL & GAS (FPOG), BONNY ISLAND, RIVERS STATE	9.65	10.40	7.50	3.75	31.30		319
320	NATIONAL INSTITUTE OF CONSTRUCTION TECHNOLOGY AND MANAGEMENT (NICTM), UROMI, EDO STATE	12.45	14.88	3.40	0.00	30.73		320
321	FEDERAL NEURO-PHYCHIATRIC HOSPITAL KWARE, (FNPHK SOKOTO) SOKOTO STATE	5.50	12.83	4.25	8.10	30.68		321
322	FEDERAL MINISTRY OF WOMEN AFFAIRS (FMWA), ABUJA, FCT	12.50	9.50	7.50	0.00	29.50		322
323	FEDERAL MINISTRY OF ARTS, CULTURE & CREATIVE ECONOMY (FMACCE) ABUJA, FCT	7.80	13.18	1.25	7.05	29.28		323
324	NIGERIAN INVESTMENT PROMOTION COMMISSION (NIPC) ABUJA, FCT	8.00	14.50	5.63	0.00	28.13		324
325	HUSSAINI ADAMU FEDERAL POLYTECHNIC (HAFEP) KAZAURE, JIGAWA STATE	10.00	14.25	2.75	0.00	27.00		325
326	NATIONAL POPULATION COMMISSION (NPOPC), ABUJA, FCT	6.00	13.88	7.00	0.00	26.88		326
327	OBAFEMI AWOLOWO UNIVERSITY, ILE-IFE (OAU) OSUN STATE	8.00	8.50	4.50	5.55	26.55		327
328	FEDERAL UNIVERSITY BIRNIN-KEBB(FUBK) KEBBI STATE	10.25	12.18	3.85	0.00	26.28		328
329	MODIBBO ADAMA UNIVERSITY YOLA (MAU), YOLA, ADAMAWA STATE	6.00	12.75	6.75	0.00	25.50		329
330	FEDERAL MINISTRY OF INFORMATION AND NATIONAL ORIENTATION (FMINO), ABUJA, FCT	9.50	15.75	0.00	0.00	25.25		330
331	FEDERAL UNIVERSITY OF TRANSPORTATION DAURA (FUTD) KATSINA STATE	10.50	11.45	3.25	0.00	25.20		331
332	NATIONAL COMMISSION FOR PERSONS WITH DISABILITIES (NCPWD), ABUJA, FCT	10.50	9.18	2.50	3.00	25.18		332

333	ANAMBRA IMO RIVER BASIN DEVELOPMENT AUTHORITY (AIRBDA) OWERRI, IMO STATE	8.50	12.50	4.00	0.00	25.00		333
334	NIGERIA MARITIME UNIVERSITY (NMU), OKORENKOKO, WARRI DELTA STATE	6.10	8.31	9.25	0.00	23.66		334
335	FEDERAL COLLEGE OF FRESHWATERFISHERIES TECHNOLOGY, BAGA BORNO STATE (FCFFT)	3.50	11.98	6.43	0.00	21.90		335
336	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY (FECOLART)	1.00	10.68	2.25	7.80	21.73		336
337	CIVIL DEFENCE CORRECTIONAL FIRE AND IMMIGRATION BOARD (CDCFIB), ABUJA, FCT	9.00	9.38	2.60	0.00	20.98		337
338	NIGERIAN INSTITUTE FOR OIL PALM RESEARCH (NIFOR), BENIN-AKURE, EDO STATE	7.80	8.93	3.80	0.00	20.53		338
339	FEDERAL COLLEGE OF EDUCATION (TECHNICAL), OMOKU (FCE). P.M.B, 11 OMOKU, RIVERS STATE	10.00	7.95	2.35	0.00	20.30		339
340	NATIONAL CENTRE FOR REMOTE SENSING, JOS, PLATEAU STATE	6.00	5.63	3.90	2.85	18.38		340
341	LAKE CHAD RESEARCH INSTITUTE, MAIDUGURI BORNO STATE (LCRI)	4.60	9.98	2.95	0.00	17.53		341
342	FEDERAL COLLEGE OF EDUCATION (TECHNICAL) ISU (FCETI), EBONYI STATE.	1.70	11.35	3.10	0.00	16.15		342
343	NEWS AGENCY OF NIGERIA (NAN), ABUJA, FCT	6.00	6.03	3.38	0.00	15.40		343
344	FEDERAL POLYTECHNIC, MONGUNO BORNO STATE	4.55	6.18	4.10	0.00	14.83		344
345	INSTITUTE OF ARCHEOLOGY AND MUSUEM STUDIES JOS, PLATEAU STATE	0.00	0.00	0.00	0.00	0.00		345
346	FEDERAL CIVIL SERVICE COMMISSION (FCSC), ABUJA, FCT	0.00	0.00	0.00	0.00	0.00		345
347	NATIONAL CENTRE FOR THE CONTROL OF SMALL ARMS AND LIGHT WEAPONS (NCSALW), ABUJA, FCT	0.00	0.00	0.00	0.00	0.00		345

348	FEDERAL MEDICAL CENTER HONG (FMCH), ADAMAWA STATE	0.00	0.00	0.00	0.00	0.00		345
349	UNIVERSITY OF CALABAR, CALABAR CROSS RIVER STATE	0.00	0.00	0.00	0.00	0.00		345
350	CROSS RIVER BASIN DEVELOPMENT AUTHORITY, CALABAR, CROSS RIVER STATE	0.00	0.00	0.00	0.00	0.00		345
351	FEDERAL COLLEGE OF EDUCATION OBUDU, CROSS RIVER STATE	0.00	0.00	0.00	0.00	0.00		345
352	FEDERAL COLLEGE OF MEDICAL LABORATORY SCIENCE AND TECHNOLOGY, BENUE STATE	0.00	0.00	0.00	0.00	0.00		345
353	NATIONAL METALLURGICAL DEVELOPMENT CENTRE JOS, PLATEAU STATE	0.00	0.00	0.00	0.00	0.00		345
354	NATIONAL ROOT CROPS RESEARCH INSTITUTE (NRCRI), UMUDIKE, ABIA STATE	0.00	0.00	0.00	0.00	0.00		345
355	LOWER NIGER RIVER BASIN DEVELOPMENT AUTHORITY (LNRBDA), ILORIN, KWARA STATE	0.00	0.00	0.00	0.00	0.00		345
356	FEDERAL POLYTECHNIC, EDE (FPE), OSUN STATE	0.00	0.00	0.00	0.00	0.00		345
357	NIGERIAN NATIONAL PETROLEUM CORPORATION (NNPC) LTD ABUJA, FCT	0.00	0.00	0.00	0.00	0.00		345

11.0 RANKING OF ACTUs

2025 ACTU EFFECTIVENESS INDEX (AEI) RANKING OF MDAs				
S/N	MDA	TOTAL	RANK	COLOUR
1	NIGERIA DEPOSIT INSURANCE CORPORATION (NDIC) ABUJA, FCT	90.33	1	VERY EFFECTIVE 33
2	AMINU KANO TEACHING HOSPITAL (AKTH), KANO, KANO STATE	90.00	2	
3	MODIBBO ADAMA UNIVERSITY TEACHING HOSPITAL YOLA (MAUTH), YOLA, ADAMAWA STATE	88.00	3	
4	NATIONAL INFORMATION TECHNOLOGY DEVELOPMENT AGENCY (NITDA),ABUJA, FCT	85.33	4	
5	FEDERAL JUDICIAL SERVICE COMMISSION (FJSC) ABUJA, FCT	85.00	5	
6	NATIONAL EMERGENCY MANAGEMENT AGENCY, (NEMA) ABUJA, FCT	85.00	6	
7	NATIONAL AUTOMOTIVE DESIGN AND DEVELOPMENT COUNCIL (NADDC), ABUJA, FCT	84.50	7	
8	AGRICULTURAL AND RURAL MANAGEMENT TRAINING INSTITUTE (ARMTI), ILORIN, KWARA STATE	84.50	8	
9	NIGERIA UPSTREAM PETROLEUM REGULATORY COMMISSION (NUPRC), ABUJA, FCT	83.17	9	
10	NATIONAL SUGAR DEVELOPMENT COUNCIL (NSDC), ABUJA, FCT	83.00	10	
11	NIGERIAN METEOROLOGICAL AGENCY (NIMET), ABUJA,	82.50	11	

	FCT			
12	ASSET MANAGEMENT COOPRATION OF NIGERIA (AMCON), ABUJA, FCT	82.33	12	
13	PROJECTS DEVELOPMENT INSTITUTE (PRODA), ENUGU STATE	82.00	13	
14	NATIONAL ORTHOPAEDIC HOSPITAL (NOHD) DALA, KANO, KANO STATE	80.50	14	
15	RURAL ELECTRIFICATION AGENCY, ABUJA, FCT	79.50	15	
16	NATIONAL BROADCASTING COMMISSION (NBC) ABUJA, FCT	78.00	16	
17	COURT OF APPEAL, ABUJA, FCT	77.50	17	
18	NATIONAL BUREAU OF STATISTICS (NBS),ABUJA, FCT	77.50	18	
19	BUREAU FOR PUBLIC PROCUREMENT (BPP), ABUJA, FCT	77.50	19	
20	BODY OF BENCHERS (BOB) ABUJA, FCT	77.00	20	
21	OBAFEMII AWOLOWO UNIVERSITY TEACHING HOSPITAL COMPLEX ,ILE-IFE (OAUTHC) OSUN STATE	77.00	21	
22	FEDERAL MINISTRY OF INDUSTRY TRADE AND INVESTMENT (FMITI), ABUJA, FCT	76.50	22	
23	NATIONAL PRIMARY HEALTHCARE DEVELOPMENT AGENCY (NPHCDA), ABUJA, FCT	75.50	23	
24	INDUSTRIAL TRAINING FUND, JOS, PLATEAU STATE	74.50	24	

25	NIGERIA IMMIGRATION SERVICE (NIS) ABUJA, FCT	74.00	25	
26	ALVAN IKOKU FEDERAL UNIVERSITY OF EDUCATION, OWERRI, IMO STATE	73.50	26	
27	FCT AREA COUNCIL STAFF PENSION BOARD, ABUJA, FCT	72.50	27	
28	FEDERAL MEDICAL CENTER JALINGO (FMC), JALINGO, TARABA STATE	72.50	28	
29	BAYERO UNIVERSITY KANO, (BUK) KANO STATE	71.00	29	
30	COCOA RESEARCH INSTITUTE OF NIGERIAN (CRIN), IDI-AYUNRE, IBADAN, OYO STATE	70.60	30	
31	FEDERAL CO-OPERATIVE COLLEGE (FCC), OJI-RIVER, ENUGU STATE	70.50	31	
32	FEDERAL UNIVERSITY GUSAU (FUGUS) ZAMFARA STATE	70.00	32	
33	FEDERAL MEDICAL CENTRE (FMC GUSAU) ZAMFARA STATE	70.00	33	
34	FEDERAL POLYTECHNIC, ILARO (FPI), OGUN STATE	69.75	34	

35	NATIONAL INDUSTRIAL COURT (NIC), ABUJA, FCT	69.50	35	EFFECTIVE 83
36	FEDERAL MINISTRY OF COMMUNICATIONS, INNOVATION AND THE DIGITAL ECONOMY (FMCIDE) ,ABUJA, FCT	69.50	36	
37	FEDERAL RADIO CORPORATION OF NIGERIA (FRCN) ABUJA, FCT	69.00	37	
38	NATIONAL HORTICULTURAL RESEARCH INSTITUTE (NIHORT), IBADAN, OYO STATE	69.00	38	
39	NATIONAL HUMAN RIGHTS COMMISSION, ABUJA, FCT	68.00	39	
40	NIGER DELTA POWER HOLDING COMPANY (NDPHC) ABUJA, FCT	67.50	40	
41	NATIONAL BOARD FOR TECHNOLOGY INCUBATION (NBTI),ABUJA, FCT	67.50	41	
42	FEDERAL COLLEGE OF EDUCATION (SPECIAL) (FCES), OYO, OYO STATE	65.50	42	
43	BANK OF INDUSTRY, No. 23 ALAKORO, MARINA ST. LAGOS ISLAND, LAGOS STATE	65.00	43	
44	FEDERAL MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY (FMIST) ABUJA, FCT	65.00	44	

45	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT (NCEE) BENIN, EDO STATE	65.00	45
46	MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT ABUJA, FCT	64.50	46
47	NIGERIAN SOCIAL INSURANCE TRUST FUND (NSITF) ABUJA, FCT	64.50	47
48	STANDARDS ORGANISATION OF NIGERIA (SON), ABUJA, FCT	64.00	48
49	FEDERAL HOUSING AUTHORITY (FHA), ABUJA, FCT	64.00	49
50	SUPREME COURT OF NIGERIA, ABUJA, FCT	63.50	50
51	FEDERAL UNIVERSITY TEACHING HOSPITAL (FUTH) OVERRI, IMO STATE	63.50	51
52	FEDERAL HIGH COURT, ABUJA, FCT	63.00	52
53	NIGERIAN TOURISM DEVELOPMENT AUTHORITY (NTDA) ABUJA, FCT	62.50	53
54	NIGERIA EXPORT PROCESSING ZONES AUTHORITY (NEPZA),ABUJA, FCT	62.50	54
55	MINISTRY. OF BUDGET AND ECONOMIC PLANNING ABUJA, FCT	62.00	55
56	SHARIA COURT OF APPEAL, ABUJA, FCT	61.80	56
57	NIGERIAN FILM CORPORATION JOS, PLATEAU STATE	61.67	57
58	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, CALABAR CROSS RIVER STATE	61.67	58

59	NIGERIA COLLEGE OF AVIATION TECHNOLOGY (NCAT) SAMARU, ZARIA, KADUNA STATE	61.25	59
60	FEDERAL MEDICAL CENTRE UMUAHIA (FMC). UMUAHIA SOUTH, ABIA STATE.	61.20	60
61	NATIONAL HYDRO-ELECTRIC POWER PRODUCING AREAS DEVELOPMENT COMMISSION (N-HYPPADEC), NIGERI STATE	61.00	61
62	FEDERAL UNIVERSITY OF TECHNOLOGY OWERRI, IMO STATE (FUTO)	61.00	62
63	NIGERIA INTEGRATED WATER RESOURCES MANAGEMENT COMMISSION (NIWRMC), ABUJA, FCT	61.00	63
64	FEDERAL MINISTRY OF JUSTICE, ABUJA, FCT	60.50	64
65	FORESTRY RESEARCH INSTITUTE OF NIGERIA (FRIN), IBADAN, OYO STATE	60.00	65
66	NATIONAL CENTRE FOR WOMEN DEVELOPMENT (NCWD) ABUJA, FCT	60.00	66
67	FED. MIN. OF WATER RESOURCES & SANITATION (FMRWRS) ABUJA, FCT	59.50	67
68	BORDER COMMUNITY DEVELOPMENT AGENCY (BCDA) ABUJA, FCT	59.50	68
69	FEDERAL MEDICAL CENTER, (FMC) BIDA NIGER STATE	59.00	69
70	NATIONAL PARK SERVICES, ABUJA, FCT	59.00	70

71	NATIONAL INSTITUTE FOR SPORTS, NATIONAL STADIUM, SURULERE, LAGOS STATE	59.00	71
72	FEDERAL COLLEGE OF EDUCATION, POTISKUM, YOBE STATE (FCE POTISKUM)	59.00	72
73	AFRICAN REGIONAL CENTRE FOR SPACE SCIENCE AND TECHNOLOGY EDUCATION-ENGLISH, OAU CAMPUS ILE-IFE (ARCSSTE-E) OSUN STATE	58.70	73
74	UNIVERSITY COLLEGE HOSPITAL (UCH), IBADAN, OYO STATE	58.60	74
75	NATIONAL INSTITUTE OF PHARMACEUTICAL RESEARCH AND DEVELOPMENT (NIPRD), ABUJA, FCT	58.25	75
76	FEDERAL UNIVERSITY OF EDUCATION (FUE), ZARIA, KADUNA STATE	58.00	76
77	FEDERAL NEUROPSYCHIATRIC HOSPITAL, ENUGU STATE.	58.00	77
78	NIGERIAN GEOLOGICAL SURVEY AGENCY (NGSA) ABUJA FCT	58.00	78
79	ABUJA INVESTMENT AND SECURITIES TRIBUNAL, ABUJA, FCT	57.50	79
80	JOS UNIVERSITY TEACHING HOSPITAL, JOS, PLATEAU STATE	57.50	80
81	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL, BORNO STATE (UMTH)	57.00	81
82	NATIONAL ORTHOPAEDIC HOSPITAL, ENUGU STATE.	57.00	82

83	INSTITUTE OF AGRICULTURAL RESEARCH (IAR)SAMARU, ZARIA, KADUNA STATE	56.50	83
84	LOWER BENUE RIVER BASIN DEVELOPMENT AUTHORITY, MAKURDI, BENUE STATE	56.00	84
85	NATIONAL CENTRE FOR AGRICULTURAL MECHANIZATION (NCAM), ILORIN, KWARA STATE	55.50	85
86	NATIONAL BLOOD SERVICE AGENCY (NBSA), ABUJA, FCT	55.50	86
87	FEDERAL UNIVERSITY OF TECHNOLOGY (FUT MINNA), MINNA, NIGER STATE	55.25	87
88	PENSION TRANSITIONAL ARRANGEMENTS DIRECTORATE (PTAD) ABUJA, FCT	55.00	88
89	NATIONAL OPEN UNIVERSITY OF NIGERIA (NOUN), ABUJA, FCT	55.00	89
90	FEDERAL UNIVERSITY KASHERE, GOMBE STATE	55.00	90
91	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT INSTITUTE (PEEMADI), OKENE, KOGI STATE	55.00	91
92	FEDERAL POLYTECHNIC, ADO EKITI, EKITI STATE	55.00	92
93	YUSUF MAITAMA SULE UNIVERSITY OF EDUCATION KANO (YUMSUK)KANO STATE	54.50	93
94	TRANSMISSION COMAPANY OF NIGERIA (TCN) ABUJA, FCT	54.50	94
95	NIGERIA AGRICULTURAL QUARANTINE SERVICE, (NAQS) ABUJA, FCT	54.00	95

96	FEDERAL POLYTECHNIC OKO, ANAMBRA STATE	53.50	96
97	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT OAU CAMPUS ILE-IFE (NACETEM) OSUN STATE	53.50	97
98	FEDERAL MINISTRY OF EDUCATION (FME) ABUJA, FCT	53.10	98
99	FEDERAL MINISTRY OF HEALTH AND SOCIAL WELFARE, ABUJA, FCT	53.00	99
100	CENTER FOR MANAGEMENT DEVELOPMENT(CMD), ABUJA, FCT	53.00	100
101	NIGERIA CIVIL AVIATION AUTHORITY (NCAA),ABUJA, FCT	53.00	101
102	NIGERIAN SECURITY PRINTING AND MINTING PLC ABUJA, FCT	52.50	102
103	FEDERAL MIISTRY OF FINANCE (FMF), ABUJA, FCT	52.50	103
104	FEDERAL POLYTECHNIC, DAMATURU, YOBE STATE (FEDPODAM)	52.50	104
105	NIGERIAN CONTENT DEVELOPMENT AND MONITORING BOARD (NCDMB). CONTENT TOWER, OXBOW LAKE ROAD, SWALI, YENAGOA, BAYELSA STATE	52.00	105
106	ALEX-EKWUEME FEDERAL UNIVERSITY, IKWO, EBONYI STATE.	52.00	106
107	NATIONAL INSTITUTE FOR EEDUCATIONAL PLANNING AND ADMINISTRATION (NIEPA), ONDO STATE	52.00	107

108	MINISTRY OF TRANSPORTATION, ABUJA, FCT	51.75	108	
109	WAZIRI UMARU FEDERAL POLYTECHNIC BIRNIN-KEBBI, KEBBI STATE	51.50	109	
110	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING (IART), IBADAN, OYO STATE	51.25	110	
111	NATIONAL INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) ZARIA, KADUNA STATE	51.00	111	
112	OFFICE OF THE HEAD OF CIVIL SERVICE OF THE FEDERATION, ABUJA, FCT	50.50	112	
113	FEDERAL COLLEGE OF EDUCATION (FCE), OSIELE, ABEOKUTA, OGUN STATE	50.50	113	
114	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE (NBRRI) ABUJA, FCT	50.50	114	
115	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH (NITR) SURAMI RD, U/RIMI, KADUNA STATE	50.50	115	
116	FEDERAL MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION (FMHAPA) ABUJA, FCT	50.50	116	
117	NATIONAL HOSPITAL, ABUJA, FCT	49.50	117	
118	FEDERAL MINISTRY OF YOUTH DEVELOPMENT, ABUJA, FCT	49.50	118	INEFFECTIVE 142
119	NATIONAL CEREALS RESEARCH INSTITUTE (NCRI) BADEGGI, NIGER STATE	49.50	119	

120	NATIONAL WATER RESOURCES INSTITUTE, MANDO, KADUNA STATE	49.50	120
121	NIGERIAN ARABIC LANGUAGE VILLAGE, BORNO STATE (NALV)	49.50	121
122	NIGERIA HYDROLOGICAL SERVICES AGENCY, ABUJA, FCT	49.50	122
123	FEDERAL UNIVERSITY WUKARI, (FUW) WUKARI, TARABA STATE	49.50	123
124	FEDERAL POLYTECHNIC KAURA NAMODA (FPK) ZAMFARA STATE	49.00	124
125	CENTRAL BANK OF NIGERIA (CBN), ABUJA, FCT	48.50	125
126	FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT (FMLE) ABUJA, FCT	48.50	126
127	NATIONAL TEACHERS INSTITUTE(NTI) RIGACHIKUN, ZARIA RD KADUNA STATE	48.50	127
128	FEDERAL UNIVERSITY OF TECHNOLOGY AKURE (FUTA), ONDO STATE	48.50	128
129	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY, ABUJA, FCT	48.00	129
130	NATIONAL LIBRARY OF NIGERIA, ABUJA, FCT	48.00	130
131	NATIONAL BOUNDARY COMMISSION (NBC), ABUJA, FCT	48.00	131
132	NIGERIA CUSTOMS SERVICE (NCS), ABUJA, FCT	47.50	132
133	FCT WATER BOARD (FCTWB), ABUJA, FCT	47.45	133

134	NIGERIAN COPYRIGHT COMMISSION (NCC), ABUJA , FCT	47.00	134
135	NATIONAAL INSTITUTE FOR CULTURAL ORIENTATION (NICO), ABUJA, FCT	47.00	135
136	ADEYEMI FEDERAL UNIVERSITY OF EDUCATION (AFUE), ONDO, ONDO STATE	46.83	136
137	NIGER DELTA DEVELOPMENT COMMISSION (NDDC) PLOT C5/C6, EASTERN BY-PASS 1, PORT HARCOURT, RIVERS STATE	46.50	137
138	NATIONAL BIOSAFETY MANAGEMENT AGENCY, ABUJA, FCT	46.50	138
139	NIGERIAN AGRICULTURAL INSURANCE CORPORTATION, ABUJA, FCT	46.50	139
140	NATIONAL COMMISSION FOR COLLEGES OF EDUCATION, ABUJA, FCT	46.00	140
141	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE, ILESIA (PEDI) OSUN STATE	45.50	141
142	NATIONAL ASSEMBLY SERVICE COMMISSION (NASC), ABUJA, FCT	45.50	142
143	FEDERAL COLLEGE OF FORESTRY MECHANIZATION, MANDO,KADUNA STATE	45.00	143
144	FEDERAL UNIVERSITY OF AGRICULTURE(FUNAAB), ABEOKUTA, OGUN STATE.	45.00	144
145	FEDERAL COLLEGE OF AGRICULTURE, ISHIAGU (FCAI), EBONYI STATE	45.00	145

146	FEDERAL CAPITAL TERRITORY CUSTOMARY COURT OF APPEAL (FCTCA), ABUJA, FCT	44.00	146
147	NATIONAL FILM AND VIDEO CENSORS BOARD (NFVCB), ABUJA, FCT	44.00	147
148	FEDERAL POLYTECHNIC ILE-OLUJI, ONDO STATE	43.50	148
149	MINISTRY OF INTERIOR, ABUJA, FCT	43.50	149
150	FEDERAL POLYTECHNIC MUBI (FPM), MUBI, ADAMAWA STATE	43.50	150
151	NATIONAL JUDICIAL INSTITUTE, ABUJA, FCT	43.42	151
152	FEDERAL NEUROPSYCHIATRIC HOSPITAL, MAIDUGURI BORNO STATE (FNPH)	43.00	152
153	UPPER BENUE RIVER BASIN DEVELOPMENT AUTHORITY YOLA (UBRBDA) YOLA, ADAMAWA STATE	43.00	153
154	FEDERAL POLYTECHNIC , BIDA (FED POLY), NIGER STATE	42.50	154
155	CHAD BASIN DEVELOPMENT AUTHORITY, BORNO STATE (CBDA)	42.50	155
156	FEDERAL UNIVERSITY GASHUA, YOBE STATE (FUGA)	42.50	156
157	NATIONAL AGENCY FOR THE CONTROL OF AIDS (NACA), ABUJA, FCT	42.00	157
158	FEDERAL TEACHING HOSPITAL GOMBE, GOMBE STATE	42.00	158

159	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE (MOUUAU) UMUAHIA, ABIA STATE.	42.00	159
160	FEDERAL MINISTRY OF STEEL DEVELOPMENT (FMSD), ABUJA, FCT	42.00	160
161	FEDERAL COLLEGE OF EDUCATION GIDAN-MADI SOKOTO STATE	42.00	161
162	NIGERIA EXPORT-IMPORT BANK (NEXIM) ABUJA, FCT	41.50	162
163	NATIONAL EXAMINATION COUNCIL (NECO) MINNA NIGER STATE	41.50	163
164	DEBT MANAGEMENT OFFICE, (DMO) ABUJA, FCT	41.00	164
165	NATIONAL BOARD FOR TECHNICAL EDUCATION (NBTE), BIDA RD, KADUNA STATE	41.00	165
166	ALEX-EKWUEME FEDERAL UNIVERSITY TEACHING HOSPITAL, ABAKALIKI (AEFUTHAI), EBONYI STATE.	40.50	166
167	MINISTRY OF SOLID MINERALS DEVELOPMENT, ABUJA, FCT	40.42	167
168	OFFICE OF THE SURVEYOR GENERAL OF THE FEDERATION (OSGOF) ABUJA, FCT	40.00	168
169	FEDERAL COLLEGE OF EDUCATION(TECH) (FCET) BICHI, KANO STATE	39.50	169
170	FEDERAL COLLEGE OF EDUCATION (F.C.E), OKENE, KOGI STATE	39.50	170
171	NATIONAL INSTITUTE FOR HOSPITALITY & TOURISM (NIHOTOUR) ABUJA, FCT	39.50	171

172	NATIONAL COMMISSION FOR MASS LITERACY, ADULT AND NON-FORMAL EDUCATION (NMEC), ABUJA, FCT	39.50	172
173	NIGERIA NUCLEAR REGULATORY AUTHORITY, (NNRA) ABUJA, FCT	39.00	173
174	FEDERAL TEACHING HOSPITAL KATSINA (FTH KATSINA) KATSINA STATE	39.00	174
175	FEDERAL POLYTECHNIC IDAH (FPI), KOGI STATE	39.00	175
176	FEDERAL COLLEGE OF EDUCATION JAMAARE, BAUCHI STATE	39.00	176
177	NATIONAL SPORT COMMISSION, ABUJA, FCT	37.50	177
178	PUBLIC SERVICE INSTITUTE (PSIN), ABUJA, FCT	37.50	178
179	FEDERAL CHARACTER COMMISSION, ABUJA, FCT	36.75	179
180	NIGERIAN ELECTRICITY MANAGEMENT SERVICES AGENCY (NEMSA), ABUJA, FCT	36.50	180
181	NIGERIAN LAW REFORM COMMISSION (NLRC), ABUJA, FCT	36.50	181
182	FEDERAL MINISTRY OF PETROLEUM RESOURCES, ABUJA, FCT	36.50	182
183	NIGERIAN STORED PRODUCT RESEARCH INSTITUTE (NSPRI), ILORIN, KWARA STATE	36.50	183
184	OIL & GAS FREE ZONE AUTHORITY (OGFZA). MARBLE HOUSE, FEDERAL OCEAN TERMINAL, ONNE PORT COMPLEX, RIVERS STATE	36.00	184

185	UNIVERSITY OF MAIDUGURI, BORNO STATE (UNIMAID)	36.00	185
186	FEDERAL ROAD MAINTENANCE AGENCY (FERMA) ABUJA FCT	35.50	186
187	NIGERIAN TELEVISION AUTHORITY (NTA), ABUJA, FCT	35.50	187
188	OGUN/OSUN RIVER BASIN DEVELOPMENT AUTHORITY (OORBDA), ABEOKUTA, OGUN STATE	35.00	188
189	FEDERAL UNIVERSITY OF HEALTH SCIENCES FUHSA AZARE, BAUCHI STATE	35.00	189
190	NATIONAL PENSION COMMISSION (PENCOM) ABUJA, FCT	34.75	190
191	FEDERAL MINISTRY OF SPECIAL DUTIES AND INTER-GOVERNMENTAL AFFAIRS, ABUJA, FCT	34.50	191
192	FEDERAL MEDICAL CENTER (FMC) BIRNIN KUDU, JIGAWA STATE	34.50	192
193	ABUBAKAR TAFAWA BALEWA TEACHING HOSPITAL BAUCHI, BAUCHI STATE	33.60	193
194	NNAMDI AZIKIWE UNIVERSITY (NAU), AWKA, ANAMBRA STATE	33.50	194
195	NIGERIAN FOOTBALL FEDERATION (NFF), ABUJA, FCT	33.00	195
196	USMAN DANFODIYO UNIVERSITY TEACHING HOSPITAL SOKOTO (UDUTH) SOKOTO STATE	33.00	196
197	MINISTRY OF DEFENCE (MOD), ABUJA, FCT	32.50	197

198	NATIONAL HAJJ COMMISSION OF NIGERIA (NAHCON), ABUJA, FCT	32.50	198
199	FEDERAL COLLEGE OF EDUCATION TECHNICAL EKIADOLOR, BENIN, EDO STATE	32.00	199
200	NATIONAL JUDICIAL COUNCIL (NJC), ABUJA, FCT	31.50	200
201	FEDERAL POLYTECHNIC KALTUNGO, GOMBE STATE	31.50	201
202	FEDERAL MEDICAL CENTER, NGURU, YOBE STATE (FMC NGURU)	31.50	202
203	SCIENTIFIC EQUIPMENT DEVELOPMENT INSTITUTION (SEDI), AKWUKE, ENUGU STATE.	31.50	203
204	JOSEPH SARWUAN TARKA UNIVERSITY, MAKURDI, BENUE STATE	30.00	204
205	NATIONAL IRON ORE MINNING COMPANY (NIOMCO), ITAKPE, KOGI STATE	29.00	205
206	NIGERIA ATOMIC ENERGY COMMISSION, ABUJA, FCT	28.75	206
207	FEDERAL MINISTRY OF POLICE AFFAIRS, ABUJA, FCT	28.00	207
208	ELECTRONIC DEVELOPMENT INSTITUTE (ELDI) AWKA, ANAMBRA STATE	27.50	208
209	SMALL AND MEDIUM ENTERPRISES DEVELOPMENT AGENCY OF NIGERIA (SMEDAN), ABUJA, FCT	27.50	209
210	FEDRAL POLYTECHNIC BAUCHI, BAUCHI STATE	27.50	210

211	NIGERIA EXPORT PROMOTION COUNCIL (NEPC),ABUJA, FCT	27.00	211
212	NIGERIAN INSTITUTE OF MINING AND GEOSCIENCES, JOS, PLATEAU STATE	27.00	212
213	FEDERAL POLYTECHNIC NEKEDE, IMO STATE	27.00	213
214	FEDERAL NEURO-PHYCHIATRIC HOSPITAL KWARE,SOKOTO(FNPHK SOKOTO)	27.00	214
215	FISCAL RESPONSIBILITY COMMISSION, (FRC) ABUJA, FCT	26.50	215
216	NATIONAL POST-GRADUATE MEDICAL COLLEGE OF NIGERIA, BADAGRY EXPRESS WAY, IJANIKIN, LAGOS STATE	26.50	216
217	FEDERAL MEDICAL CENTRE DAURA (FMC DAURA) KATSINA STATE	26.50	217
218	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY (FECOLART)	26.00	218
219	NATIONAL INSURANCE COMMISSION (NAICOM), ABUJA, FCT	25.50	219
220	UPPER NIGER RIVER BASIN DEVELOPMENT AUTHORITY,NIGER STATE.	25.50	220
221	FEDERAL MEDICAL CENTRE MAKURDI, BENUE STATE	25.50	221
222	FEDERAL UNIVERSITY OF HEALTH SCIENCES TEACHINH HOSPITAL AZARE, BAUCHI STATE	25.00	222
223	FEDERAL COLLEGE OF HORTICULTURE DADIN KOWA, GOMBE STATE	24.50	223

224	FEDERAL MINISTRY OF MARINE AND BLUE ECONOMY, ABUJA, FCT	23.50	224
225	FEDERAL MINISTRY OF ARTS, CULTURE & CREATIVE ECONOMY (FMACCE) ABUJA, FCT	23.50	225
226	VOICE OF NIGERIA (VON), ABUJA, FCT	23.25	226
227	FEDERAL MINISTRY OF AGRICULTURE AND FOOD SECURITY, ABUJA, FCT	23.00	227
228	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFICKING IN PERSONS (NAPTIP), ABUJA, FCT	23.00	228
229	ABUBABAKAR TFAWA BALEWA UNIVERSITY GUBI, BAUCHI STATE	22.50	229
230	NATIONAL OFFICE FOR TECHNOLOGY ACQUISITION AND PROMOTION (NOTAP), ABUJA, FCT	22.25	230
231	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY (NASRDA), ABUJA, FCT	22.25	231
232	NATIONAL BIO-TECHNOLOGY DEVELOPMENT AGENCY (NABDA) ABUJA, FCT	22.00	232
233	NATIONAL AGENCY FOR FOOD AND DRUGS ADMINISTRATION AND CONTROL (NAFDAC), ABUJA, FCT	21.00	233
234	NURSE TUTORS TRAINING PROGRAMME, KAD POLY MAIN CAMPUS, KADUNA STATE	21.00	234
235	ENERGY COMMISSION OF NIGERIA (ECN), ABUJA, FCT	21.00	235

236	NATIONAL INSTITUTE FOR POLICY AND STRATEGIC STUDIES, NIPPS JOS, PLATEAU STATE	21.00	236
237	NATIONAL EYE CENTER (NEC) BYE PASS, KADUNA STATE	20.50	237
238	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE (EMDI), AKURE, ONDO STATE	20.00	238
239	OFFICE OF THE SECRETARY TO THE GOVERNMENT OF THE FEDERATION (OSGF), ABUJA, FCT	20.00	239
240	FEDERAL MINISTRY OF WORKS, ABUJA, FCT	19.50	240
241	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL (NAUTH), NNEWI, ANAMBRA STATE	19.00	241
242	NATIONAL OBSTETRIC FISTULA CENTRE KATSINA (NOFIC) KATSINA STATE	18.50	242
243	OBAFEMI AWOLOWO UNIVERSITY, ILE-IFE (OAU) OSUN STATE	18.50	243
244	FEDERAL COLLEGE OF AGRICULTURAL PRODUCE TECHNOLOGY HOTORO (FCAPT), KANO, KANO STATE	18.00	244
245	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE (CLTC), ABUJA, FCT	17.75	245
246	POLICE SERVICE COMMISSION (PSC), ABUJA, FCT	17.50	246
247	NIGERIAN CHRISTIAN PILGRIM COMMISSION (NCPC) ABUJA, FCT	17.50	247
248	NATIONAL DIRECTORATE OF EMPLOYMENT (NDE) ABUJA, FCT	15.00	248

249	RADIOGRAPHERS REGISTRATION BOARD OF NIGERIA, ABUJA, FCT	15.00	249	
250	USMAN DANFODIYO UNIVERSITY SOKOTO(UDUS)SOKOTO STATE	15.00	250	
251	NATIONAL ENGINEERING DESIGN DEVELOPMENT INSTITUTE (NEDDI) NNEWI, ANAMBRA STATE	14.50	251	
252	NATIONAL OBSTETRIC FISTULA NINGI ,BAUCHI STATE	14.00	252	
253	FEDERAL COLLEGE OF FORESTRY (FCF), IBADAN,OYO STATE	12.50	253	
254	NIGERIAN INSTITUTE FOR OCEANOGRAPHY AND MARINE RESEARCH,3WILMOTPOINT ROAD,VICTORIA ISLAND,LAGOS STATE	12.50	254	
255	FEDERAL MEDICAL CENTRE (FMC), OWO, ONOD STATE	12.50	255	
256	FEDERAL POLYTECHNICS OF OIL & GAS (FPOG), BONNY ISLAND, RIVERS STATE	12.50	256	
257	NATIONAL ENVIRONMENTAL STANDARDS REGULATION ENFORCEMENT AGENCY (NESREA), ABUJA, FCT	12.00	257	
258	TAFAWA BALEWA SQUARE MANAGEMENT BOARD, TAFAWA BALEWA SQUARE COMPLEX, RACE COURSE, MARINA,LAGOS STATE	11.50	258	
259	HADEJIA JAMA'ARE RIVER BASIN DEVELOPMENT AUTHORITY (HJRBDA), KANO, KANO STATE	10.50	259	

260	NIGERIAN NATIONAL MERIT AWARD, (NNMA) ABUJA, FCT	10.50	260	DORMANT 10
261	NATIONAL COMMISSSION FOR PERSONS WITH DISABILITIES (NCPWD), ABUJA, FCT	10.00	261	
262	FEDERAL MINISTRY OF AVIATION AND AEROSPACE DEVELOPMENT, ABUJA, FCT	9.50	262	
263	NATIONAL GALLERY OF ARTS (NGA), ABUJA, FCT	9.50	263	
264	NATIONAL CENTRE FOR REMOTE SENSING, JOS, PLATEAU STATE	9.50	264	
265	NATIONAL AGENCY FOR THE GREAT GREEN WALL (NAGGW), ABUJA, FCT	7.00	265	
266	METALLURGICAL TRAINING INSTITUTE (MTI), ONITSHA, ANAMBRA STATE	6.20	266	
267	FEDERAL MEDICAL CENTRE, (FMC) KEFFI, NASARAWA STATE.	6.00	267	
268	FEDERAL POLYTECHNIC NASARAWA, NASARAWA STATE	6.00	268	
269	NATIONAL COMMISSION FOR REFUGEES MIGRANTS AND INTERNALLY DISPLACED PERSONS (NCFRMI), ABUJA, FCT	0.00	269	
270	HIGH COURT OF THE FEDERAL CAPITAL TERRITORY, ABUJA, FCT	0.00	270	NON-EXISTENT 89
271	GALAXY BACK BONE LIMITED (GBB), ABUJA, FCT	0.00	271	

272	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT (FCWM) NEW BUSSA NIGER STATE	0.00	272
273	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, USELU, BENIN, EDO STATE	0.00	273
274	FINANCIAL REPORTING COUNCIL OF NIGERIA, OTUNBA JOBI FELE WAY, ALAUSA, IKEJA, LAGOS STATE	0.00	274
275	UNIVERSITY OF LAGOS, AKOKA, YABA, LAGOS STATE	0.00	275
276	NATIONAL BUSINESS AND TECHNICAL EXAMINATIONS BOARD (NABTEB), BENIN, EDO STATE	0.00	276
277	BUREAU OF PUBLIC ENTERPRISE (BPE) ABUJA, FCT	0.00	277
278	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY, (FCFFT) NEW BUSSA NIGER STATE	0.00	278
279	FEDRAL MINISTRY OF FOREIGN AFFAIRS (MFA), ABUJA, FCT	0.00	279
280	UNIVERSITY OF ABUJA (UA), ABUJA FCT	0.00	280
281	SECURITIES AND EXCHANGE COMMISSION (SEC), ABUJA, FCT	0.00	281
282	NATONAL VETIRINARY RESEARCH INSTITUTE VOM PLATEAU STATE	0.00	282
283	NIGERIA INCENTIVE BASED RISK SHARING SYSTEM FOR AGRICULTURAL LENDING (NIRSAL), ABUJA, FCT	0.00	283

284	NATIONAL INSTITUTE FOR FRESH WATER FISHERIES RESEARCH (NIFFR), NEW BUSSA NIGER STATE	0.00	284
285	NIGERIAN SAFETY INVESTIGATION BUREAU (NSIB), ABUJA, FCT	0.00	285
286	UNIVERSITY OF BENIN (UNIBEN) BENIN-CITY, EDO STATE	0.00	286
287	UNIVERSITY OF IBADAN (UI), OYO STATE	0.00	287
288	FEDERAL COOPERATIVE COLLEGE (FCC), ELEYEILE, IBADAN, OYO STATE	0.00	288
289	FEDERAL ROAD SAFETY CORP (FRSC), ABUJA, FCT	0.00	289
290	NATIONAL AGRICULTURAL DEV. FUND, BANK OF AGRICULTURE (BOA) ABUJA, FCT	0.00	290
291	INDEPENDENT NATIONAL ELECTORAL COMMISSION, ABUJA, FCT	0.00	291
292	FEDERAL UNIVERSITY OF EDUCATION, KONTAGORA, NIGER STATE	0.00	292
293	ABUJA ENVIROMENTAL BOARD (AEPB) ABUJA, FCT	0.00	293
294	NATIONAL DRUG LAW ENFORCEMENT AGENCY (NDLEA), ABUJA, FCT	0.00	294
295	NIGERIAN INSTITUTE OF SOCIAL AND ECONOMIC RESEARCH (NISER), IBADAN, OYO STATE	0.00	295
296	NIGERIAN POSTAL SERVICE (NIPOST), ABUJA, FCT	0.00	296

297	NIGERIA CENTRE FOR DISEASE CONTROL AND PREVENTION (NCDC), ABUJA, FCT	0.00	297
298	UNIVERSITY OF PORT HARCOURT TEACHING HOSPITAL (UPTH), EAST/WEST ROAD, ALAKAHIA, PORT HARCOURT, RIVERS STATE.	0.00	298
299	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY, WILMOT POINT ROAD, VICTORIA ISLAND, LAGOS STATE	0.00	299
300	BENIN OWENA RIVER BASIN DEVELOPMENT AUTHORITY (BORBDA), BENIN, EDO STATE	0.00	300
301	CENTRE FOR BLACK AND AFRICAN ARTS CIVILIZATION, 36 BROAD ST. MARINA ROAD, LAGOS ISLAND, LAGOS STATE	0.00	301
302	AFRICAN AVIATION AND AEROSPACE UNIVERSITY (AAAU), ABUJA, FCT	0.00	302
303	FEDERAL MINISTRY OF POWER, ABUJA, FCT	0.00	303
304	FEDERAL POLYTECHNIC DAURA (FEDPODRA) KATSINA STATE	0.00	304
305	NATIONAL COUNCIL FOR ARTS AND CULTURE (NCAC), ABUJA, FCT	0.00	305
306	NATIONAL AGRICULTURAL LAND DEVELOPMENT AUTHORITY (NALDA), ABUJA, FCT	0.00	306

307	NIGERIAN MIDSTREAM AND DOWNSTREAM PETROLEUM REGULATORY AGENCY ABUJA, FCT	0.00	307
308	UNIVERSITY OF NIGERIA, NSUKKA, ENUGU STATE	0.00	308
309	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA, TOPO, BADAGRY, LAGOS STATE	0.00	309
310	FEDERAL MINISTRY OF REGIONAL DEVELOPMENT, ABUJA, FCT	0.00	310
311	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, YABA, LAGOS STATE	0.00	311
312	NATIONAL COMMISSION FOR MUSEUM AND MONUMENT (NCMM), ABUJA, FCT	0.00	312
313	FEDERAL SCHOOL OF SURVEYING (FSS), OYO, OYO STATE	0.00	313
314	NIGERIA ELECTRICITY LIABILITY MANAGEMENT COMPANY (NELMCO), ABUJA, FCT	0.00	314
315	NIGERIAN INSTITUTE OF ANIMAL SCIENCE (NIAS), ABUJA, FCT	0.00	315
316	NATIONAL ORIENTATION AGENCY (NOA), ABUJA, FCT	0.00	316
317	FEDERAL POLYTECHNIC UKANA AKWA IBOM STATE	0.00	317
318	NORTH EAST DEVELOPMENT COMMISSION, MAIDUGURI BORNO STATE (NEDC)	0.00	318
319	FEDERAL CAPITAL TERRITORY ADMINISTRATION, ABUJA, FCT	0.00	319
320	FEDERAL POLYTECHNIC, UGEP, CROSS RIVER STATE	0.00	320

321	FEDERAL COLLEGE OF AGRICULTURE (FCA), IBADAN, OYO STATE	0.00	321
322	AUCHI POLYTECHNIC AUCHI, EDO STATE	0.00	322
323	NIGER DELTA BASIN DEVELOPMENT AUTHORITY (NDBDA). 21 AZIKIWE ROAD, PORT HARCOURT, RIVERS STATE.	0.00	323
324	IRRUA SPECIALIST TEACHING HOSPITAL (ISTH), IRRUA, EDO STATE	0.00	324
325	FEDERAL MINISTRY OF HOUSING AND URBAN DEVELOPMENT (FMHUD), ABUJA, FCT	0.00	325
326	NATIONAL INSTITUTE OF CONSTRUCTION TECHNOLOGY AND MANAGEMENT (NICTM), UROMI, EDO STATE	0.00	326
327	FEDERAL MINISTRY OF WOMEN AFFAIRS (FMWA), ABUJA, FCT	0.00	327
328	NIGERIAN INVESTMENT PROMOTION COMMISSION (NIPC) ABUJA, FCT	0.00	328
329	HUSSAINI ADAMU FEDERAL POLYTECHNIC (HAFEP) KAZAURE, JIGAWA STATE	0.00	329
330	NATIONAL POPULATION COMMISSION (NPC), ABUJA, FCT	0.00	330
331	FEDERAL UNIVERSITY BIRNIN-KEBB(FUBK)KEBBI STATE	0.00	331
332	MODIBBO ADAMA UNIVERSITY YOLA (MAU), YOLA, ADAMAWA STATE	0.00	332

333	FEDERAL MINISTRY OF INFORMATION AND NATIONAL ORIENTATION (FMINO), ABUJA, FCT	0.00	333
334	FEDERAL UNIVERSITY OF TRANSPORTATION DAURA (FUTD) KATSINA STATE	0.00	334
335	ANAMBRA IMO RIVER BASIN DEVELOPMENT AUTHORITY (AIRBDA) OWERRI, IMO STATE	0.00	335
336	NIGERIA MARITIME UNIVERSITY (NMU), OKORENKOKO, WARRI DELTA STATE	0.00	336
337	FEDERAL COLLEGE OF FRESHWATERFISHERIES TECHNOLOGY, BAGA BORNO STATE (FCFFT)	0.00	337
338	CIVIL DEFENCE CORRECTIONAL FIRE AND IMMIGRATION BOARD (CDCFIB), ABUJA, FCT	0.00	338
339	NIGERIAN INSTITUTE FOR OIL PALM RESEARCH (NIFOR), BENIN-AKURE, EDO STATE	0.00	339
340	FEDERAL COLLEGE OF EDUCATION (TECHNICAL), OMOKU (FCE). P.M.B, 11 OMOKU, RIVERS STATE	0.00	340
341	LAKE CHAD RESEARCH INSTITUTE, MAIDUGURI BORNO STATE (LCRI)	0.00	341
342	FEDERAL COLLEGE OF EDUCATION (TECHNICAL) ISU (FCETI), EBONYI STATE.	0.00	342
343	NEWS AGENCY OF NIGERIA (NAN), ABUJA, FCT	0.00	343
344	FEDERAL POLYTECHNIC, MONGUNO BORNO STATE	0.00	344

345	INSTITUTE OF ARCHEOLOGY AND MUSUEM STUDIES JOS, PLATEAU STATE	0.00	345
346	FEDERAL CIVIL SERVICE COMMISSION (FCSC), ABUJA, FCT	0.00	346
347	NATIONAL CENTRE FOR THE CONTROL OF SMALL ARMS AND LIGHT WEAPONS (NCSALW), ABUJA, FCT	0.00	347
348	FEDERAL MEDICAL CENTER HONG (FMCH), ADAMAWA STATE	0.00	348
349	UNIVERSITY OF CALABAR, CALABAR CROSS RIVER STATE	0.00	349
350	CROSS RIVER BASIN DEVELOPMENT AUTHORITY, CALABAR, CROSS RIVER STATE	0.00	350
351	FEDERAL COLLEGE OF EDUCATION OBUDU, CROSS RIVER STATE	0.00	351
352	FEDERAL COLLEGE OF MEDICAL LABORATORY SCIENCE AND TECHNOLOGY, BENUE STATE	0.00	352
353	NATIONAL METALLURGICAL DEVELOPMENT CENTRE JOS, PLATEAU STATE	0.00	353
354	NATIONAL ROOT CROPS RESEARCH INSTITUTE (NRCRI), UMUDIKE, ABIA STATE	0.00	354
355	LOWER NIGER RIVER BASIN DEVELOPMENT AUTHORITY (LNRBDA), ILORIN, KWARA STATE	0.00	355
356	FEDERAL POLYTECHNIC, EDE (FPE), OSUN STATE	0.00	356

357	NIGERIAN NATIONAL PETROLEUM CORPORATION (NNPC) LTD ABUJA, FCT	0.00	357	
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