

ETHICS AND INTEGRITY
COMPLIANCE SCORECARD
OF MDAS OF THE
FEDERAL GOVERNMENT
OF NIGERIA





ETHICS AND INTEGRITY COMPLIANCE SCORECARD OF MDAS OF THE FEDERAL GOVERNMENT OF NIGERIA 2023

INDEPENDENT CORRUPT PRACTICES AND OTHER RELATED OFFENCES COMMISSION (ICPC)

September, 2023

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

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PREFACE

E thics is the cornerstone and bedrock of any business and is exemplified in adherence to law. Against this backdrop and appreciating the paradigm of ethical values for public entities, it is imperative to fight corruption and related vices through ethical and compliance commitment and mechanisms; not solely on law and control (enforcement).

Since inception, the Independent Corrupt Practices and Other Related Offences Commission (ICPC) has been inclined to initiatives, measures and programmes that hold public agencies, bodies and their officials accountable and ethical. This disposition is founded on the preventive mandate of its establishment statute the Corrupt Practices and other Related Offences Act 2000. It is in the best interest and advancement of public institutions and the nation that ethics and compliance are understood, imbibed and made the foundation of public agencies' operations and activities.

Ethics and Integrity Compliance Scorecard (EICS) was conceived to nurture ethical values in public institutions. From 2019, the metrics have been deployed in Ministries, Departments and Agencies (MDAs) with a groundswell of reactions of its acceptability and impact. The instrument underscores three principles promoting a culture of ethical values and compliance; convergence and consolidation of business and corporate ethics in public organizations; highlighting adhering and defaulting institutions to ethics and compliance for competitiveness and public assessment. EICS measures basically three Key Performance Indicators - Management Culture and Structure; Financial Management System; and Administrative System. Sub-indicators include board governance, financial transparency and compliance; procurement, ethics and compliance education, complaints and whistleblowing mechanisms; discipline, sanctions and reward systems, anti-corruption and transparency mechanisms etc.

While the EICS presents a wholescale metrics on ethics, integrity, accountability compliance frameworks for government bodies and their businesses, it emphasises performance across key indicators and sub-indicators, and serves as a reference mechanism to measure and compare the performance of public bodies across sectors over time. Since 2019, our studies, assessments and interactions with MDAs through the scorecard indicate the risks and weaknesses observed in each institution. EICS reports reveal a gradual awakening and consciousness to ethics and compliance requirements and present means of correcting ethical, statutory and administrative lapses by the MDAs.

Correspondingly, the Scorecard complements the National Ethics and Integrity Policy by taking campaigns of the Policy to public institutions and private agencies even in the grassroots. The ICPC will not abdicate its responsibility under the law to ensure that systems, practices, and procedures of government agencies are devoid of institutional vectors and pathogens for a clean, effective and productive service-driven public offices and bodies. While we continuously engage with Ministries, Departments and Agencies through advocacy, training of public officers in our Anti-corruption Academy of Nigeria on ethics, integrity, compliance, formulation of codes of ethics, etc, we intend through these collaborations, to ensure technical and real adherence to the EICS against cosmetic or 'paper' compliance observed in a number of public bodies.

Leadership and management of MDAs must take the preventive mechanisms advocated and presented by the scorecard with rectitude. This saves time, resources and the embarrassment of being investigated or prosecuted for corrupt practices or defaults by the ICPC or other anti-corruption agencies. It is their responsibility to ensure the existence and effectiveness of the Anti-Corruption and Transparency Units (ACTUs), production of a Strategic Plan, conducting System Study and Review, Corruption Risk Assessment and other suitable preventive measures to institutionalize integrity, transparency and accountability to diminish and mitigate corruption in public bodies. Comprehensive application of the EICS will radically enhance the management and operations of the MDAs.

For 2023, the EICS was deployed in 404 Ministries, Departments and Agencies. 36 MDAs did not respond representing 8.91%. Comparing this with the figures last year, it appears the response ratio for 2023 is encouraging and indicating progress in the deployment of the scorecard. The ICPC commends agencies that have consistently displayed compliance to EICS principles both in spirit and substance. Institutions yet to meet the basics of these values are enjoined to adopt and imbibe them in the interest and growth of their organizations. The scorecard may also be periodically deployed internally by the agencies to prepare them for the visitation and deployment by ICPC. Contumacious institutions that have continually declined to participate in the EICS deployment and be assessed, will be put through system study and enforcement actions of the Commission in due course.

Prof. Bolaji Owasanoye SAN, OFR Chairman.

EXECUTIVE SUMMARY

Clobally Anti-Corruption mechanisms and frameworks are mindful of prophylactic measures to check corruption aside enforcement, regulatory and control mechanisms. The Corrupt Practices and Other Related Offences Act 2000, quite conscious of this drive, made copious provisions in Section 6(b-d) of the statute on preventive approaches including individual behavioural and organisational integrity changes, which are cost-effective, people-driven and sustainable.

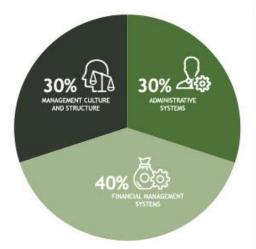
Arising from this, the Independent Corrupt Practice and Other Related Offences Commission (ICPC) conceived and deploy annually the Ethics and Integrity Compliance Scorecard (EICS) to measure compliance standards of public bodies to statute, policies, directives, and regulations etc. of government. Apart from the pilot deployment exercise in 2016, and the interregnum till 2018 to review the gaps, the EICS has consistently been deployed since 2019 (280 MDAs), 2020 (352 MDAs), 2021 (360 MDAs), 2022 (360 MDAs, Number inclusive of MDAs not assessed due to strike action) and 2023 (404 MDAs).

Three Key-Indicators and thirteen sub-indicators are measured by the EICS for which scores and percentages are assigned. The indicators basically assess management, administrative, operational and institutional frameworks; while also identifying organisational gaps and proffering recommendations to mitigate the observed vulnerabilities. Over the years, the impact of the deployment has been encouraging across MDAs, sectors, businesses, services etc. The tool has driven public agencies to maximize and prioritize ethics, integrity and compliance to enhance organisational integrity, standards and service delivery.

The 2023 deployment and assessment covered 404 MDAs. Selection of MDAs was based on the 2022 report compliance levels by the MDAs. Agencies covered were those rated under partial compliance, poor compliance and non-responsive, including MDAs not assessed in 2022. Of the 404 MDAs selected, 368 MDAs were assessed, while 36 MDAs who were notified and visited by deploying teams but refused to participate were classed as Non-Responsive Agencies.

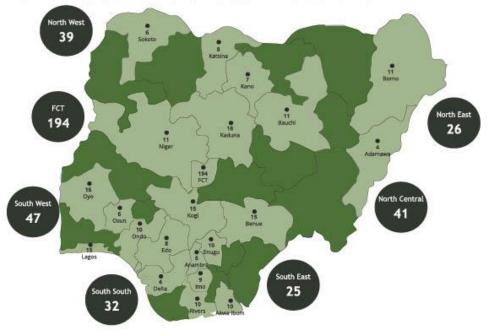
The deployment, administration and assessment were undertaken physically through visits to the MDAs on an agreed date with the organization's liaison or contact. In some cases, representatives of the MDAs visited the Commission's Offices with supporting documents and relevant evidence for the deployment. MDAs are assessed with supporting documents tendered to validate answers to questions. In spite of repeated deployment exercises, challenges faced on the deployment include outright declination by some agencies to participate in the exercise, display of nonchalance towards the deployment exercise, claim of difficulty in procuring requisite records and statements, industrial action, security challenges and other force majeure.

THE INDICATORS



KEY INDICATORS	PERCENTAGE ATTAINABLE	SUB-INDICATORS	PERCENTAGE ATTAINABLE
Management	30	Organizational Culture	10
Culture & Structure	111307	Board Governance/ Oversight	10
		Executive Management	10
Financial	40	Finance & Accounts	10
Management Systems		Internally Generated Revenue	5
		Audit Procurement	10
		Procurement	10
		Financial Transparency and Compliance Records	5
Administrative Systems	30	Policies, Procedures & Records	5
		Ethics & Compliance Education	
		Complaints & Whistle Blowing Mechanisms	5
		Discipline, Sanctions & Rewards Regime	5
		Anti-Corruption and Transparency Units	10
Total	100		100

DISTRIBUTION OF DEPLOYMENT ACROSS THE ZONES AND FCT



SECTORAL DISTRIBUTION OF MDAS



FEDERAL MINISTRIES



FEDERAL UNIVERSITIES

2 1



CENTRES



PRESIDENCY & EXTRA MINISTERIAL AGENCIES



FEDERAL POLYTECHNICS



FEDERAL NEUROPSYCHIATRIC AND SPECIALIST HOSPITALS



COURT & JUDICIAL AUTHORITY



74



SCIENCE, ENERGY AND RESEARCH



FINANCE, BANKING AND INSURANCE



SPECIAL TRAINING INSTITUTE



WATER RESOURCES



50



FEDERAL TEACHING HOSPITALS

ANALYSIS OF SCORES BASED ON KEY INDICATORS AND CUMULATIVE SCORES IN PERCENTAGES

KEY INDICATORS	ATTAINABLE AVERAGE	AVERAGE SCORES OBTAINED	NUMBER OF MDAs WITH SCORES BELOW AVERAGE	MDAs WITH SCORES BELOW AVERAGE (%)	NUMBER OF MDAs WITH SCORES ABOVE AVERAGE	MDAs WITH SCORES ABOVE AVERAGE (%)	NUMBER OF MDAs WITH WITH ZERO SCORES	MDAs WITH ZERO SCORES (%)
Management Culture & Structure	15	14.55	170	46.20	198	53.80	3	0.82
Financial Management Systems	20	29.85	40	10.87	328	89.13	0	0.00
Administrative Systems	15	11.67	279	75.82	89	24.18	1	0.27
Total	50	55.07	105	28.53	263	71.47	0	0.00

MDAs With Zero Scores on Key Indicator

MANAGEMENT CULTURE & STRUCTURE

Centre for Basic Space Science, Nsukka, Enugu State

Federal Ministry of Women Affairs and Social Development

Advance Space Technology Applications Laboratory, Oyo

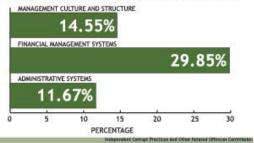
FINANCIAL MANAGEMENT SYSTEMS

Nil

ADMINISTRATIVE SYSTEMS

Federal Ministry of Women Affairs and Social Development

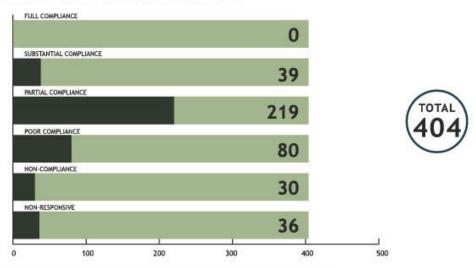
Average Scores Obtained by the Key Indicators



ANALYSIS OF SCORES BASED ON SUB-INDICATORS

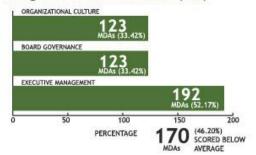
SUB INDICATORS	ATTAINABLE AVERAGE	AVERAGE SCORES OBTAINED	NUMBER OF MDAs WITH SCORES BELOW AVERAGE	MDAs WITH SCORES BELOW AVERAGE (%)	NUMBER OF MDAS WITH SCORES ABOVE AVERAGE	MDAs WITH SCORES ABOVE AVERAGE (%)	NUMBER OF MDAs WITH ZERO SCORES	MDAs WITH ZERO SCORES (%)
Organisational Culture	5	5.42	123	33.42	245	66.58	9	2.45
Board Governance	5	5.45	123	33.42	245	66.58	25	6.79
Executive Management	5	3.68	192	52.17	176	47.83	79	21.47
Finance & Accounts	5	7.74	5	9.51	333	90.49	4	1.09
Internally Gen- erated Revenue (IGR)	2.5	3.09	126	34.24	242	65.76	62	16.85
Audit	5	6.50	85	23.10	283	76.90	15	4.08
Procurement	5	6.87	66	17.93	302	82.07	14	3.80
Financial Transparency and Compliance Records	2.5	5.65	125	33.97	243	66.03	7	1.90
Policies, Procedures and Records	2.5	3.45	55	14.95	313	85.05	7	1.90
Ethics and Compliance Education	2.5	1.92	222	60.33	146	39.67	55	14.95
Complaints and Whistle blowing Mechanisms	2.5	0.90	328	89.13	40	10.87	125	33.97
Discipline, Sanctions and Rewards Regime	2.5	2.73	127	34.51	241	65.49	22	5.98
Anti-Corruption and Transparency Unit (ACTU)	5	2.67	287	77.99	81	22.01	96	26.09
TOTAL.	50	56.07	105	28.53	263	71.47	0	0.00

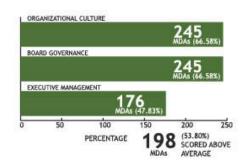
NUMBER OF MDAs ON COMPLIANCE LEVEL



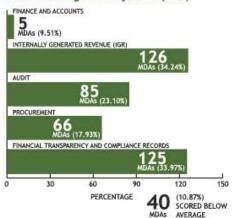
PERFORMANCE OF MDAs IN KEY AND SUB-INDICATORS OF THE SCORECARD

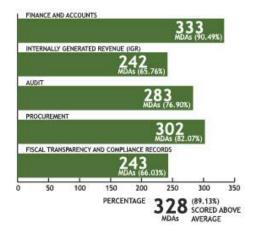
Management Culture & Structure (30%)



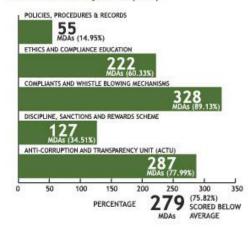


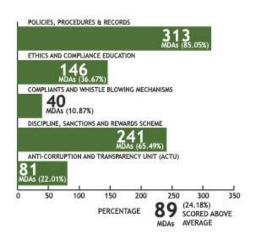
Financial Management Systems (40%)



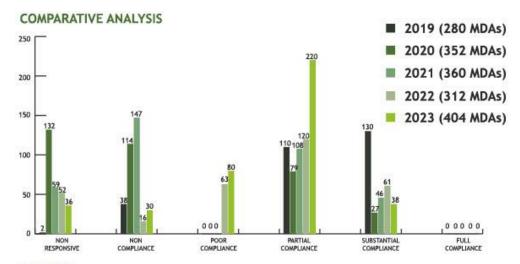


Administrative Systems (30%)





Independent Compt Practices and Other Related Offences Commission



FINDINGS

- Generally, it was observed that the most compliant agencies have well-structured Ethics and Compliance programmes and policies. Also, financial and self-funding agencies have structures that promote accountability and ethical standards within the organisation.
- 97 MDAs (26.36%) did not conduct annual needs assessments preparatory to procurement in compliance with the provisions of the Public Procurement Act 2007. 59 MDAs (16.03%) did not have annual procurement plans in line with their approved annual budgets.
- 85 MDAs (23.10%) did not have guidelines for granting advances to staff, 67 MDAs (18.21%) did not make retirements on advances when due, while 88 MDAs (23.91%) did not ensure personnel retired advances before granting fresh ones. This is a huge corruption vulnerability as advances remain one of the conduit pipes through which funds are diverted.
- 299 MDAs (81.25%) did not encourage Systems Study and Corruption Risk Assessments and 33 MDAs (8.98%) did not implement the recommendations from such studies

- 28 MDAs (7.61%) did not have instruments for the establishment of their governing boards or council, while 104 MDAs (28.26%) did not have boards or oversights in place. Also, 162 MDAs (44.02%), 240 MDAs (65.22%), 292 MDAs (79.35%) respectively did not have Code of Ethics for board members, no capacity development training for board members and no system for the organization to conduct periodic assessment for board members.
- 119 MDAs (32.34%) did not have strategic plans, a process by which an organization determines its direction and for resource allocation. Also, 166 MDAs (45.11%) did not have monitoring systems, and did not conduct monitoring and evaluation of its activities, programmes and projects for the year reviewed.
- 98 MDAs (26.63%) did not render financial reports to the Office of the Accountant General of the Federation (OAGF) for the period under review
- 91 MDAs (24.73%) did not have Anti-Corruption and Transparency Units (ACTU) in place indicating 287 MDAs (77.99%) scored below an average mark of 50%, while 81 MDAs (22.01%) scored above average.

RECOMMENDATIONS

- The Attorney General of Federation and Minister of Justice should institute urgent measures to ensure that public bodies without legal instruments or establishment statutes have relevant legislations enacted for the legitimacy of their existence and operations.
- The Secretary to the Government of the Federation should inform and advise the President and Commander in-Chief on the imperative of constituting and inaugurating boards of statutory institutions to guide, lead and manage the MDAs. The findings that certain MDAs do not have boards indicate opaque and rudderless leadership structure which negatively impacts on governance, validity and productivity of the affected MDAs.
- The Secretary to the Government of the Federation should enhance enforcement of the statutory provisions on rendering 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.
- Bureau for Public Procurement- through the strict application of its enabling law, the Public Procurement Act, 2007 should ensure compliance of MDAs to the provisions in the discharge of their procurement responsibilities while observed violations be promptly sanctioned.
- MDAs should ensure the production and implementation of Strategic Plans, conducting System Studies and Reviews and Corruption Risk Assessments to assist in institutionalizing integrity, accountability and appropriate preventive measures to diminish and mitigate corruption.
- There should be enhanced collaboration between the ICPC and the Office of Head of Civil Service of the Federation on oversight for ACTUs and ensuring MDAs compliance to relevant Circulars on Establishment and Funding of ACTUs.

Independent Corrupt Practices and Other Related Offences Commission

RANKING

OVERALL RANKING	-	FEDERAL MINISTRIES		PRESIDENCY & EXTRA MINISTERIAL A	GENCIES
NIGERIAN DEPOSIT INSURANCE	91.3	FEDERAL MINISTRY OF ENVIRONMENT	87.50	NIGERIA EXPORT PROMOTION COUNCIL, ABUJA	79.10
CORPORATION ABUJA FEDERAL MINISTRY OF ENVIRONMENT, ABUJA	87.5	FEDERAL MINISTRY OF COMMUNICATION AND DIGITAL ECONOMY	85.20	NIGERIAN METEOROLOGICAL AGENCY, ABUJA	78.00
BANK OF INDUSTRY, MARINA, LAGOS STATE	85.5	FEDERAL MINISTRY OF TRANSPORTATION	85.00	NIGERIAN TOURISM DEVELOPMENT CORPORATION, ABUJA	76.50
FEDERAL MINISTRY OF COMMUNICATION	85.2	MINISTRY OF MINES AND STEEL DEVELOPMENT, ABUJA	73.10	NIGERIAN GEOLOGICAL SURVEY AGENCY, ABUJA	75.00
AND DIGITAL ECONOMY FEDERAL MINISTRY OF TRANSPORTATION	85	FEDERAL MINISTRY OF EDUCATION	71.50	PENSION TRANSITIONAL ARRANGEMENT DIRECTORATE, ABUJA	74.80
ASSET MANAGEMENT CORPORATION		COURT & JUDICIAL AUTHORITY		FINANCE, BANKING & INSURAN	
DF NIGERIA, ABUJA	80	BODY OF BENCHERS, ABUJA	78.00	NIGERIA DEPOSIT INSURANCE	
NIGERIA EXPORT PROMOTION COUNCIL, ABUJA	79.1	FEDERAL JUDICIAL SERVICE COMMISSION, ABUJA	72.20	CORPORATION, ABUJA	91.30
BODY OF BENCHERS, ABUJA	78	COURT OF APPEAL HEADQUARTERS, ABUJA	70.00	BANK OF INDUSTRY, MARINA, LAGOS ASSET MANAGEMENT CORPORATION OF NIGERIA, ABUJA	85.50
NIGERIA METEOROLOGICAL AGENCY, ABUJA	78	INVESTMENT AND SECURITIES TRIBUNAL, ABUJA	69.80	NIGERIAN EXPORT-IMPORT BANK, ABUJA	73.50
NIGERIAN TOURISM DEVELOPMENT CORPORATION, ABUJA	76.5	FEDERAL HIGH COURT, ABUJA	69.20	NIGERIAN AGRICULTURAL INSURANCE CORPORATION, ABUJA	68.10
REGULATORY		FEDERAL UNIVERSITIES		FEDERAL POLYTECHNICS	
NATIONAL PENSION COMMISSION, ABUJA	73.80	FEDERAL UNIVERSITY GUSAU, ZAMFARA STATE	70.80	FEDERAL POLYTECHNIC NEKEDE, OWERRI, IMO STATE	67.50
CENTRAL BANK OF NIGERIA, ABUJA	72.60	FEDERAL UNIVERSITY, DUTSE, JIGAWA STATE	70.30	FEDERAL POLYTECHNIC, KAURA NAMODA, ZAMFARA STATE	65.90
NATIONAL SUGAR DEVELOPMENT COUNCIL, ABUJA	72.60	USMANU DANFODIYO UNIVERSITY, SOKOTO, SOKOTO STATE	68.90	FEDERAL POLYTECHNIC, OKO, ANAMBRA STATE	65.80
NATIONAL INFORMATION TECHNOLOGY DEVELOPMENT AGENCY, ABUJA	71.10	FEDERAL UNIVERSITY, BIRNIN KEBBI, KEBBI STATE	68.80	WAZIRI UWARU FEDERAL POLYTECHNIC, BIRNIN-KEBBI, KEBBI STATE	65.50
NIGERIA EXPORT PROCESSING ZONES AUTHORITY, ABUJA	70.70	FEDERAL UNIVERSITY, DUTSIN-MA, KATSINA STATE	67.80	FEDERAL POLYTECHNIC, EDE, OSUN STATE	62.40
FEDERAL COLLEGES	- 8	SPECIAL TRAINING INSTITUTES	5	FEDERAL TEACHING HOSPITA	ALS
FEDERAL COLLEGE OF EDUCATION, KANO, KANO STATE	74.30	INDUSTRIAL TRAINING FUND, JOS, PLATEAU STATE	73.30	MODIBBO ADAMA UNIVERSITY TEACHING HOSPITAL, YOLA, ADAMAWA STATE	72.70
FEDERAL COLLEGE OF EDUCATION, KATSINA, KATSINA STATE	68.50	CITIZEN AND LEADERSHIP TRAINING CENTRE, ABUJA	65.00	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL, BORNO STATE	71.80
FEDERAL COLLEGE OF EDUCATION (TECHNICAL) ASABA, DELTA STATE	67.70	PETROLEUM TRAINING INSTITUTE, EFFURUN, DELTA STATE	64.00	UNIVERSITY COLLEGE HOSPITAL, IBADAN, OYO STATE	68.50
FEDERAL SCHOOL OF SURVEY, 0YO, 0YO STATE	66.00	NATIONAL POWER TRAINING INSTITUTE OF NIGERIA, ABUJA	63.30	USMANU DANFODIYO UNIVERSITY TEACH- ING HOSPITAL, SOKOTO, SOKOTO STATE	68.20
FEDERAL COLLEGE OF HORTICULTURE, DADIN KOWA, GOMBE STATE	64.80	METALLURGICAL TRAINING INSTITUTE, ONITSHA, ANAMBRA STATE	62.60	JOS UNIVERSITY TEACHING HOSPITAL, JOS, PLATEAU STATE	66.70
NON-RESPONSIVE MDAs	- 2	FEDERAL MEDICAL CENTRES		FED. NEUROPSYCHIATRIC & SPECIAL I	HOSPITAL
UNIVESRITY OF ILORIN, KWARA STATE	0	FEDERAL MEDICAL CENTRE, GUSAU,	67.40	FEDERAL NEUROPSYCHIATRIC HOSPITAL,	67.30
FEDERAL AIRPORT AUTHORITY OF	0	ZAMFARA STATE FEDERAL MEDICAL CENTRE, ASABA,	63.30	CALABAR, CROSS RIVER STATE FEDERAL NEUROPSYCHIATRIC HOSPITAL,	
NIGERIA, LAGOS UNIVERSITY OF LAGOS, AKOKA, LAGOS	0	DELTA STATE FEDERAL MEDICAL CENTRE, MAKURDI,	(VEC)19293	KWARE, SOKOTO STATE FEDERAL NEUROPSYCHIATRIC HOSPITAL,	65.20
STATE LAGOS INTERNATIONAL TRADE FAIR COMPLEX, LAGOS STATE	0	BENUE STATE FEDERAL MEDICAL CENTRE, BIDA,	62.50	ARO, ABEOKUTA, OGUN STATE FEDERAL NEUROPSYCHIATRIC HOSPITAL.	64.30
	70	NIGER STATE FEDERAL MEDICAL CENTRE, JABI, ABUJA	61.00	MAIDUGURI, BORNO STATE NATIONAL EYE CENTRE, KADUNA,	64.00
FEDERAL COLLEGE OF EDUCATION.		PEDERAL MEDICAL CENTRE, JADI, ADOJA	00.50	KADUNA STATE	59.30
	0	ACCRECATE A PARTICULAR PROPERTY AND A STATE OF THE STATE	331	WATER RECOURAGE	
FEDERAL COLLEGE OF EDUCATION, OBUDU, CROSS RIVER STATE FEDERAL POLYTECHNIC, BIDA, NIGER	0	SCIENCE & ENERGY RESEARCH	ľ.	WATER RESOURCES	
FEDERAL COLLEGE OF EDUCATION, OBUDU, CROSS RIVER STATE FEDERAL POLYTECHNIC, BIDA, NIGER STATE	0	SCIENCE & ENERGY RESEARCH RAW MATERIAL RESEARCH DEVELOPMENT COUNCIL, ABUJA	73.00	WATER RESOURCES NIGERIA INTEGRATED WATER RESOURCES COMMISSION, ABUJA	70.60
FEDERAL COLLEGE OF EDUCATION, OBUDU, CROSS RIVER STATE FEDERAL POLYTECHNIC, BIDA, NIGER STATE OGUN-OSUN RIVER BASIN DEVELOPMENT AUTHORITY, ABEOKUTA, OGUN STATE		RAW MATERIAL RESEARCH DEVELOPMENT		NIGERIA INTEGRATED WATER RESOURCES	
FEDERAL COLLEGE OF EDUCATION, OBUDU, CROSS RIVER STATE FEDERAL POLYTECHNIC, BIDA, NIGER STATE OGUN-OSUN RIVER BASIN DEVELOPMENT AUTHORITY, ABBORUTA, OGUN STATE FEDERAL POLYTECHNIC OF OIL & GAS, BONNY ISLAND, RIVERS STATE	0	RAW MATERIAL RESEARCH DEVELOPMENT COUNCIL, ABUJA NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA, LAGOS STATE AND TRAINING, MOOR PLANTATION,	73.00	NIGERIA INTEGRATED WATER RESOURCES COMMISSION, ABUJA UPPER NIGER RIVER BASIN DEVELOPMENT	68.20
FEDERAL COLLEGE OF EDUCATION, OBUDU, CROSS RIVER STATE FEDERAL POLYTECHNIC, BIDA, NIGER STATE OGUN-OSUN RIVER BASIN DEVELOPMENT AUTHORITY, ABEOKUTA, OGUN STATE FEDERAL POLYTECHNIC OF OIL & GAS,	0	RAW MATERIAL RESEARCH DEVELOPMENT COUNCIL, ABUJA NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA, LAGOS STATE INSTITUTE OF AGRICULTURAL RESEARCH	73.00 69.60	NIGERIA INTEGRATED WATER RESOURCES COMMISSION, ABUJA UPPER NIGER RIVER BASIN DEVELOPMENT AUTHORITY, MINNA NIGER STATE LOWER BENUE RIVER BASIN DEVELOPMENT	70.60 68.20 61.80 59.40

FINDINGS

- Generally, it was observed that the most compliant agencies have wellstructured Ethics and Compliance programmes and policies. Also, financial and self-funding agencies have structures that promote accountability and ethical standards within the organisation.
- 97 MDAs (26.36%) did not conduct annual needs assessments preparatory to procurement in compliance with the provisions of the Public Procurement Act 2007. 59 MDAs (16.03%) did not have annual procurement plans in line with their approved annual budgets.
- 3. 85 MDAs (23.10%) did not have guidelines for granting advances to staff, 67 MDAs (18.21%) did not make retirements on advances when due, while 88 MDAs (23.91%) did not ensure personnel retired advances before granting fresh ones. This is a huge corruption vulnerability as advances remain one of the conduit pipes through which funds are diverted.
- 299 MDAs (81.25%) did not encourage Systems Study and Corruption Risk Assessment and 33 MDAs (8.98%) did not implement the recommendations from such studies.
- 5. 28 MDAs (7.61%) did not have instruments for the establishment of their governing boards or council, while 104 MDAs (28.26%) did not have boards or oversights in place. 162 MDAs (44.02%), 240 MDAs (65.22%), 292 MDAs (79.35%) respectively did not have Code of Ethics for board members; no capacity development training for board members; and no system for the organization to conduct periodic assessment for board members.
- 6. 119 MDAs (32.34%) did not have Strategic Plan, which determines the Organisation's direction, allocation of resources required and evaluation of processes. 166 MDAs (45.11%) did not have monitoring systems, and did not conduct monitoring and evaluation of its activities, programmes and projects for the year reviewed.
- 98 MDAs (26.63%) did not render financial reports to the Office of the Accountant General of the Federation (OAGF) for the period under review.
- 91 MDAs (24.73%) did not have Anti-Corruption and Transparency Units (ACTU) indicating 287 MDAs. (77.99%) scored below an average mark of 50%, while 81 MDAs (22.01%) scored above average on this sub-indicator.

RECOMMENDATIONS

- The Attorney General of Federation and Minister of Justice should institute urgent measures to ensure that public bodies without establishment statute have relevant legislations enacted for the legitimacy of their existence and operations.
- The Secretary to the Government of the Federation should advise the President and Commander in-Chief on the imperative of constituting and inaugurating boards of statutory institutions to guide, lead and manage the MDAs. The findings that certain MDAs do not have boards suggest opaque and

- rudderless leadership structure which negatively impacts on governance, validity and productivity of the affected MDAs.
- 3. The Secretary to the Government of the Federation should enhance enforcement of the statutory provisions on rendering 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 prescribed commensurate sanctions in the applicable law.
- 4. Bureau for Public Procurement through the strict application of its enabling law, the Public Procurement Act, 2007 should ensure compliance of MDAs to the provisions in the discharge of their procurement responsibilities while observed violations be promptly sanctioned by other Anti-Corruption agencies.
- The Chief Executive Officers of MDAs should ensure the production and implementation of Strategic Plans, conducting System Study and Review and Corruption Risk Assessment to assist in institutionalizing integrity, accountability and appropriate preventive measures to diminish and mitigate corruption.
- 6. The SGF and the Head of Service should spare head the collaboration between the ICPC and the MDAs on the oversight of ACTUs and other anti-corruption mechanism in MDAs particularly ensuring compliance to Government Circulars on Establishment, Management and Funding of ACTUs and other internal anti-corruption mechanism in public bodies.

CONCLUSION

In addition to its other functions under its establishment Act, ICPC will continue to deploy the scorecard as a preventive tool to ensure and encourage MDAs' compliance to government statutes, policies and directives to promote integrity, accountability, efficiency and productivity in government business. The Commission realises that the Scorecard is not exhaustive in the campaign against public office corruption afforested by egregious crimes and misconduct. However, to press the essence of the EICS further, MDAs that consistently appear in the "High Corruption Risk" categorization will be subjected to profiling through system study and appropriate enforcement actions of the Commission. It would go a long way in underscoring the objectives and essence of the scorecard if government considers and implements the recommendations contained in the report.

ETHICS AND INTEGRITY COMPLIANCE SCORECARD (EICS) OF MDAS OF THE FEDERAL REPUBLIC OF NIGERIA 2023

INTRODUCTION

The imperative and relatability of orthodox ethics and integrity continue to resonate in spheres and realms of business and organizational mores and productivity. But generalized organizational principles especially in the present are inadequate considering the huge risks and vulnerabilities public institutions are exposed to by the different public bodies and particularly individuals within and without the agency. Pressures are impacted to force compromise, flip rules, skew directives and frustrate good objectives and projects of the organization. In this light, specific ethics and integrity principles customized for public bodies and to measure their compliance to statutes, directives, rules, regulations, policies, standards and other instruments of government are crucial to monitor and assess compliance levels of the MDAs.

Understandably, the Ethics and Integrity Compliance Scorecard conceived, drawn up and deployed by the ICPC encapsulates this concept. Indeed it is one of the best tools to monitor and assess public agencies in Nigeria. The 2023 Report of the Ethics and Integrity Compliance Scorecard (EICS) is the fifth edition of the yearly deployment and assessment of Ministries, Departments and Agencies (MDAs) of government at the Federal level. Since the conceptualization of the EICS tool in 2013 (as reflected in the ICPC's Strategic Action Plan) and development of the Scorecard in 2015, the ICPC has consistently institutionalized the deployment and assessment of MDAs through the EICS since 2019.

EICS forms one of the main mechanisms deployed by ICPC's towards sustaining the fight against corruption by taking proactive steps to ensure ethics, integrity and compliance issues are upheld by various government agencies towards delivering on their expected goals and objectives and improved service delivery. The Commission makes public the report of the EICS deployment and also reviews the report and evaluates MDA performances for the purpose of drawing inferences and proffering workable recommendations. MDAs rated Non- Responsive and Non- Compliant are further subjected to follow-up actions such as System Study and Review (SSR) or Corruption Risk Assessment to address non-compliance to statutory rules and regulations.

Three Key-Indicators and thirteen sub-indicators are measured by the EICS for which scores and percentages are assigned. The key indicators basically assess management, administrative, operational and institutional frameworks as captured in questions under Management Culture and Structure (MCS), Financial Management Systems and Administrative Systems. EICS identifies organisational gaps and recommends mitigating measures to public agencies and the government as well as provide statistical evidence of public systems and practices, strengths, failures, and vulnerabilities that necessitate specific actions and interventions by the agency or government. Over the years, the impact of the EICS deployment has been encouraging across MDAs, sectors, businesses, services etc. The tool has driven public agencies to maximize and prioritize ethics, integrity and compliance to enhance organisational integrity, standards and service delivery.

2. OBJECTIVES

- Monitors and evaluate MDAs to determine their level of compliance with institutional ethics and integrity requirements.
- Serves as a platform for comparing and assessing MDA performance, mechanism and operations for innovative and creative improvement of systems and practices.
- Furnishes the ICPC with intelligence to monitor system risks and vulnerabilities that create room for corrupt practices within MDAs for appropriate recommendations on remedial measures.
- Support MDAs to initiate internal anti-corruption strategies for self-evaluation and proactive measures.
- v. Assists government to assess the operations of MDAs, draw up policies for efficiency, evaluate the effectiveness of the policies and keep track of the level of implementation of such policies by MDAs.
- Provides the general public and international community with a premise to assess MDAs' Integrity level, productivity and service delivery.

3. METHODOLOGY

The 2023 deployment and assessment covered 404 MDAs. 368 MDAs were assessed, while 36 MDAs which were notified and visited by deploying teams but refused to participate were classed as *Non-Responsive Agencies*.

The scorecard was deployed by teams of ICPC officers within the FCT and the 36 States of the Federation. The deployment, administration and assessment were undertaken physically through visits to the MDAs on agreed date with the organization's liaison or contact. In some cases, representatives of the MDAs visited the Commission's Offices with supporting documents and relevant evidence for the deployment. Of the 404 MDAs shortlisted for the deployment, 194 MDAs were within the FCT while 210 were spread over the 36 States. Chart 1A below, provides the statistical distribution of the number of MDAs assessed across the 36 states and the FCT while Chart 1B shows the distribution according to sectors.

MDAs were assessed with supporting documents tendered to validate answers to questions. Thereafter, collations were made on MDA submission, reviewed by a team of supervisors and analysed. The analysis and the report were finally validated by an independent team. In addition to publishing a report, evaluated MDAs would be informed in writing of their scores, ratings, and recommendations. Notable strengths and weaknesses of the MDAs will be highlighted for their action.

4. LIMITATIONS

i. Leadership and Management Inertia: Absence of Chief Executives of MDAs sometimes poses a serious challenge to MDA compliance to the deployment. CEO absence is often used by staff as excuses for non-release and participation in the deployment exercise. Likewise, Management staff of MDAs sometimes frustrates the deployment exercise by refusing to release relevant

documents claiming "high sensitivity" of the document in spite of the Chief Executives directive on the release of such document.

- ii. Liaison staff indifference and unavailability. Contact persons in some cases frustrated the deployment exercise by giving excuses of their unpreparedness and non- availability which resulted in inordinate delays.
- iii. Difficulty in procuring requisite records and other relevant documents: Some MDAs claimed lack of access to relevant documents and records citing computer crashes and the immobility of certain receptacles as excuses.
- iv. Outright declination by certain agencies to participate. Some MDAs declined to participate in the exercise stating not been government funded; and others affirm not been government agencies even where the establishment Act of such agencies clearly defines them as public bodies.
- Industrial action Security Challenges and other force majeure. In certain
 cases, industrial actions, insecurity, fire incidence, claim on embarking on
 national strike, etc undermined the deployment.

5. ANALYSIS AND EVALUATION

Tables 2 and 3 below indicate the level of compliance reflecting numbers and percentages scored by MDAs. Key indicators and sub- indicators were analysed using measurable indices. Measuring indices for evaluation of the results as derived from table 1 below:

- i. Attainable Average: Expected average of the attainable percentage score.
- Average Score Obtained: Average scored calculated as gained on indicators or variables.
- No. of MDAs with Scores Below Average: Number of MDAs that scored below the attainable average score on variables.
- iv. % of MDAs with Scores Below Average: Percentage number of MDAs that scored below the attainable average on variables.
- No. of MDAs with Scores above Average: Number of MDAs that scored above the attainable average on variables.
- % of MDAs with Scores above Average: Percentage number of MDAs that scored above the attainable on variables.
- No. of MDAs with Zero Scores: Number of MDAs that do not have or provide evidence and are marked zero (0) equivalent to non-compliance on such variables.
- % of MDAs with Zero Scores: Percentage number of MDAs that do not have or provide evidence and are marked zero (0) equivalent to non-compliance on such variables.
- ix. Total: Sum of the variables.

The analysis and evaluation are presented in two formats to create a clear outcome in the tabular form while some critical issues are presented in charts. The analysis and evaluation are based on the 368 MDAs assessed on all questions (variables of the key and sub-indicators). The 36 MDAs not assessed were rated non-Responsive and classed as high corruption risk MDAs.

Chart 1A

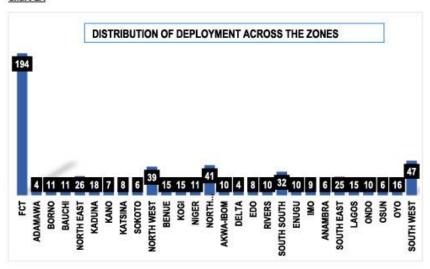


Chart 1B

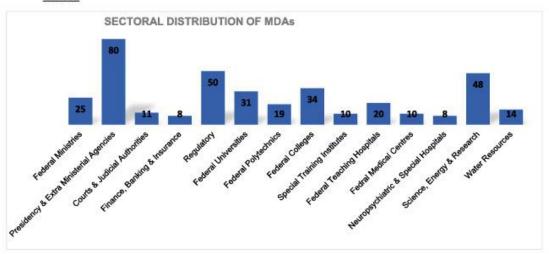


TABLE 1

KEY-INDICATORS	ATTAINABLE % SCORES	ATTAINABLE % SCORES	SUB-INDICATORS
MANAGEMENT		10	ORGANIZATIONAL CULTURE
CULTURE AND	30	10	BOARD GOVERNANCE/ OVERSIGHT
STRUCTURE		10	EXECUTIVE MANAGEMENT
		10	FINANCE AND ACCOUNTS
FINANCIAL	1	5	INTERNALLY GENERATED REVENUE (IGR)
MANAGEMENT	40	10	AUDIT
SYSTEMS		10	PROCUREMENT
	l l	5	FINANCIAL TRANSPARENCY AND COMPLIANCE RECORDS
		5	POLICIES, PROCEDURES AND RECORDS
	į.	5	ETHICS AND COMPLIANCE EDUCATION
POLICIES, PROCEDURES AND RECORDS	30	5	COMPLAINTS AND WHISTLE BLOWING MECHANISMS
AND RECORDS	1	5	DISCIPLINE, SANCTIONS AND REWARDS REGIME
		10	ANTI-CORRUPTION AND TRANSPARENCY UNIT (ACTU)
TOTAL	100	100	TOTAL

TABLE 2

	COMPLIANCE RA	TING		
S/N	SCORE (%)	LEVEL OF COMPLIANCE	NUMBER OF MDAs	COLOR RATING
1	95-100	Full Compliance	0	Green
2	70-94	Substantial Compliance	39	Light Green
3	50-69	Partial Compliance	219	Orange
4	30-49	Poor Compliance	80	Brown
5	1-29	Non- Compliance	30	Red
6	0	Non responsive	36	Black

TABLE 3

	_			
LEVEL OF COMPLIANCE	SCORE (%)	NUMBER OF MDAs	% MDAs ASSESSED	% MDAs DEPLOYED
Full Compliance	95-100	0	0.00	0.00
Substantial Compliance	70-94	39	10.60	9.65
Partial Compliance	50-69	219	59.51	54.21
Poor Compliance	30-49	80	21.74	19.80
Non- Compliance	1-29	30	8.15	7.43
Non responsive	0	36		8.91
TOTAL RATED	1	404	100.00	100.00

TABLE 4		ANALYSIS	OF KEY-INDI	CATORS SCO	DRED IN NUI	MBERS AND	PERCENTA	GES
KEY INDICATORS	ATTAINABLE AVERAGE	AVERAGE SCORE OBTAINED	No. of MDAs WITH SCORE BELOW AVERAGE	% of MDAs WITH SCORE BELOW AVERAGE	No. of MDAs WITH SCORE ABOVE AVERAGE	% of MDAs WITH SCORE ABOVE AVERAGE	No. of MDAs WITH ZERO SCORE	% of MDAs WITH ZERO SCORE
MANAGEMENT CULTURE AND STRUCTURE	15	14.55	170	46.20	198	53.80	3	0.82
FINANCIAL MANAGEMENT SYSTEMS	20	29.85	40	10.87	328	89.13	0	0.00
ADMINISTRATIVE SYSTEMS	15	11.67	279	75.82	89	24.18	1	0.27
TOTAL	50	55.07	105	28.53	263	71.47	0	0.00
NOTE	65	32	1	TS 2		25 17		X8.
MDAs WITH ZERO SCO	DRES ON KEY IN	NDICATOR						
ORGANIZATIONAL	CENTRE FOR	BASIC SPACE	SCIENCE, N	SUKKA, ENU	IGU STATE			
CULTURE AND	FEDERAL MIN	NISTRY OF W	OMEN AFFA	IRS AND SO	CIAL DEVELO	PMENT		
STRUCTURE	ADVANCE SP	ACE TECHNO	LOGY APPLI	CATIONS LA	BORATORY,	UYO		
FINANCIAL					167			
MANAGEMENT								
SYSTEMS	NIL							
ADMINISTRATIVE SYSTEMS	FED	ERAL MINIST	RY OF WOM	IEN AFFAIRS	AND SOCIA	L DEVELOPM	ENT	

Chart 3.

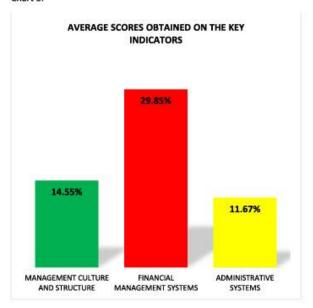
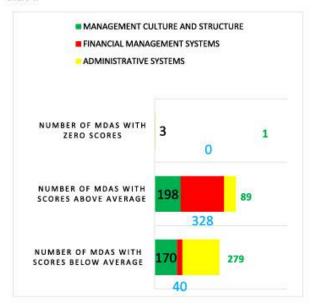


Chart 4.



Management Culture and Structure is a key indicator to assess high ethical culture, through adherence to organizational core values for successful vision, mission and mandate of the public body. Also, it considers how top management approaches ethics and integrity issues which play central roles in the effectiveness of the ethics and integrity compliance mechanisms.

Charts 3 and 4 show the outcome of scores obtained in percentages and number of MDAs that scored below and above average. For instance, management culture and structure has an average score of 14.55% of the 30% allotted which is below average mark of 15%. On the same key indicator, 170 MDAs and 198 MDAs respectively scored below and above average of the 368 MDAs assessed. In

Administrative System with average score of 11.67%, 279 MDAs scored below average attainable score and 89 MDAs scored above average attainable score. The low score attained on the Management Culture and Structure indicator may be attributed to poor performance under the Administrative System as analysed above.

Financial Management Systems measures transparency and accountability of MDAs in executing government businesses. Government's reforms and introduction of e-platforms for financial transactions such as the GIFMIS, IPPIS, TSA, REMITA have enabled compliance of MDAs in their transactions. Under this key indicator, 40 MDAs (10.87%) scored below and 323 MDAs (89.13%) scored above the "average attainable score". This shows a percentage score of 29.85% average score of the 40% allotted for this key indicator.

TABLE 5		1000	SUB-INDICA	., 5110 000	The state of the s	THE PARTY	- NOEMI	1000
SUB-INDICATORS	ATTAINABLE AVERAGE	AVERAGE SCORE OBTAINED	No. of MDAs WITH SCORE BELOW AVERAGE	% of MDAs WITH SCORE BELOW AVERAGE	No. of MDAs WITH SCORE ABOVE AVERAGE	% of MDAs WITH SCORE ABOVE AVERAGE	No. of MDAs WITH ZERO SCORE	% of MDAs WITH ZERO SCORE
ORGANIZATIONAL CULTURE	5	5.42	123	33.42	245	66.58	9	2.45
BOARD GOVERNANCE/ OVERSIGHT	5	5.45	123	33.42	245	66.58	25	6.79
EXECUTIVE MANAGEMENT	5	3.68	192	52.17	176	47.83	79	21.47
FINANCE AND ACCOUNTS	5	7.74	5	9.51	333	90.49	4	1.09
INTERNALLY GENERATED REVENUE (IGR)	2.5	3.09	126	34.24	242	65.76	62	16.85
AUDIT	5	6.50	85	23.10	283	76.90	15	4.08
PROCUREMENT	5	6.87	66	17.93	302	82.07	14	3.80
FINANCIAL TRANSPARENCY AND COMPLIANCE RECORDS	2.5	5.65	125	33.97	243	66.03	7	1.90
POLICIES, PROCEDURES AND RECORDS	2.5	3.45	55	14.95	313	85.05	7	1.90
ETHICS AND COMPLIANCE EDUCATION	2.5	1.92	222	60.33	146	39.67	55	14.95
COMPLAINTS AND WHISTLE BLOWING MECHANISMS	2.5	0.90	328	89.13	40	10.87	125	33.97
DISCIPLINE, SANCTIONS AND REWARDS REGIME	2.5	2.73	127	34.51	241	65.49	22	5.98
ANTI-CORRUPTION AND TRANSPARENCY UNIT (ACTU)	5	2.67	287	77.99	81	22.01	96	26.09
GRAND TOTAL	50	56.07	105	28.53	263	71.47	0	0.00

Chart 5

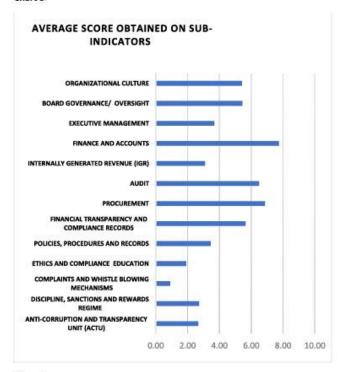
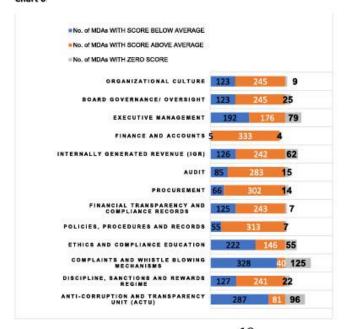


Chart 6



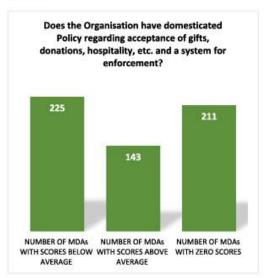
The analysis of the sub-indicators above takes the same pattern as in the key indicators above. Performances of the sub-indicator under financial management systems are above the average marks except the newly introduced sub-indicator of Internally Generated Revenue (IGR) with an average score of 1.92% of 2.5% allotted. Executive Management sub-indicator under Management Culture and Structure scored 3.68% of the 5% allotted. Under Administrative systems, the sub indicators on Policies, Procedures and Records scored 3.45% of the 5% allotted and Discipline, Sanctions and Rewards Regime scored 2.73% of the 2.5% allotted which are scores above average. Below average performances were obtained on sub-indicators of Ethics and Compliance Education with a score of 1.92% (2.5%), Complaints and Whistle Blowing Mechanisms 0.90% (2.5%) and Anti-Corruption and Transparency Unit (ACTU) using ACTU Effectiveness Index (AEI) with a score of 2.67% (5%).

TABLE 6. SUB- INDICATOR	ORGANIZATIONAL CULTURE										
QUESTIONS	ATTAINABL E AVERAGE	AVERAGE SCORE OBTAINED	No. of MDAs WITH SCORE BELOW AVERAGE	% of MDAs WITH SCORE BELOW AVERAGE	No. of MDAs WITH SCORE ABOVE AVERAGE	% of MDAs WITH SCORE ABOVE AVERAGE	No. of MDAs WITH ZERO SCORE	% of MDAs WITH ZERO SCORE			
Does the Organization have statements on its mission, vision and organizational core values? Is it publicly displayed?	10	17.15	21	5.71	347	94.29	18	4.89			
Does the Organization have a system for staff to sign off as having read and understood its core values, mission and vision?	10	6.09	231	62.77	137	37.23	229	62.23			
Does the Organization have an Ethics and Compliance Officer?	10	13.10	76	20.65	292	79.35	64	17.39			
Does the Organisation have domesticated Policy regarding acceptance of gifts, donations, hospitality, etc. and a system for enforcement?	10	5.30	225	61.14	143	38.86	211	57.34			
Are management level cadre and other personnel involved in decision making?	10	12.59	91	24.73	277	75.27	54	14.67			

Chart 7.



Chart 8.



The Organisational culture sub-indicator drives certain core principles that guide and direct organisations to create a culture and moral compass for managements and employees. Therefore, Mission, Vision and Core values of MDAs are fundamental for ethical standards.

From the analysis while efforts have been made to develop a value statement, which resulted to 94.29% of MDAs having Mission and Vision statement and core value, little is done by MDAs on having a system to inculcate these ethical issues that drive organisation's goal and objective. Some MDAs will have only Mission and Vision without Core Values. These cumulated the outcome on the assessment. It can be deduced that 229 MDAs (62.23%) do not have a system for staff to sign off as having read and understood its core

values, mission and vision. In this regard also 231 MDAs (62.77%) scored below average while 137 MDAs (37.23%) scored above average mark.

Another ethical concern is the manner of gifts donations and acceptance which may create integrity questions. Therefore, there is the need to have a policy to guide employees. Here, 211 MDAs (57.34%) do not have domesticated Policy regarding acceptance of gifts, donations, hospitality etc. While some MDAs make efforts to have domesticated Gifts Policy but do not have a system for enforcement, this resulted in 255 MDAs (61.14%) scoring below average mark.

TABLE 7. SUB-INDICATOR	BOARD GOVERNANCE/ OVERSIGHT										
QUESTIONS	ATTAINABL E AVERAGE	AVERAGE SCORE OBTAINED	No. of MDAs WITH SCORE BELOW AVERAGE	% of MDAs WITH SCORE BELOW AVERAGE	No. of MDAs WITH SCORE ABOVE AVERAGE	% of MDAs WITH SCORE ABOVE AVERAGE	No. of MDAs WITH ZERO SCORE	% of MDAs WITH ZERO SCORE			
Does the Organisation have an instrument for the establishment of the governing board/Council? Or an organ/body responsible for oversight administration?	5	9.11	29	7.88	338	91.85	28	7.61			
Does the organization have a board or oversight in place?	5	6.80	106	28.80	262	71.20	104	28.26			
Does the board hold regular meetings and have policies put in place to guide the general administration of the organisation?	10	10.52	139	37.77	228	61.96	105	28.53			
Does the Board comply with quorum requirements for meetings?	5	6.62	116	31.52	251	68.21	111	30.16			
Are the decisions of the board in line with the conditions of service and operational manual of the organization?	5	6.30	121	32.88	247	67.12	118	32.07			
Is there any Code of Ethics for the board?	5	5.05	165	44.84	203	55.16	162	44.02			

Does the Organization conduct periodic retreat/capacity development training for board members?	5	2.98	244	66.30	124	33.70	240	65.22
Does the organization conduct periodic assessment for board members?	5	1.80	295	80.16	73	19.84	292	79.35
Do the board and the management of the Organisation collaborate in policy formulation and implementation?	5	5.29	150	40.76	218	59.24	146	39.67

Chart 8

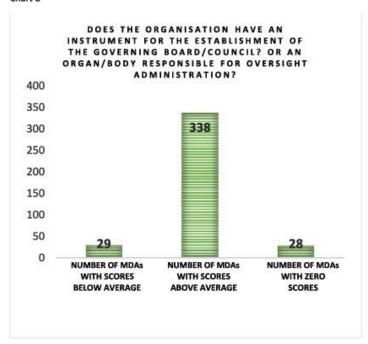
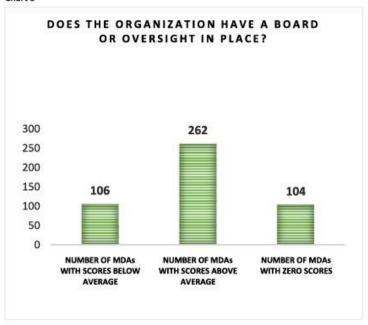
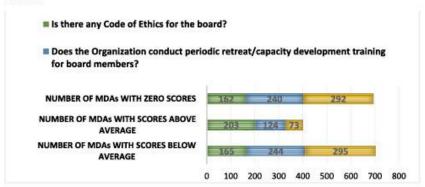


Chart 9







Board governance is a critical aspect of organisation building block to achieve its goals and objectives. Board oversees finance and administration by setting strategic direction, build networks, establish ethical standards, ensure compliance and monitor progress of an organisation. The assessment of Board Governance seeks to ascertain the effectiveness of board governance in MDAs vis-à-vis productivity.

The assessment and outcome (from Table 7 and Charts 8, 9, 10) show that 28 MDAs (7.61%) do not have instrument for the establishment of the governing board/ Council; 104 MDAs (28.26%) do not have boards or oversight in place. 162 MDAs (44.02%), 240 MDAs (65.22%) and 292 MDAs (79.35%) respectively do not have Code of Ethics for the board members, no capacity development training for board members and no system for the organization to conduct periodic assessment for board members.

TABLE 8. SUB-INDICATOR QUESTIONS	EXECUTIVE MANAGEMENT										
	ATTAINABLE AVERAGE	AVERAGE SCORE OBTAINED	No. of MDAs WITH SCORE BELOW AVERAGE	% of MDAs WITH SCORE BELOW AVERAGE	No. of MDAs WITH SCORE ABOVE AVERAGE	% of MDAs WITH SCORE ABOVE AVERAGE	No. of MDAs WITH ZERO SCORE	% of MDAs WITH ZERO SCORE			
Does the Organization have a Strategic Plan or plan (annual, bi- annual)?	10	12.17	132	35.87	236	64.13	119	32.34			
Is there an Operational or Work plan from the Strategy?	10	10.54	145	39.40	223	60.60	134	36.41			
Are the responsible departments/ staff submitting reports on the work plan?	5	5.37	160	43.48	206	55.98	156	42.39			
Has the Organization conducted monitoring and evaluation of its activities and programmes for the year under review	5	5.10	170	46.20	198	53.80	166	45.11			
Does management encourage Systems Studies/Corruption Risk Assessments?	10	2.17	316	85.87	52	14.13	299	81.25			
Does management use the results of Systems Studies/ Corruption Risk Assessments in decision-making?	10	1.47	332	90.22	36	9.78	320	86.96			

Chart 11



Chart 12

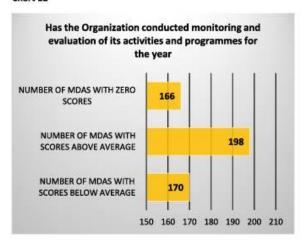
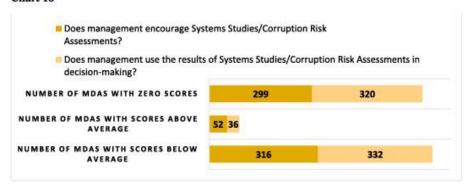


Chart 13



Executive Management seeks to assess the crucial role in the management of organisation through the review of the policies and procedures, improving compliance to such policies, implementing guidance systems, design goals and leadership practices. In this regard, this sub-indicator focuses on key policy issues like the strategic plan, operations, personnel responsibilities, Monitoring and evaluation of activities, programme or projects and system audit.

Findings on this sub-indicator indicated that 119 MDAs (32.34%) do not have a strategic plan, a process by which organisation determine its direction and allocation of resources. 166 MDAs (45.11%) apart from not having a monitoring system, did not also conduct monitoring and evaluation of its activities, programmes and projects for the year under review.

Non-compliance of MDAs to the ICPC preventive tools of System Study and Review (SSR) and Corruption Risk Assessment (CRA) in the administrations of the organisation was also noticed. These tools are spear-headed by Anti-Corruption and Transparency Unit (ACTU) in MDAs. Findings revealed that 299 MDAs (81.25%) did not encourage conduct of System Studies/Corruption Risk Assessments and 332 MDAs (86.96%) do not implement the recommendations from SSR/CRA nor use it for decision making. Only about 33 MDAs (8.97%) encourage and use the report of SSR/CRA for decision making.

TABLE 9

SUB-INDICATOR QUESTIONS	FINANCE AND ACCOUNTS										
	ATTAINABL E AVERAGE	AVERAGE SCORE OBTAINED	No. of MDAs WITH SCORE BELOW AVERAGE	% of MDAs WITH SCORE BELOW AVERAGE	No. of MDAs WITH SCORE ABOVE AVERAGE	% of MDAs WITH SCORE ABOVE AVERAGE	No. of MDAs WITH ZERO SCORE	% of MDAs WITH ZERO SCORE			
Did the Organization make irregular payments on the e-payment platform in the year under review?	5	9.02	27	7.34	340	92.39	23	6.25			
Are the details of payments made DIRECTLY to beneficiaries through their bank accounts properly disclosed in the payment vouchers and on the payment platforms (GIFMIS/REMITA)?	5	9.14	21	5.71	347	94.29	17	4.62			
Are all VAT, WHT and Stamp Duty from contractors and consultants accurately deducted and remitted?	2.5	4.63	30	8.15	337	91.58	23	6.25			
Are all Statutory deductions deducted and remitted (Pension, NHIS, NHF? PAYE)	5	8.72	32	8.70	336	91.30	30	8.15			
Does the organization have a guideline on granting of advances to staff?	5	6.96	88	23.91	280	76.09	85	23.10			

Do Personnel of the Organization make retirement on advances as and when due?	5	7.23	73	19.84	295	80.16	67	18.21
Does the organization ensure that personnel retire advances before granting a fresh advance?	5	6.59	94	25.54	274	74.46	88	23.91
Does the organization render financial reports to the Office of the Accountant General of the Federation (OAGF) for the year under review?	5	6.63	101	27.45	267	72.55	98	26.63
Are all unspent balances remitted for the year under review?	2.5	4.33	49	13.32	319	86.68	44	11.96
Does the Organization have a functional Store Unit?	5	8.43	35	9.51	332	90.22	29	7.88
Does the Organization have a functional and effective Stock Verification Unit?	5	5.71	107	29.08	260	70.65	95	25.82

Chart 14



Chart 15

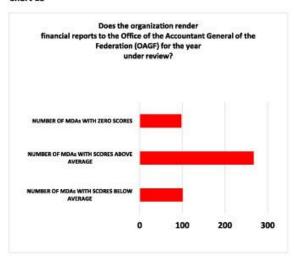
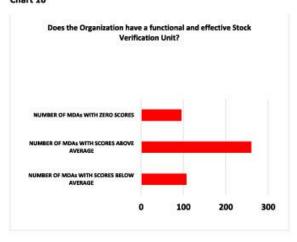


Chart 16

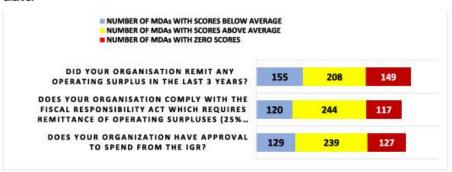


85 MDAs (23.10%) do not have a guideline on granting of advances to staff, 67 MDAs (18.21%) do not make retirement on advances as and when due while 88 MDAs (23.91%) do not ensure that personnel retire advances before granting a fresh advance. Also, 98 MDAs (26.63%) did not render financial reports to the Office of the Accountant General of the Federation (OAGF) for the year under review and 95 MDAs (25.82%) do not have functional and effective Stock Verification Unit.

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

TABLE 10. SUB- INDICATOR	INTERNALLY GENERATED REVENUE (IGR)									
QUESTIONS	ATTAINABLE AVERAGE	AVERAGE SCORE OBTAINED	No. of MDAs WITH SCORE BELOW AVERAGE	% of MDAs WITH SCORE BELOW AVERAGE	No. of MDAs WITH SCORE ABOVE AVERAGE	% of MDAs WITH SCORE ABOVE AVERAGE	No. of MDAs WITH ZERO SCORE	% of MDA: WITH ZERO SCORE		
Does the organizations remit generated funds to the federal government	10	14.50	88	23.91	280	76.09	83	22.55		
Does your organization have approval to spend from the IGR?	10	12.41	129	35.05	239	64.95	127	34.51		
Does your organization comply with the Fiscal Responsibility Act which requires remittance of operating surpluses (25% or 80% of gross)?	10	12.27	120	32.61	244	66.30	117	31.79		
Did your organization remit any operating surplus in the last 3 years?	10	10.56	155	42.12	208	56.52	149	40.49		
Does the organization 's collecting bank (commercial) promptly (within 5 days) remit to TSA	10	12.01	130	35.33	232	63.04	128	34.78		





IGR as a sub-indicator seeks to provide MDAs knowledge of existing regulations and compliance issues. Of the 368 MDAs assessed, 127 MDAs (34.51%) do not have knowledge about existing regulation for approval to spend from the IGR and 117 MDAs (31.79%) did not comply with the Fiscal Responsibility Act which requires remittance of operating surpluses (25% or 80% of gross) while 143 MDAs (40.49%) did not remit any operating surplus in the last 3 years.

TABLE 11. SUB-INDICATOR	AUDIT									
QUESTIONS	ATTAINABLE AVERAGE	AVERAGE SCORE OBTAINED	No. of MDAs WITH SCORE BELOW AVERAGE	% of MDAs WITH SCORE BELOW AVERAGE	No. of MDAs WITH SCORE ABOVE AVERAGE	% of MDAs WITH SCORE ABOVE AVERAGE	No. of MDAs WITH ZERO SCORE	% of MDAs WITH ZERO SCORE		
Are internal audits done as and when due?	10	15.00	71	19.29	296	80.43	49	13.32		
Is the Internal Audit completely independent of management interference in the discharge of its duties?	2.5	4.42	41	11.14	326	88.59	38	10.33		
Is the Internal Audit headed by an officer on directorate (or its equivalent) cadre?	2.5	3.76	90	24.46	278	75.54	83	22.55		
Are the observations raised by internal audit implemented by the Chief Executive of the Organization?	10	11.30	114	30.98	254	69.02	101	27.45		
Does your organization carry out pre-payment and post-payment audit?	5	7.67	62	16.85	306	83.15	59	16.03		
Does the Organization render annual Audited account to the Office of the Auditor General of the Federation and National Assembly within the first six months of the subsequent year of the period under review and for the last 3years?	10	11.02	129	35.05	239	64.95	100	27.17		
Do the Organisation have an external/Independent auditor and what is the mode of selection	10	11.02	123	33.03	239	04.33	100	27.1		
of the auditors?	10	11.82	102	27.72	264	71.74	94	25.54		

Chart 18

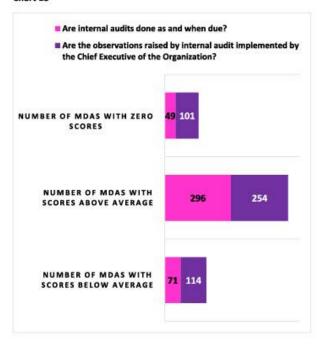
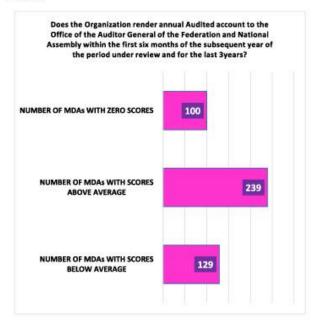


Chart 19



Audit serves as checks and balances to prevent fraud and corruption. Findings revealed that 49 MDAs (13.32%) do not undertake internal audits when due. 101 MDAs (27.45%) have no records of implementation of observations raised by internal audit. 100 MDAs do not render annual Audited account to the Office of the Auditor General of the Federation and National Assembly within the first six months for the year under review and for the last 3 years.

TABLE 12. SUB-INDICATOR	PRO	CUREMENT						
QUESTIONS	ATTAINABL E AVERAGE	AVERAGE SCORE OBTAINED	No. of MDAs WITH SCORE BELOW AVERAGE	% of MDAs WITH SCORE BELOW AVERAGE	No. of MDAs WITH SCORE ABOVE AVERAGE	% of MDAs WITH SCORE ABOVE AVERAGE	No. of MDAs WITH ZERO SCORE	% of MDAs WITH ZERO SCORE
Does the Organisation conduct an annual needs assessment preparatory to its procurement in compliance with the provision of PPA 2007	5	6.98	98	26.63	269	73.10	97	26.36
Does the Organization have an annual procurement plan in line with its approved annual budget?	5	7.63	61	16.58	306	83.15	59	16.03
Does the Organization's procurement process comply with the requirements of the Public Procurement Act 2007 (PPA)?	5	8.22	44	11.96	324	88.04	36	9.78
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	7.22	68	18.48	300	81.52	40	10.87
Does the Organization provide external partners and stakeholders with	5	7.48	75	20.38	293	79.62	72	19.57

principles of ethics and compliance including clauses on sanctions where appropriate?								
Has the Organisation received complaints from bidders, contractors or relevant stakeholders on violation of the PPA 2007 in the last three (3) years	2.5	3.58	116	31.52	265	72.01	100	27.17
Did the organization comply with the provisions to sanction non-compliant companies from projects financed by the organization in the last 5 years?	2.5	3.49	111	31.52	257	69.84	110	29.89
Did the Organisation invite relevant professional bodies, NGOs and stakeholders with reasonable period of notice (One week) to attend and observe its procurement process in compliance with the provisions of the PPA 2007?	5	6.29	97	26.36	270	73.37	90	24.46
Does the Organization undertake performance certification of ongoing (works) project and verify goods supplied before approvals for payments?	5	6.94	70	19.02	298	80.98	64	17.39
Did the Organization's procurement	5	5.17	129	35.05	238	64.67	123	33.42

officers attend any training by BPP and other trainings on procurement processes in the year under review								
Did the Organization conduct market surveys within the year under review?	5	5.72	138	37.50	229	62.23	136	36.96

Chart 20

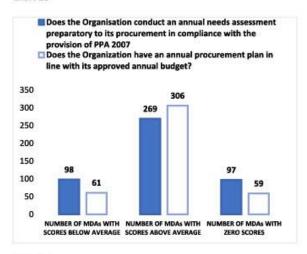
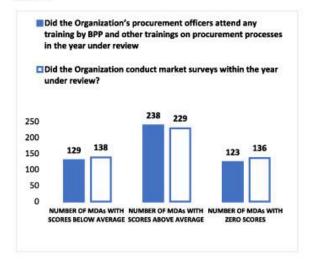


Chart 21



Strong procurement process mitigates risk and corruption in government expenditure. This sub-indicator on **Procurement** is important in assessing MDAs probity, accountability and transparency compliance to extant legislations and regulations. The assessment of this sub-indicator reveal that 97 MDAs (26.36%) do not conduct annual needs assessment preparatory to its procurement in compliance with the provisions of PPA 2007. 59 MDAs (16.03%) do not have an annual procurement plan in line with its approved annual budget. In 123 MDAs (33.42%) procurement officers did not attend any training by BPP and other trainings on procurement processes in the year under review and 136 MDAs (36.96%) did not conduct market surveys within the year under review.

TABLE 13. SUB- INDICATOR			POLICIE	S, PROCEDU	RES AND RE	CORDS		
QUESTIONS	ATTAINABL E AVERAGE	AVERAGE SCORE OBTAINED	No. of MDAs WITH SCORE BELOW AVERAGE	% of MDAs WITH SCORE BELOW AVERAGE	No. of MDAs WITH SCORE ABOVE AVERAGE	% of MDAs WITH SCORE ABOVE AVERAGE	No. of MDAs WITH ZERO SCORE	% of MDAs WITH ZERO SCORE
Is there a legal instrument establishing the organization?	7.5	13.79	29	7.88	330	89.67	20	5.43
Are there documents that outline and explain the policies and operations of the organization?	5	8.04	49	13.32	319	86.68	44	11.96
Does the Organization undertake Annual Performance Reviews and Appraisals?	5	8.24	53	14.40	315	85.60	52	14.13
Do Units or staff in the organization process and move files and other documents in timely manner?	5	7.39	73	19.84	295	80.16	64	17.39
Are there records of timely responses to requests for information by stakeholders?	7.5	6.77	200	54.35	168	45.65	162	44.02
Are records on Organizational operations computerized?	10	9.86	147	39.95	221	60.05	71	19.29
Does the Organization have a website and was it updated in the last 6 months?	10	14.92	56	15.22	312	84.78	41	11.14

Chart 22

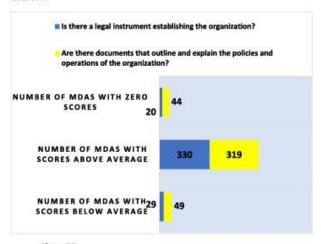


Chart 23

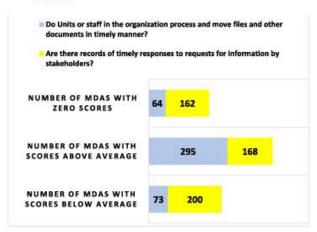
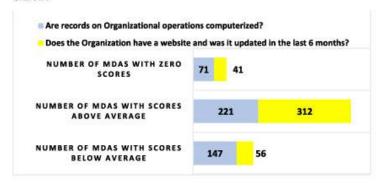


Chart 24

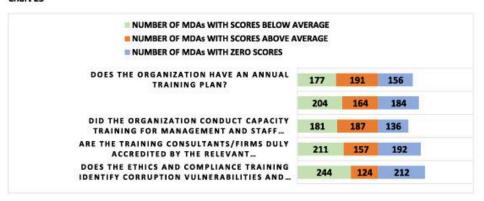


Assessment of the **Policies, Procedures and Records** sub-indicator revealed that 20 MDAs (5.43%) do not have legal instruments establishing the organization. 44 MDAs (11.96%) operate without documents that outline and explain the policies and operations of the organizations. 64 MDAs (17.39%) do not process and move files and other documents in a timely manner. In 162 MDAs (44.02%) there are no records of timely responses to requests for information by stakeholders. 71 MDAs (19.29%) do not have their records and operations computerized. 41 MDAs (11.14%) either do not have website or do not have it updated in the last 6 months.

TABLE 14. SUB-INDICATOR			ETHICS A	ND COMPLIA	ANCE EDUCA	TION		
QUESTIONS	ATTAINABL E AVERAGE	AVERAGE SCORE OBTAINED	No. of MDAs WITH SCORE BELOW AVERAGE	% of MDAs WITH SCORE BELOW AVERAGE	No. of MDAs WITH SCORE ABOVE AVERAGE	% of MDAs WITH SCORE ABOVE AVERAGE	No. of MDAs WITH ZERO SCORE	% of MDAs WITH ZERO SCORE
Does the Organization have an annual training plan?	2.5	2.57	177	48.10	191	51.90	156	42.39
Does the Organization training plan contain ethics and compliance educational activities?	2.5	2.22	204	55.43	164	44.57	184	50.00
Did the Organization conduct capacity training for Management and Staff including ethics and compliance, public service rule and code of conduct within the year under review?	10	8.14	181	49.18	187	50.82	136	36.96
Are the training consultants/firms duly accredited by the relevant agencies/regulatory bodies?	5	4.10	211	57.34	157	42.66	192	52.17
Does the Ethics and Compliance training identify corruption vulnerabilities and mitigation mechanisms?	10	5.63	244	66.30	124	33.70	212	57.61

Does the Organization have materials on education and awareness to continuously remind staff of the ethics principles and compliance requirements?	10	9.42	162	44.02	206	55.98	128	34.78
Does the Organization conduct induction/ orientation training for new staff and have a system for pupillage/ mentorship on new posting?	10	6.28	217	58.97	151	41.03	180	48.91

Chart 25



On the Ethics and Compliance Education sub-indicator, 156 MDAs (42.39%) do not have an annual training plan while 30 MDAs (8.15%) that had the training plan do not have ethics and compliance educational component on the plan. 62 MDAs (16.30%) did not identify corruption vulnerabilities and mitigation mechanisms in their Ethics and Compliance training.

136 MDAs (36.96%) did not conduct capacity training for Management and Staff on ethics and compliance, public service rule and code of conduct within the year under review. 56 MDAs (15.22%) engaged training consultants/firms who are not duly accredited by the relevant agencies/regulatory bodies. 180 MDAs (48.91%) had no record of conduct of induction/ orientation training for new staff and a system for pupillage/ mentorship on new posting

TABLE 15. SUB-INDICATOR	J.		COMPLAINTS	AND WHISTL	E BLOWING M	ECHANISMS		
QUESTIONS	ATTAINABL E AVERAGE	AVERAGE SCORE OBTAINED	No. of MDAs WITH SCORE BELOW AVERAGE	% of MDAs WITH SCORE BELOW AVERAGE	No. of MDAs WITH SCORE ABOVE AVERAGE	% of MDAs WITH SCORE ABOVE AVERAGE	No. of MDAs WITH ZERO SCORE	% of MDAs WITH ZERO SCORE
Does the Organisation have a Whistle- blower Policy and is it accessible?	10	3.32	295	80.16	73	19.84	274	74.46
Does the Organization's whistleblowing policy provide for confidentiality?	10	2.68	313	85.05	55	14.95	287	77.99
Does the Organization's whistleblowing policy provide protection for whistle blowers against Retaliation and Recrimination?	10	1.98	330	89.67	38	10.33	301	81.79
Are there dedicated channels for corruption reportage?	10	8.93	181	49.18	187	50.82	139	37.77
Are whistle- blowers informed about the progress of reports made?	10	1.18	345	93.75	23	6.25	323	87.77

Chart 26



Assessment of the Complaints and Whistleblowing sub indicator revealed that 274 MDAs (74.46%) do not have accessible Whistle-blower Policy in place. 13 MDAs (3.53%) with the whistleblowing policy did not provide for confidentiality while 27 MDA's (7.34%) whistleblowing policy do not provide protection for whistle blowers against Retaliation and Recrimination. In 49 MDAs (13.32%) whistle-blowers are not informed about the progress of reports made and 139 MDAs (37.77%) do not have dedicated channels for corruption reportage.

TABLE 16. SUB-INDICATOR	DISCIPLINE, S	ANCTIONS A	AND REWARD	S REGIME				
QUESTIONS	ATTAINABLE AVERAGE	AVERAGE SCORE OBTAINED	No. of MDAs WITH SCORE BELOW AVERAGE	% of MDAs WITH SCORE BELOW AVERAGE	No. of MDAs WITH SCORE ABOVE AVERAGE	% of MDAs WITH SCORE ABOVE AVERAGE	No. of MDAs WITH ZERO SCORE	% of MDAs WITH ZERO SCORE
Is the Organization guided by extant rules?	10	17.63	30	8.15	338	91.85	24	6.52
Does the organization have domesticated/ professional codes of conduct, including clearly articulated sanctions against violations?	10	11.11	132	35.87	236	64.13	115	31.25
Does the code/ standards specify procedures to prevent, investigate, and redress non- compliance?	10	9.97	152	41.30	216	58.70	137	37.23
Does the organization have a reward system for encouraging ethical behaviour and compliance with established rules and procedures?	10	9.09	171	46.47	197	53.53	161	43.75
Is the reward system transparent and consistent with the requirements of the core values of the organization?	10	6.71	216	58.70	152	41.30	201	54.62

Chart 27

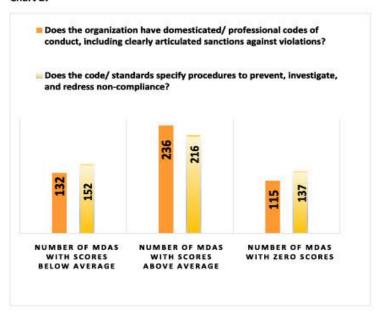


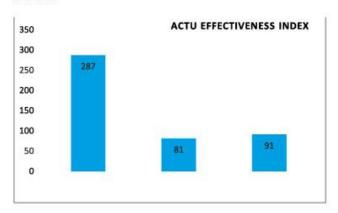
Chart 28



Findings on the Rewards, Sanctions and Discipline Regime revealed 115 MDAs (31.25%) do not have domesticated/ professional codes of conduct. 22 MDAs (5.98%) domesticated/ professional codes of conduct did not specify procedures to prevent, investigate, and redress non-compliance. 161 MDAs (43.75%) do not have reward system for encouraging ethical behaviour, while in 40 MDAs (10.87%), the reward system is not transparent and inconsistent with the requirements of the core values of the organization.

TABLE 17. SUB-INDICATOR		ANT	-CORRUPTI	ON AND TRA	NSPARENC	UNIT (ACTU)	
QUESTIONS	ATTAINABL E AVERAGE	AVERAGE SCORE OBTAINED	No. of MDAs WITH SCORE BELOW AVERAGE	% of MDAs WITH SCORE BELOW AVERAGE	No. of MDAs WITH SCORE ABOVE AVERAGE	% of MDAs WITH SCORE ABOVE AVERAGE	No. of MDAs WITH ZERO SCORE	% of MDAs WITH ZERO SCORE
ACTU EFFECTIVENESS INDEX (TOTAL)	50	26.75	287	77.99	81	22.01	91	24.73
PERCENTAGE (10%)	5	2.68	287	77.99	81	22.01	91	24.73

Chart 29.



ACTU as a sub-indicator is assessed through the ACTU Effectiveness Index (AEI). The AEI is an assessment tool to measure ACTU performance and challenges. The areas measured on the AEI are composition of members, inauguration and induction, action plan, office accommodation and facilities, budgets and funding, support by ICPC ACTU Desk officers, impact of organizational support to ACTU, ACTU member capacities and ACTU sustainability.

Under the ACTU sub-indicator, 91 MDAs (24.73%) do not have ACTU in place. 287 MDAs (77.99%) scored below average mark of 50% and 81 MDAs (22.01%) scored above average.

TABLE 18.		COMP	ARISON	OF 2019	- 2023 E	ICS DEP	LOYMEN	T AND A	SSESSE	MENT
	20	19	20	20	20	21	20	22	20	23
LEVEL OF COMPLIANCE	No. OF MDAs	% OF MDAs								
FULL	0	0.0	0	0.0	0	0.0	0	0.0	0	0.00
SUBSTANTIAL	130	46.4	27	7.7	46	12.8	61	19.6	39	9.65
PARTIAL COMPLIANCE	110	39.3	79	22.4	108	30.0	120	38.5	219	54.21
POOR COMPLIANCE	0	0.0	0	0.0	0	0.0	63	20.2	80	19.80
NON- COMPLIANCE	38	13.6	114	32.4	147	40.8	16	5.1	30	7.43
NON- RESPONSIVE	2	0.7	132	37.5	59	16.4	52	16.7	36	8.91
TOTAL NUMBER OF MDAs	280	100.0	352	100.0	360	100.0	312	100.0	404	100.00

6. FINDINDS

- MDAs overall general performance under Management Culture and Structure indicator which is allotted 30% on the EICS, falls below average with a mark of 14.55%. The study shows that most MDAs' failure regarding board governance, training and lack of strategic plan in operations of the system.
- Financial Management Systems indicator which is allotted 40% shows that MDAs assessed scored 29.85%. Government reforms and the introduction of e-platforms, such as GIFMIS, IPPIS, TSA, REMITA for financial transactions have enhanced MDAs' compliance.
- Analysis of the Administrative Systems indicator allotted 30% showed that MDAs assessed performed poorly with a mark of 11.67%. Most MDAs are yet to fully computerize their systems.
- 4. 28 MDAs (7.61%) do not have instruments for the establishment of their governing Boards or Council, while 104 (28.26%) have no boards or oversights. 162 MDAs (44.02%), 240 MDAs (65.22%), 292 MDAs (79.35%), respectively lack Code of Ethics, capacity development training for board members and systems for their organizations to conduct periodic assessment of board members.
- 119 MDAs (32.34%) lack Strategic Plan, which determines the Organisation's direction, allocation of resources required and evaluation of processes. 166 MDAs (45.11%) do not have monitoring systems, did not conduct monitoring and evaluation of its activities, programmes and projects for the year reviewed.

- 299 MDAs (81.25%) do not encourage System Study and Corruption Risk Assessment. 33 MDAs (8.98%) did not implement recommendations of these studies in their decision making.
- 229 MDAs (62.23%) lack system for staff to sign off as having read and understood the organization's core values, mission and vision.
- 20 MDAs (5.43%) do not have legal instruments establishing their organization and, 44 MDAs (11.96%) operated without documents outlining and explaining their policies and operations.
- 64 MDAs (17.39%) did not process nor treat files and other documents timely. During the period reviewed. 162 MDAs (44.02%), did not present records of timely response to requests form stakeholders for information.
- Operational records were not computerized in 71 MDAs' (19.29%). 41 MDAs (11.14%) had no website; Agencies with websites did not updated them within 6 months of the year under review.
- 156 MDAs (42.39%) had no annual training plan, while 30 MDAs (8.15%) with training plans do not contain ethics and compliance educational activities.
- 12. 14 of 39 MDAs rated under substantial compliance are financial institutions. This shows that financial institutions have maintained high ratings in the EICS deployment due to their high levels of computerization, ethics and integrity compliance structure.
- 85 MDAs (23.10%) have poor guidelines for granting advances to staff; 67 MDAs (18.21%) made no retirements on advances when due; and 88 MDAs (23.91%) did not ensure personnel retire advances before granting fresh ones.
- 98 MDAs (26.63%) did not render financial reports to the Office of the Accountant General of the Federation (OAGF) for the period under review.
- 15. 95 MDAs (25.82%) lack functional and effective Stock Verification Units.
- 16. 127 MDAs (34.51%) are oblivious of existing regulations for approval for spending from the IGR, and 117 MDAs (31.79%) failed to comply with the Fiscal Responsibility Act which provides for remittances of operating surpluses.
- 17. 49 MDAs (13.32%) did not carry out internal audit when due. 101 MDAs (27.45%), have no records of implementation of observations raised during audit by the Chief Executives or appropriate departments.
- 18. 100 MDAs failed to render annual audited accounts to Office of the Auditor General of the Federation (OAGF) and National Assembly (NASS) within the first 6 (six) months for the year under review and 3 years preceding.
- 97 MDAs (26.36%) did not conduct annual needs assessment preparatory to procurement contrary to the provisions of the Public Procurement Act 2007.

- 59 MDAs (16.03%) did not have annual procurement plans in line with their approved annual budgets.
- Procurement officers in 123 MDAs (33.42%) did not attend trainings organized by the Bureau of Public Procurement and other such trainings on procurement processes in the year under review. 136 MDAs (36.96%) did not conduct market surveys.
- Most compliant agencies have well-structured Ethics and Compliance programmes and policies. Also, the study found that financial and selffunding agencies have strong ethics and compliance framework that promote accountability, transparency and efficiency.
- 22. 211 MDAs (57.34%) do not have domesticated policies regarding acceptance of gifts, donations, hospitality etc. While some MDAs have domesticated gifts policy, they lack mechanism for enforcement. Consequently, 255 MDAs (61.14%) scored below average on this sub- indicator.
- 23. 274 MDAs (74.46%) did not have accessible whistle-blower policy. 13 MDAs (3.53%) having a whistle blower policy did not provide records for confidentiality. 27 MDAs (7.34%) did not provide protection for whistle blowers against retaliation and recrimination. 49 MDAs (13.32%) did not inform whistle-blowers of progress made regarding complaint.
- 24. 115 MDAs (31.25%) for the year reviewed did not have domesticated or professional codes of conduct and clearly articulated sanctions against violations. 22 MDAs (5.98%) with codes or standards, procedures to prevent, investigate, and redress non-compliance, were not specific on sanctions.
- 91 MDAs (24.73%) had no ACTU; 287 MDAs (77.99%) scored below the average mark of 50%, while 81 MDAs (22.01%) scored above average on this sub-indicator.

7. RECOMMENDATIONS

- The Secretary to the Government of the Federation should advise the President and Commander in-Chief on the imperative of constituting and inaugurating boards of statutory institutions to guide, lead and manage the MDAs. The findings that certain MDAs do not have boards suggest opaque and rudderless leadership structure which negatively impacts on administration, management and governance of affected MDAs.
- National Assembly to enact establishment laws for public bodies operating without enabling legal instrument to promote effective administration, legitimacy and due process.
- 3. The Secretary to the Government of the Federation and the Head of Service of the Federation should oversee the effectiveness of ACTUs and other anti-corruption mechanism in MDAs particularly ensuring compliance by the management of the MDAs to Government Circulars on establishment, administration and funding of ACTUs and other internal anti-corruption mechanism in Public bodies.

- Government should take necessary proactive steps on fighting corruption and follow up with the findings and recommendations listed in this report for compliance by the MDAs.
- Chief Executive Officers of MDAs should ensure the production and implementation of Strategic Plans; conduct System Study and Review and Corruption Risk Assessment to assist in institutionalizing integrity, accountability and other preventive measures to diminish and mitigate corruption.
- 6. MDAs that consistently appear in the "High Corruption Risk" categorization and the management of such MDAs should be profiled for system study and investigation. This will ensure the integrity of the EICS deployment exercise and adherence of MDAs to government directives, statutes, policies and regulations.
- The Secretary to the Government of the Federation should advise government to adopt and implement ICPC EICS reports as a policy document to instill organizational ethics, integrity, accountability and improve public system and service.
- Vision, mission and core values of MDAs should be distinctly displayed for public information and awareness. Public organization should imbibe and exhibit set vision, missions and core values at all times.
- Government should reform and upgrade digital revenue and payment platforms such as TSA, GIFMIS, IPPIS etc, to safeguard them from hackers, fraudsters, intruders and guarantee the integrity of these platforms in the wake of increasing violations.
- 10. Submission of audited reports by MDAs to the Office of the Auditor-General of the Federation and the Public Account Committee of the National Assembly by MDAs should be consistently monitored by the Auditor General's Office and the parliament against defaulting agencies.
- Bureau for Public Procurement should ensure compliance of MDAs to the provisions of the Public Procurement Act, 2007 in the discharge of their procurement responsibilities and observed violations should be promptly sanctioned by other Anti-Corruption agencies.
- MDAs should prioritize ethics and compliance education, whistleblowing and complaint mechanism in their organizations and establish Anti-Corruption and Transparency Units (ACTUs) where none exists.
- Public entities should formulate and implement training and retraining policies in key areas particularly in organizational culture, financial and administrative management systems to enhance institutional, integrity and reputation.
- Codes of ethics or conduct incorporating policies on professional ethics, guides on acceptance of gifts, donations and hospitality should be produced, communicated and enforced by the MDAs.

8. CONCLUSION

In addition to its other functions under its establishment Act, ICPC will continue to deploy the scorecard as a preventive tool to ensure and encourage MDAs' compliance to government statutes, policies and directives to promote integrity, accountability, efficiency and productivity in government business.

The Commission realises that the Scorecard is not exhaustive in the campaign against public office corruption afforested by egregious crimes and misconduct. However, to press the essence of the EICS further, MDAs that consistently appear in the "High Corruption Risk" categorization will be subjected to profiling through system study and appropriate enforcement actions of the Commission.

It would go a long way in underscoring the objectives and essence of the scorecard if government considers and implements the recommendations contained in the report.

	OVERALL RA	TING	0)	
S/N	MDA	% SCORED	RATING	COLOUR RATING
1	NIGERIAN DEPOSIT INSURANCE CORPORATION ABUJA	91.30	1	
2	FEDERAL MINISTRY OF ENVIRONMENT ABUJA	87.50	2	
3	BANK OF INDUSTRY, MARINA LAGOS STATE	85.50	3	
4	FEDERAL MINISTRY OF COMMUNICATION AND DIGITAL ECONOMY	85.20	4	
5	FEDERAL MINISTRY OF TRANSPORTATION	85.00	5	
6	ASSET MANAGEMENT CORPORATION OF NIGERIA ABUJA	80.00	6	
7	NIGERIA EXPORT PROMOTION COUNCIL ABUJA	79.10	7	
8	BODY OF BENCHERS, NIGERIA ABUJA	78.00	8	
9	NIGERIAN METEOROLOGICAL AGENCY ABUJA	78.00	8	
10	NIGERIAN TOURISM DEVELOPMENT CORPORATION ABUJA	76.50	10	
11	NIGERIA GEOLOGICAL SURVEY AGENCY ABUJA	75.00	11	
12	PENSION TRANSITIONAL ARRANGEMENT DIRECTORATE ABUJA	74.80	12	
13	FEDERAL COLLEGE OF EDUCATION KANO, KANO STATE	74.30	13	
14	NATIONAL PENSION COMMISSION ABUJA	73.80	14	
15	TRANSMISSION COMPANY OF NIGERIA ABUJA	73.70	15	
16	NIGERIAN EXPORT -IMPORT BANK ABUJA	73.50	16	
17	INDUSTRIAL TRAINING FUND JOS, PLATEAU STATE	73.30	17	
18	MINISTRY OF MINES AND STEEL DEVELOPMENT ABUJA	73.10	18	
19	RAW MATERIAL RESEARCH DEVELOPMENT COUNCIL ABUJA	73.00	19	
20	MODIBBO ADAMA UNIVERSITY TEACHING HOSPITAL YOLA, ADAMAWA STATE	72.70	20	
21	CENTRAL BANK OF NIGERIA ABUJA	72.60	21	

22	NATIONAL SUGAR DEVELOPMENT COUNCIL, ABUJA	72.60	21
23	BUREAU OF PUBLIC ENTERPRISES ABUJA	72.50	23
24	FEDERAL JUDICIAL SERVICE COMMISSION ABUJA	72.20	24
25	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL, BORNO STATE	71.80	25
26	FEDERAL MINISTRY OF EDUCATION ABUJA	71.50	26
27	OFFICE OF THE HEAD OF CIVIL SERVICE OF THE FEDERATION	71.50	26
28	NATIONAL AUTOMOTIVE DESIGN AND DEVELOPMENT COUNCIL ABUJA	71.40	28
29	NATIONAL AGENCY FOR THE CONTROL OF AIDS ABUJA	71.20	29
30	NATIONAL INFORMATION TECHNOLOGY DEVELOPMENT AGENCY ABUJA	71.10	30
31	NATIONAL BOUNDARY COMMISSION ABUJA	71.10	30
32	FEDERAL UNIVERSITY GUSAU, ZAMFARA STATE	70.80	32
33	NIGERIA EXPORT PROCESSING ZONES AUTHORITY, ABUJA	70.70	33
34	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT ABUJA	70.60	34
35	NIGERIA INTEGRATED WATER RESOURCES COMMISSION ABUJA	70.60	34
36	NIGERIA ELECTRICITY LIABILITY MANAGEMENT COMPANY ABUJA	70.40	36
37	FEDERAL UNIVERSITY DUTSE, JIGAWA STATE	70.30	37
38	SMALL AND MEDIUM ENTERPRRISES DEVELOPMENT AGENCY OF NIGERIA, ABUJA	70.30	37
39	COURT OF APPEAL HEADQUARTERS, ABUJA	70.00	39
40	INVESTMENT AND SECURITIES TRIBUNAL ABUJA	69.80	40
41	SECURITIES AND EXCHANGE COMMISSION ABUJA	69.80	40
42	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA, ABUJA	69.80	40
43	VOICE OF NIGERIA ABUJA	69.70	43
44	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION ABUJA	69.60	44
45	NIGERIAN INSTITUTE OF MEDICAL RESEARCH YABA, LAGOS STATE	69.60	44
46	NATIONAL PRODUCTIVITY CENTRE ABUJA	69.40	46
47	NATIONAL ASSEMBLY SERVICE COMMISSION ABUJA	69.40	46
48	FEDERAL HIGH COURT ABUJA	69.20	48
49	OFFICE OF SURVEYOR GENERAL OF THE FEDERATION ABUJA	69.20	48
50	NIGERIAN SAFETY INVESTIGATION BUREAU ABUJA	69.00	50
51	USMANU DANFODIYO UNIVERSITY SOKOTO, SOKOTO STATE	68.90	50
52	FEDERAL UNIVERSITY BIRNIN KEBBI, KEBBI STATE	68.80	52
53	NIGERIAN COMMUNICATION SATELITE LIMITED ABUJA	68.80	52

54	PHARMACISTS COUNCIL OF NIGERIA ABUJA	68.80	52
55	NATIONAL BIOSAFETY MANAGEMENT AGENCY ABUJA	68.60	55
56	FEDERAL COLLEGE OF EDUCATION KATSINA, KATSINA STATE	68.50	56
57	UNIVERSITY COLLEGE HOSPITAL IBADAN, OYO STATE	68.50	56
58	NATIONAL INDUSTRIAL COURT OF NIGERIA ABUJA	68.50	56
59	NATIONAL INSTITUTE FOR POLICY AND STRATEGIC STUDIES KURU, PLATEAU STATE	68.50	56
60	NATIONAL HUMAN RIGHTS COMMISSION ABUJA	68.40	60
61	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY ABUJA	68.30	61
62	USMANU DANFODIYO UNIVERSITY TEACHING HOSPITAL SOKOTO, SOKOTO STATE	68.20	62
63	UPPER NIGER RIVER BASIN DEVELOPMENT AUTHORITY MINNA, NIGER STATE	68.20	62
64	NIGERIAN AGRICULTURAL INSURANCE CORPORATION ABUJA	68.10	64
65	INDEPENDENT NATIONAL ELECTORAL COMMISSION ABUJA	68.00	65
66	FEDERAL UNIVERSITY DUTSIN-MA, KATSINA STATE	67.80	66
67	MINISTRY OF INTERIOR ABUJA	67.80	66
68	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING MOOR PLANTATION IBADAN, OYO STATE	67.80	66
69	FEDERAL COLLEGE OF EDUCATION (TECHNICAL) ASABA, DELTA STATE	67.70	69
70	FEDERAL POLYTECHNIC NEKEDE OWERRI, IMO STATE	67.50	70
71	FEDERAL MEDICAL CENTRE GUSAU, ZAMFARA STATE	67.40	71
72	NIGERIA ELECTRICITY MANAGEMENT SERVICES AGENCY ABUJA	67.40	71
73	FEDERAL NEUROPSYCHATRIC HOSPITAL, CALABAR, CROSS RIVER STATE	67.30	73
74	FEDERAL MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT ABUJA	67.30	73
75	NIGERIAN FILM CORPORATION JOS, PLATEAU STATE	67.30	73
76	MINISTRY OF DEFENCE ABUJA	67.00	76
77	NATIONAL YOUTH SERVICE CORPS ABUJA	67.00	76
78	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL ABUJA	67.00	78
79	SHEDA SCIENCE AND TECHNOLOGY COMPLEX SHEDA, ABUJA	67.00	78
80	COMMUNITY HEALTH PRACTITIONERS REGISTRATION BOARD, ABUJA	66.90	80
81	NATIONAL EXAMINATIONS COUNCIL MINNA, NIGER STATE	66.80	81

82	JOS UNIVERSITY TEACHING HOSPITAL JOS, PLATEAU STATE	66.70	82	
83	FEDERAL MINISTRY OF JUSTICE	66.70	82	
84	NNAMDI AZIKWE UNIVERSITY TEACHING HOSPITAL NNEWI, ANAMBRA STATE	66.60	84	
85	FEDERAL MINISTRY OF SCIENCE, TECHNOLOGY AND INNOVATION ABUJA	66.60	84	
86	FEDERAL CHARACTER COMISSION ABUJA	66.60	84	
87	FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT, ABUJA	66.50	87	
88	NATIONAL JUDICIAL INSTITUTE ABUJA	66.30	88	
00	NIGERIAN MARITIME ADMINISTRATION AND	00.30	- 00	
89	SAFETY AGENCY APAPA, LAGOS STATE	66.30	88	
90	MONITORING BOARD, BAYELSA STATE	66.30	88	
91	FEDERAL SCHOOL OF SURVEY OYO, OYO STATE	66.00	91	
92	NIGERIA INSTITUTE OF SOCIAL AND ECONOMIC RESEARCH IBADAN, OYO STATE	66.00	91	
93	FEDERAL POLYTECHNIC KAURA-NAMODA, ZAMFARA STATE	65.90	93	
94	NATIONAL PARK SERVICE ABUJA	65.90	93	
95	FEDERAL POLYTECHNIC OKO, ANAMBRA STATE	65.80	95	
96	NNAMDI AZIKWE UNIVERSITY AWKA, ANAMBRA STATE	65.80	95	
97	NIGERIAN SECURITY PRINTING AND MINTING PLC ABUJA	65.80	95	
98	FCT HIGH COURT ABUJA	65.70	98	
99	FEDERAL CAPITAL TERRITORY ADMINISTRATION ABUJA	65.70	98	
100	WAZIRI UMARU FEDERAL POLYTECHNIC BIRNIN KEBBI, KEBBI STATE	65.50	100	
101	SHARIA COURT OF APPEAL ABUJA	65.50	100	
102	NATIONAL AGENCY FOR THE PROHIBITION OF	65.50	100	
103	TRAFFICKING IN PERSONS ABUJA UNIVRSITY OF BENIN TEACHING HOSPITAL BENIN, EDO STATE	65.20	103	
104	FEDERAL NEUROPSCHIATRIC HOSPITAL KWARE, SOKOTO STATE	65.20	103	
105	NATIONAL SPACE RESEARCH AND DEVELOPMENT	65.20	103	
106	OBAFEMI AWOLOWO UNIVERSITY TEACHING	65.10	106	
107	HOSPITAL COMPLEX, ILE-IFE, OSUN STATE	CE 00	107	
107	NEWS AGENCY OF NIGERIA ABUJA	65.00	107	
108	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE ABUJA	65.00	107	
109	FEDERAL COLLEGE OF HORTICULTURE DADIN KOWA, GOMBE STATE	64.80	109	
110	NIGERIAN FOOTBALL FEDERATION ABUJA	64.80	109	
111	FEDERAL COLLEGE OF EDUCATION ZARIA, KADUNA STATE	64.70	111	
112	FEDERAL UNIVERSITY OF AGRICULTURE,	64.70	111	

	ABEOKUTA, OGUN STATE		
113	NATIONAL INSURANCE COMMISSION ABUJA	64.60	113
114	ELECTRONICS DEVELOPMENT INSTITUTE, AWKA, ANAMBRA STATE	64.50	114
115	NATIONAL OPEN UNIVERSITY OF NIGERIA ABUJA	64.40	115
116	FEDERAL COLLEGE OF AGRICULTURE, MOOR	64.40	115
110	PLANTATION, IBADAN, OYO STATE	64.40	115
117	NATIONAL INSTITUTE FOR PHARMACETICAL RESEARCH AND DEVELOPMENT ABUJA	64.40	115
118	JOSEPH SARWUAN TARKA UNIVERSITY MAKURDI, BENUE STATE	64.30	118
119	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, ARO,	64.30	118
383,633 3	ABEOKUTA, OGUN STATE	20001206	809200
120	NATIONAL JUDICIAL COUNCIL ABUJA	64.20	120
121	STANDARDS ORGANISATION OF NIGERIA ABUJA	64.10	121
122	PETROLEUM TRAINING INSTITUTE EFFURUN, DELTA STATE	64.00	122
123	UNIVERSITY OF PORT HARCOURT TEACHING HOSPITAL, RIVERS STATE	64.00	122
124	FEDERAL TEACHING HOSPITAL KATSINA, KATSINA STATE	64.00	122
125	FEDERAL NEURO-PSYCHIATRIC HOSPITAL MAIDUGURI, BORNO STATE	64.00	122
126	MINISTRY OF SPECIAL DUTIES, ABUJA	63.80	126
127	NATIONAL BUREAU OF STATISTICS, ABUJA	63.70	127
128	NATIONAL METALLURGICAL DEVELOPMENT	63.70	127
120	CENTRE JOS, PLATEAU STATE ALVAN IKOKU FEDERAL COLLEGE OF EDUCATION,	62.60	120
129	OWERRI, IMO STATE.	63.60	128
130	NATIONAL COMMISSION FOR MASS LITERACY ADULT AND NON-FORMAL EDUCATION, ABUJA	63.60	130
131	UNIVERSITY OF PORT HARCOURT, CHOBA, RIVERS STATE.	63.50	131
132	FEDERAL COLLEGE OF EDUCATION (TECHNICAL) BICHI, KANO STATE	63.50	131
133	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURE, ABUJA	63.50	131
134	NATIONAL POWER TRAINING INSTITUTE OF	63.30	134
125	NIGERIA, ABUJA	62.20	124
135	ALEX-EKWUEME UNIVERSITY EBONYI STATE	63.30	134
136	FEDERAL UNIVERSITY OF PETROLUEM RESOURCES, WARRI, DELTA STATE	63.30	134
137	FEDERAL MEDICAL CENTER, ASABA, DELTA STATE	63.30	134
138	NIGERIAN CHRISTIAN PILGRIM COMMISSION, ABUJA	63.20	138
139	NIGERIA NUCLEAR REGULATORY AUTHORITY, ABUJA	63.10	139
140	POLICE TRUST FUND, ABUJA	63.00	140
141	NIGERIAN ELECTRICITY REGULATORY	63.00	140
	COMMISSION, ABUJA FEDERAL COLLEGE OF EDUCATION, OSIELE,		2021200
142	FEDERAL COLLEGE OF EDUCATION, OSIELE,	62.80	142

	ABEOKUTA, OYO STATE		
143	FEDERAL MINISTRY OF WATER RESOURCES, ABUJA	62.80	142
144	BORDER COMMUNITIES' DEVELOPMENT AGENCY, ABUJA	62.80	142
145	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION, MOOR PLANTATION, IBADAN, OYO STATE	62.70	145
146	METALLURGICAL TRAINING INSTITUTE, ONITSHA, ANAMBRA STATE	62.60	146
147	FEDERAL MEDICAL CENTRE, MAKURDI, BENUE STATE.	62.50	147
148	NATIONAL HAJJ COMMISSION, ABUJA	62.50	147
149	FEDERAL POLYTECHNIC, EDE, OSUN STATE	62.40	149
150	NURSING AND MIDWIFERY COUNCIL OF NIGERIA, ABUJA	62.30	150
151	UNIVERSAL BASIC EDUCATION COMMISSION, ABUJA	62.30	150
152	NIGERIAN INSTITUTE OF MINING AND GEOSCIENCE JOS, PLATEAU STATE	62.30	150
153	NATIONAL VETERINARY RESEARCH INSTITUTE VOM, PLATEAU STATE	62.30	150
154	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS, ABUJA	62.20	154
155	NATIONAL INSTITUTE FOR CULTURAL ORIENTATION, ABUJA	62.10	155
156	FEDERAL POLYTECHNIC, ILARO, OGUN STATE	61.90	156
157	NATIONAL COMMISSION FOR COLLEGES OF EDUCATION, ABUJA	61.90	156
158	UNIVERSITY OF BENIN, BENIN CITY. EDO STATE	61.80	158
159	LOWER BENUE RIVER BASIN DEVELOPMENT AUTHORITY, MAKURDI, BENUE STATE	61.80	158
160	UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN, KWARA STATE	61.60	160
161	FEDERAL COLLEGE OF EDUCATION (SPECIAL), OYO, OYO STATE	61.30	161
162	FEDERAL UNIVERSITY TEACHING HOSPITAL, OWERRI, IMO STATE.	61.30	161
163	BANK OF AGRICULTURE, KADUNA STATE	61.30	161
164	FEDERAL MINISTRY OF YOUTH AND SPORTS DEVELOPMENT ABUJA	61.20	164
165	FEDERAL UNIVERSITY OF TECHNOLOGY OWERRI, IMO STATE.	61.00	165
166	FEDERAL MEDICAL CENTER, BIDA, NIGER STATE	61.00	165
167	PETROLEUM TECHNOLOGY DEVELOPMENT FUND, ABUJA	61.00	165
168	UNIVERSITY OF JOS, PLATEAU STATE	60.90	168
169	FEDERAL MEDICAL CENTRE, JABI ABUJA	60.50	169
170	SOLID MINERAL DEVELOPMENT FUND, ABUJA	60.50	169
171	FEDERAL COLLEGE OF FRESH-WATER FISHERIES TECHNOLOGY, NEW BUSSA, NIGER STATE	60.30	171
172	HYDROELECTRIC POWER PRODUCING AREAS	60.30	171

	DEVELOPMENT COMMISSION MINNA, NIGER STATE		
173	FEDERAL MEDICAL CENTRE, UMUAHIA, ABIA STATE.	60.10	171
174	FEDERAL POLYTECHNIC DAURA, KATSINA STATE	60.00	174
175	FEDERAL MINISTRY OF WORKS AND HOUSING, ABUJA	60.00	174
176	VETERINARY COUNCIL OF NIGERIA, ABUJA	59.70	176
177	FEDERAL COLLEGE OF EDUCATION PANKSHIN, PLATEAU STATE	59.50	177
178	SOKOTO RIMA RIVER BASIN DEVELOPMENT AUTHORITY, SOKOTO STATE	59.40	178
179	FEDERAL UNIVERSITY OF TECHNOLOGY MINNA, NIGER STATE	59.30	179
180	NATIONAL EYE CENTRE, KADUNA	59.30	179
181	NATIONAL ROOT CROPS RESEACH INSTITUTE UMUDIKE, ABIA STATE.	59.30	179
182	NIGER DELTA DEVELOPMENT COMMISSION, PORT HARCOURT, RIVERS STATE	59.10	182
183	ANAMBRA- IMO RIVER BASIN DEVELOPMENT AUTHORITY, IMO STATE	59.10	182
184	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE, ILESA, OSUN STATE	58.80	184
185	FEDERAL TEACHING HOSPITAL GOMBE STATE	58.70	185
186	COCOA RESEARCH INSITITUTE OF NIGERIA, IDI- AYUNRE, IBADAN OYO STATE	58.70	185
187	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE, AKURE ONDO STATE	58.60	187
188	NIGER DELTA BASIN DEVELOPMENT AUTHORITY, RIVERS STATE	58.60	187
189	NIGERIA MARITIME ACADEMY, ORON, AKWA IBOM STATE	58.50	189
190	SURVEYORS COUNCIL OF NIGERIA, ABUJA	58.50	189
191	HADEJIA JAMA`ARE RIVER BASIN DEVELOPMENT AUTHORITY, KANO STATE	58.40	191
192	NATIONAL HORTICULTURAL RESEARCH INSTITUTE, IBADAN, OYO STATE	58.20	192
193	FCT WATER BOARD, ABUJA	58.10	193
194	FEDERAL MINISTRY OF INFORMATION AND CULTURE, ABUJA	58.00	194
195	FEDERAL COLLEGE OF EDUCATION (TECHNICAL) GUSAU, ZAMFARA STATE	57.90	195
196	MEDICAL LABORATORY SCIENCE COUNCIL OF NIGERIA, ABUJA	57.50	196
197	NIGERIAN TELEVISION AUTHORITY, ABUJA	57.40	197
98	UNIVERSITY OF IBADAN, IBADAN, OYO STATE	57.30	198
99	FEDERAL TEACHING HOSPITAL IDO, EKITI STATE	57.30	198
00	NATIONAL ENGINEERING DESIGN INSTITUTE, NNEWI, ENUGU STATE	57.30	200
201	NIGERIAN INSTITUTE OF ANIMAL SCIENCES, ABUJA	57.30	200
		57.20	202

203	PUBLIC SERVICE INSTITUTE OF NIGERIA, ABUJA	57.00	203
204	FEDERAL COLLEGE OF AGRICULTURE, ISHIAGU,	56.80	204
205	FEDRAL MEDICAL CENTRE, OWO, ONDO STATE.	56.80	204
ONDO!	ALEX-EKWUEME UNIVERSITY TEACHING	100000000000000000000000000000000000000	100000
206	HOSPITAL, ABAKALIKI, EBONYI STATE	56.80	204
207	FEDERAL UNIVERSITY OF TECHNOLOGY AKURE, ONDO STATE.	56.70	207
208	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY ABUJA	56.60	208
209	INSTITUTE OF AGRICULTURAL RESEARCH, ZARIA, KADUNA STATE	56.50	209
210	KADUNA POLYTECNIC, KADUNA STATE	56.40	210
211	UNIVERSITY OF MAIDUGURI, BORNO STATE	56.40	210
212	FEDERAL COLLEGE OF AGRICULTURAL PRODUCE TECHNOLOGY, HOTORO, KANO STATE	56.20	212
213	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, OWERRI, IMO STATE.	56.00	213
214	FEDERAL MINISTRY OF AVIATION, ABUJA	55.90	214
215	FEDERAL COOPERATIVE COLLEGE, ELEYELE, IBADAN, OYO STATE	55.80	215
216	NATIONAL OFFICE FOR TECHNOLOGY ACQUISITION & PROMOTION, ABUJA	55.80	215
217	CHAD BASIN DEVELOPMENT AUTHORITY, BORNO STATE	55.80	215
218	UNIVERSITY OF NIGERIA, NSUKKA, ENUGU STATE	55.60	218
219	AHMADU BELLO UNIVERSITY, ZARIA, KADUNA STATE	55.20	219
220	ENERGY COMMISSION OF NIGERIA, ABUJA	55.20	219
221	FEDERAL COLLEGE OF EDUCATION (TECHNICAL), OMOKU, RIVERS STATE.	55.10	221
222	FEDERAL COLLEGE OF EDUCATION (TECHNICAL) POTISKUM, YOBE STATE	54.90	222
223	FEDERAL POLYTECHNIC UGEP, CROSS RIVER STATE	54.50	223
224	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, ILE-IFE, OSUN STATE	54.50	223
225	NATIONAL ORTHOPAEDIC HOSPITAL DALA, KANO STATE	54.30	225
226	FEDERAL POLYTECHNIC, BAUCHI, BAUCHI STATE	54.20	226
227	NIGERIA PRESS COUNCIL, ABUJA	54.20	226
228	ABUBAKAR TAFAWA BALEWA TEACHING HOSPITAL, BAUCHI STATE	53.90	228
229	NATIONAL CEREALS RESEARCH INSTITUTE, BADEGGI, NIGER STATE	53.80	229
230	OBAFEMI AWOLOWO UNIVERSITY, ILE-IFE , OSUN STATE	53.60	230
231	FEDERAL TEACHING HOSPITAL, LOKOJA, KOGI STATE	53.40	231
232	NATIONAL OBSTETRICS FISTULA CENTER. NINGI, BAUCHI STATE.	53.40	231

233	AFRICAN REGIONAL CENTRE FOR SPACE SCIENCE &TECHNOLOGY EDUCATION, ILE-IFE, OSUN STATE	53.30	233
234	NIGERIAN INVESTMENT PROMOTION COMMISSION ABUJA	53.10	234
235	FEDERAL COLLEGE OF EDUCATION, KONTAGORA, NIGER STATE	52.80	235
236	CENTRE FOR MANAGEMENT DEVELOPMENT, ABUJA	52.80	235
237	ADVANCE SPACE TECHNOLOGY APPLICATIONS LABORATORY, UYO, AKWA IBOM STATE	52.80	235
238	LIBRARIAN'S REGISTRATION COUNCIL OF NIGERIA (LRCN)	52.60	238
239	NIGERIA COUNCIL OF FOOD SCIENCE & TECHNOLOGY, ABUJA	52.50	239
240	FEDERAL MINISTRY OF FINANCE	52.40	240
241	NATIONAL LOTTERY REGULATORY COMMISSION, ABUJA	52.40	240
242	BAYERO UNIVERSITY KANO, KANO STATE	52.30	242
243	UNIVERSITY OF CALABAR TEACHING HOSPITAL, CALABAR, CROSS RIVER STATE	52.30	243
244	ENVIROMENTAL HEALTH OFFICERS REGISTRATION COUNCIL OF NIGERIA, ABUJA	52.30	243
245	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA, IJANIKIN, LAGOS STATE	52.10	245
246	NATIONAL INLAND WATERWAY AUTHORITY LOKOJA, KOGI STATE	52.10	245
247	FEDERAL POLYTECHNIC OFFA, KWARA STATE	52.00	247
248	FEDERAL MEDICAL CENTER AZARE, BAUCHI STATE	51.80	248
249	NATIONAL AGRICULTURAL LAND DEVELOPMENT AUTHORITY, ABUJA	51.80	248
250	NATIONAL LIBRARY OF NIGERIA, ABUJA	51.80	248
251	FEDERAL UNIVERSITY GASHUA, YOBE STATE	51.60	251
252	FEDERAL HOUSING AUTHORITY ABUJA	51.30	252
253	COMPUTER PROFESSIONALS' REGISTRATION COUNCIL OF NIGERIA, ABUJA	51.30	252
254	FEDERAL COLLEGE OF EDUCATION TECHNICAL, GOMBE STATE	51.20	254
255	UNIVERSITY OF UYO TEACHING HOSPITAL, UYO, AKWA IBOM STATE	51.20	254
256	FEDERAL POLYTECHNIC, UKANA, AKWA –IBOM STATE	51.10	256
257	NATIONAL MATHEMATICAL CENTRE SHEDA, ABUJA	50.90	257
258	NATIONAL INSTITUTE FOR FRESHWATER FISHERIES RESEARCH INSTITUTE, NEW BUSSA, NIGER STATE	50.30	258
259	MODIBBO ADAMA UNIVERSITY YOLA, ADAMAWA STATE	50.20	259
260	MICHEAL OKPARA FEDERAL UNIVERSITY OF AGRICULTURE UMUDIKE, ABIA STATE.	49.90	260
261	SCIENTIFIC EQUIPMENTS DEVELOPMENT INSTITUTE(SEDI), AKWUKE, ENUGU STATE	49.60	261

262	FEDERAL GOVERNMENT STAFF HOUSING LOAN BOARD, ABUJA	49.50	262
263	NATIONAL INSTITUTE FOR OIL PALM RESEARCH, BENIN, EDO STATE	49.40	263
264	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE.	49.30	264
265	FISCAL RESPONSIBILITY COMMISSION ABUJA	49.30	254
266	NIGERIAN MINNINIG CADSTRE OFFICE, ABUJA	48.90	266
267	FEDERAL POLYTECHNIC DAMATURU, YOBE STATE	48.50	267
268	NATIONAL GALLERY OF ARTS, ABUJA	48.50	267
269	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENTISTS, ABUJA	48.40	269
270	FEDERAL COPERATIVE COLLEGE, OJI-RIVER, ENUGU STATE	48.30	270
271	SUPREME COURT OF NIGERIA, ABUJA	48.10	271
272	FEDERAL COLLEGE OF EDUCATION OKENE, KOGI STATE	47.90	272
273	NATIONAL BOARD FOR TECHNICAL EDUCATION, KADUNA STATE	47.70	273
274	NIGERIA SOCIAL INSURANCE TRUST FUND, ABUJA	47.60	274
275	FEDERAL NEUROPSYCHIATRIC HOSPITAL, BENIN, EDO STATE	47.50	275
276	FEDERAL POLYTECHNIC BALI, TARABA STATE	47.40	276
277	NATIONAL AGENCY FOR GREAT GREEN WALL ABUJA	47.30	277
278	NATIONAL AGRICULTURAL EXTENTION RESEARCH AND LIAISON SERVICES (NAERLS), ZARIA, KADUNA STATE	47.20	278
279	ABUBAKAR TAFAWA BALEWA UNIVERSITY BAUCHI STATE	47.10	279
280	NATIONAL SENIOR CITIZENS CENTRE, ABUJA	47.00	280
281	FEDERAL POLYTECHNIC MUBI, BORNO STATE	46.60	281
82	PUBLIC COMPLAINTS COMMISSION ABUJA	46.40	282
283	FEDRAL POLYTECHINIC ADO-EKITI, EKITI STATE	46.10	283
284	FEDERAL MEDICAL CENTRE NGURU, YOBE STATE	45.60	284
285	FEDERAL POLYTECHNIC IDAH, KOGI STATE	45.30	285
286	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT, NEW BUSSA, NIGER STATE	45.30	285
287	ADEYEMI COLLEGE OF EDUCATION, ONDO STATE.	45.20	286
288	LOWER NIGER RIVER BASIN DEVELOPMENT AUTHORITY ILORIN, KWARA	45.20	286
289	AGRICULTURAL AND RURAL MANAGEMENT TRAINING ISTITUTE, ILORIN KWARA STATE	45.00	289
290	NATIONAL INSTITUTE FOR HOSPITALITY AND TOURISM, ABUJJA	44.90	290
291	FEDERAL UNIVERSITY, OYE-EKITI STATE.	44.80	291
292	NIGERIAN ARABIC LANGUAGE VILLAGE NGALA, BORNO STATE	44.80	291
293	POLICE SERVICE COMMISSION, ABUJA	44.50	293
294	FCT AREA COUNCIL STAFF PENSION BOARD,	44.30	294
234	ABUJA		

	ABUJA		
96	NATIONAL BIOTECHNOLOGY DEVELOPMENT AGENCY, ABUJA	43.80	296
97	FEDERAL UNIVERSITY LOKOJA, KOGI STATE	43.20	297
98	NIGERIAN STORED PRODUCTS RESEARCH INSTITUTE, ILORIN, KWARA STATE	43.00	298
99	NATIONAL ORIENTATION AGENCY, ABUJA	42.80	299
	NATIONAL BOARD FOR TECHNOLOGY	Co 1986	1000
00	INCUBATION, ABUJA	42.80	299
01	CROSS RIVER BASIN DEVELOPMENT AUTHORITY, CALABAR, CROSS RIVER STATE	42.70	301
02	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY, ABUJA	42.40	302
303	FEDERAL MORTGAGE BANK OF NIGERIA, ABUJA	42.00	303
04	NATIONAL TEACHERS INSTITUTE, KADUNA	41.50	304
05	FEDERAL POLYTECHNIC KALTUNGO, GOMBE STATE	41.30	305
06	NATIONAL INSTITUTE FOR LEATHER SCIENCE AND TECHNOLOGY, KADUNA	40.90	306
07	OIL & GAS FREE ZONE AUTHORITY, ONNE, RIVERS STATE.	39.80	307
808	NATIONAL INSTITUTE FOR EDUCATION PLANNING AND ADMINISTRATION, ONDO STATE.	39.40	308
309	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE, OKENE, KOGI STATE	39.20	309
310	FEDERAL UNIVERSITY KASHERE, GOMBE STATE	38.60	310
11	NIGERIAN AIRSPACE MANAGEMENT AGENCY, ABUJA	38.20	311
12	NATIONAL INSTITUTE FOR SPORT, SURULERE LAGOS STATE	37.90	312
313	NATIONAL EMERGENCY MANAGEMENT AGENCY, ABUJA	37.60	313
314	PROJECTS DEVELOPMENT INSTITUTE(PRODA), ENUGU STATE	37.60	313
315	BENIN-OWENA RIVER BASIN DEVELOPMENT AUTHORITY, EDO STATE	37.30	315
316	FEDERAL MINISTRY OF BUDGET AND NATIONAL PLANNING, ABUJA	36.80	316
317	TAFAWA BALEWA SQUARE MANAGEMENT BOARD. LAGOS ISLAND	36.80	316
18	COUNCIL OF REGISTERED BUILDERS OF NIGERIA, ABUJA	36.50	318
19	FEDERAL PSYCHIATRIC HOSPITAAL, ENUGU STATE	36.30	318
0	FEDERAL COLLEGE OF FORESTRY MECHANISATION, AFAKA, KADUNA STATE	36.20	320
21	FEDERAL ROAD MANAGEMENT AGENCY, ABUJA	36.20	320
22	NIGERIAN INSTITUTE FOR OCEANOGRAPHY AND MARINE RESEARCH, LAGOS STATE	36.10	322
23	NIGERIAN INSTITUTE FOR TRYPANASOMIASIS RESEARCH, KADUNA STATE	36.00	323
324	NATIONAL CENTRE FOR AGRICULTURAL	35.10	324

	MECHANIZATION, ILORIN, KWARA STATE		
325	FEDERAL COLLEG OF AGRICULTURE, AKURE, ONDO STATE	34.20	325
326	CIVIL DEFENCE, CORRECTIONAL, FIRE AND IMMIGRATION SERVICES BOARD, ABUJA	34.20	325
327	NIGERIA HYDROLOGICAL SERVICES AGENCY, ABUJA	33.90	327
328	UNIVERSITY OF ABUJA	33.60	328
329	COUNCIL OF LEGAL EDUCATION (NIGERIAN LAW SCHOOL), BWARI ABUJA	33.40	329
330	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	33.20	330
331	INSTITUTE OF PUBLIC ANALYSTS OF NIGERIA, YABA, LAGOS STATE	32.40	331
332	TERTIARY EDUCATION TRUST FUND, ABUJA	32.00	332
333	NURSE TUTORS TRAINING PROGRAMME, KADUNA STATE	31.90	333
334	RADIOGRAPHERS REGISTRATION BOARD OF NIGERIA, ABUJA	31.80	334
335	NATIONAL CENTRE FOR REMOTE SENSING JOS, PLATEAU STATE	31.80	335
336	NATIONAL FILM AND VIDEO CENSORS BOARD, ABUJA	31.60	336
337	FEDERAL MEDICAL CENTRE KEFFI, NASARAWA STATE	31.00	337
338	NATIONAL CENTRE FOR DISEASE CONTROL AND PREVENTION, ABUJA	30.20	338
339	FEDERAL COMPETITION AND CONSUMER PROTECTION COMMISSION, ABUJA	30.20	338
340	NIGERIAN COPY RIGHT COMMISSION, ABUJA	29.70	340
341	FEDERAL ROAD SAFETY COMMISSION, ABUJA	29.50	341
342	NATIONAL IRON ORE MINING COMPANY ITAKPE, KOGI STATE	29.40	342
343	NATIONAL WATER RESOURCES INSTITUTE, KADUNA STATE	29.30	343
344	NATIONAL COUNCIL FOR ARTS AND CULTURE, ABUJA	29.10	344
345	FEDERAL MINISTRY OF POWER, ABUJA	29.00	345
346	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY AND MANAGEMENT, EDO STATE	29.00	345
347	CENTRE FOR BLACK AFRICAN ARTS AND CIVILIZATION, LAGOS STATE	28.90	347
348	NATIONAL SENIOR SECONDARY EDUCATION COMMISSION, ABUJA	28.80	348
349	FEDERAL COLLEGE OF FRESHWATER FISHERIES TECHNOLOGY BAGA, BORNO STATE	28.20	349
350	FEDERAL COLLEGE OF FISHERY AND MARINE TECHNOLOGY, VICTORIA ISLAND, LAGOS.	27.60	350
351	IRRUA SPECIALIST TEACHING HOSPITAL	27.50	351
352	FEDERAL MINISTRY OF NIGER DELTA AFFAIRS, ABUJA	24.90	352
353	NATIONAL TROUPE OF NIGERIA, IGANMU LAGOS	24.90	352

354	ADVERTISING REGULATORY COUNCIL OF NIGERIA. IGANMU LAGOS	24.00	354
355	NATIONAL TUBERECLOSIS AND LEPROCY TRAINING CENTRE SAYE VILLAGE, ZARIA, KADUNA STATE	24.00	354
356	NIGERIAN AGRICULTURAL QUARANTINE SERVICE, ABUJA	23.60	356
357	FEDERAL MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	23.00	357
358	NIGERIA BUILDING AND ROAD RESEARCH INSTITUTE, ABUJA	22.70	358
359	NATIONAL CENTRE FOR WOMEN DEVELOPMENT, ABUJA	21.90	359
360	NIGERIAN LAW REFORM COMMISSION, ABUJA	20.60	360
361	ARCHITECTS REGISTRATION COUNCIL OF NIGERIA, ABUJA	20.30	361
362	NATIONAL POPULATION COMMISION, ABUJA	18.60	362
363	MINISTRY OF POLICE AFFAIRS, ABUJA	17.30	363
364	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT, BENIN, EDO STATE	16.80	364
365	FEDERAL RADIO CORPORATION OF NIGERIA	16.40	365
366	NATIONAL ANIMAL PRODUCTION RESEARCH INSTITUTE, ZARIA	14.50	366
367	NATIONAL BROADCASTING COMMISSION, ABUJA	10.50	367
368	CENTRE FOR BASIC SPACE SCIENCE, NSUKKA, ENUGU STATE	8.80	368
369	FEDERAL SCHOOL OF MEDICAL LABORATORY TECHNOLOGY SCIENCES, JOS, PLATEAU STATE	0	369
370	DEBT MANAGEMENT OFFICE, ABUJA	0	369
371	LEGAL AID COUNCIL, ABUJA	0	369
372	FEDERAL INSTITUTE OF INDUSTRAL RESEARCH (FIIRO), ABUJA	0	369
373	OPTOMETRISTS AND DISPENSING OPTICIANS' REGISTRATION BOARD OF NIGERIA	0	369
374	FCT COLLEGE OF EDUCATION ZUBA	0	369
375	OFFICE OF THE SECRETARY TO THE GOVERNMENT OF THE FEDERATION	0	369
376	FEDERAL POLYTECHNIC NASARAWA, NASARAWA STATE	0	369
377	NATIONAL HOSPITAL, ABUJA	0	369
378	NATIONAL COMMISSION FOR PERSONS WITH DISABILITY, ABUJA	0	369
379	NIGERIAN NATIONAL MERIT AWARD	0	369
380	MINISTRY OF FOREIGN AFFAIRS, ABUJA	0	369
381	FEDERAL MINISTRY OF PETROLEUM RESOURCES, ABUJA	0	369
382	NIGERIA IMMIGRATION SERVICE, ABUJA	0	369
383	NATIONAL COMMISSION FOR REFUGEES, MIGRANTS AND INTERNALLY DISPLACED	0	369
384	PERSONS, ABUJA FEDERAL CIVIL SERVICE COMMISSION ABUJA	0	369
304	TEDELINE CITIESENTICE CONTINUOSION PROGRA	-	505

385	COUNCIL FOR REGULATION OF ENGINEERING IN NIGERIA, ABUJA	0	369	
386	NATIONAL AGRICULTURAL SEEDS COUNCIL KWALI, ABUJA	0	369	
387	INSTITUTE OF CHARTERED CHEMIST OF NIGERIA, ABUJA	0	369	
388	UNIVERSITY OF CALABAR, CROSS RIVER STATE	0	369	
389	INSTITUTE FOR ARCHEOLOGY AND MUSEUM STUDIES, JOS, PLATEAU STATE	0	369	
390	NORTH EAST DEVELOPMENT COMMISSION MAIDUGURI, BORNO STATE	0	369	
391	FEDERAL COLLEGE OF EDUCATION (TECHNICAL) ISU, EBONYI STATE	0	369	
392	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY, ZARIA KADUNA STATE	0	369	
393	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY ZARIA, KADUNA STATE	0	369	
394	MICHAEL IMOUDU INSTITUTE OF LABOUR STUDIES, ILORIN KWARA STATE	0	369	
395	UNIVERSITY OF ILORIN, KWARA STATE	0	369	
396	FEDERAL AIRPORT AUTHORITY OF NIGERIA LAGOS	0	369	
397	UNIVERSITY OF LAGOS AKOKA, LAGOS STATE	0	369	
398	LAGOS INTERNATIONAL TRADEFAIR COMPLEX, LAGOS	О	o	
399	FEDERAL COLLEGE OF EDUCATION, OBUDU CROSS RIVER STATE	0	369	
400	FEDERAL POLYTECHNIC, BIDA NIGER STATE	0	369	
401	OGUN-OSHUN RIVER BASIN DEVELOPMENT AUTHORITY, ABEOKUTA, OGUN STATE	0	369	
402	FEDERAL POLYTECHNICS OF OIL & GAS, BONNY ISLAND, RIVERS STATE	0	369	
403	FEDERAL POLYTECHNICS EKOWE, BAYELSA STATE.	0	369	
404	FEDERAL UNIVERSITY OTUOKE, BAYELSA STATE	0	369	

SECTORAL RANKING:

	FEDERAL MINISTRIES		
S/N	MDA	% SCORED	COLOUR RATING
1	FEDERAL MINISTRY OF ENVIRONMENT ABUJA	87.50	
2	FEDERAL MINISTRY OF COMMUNICATION AND DIGITAL ECONOMY	85.20	
3	FEDERAL MINISTRY OF TRANSPORTATION	85.00	
4	MINISTRY OF MINES AND STEEL DEVELOPMENT ABUJA	73.10	±
5	FEDERAL MINISTRY OF EDUCATION ABUJA	71.50	
6	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT ABUJA	70.60	
7	MINISTRY OF INTERIOR ABUJA	67.80	

8	FEDERAL MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT ABUJA	67.30	
9	MINISTRY OF DEFENCE ABUJA	67.00	
10	FEDERAL MINISTRY OF JUSTICE	66.70	
11	FEDERAL MINISTRY OF SCIENCE, TECHNOLOGY AND INNOVATION ABUJA	66.60	
12	FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT, ABUJA	66.50	
13	FEDERAL CAPITAL TERRITORY ADMINISTRATION ABUJA	65.70	
14	MINISTRY OF SPECIAL DUTIES, ABUJA	63.80	
15	FEDERAL MINISTRY OF WATER RESOURCES, ABUJA	62.80	
16	FEDERAL MINISTRY OF YOUTH AND SPORTS DEVELOPMENT ABUJA	61.20	
17	FEDERAL MINISTRY OF WORKS AND HOUSING, ABUJA	60.00	
18	FEDERAL MINISTRY OF INFORMATION AND CULTURE, ABUJA	58.00	
19	FEDERAL MINISTRY OF AVIATION, ABUJA	55.90	
20	FEDERAL MINISTRY OF FINANCE	52.40	
21	FEDERAL MINISTRY OF BUDGET AND NATIONAL PLANNING, ABUJA	36.80	
22	FEDERAL MINISTRY OF POWER, ABUJA	29.00	
23	FEDERAL MINISTRY OF NIGER DELTA AFFAIRS, ABUJA	24.90	
24	FEDERAL MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	23.00	
25	MINISTRY OF POLICE AFFAIRS, ABUJA	17.30	

S/N	MDA	% SCORED	COLOUR RATING
1	NIGERIA EXPORT PROMOTION COUNCIL ABUJA	79.10	
2	NIGERIAN METEOROLOGICAL AGENCY ABUJA	78.00	
3	NIGERIAN TOURISM DEVELOPMENT CORPORATION ABUJA	76.50	
4	NIGERIA GEOLOGICAL SURVEY AGENCY ABUJA	75.00	
5	PENSION TRANSITIONAL ARRANGEMENT DIRECTORATE ABUJA	74.80	
6	TRANSMISSION COMPANY OF NIGERIA ABUJA	73.70	
7	BUREAU OF PUBLIC ENTERPRISES ABUJA	72.50	
8	OFFICE OF THE HEAD OF CIVIL SERVICE OF THE FEDERATION	71.50	
9	NATIONAL AUTOMOTIVE DESIGN AND DEVELOPMENT COUNCIL ABUJA	71.40	
10	NATIONAL AGENCY FOR THE CONTROL OF AIDS ABUJA	71.20	
11	NATIONAL BOUNDARY COMMISSION ABUJA	71.10	
12	NIGERIA ELECTRICITY LIABILITY MANAGEMENT COMPANY ABUJA	70.40	

13	SMALL AND MEDIUM ENTERPRRISES DEVELOPMENT AGENCY OF NIGERIA, ABUJA	70.30
14	VOICE OF NIGERIA ABUJA	69.70
15	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION ABUJA	69.60
16	NATIONAL PRODUCTIVITY CENTRE ABUJA	69.40
17	NATIONAL ASSEMBLY SERVICE COMMISSION ABUJA	69.40
18	OFFICE OF SURVEYOR GENERAL OF THE FEDERATION ABUJA	69.20
19	NIGERIAN SAFETY INVESTIGATION BUREAU ABUJA	69.00
20	NIGERIAN COMMUNICATION SATELITE LIMITED ABUJA	68.80
21	NATIONAL BIOSAFETY MANAGEMENT AGENCY ABUJA	68.60
22	NATIONAL INSTITUTE FOR POLICY AND STRATEGIC STUDIES KURU, PLATEAU STATE	68.50
23	NATIONAL HUMAN RIGHTS COMMISSION ABUJA	68.40
24	NATIONAL OIL SPILL DETECTION AND RESPONSE	68.30
25	AGENCY ABUJA	67.20
25	NIGERIAN FILM CORPORATION JOS, PLATEAU STATE	67.30
26	NATIONAL YOUTH SERVICE CORPS ABUJA	67.00
27	FEDERAL CHARACTER COMISSION ABUJA	66.60
28	NIGERIAN SECURITY PRINTING AND MINTING PLC ABUJA	65.80
29	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFICKING IN PERSONS ABUJA	65.50
30	NEWS AGENCY OF NIGERIA ABUJA	65.00
31	NIGERIAN FOOTBALL FEDERATION ABUJA	64.80
32	NATIONAL BUREAU OF STATISTICS, ABUJA	63.70
33	NATIONAL COMMISSION FOR MASS LITERACY ADULT AND NON-FORMAL EDUCATION, ABUJA	63.60
34	NIGERIAN CHRISTIAN PILGRIM COMMISSION, ABUJA	63.20
35	POLICE TRUST FUND, ABUJA	63.00
36	BORDER COMMUNITIES' DEVELOPMENT AGENCY, ABUJA	62.80
37	NATIONAL HAJJ COMMISSION, ABUJA	62.50
38	UNIVERSAL BASIC EDUCATION COMMISSION, ABUJA	62.30
39	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS, ABUJA	62.20
40	NATIONAL INSTITUTE FOR CULTURAL ORIENTATION, ABUJA	62.10
41	PETROLEUM TECHNOLOGY DEVELOPMENT FUND, ABUJA	61.00
42	SOLID MINERAL DEVELOPMENT FUND, ABUJA	60.50
43	HYDROELECTRIC POWER PRODUCING AREAS DEVELOPMENT COMMISSION MINNA, NIGER STATE	60.30
44	NIGER DELTA DEVELOPMENT COMMISSION, PORT HARCOURT, RIVERS STATE	59.10
45	NIGERIAN TELEVISION AUTHORITY, ABUJA	57.40
43	NATIONAL OFFICE FOR TECHNOLOGY ACQUISITION &	37.40
46	PROMOTION, ABUJA	55.80
47	NIGERIAN INVESTMENT PROMOTION COMMISSION ABUJA	53.10

48	NIGERIA COUNCIL OF FOOD SCIENCE & TECHNOLOGY, ABUJA	52.50
49	NATIONAL AGRICULTURAL LAND DEVELOPMENT AUTHORITY, ABUJA	51.80
50	NATIONAL LIBRARY OF NIGERIA, ABUJA	51.80
51	FEDERAL HOUSING AUTHORITY ABUJA	51.30
52	FEDERAL GOVERNMENT STAFF HOUSING LOAN BOARD, ABUJA	49.50
53	FISCAL RESPONSIBILITY COMMISSION ABUJA	49.30
54	NIGERIAN MINNINIG CADSTRE OFFICE, ABUJA	48.90
55	NATIONAL GALLERY OF ARTS, ABUJA	48.50
56	NATIONAL AGENCY FOR GREAT GREEN WALL ABUJA	47.30
57	NATIONAL SENIOR CITIZENS CENTRE, ABUJA	47.00
58	PUBLIC COMPLAINTS COMMISSION ABUJA	46.40
59	FEDERAL CAPITAL DEVELOPMENT AUTHORITY, ABUJA	43.90
60	NATIONAL BIOTECHNOLOGY DEVELOPMENT AGENCY, ABUJA	43.80
61	NATIONAL ORIENTATION AGENCY, ABUJA	42.80
62	OIL & GAS FREE ZONE AUTHORITY, ONNE, RIVERS STATE.	39.80
63	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE, OKENE, KOGI STATE	39.20
64	NATIONAL INSTITUTE FOR SPORT, SURULERE LAGOS STATE	37.90
65	NATIONAL EMERGENCY MANAGEMENT AGENCY, ABUJA	37.60
66	TAFAWA BALEWA SQUARE MANAGEMENT BOARD. LAGOS ISLAND	36.80
67	FEDERAL ROAD MANAGEMENT AGENCY, ABUJA	36.20
68	INSTITUTE OF PUBLIC ANALYSTS OF NIGERIA, YABA, LAGOS STATE	32.40
69	TERTIARY EDUCATION TRUST FUND, ABUJA	32.00
70	NATIONAL CENTRE FOR DISEASE CONTROL AND PREVENTION, ABUJA	30.20
71	FEDERAL ROAD SAFETY COMMISSION, ABUJA	29.50
72	NATIONAL IRON ORE MINING COMPANY ITAKPE, KOGI STATE	29.40
73	NATIONAL COUNCIL FOR ARTS AND CULTURE, ABUJA	29.10
74	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY AND MANAGEMENT, EDO STATE	29.00
75	CENTRE FOR BLACK AFRICAN ARTS AND CIVILIZATION, LAGOS STATE	28.90
76	NATIONAL TROUPE OF NIGERIA, IGANMU LAGOS	24.90
77	NATIONAL CENTRE FOR WOMEN DEVELOPMENT, ABUJA	21.90
78	NIGERIAN LAW REFORM COMMISSION, ABUJA	20.60
79	NATIONAL POPULATION COMMISION, ABUJA	18.60
80	FEDERAL RADIO CORPORATION OF NIGERIA	16.40

s/N	MDA	% SCORED	COLOUR
1	BODY OF BENCHERS, NIGERIA ABUJA	78.00	
2	FEDERAL JUDICIAL SERVICE COMMISSION ABUJA	72.20	
3	COURT OF APPEAL HEADQUARTERS, ABUJA	70.00	
4	INVESTMENT AND SECURITIES TRIBUNAL ABUJA	69.80	
5	FEDERAL HIGH COURT ABUJA	69.20	
6	NATIONAL INDUSTRIAL COURT OF NIGERIA ABUJA	68.50	
7	NATIONAL JUDICIAL INSTITUTE ABUJA	66.30	
8	FCT HIGH COURT ABUJA	65.70	
9	SHARIA COURT OF APPEAL ABUJA	65.50	
10	NATIONAL JUDICIAL COUNCIL ABUJA	64.20	
11	SUPREME COURT OF NIGERIA, ABUJA	48.10	

	FINANCE, BANKING AND INSURANCE	E	
S/N	MDA	% SCORED	COLOUR
1	NIGERIAN DEPOSIT INSURANCE CORPORATION ABUJA	91.30	
2	BANK OF INDUSTRY, MARINA LAGOS STATE	85.50	
3	ASSET MANAGEMENT CORPORATION OF NIGERIA ABUJA	80.00	
4	NIGERIAN EXPORT -IMPORT BANK ABUJA	73.50	
5	NIGERIAN AGRICULTURAL INSURANCE CORPORATION ABUJA	68.10	
6	BANK OF AGRICULTURE, KADUNA STATE	61.30	
7	NIGERIA SOCIAL INSURANCE TRUST FUND, ABUJA	47.60	
8	FEDERAL MORTGAGE BANK OF NIGERIA, ABUJA	42.00	

	REGULATORY		
S/N	MDA	% SCORED	COLOUR RATING
1	NATIONAL PENSION COMMISSION, ABUJA	73.80	
2	CENTRAL BANK OF NIGERIA ABUJA	72.60	
3	NATIONAL SUGAR DEVELOPMENT COUNCIL, ABUJA	72.60	
4	NATIONAL INFORMATION TECHNOLOGY DEVELOPMENT AGENCY ABUJA	71.10	
5	NIGERIA EXPORT PROCESSING ZONES AUTHORITY, ABUJA	70.70	
6	SECURITIES AND EXCHANGE COMMISSION ABUJA	69.80	
7	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA ABUJA	69.80	
8	PHARMACISTS COUNCIL OF NIGERIA ABUJA	68.80	
9	INDEPENDENT NATIONAL ELECTORAL COMMISSION ABUJA	68.00	
10	NIGERIA ELECTRICITY MANAGEMENT SERVICES AGENCY ABUJA	67.40	
11	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL ABUJA	67.00	
12	COMMUNITY HEALTH PRACTITIONERS	66.90	

	REGISTRATION BOARD, ABUJA NATIONAL EXAMINATIONS COUNCIL MINNA.	
3	NIGER STATE	66.80
21	NIGERIAN MARITIME ADMINISTRATION AND	100000000000
4	SAFETY AGENCY APAPA, LAGOS STATE	66.30
3%	NIGERIAN CONTENT DEVELOPMENT &	60000000000V
5	MONITORING BOARD, BAYELSA STATE	66.30
6	NATIONAL PARK SERVICE ABUJA	65.90
7	NATIONAL INSURANCE COMMISSION ABUJA	64.60
8	STANDARDS ORGANISATION OF NIGERIA ABUJA	64.10
	NIGERIA NUCLEAR REGULATORY AUTHORITY.	
9	ABUJA	63.10
226	NIGERIAN ELECTRICITY REGULATORY	5-70-00-00-00
0	COMMISSION, ABUJA	63.00
25	NURSING AND MIDWIFERY COUNCIL OF NIGERIA,	
1	ABUJA	62.30
20	NATIONAL COMMISSION FOR COLLEGES OF	64011142511
2	EDUCATION, ABUJA	61.90
3	VETERINARY COUNCIL OF NIGERIA, ABUJA	59.70
4	SURVEYORS COUNCIL OF NIGERIA, ABUJA	58.50
	MEDICAL LABORATORY SCIENCE COUNCIL OF	
5	NIGERIA, ABUJA	57.50
_	NATIONAL ENVIRONMENTAL STANDARDS AND	
6	REGULATIONS ENFORCEMENT AGENCY ABUJA	56.60
7	NIGERIA PRESS COUNCIL, ABUJA	54.20
_	LIBRARIAN'S REGISTRATION COUNCIL OF NIGERIA	
8	(LRCN)	52.60
20	NATIONAL LOTTERY REGULATORY COMMISSION,	122122
9	ABUJA	52.40
	ENVIROMENTAL HEALTH OFFICERS REGISTRATION	
0	COUNCIL OF NIGERIA, ABUJA	52.30
	COMPUTER PROFESSIONALS' REGISTRATION	E4 30
1	COUNCIL OF NIGERIA, ABUJA	51.30
_	COUNCIL OF NIGERIAN MINING ENGINEERS AND	40.40
2	GEOSCIENTISTS, ABUJA	48.40
	NATIONAL BOARD FOR TECHNICAL EDUCATION,	47.70
3	KADUNA STATE	47.70
4	POLICE SERVICE COMMISSION, ABUJA	44.50
5	FCT AREA COUNCIL STAFF PENSION BOARD, ABUJA	44.30
	NATIONAL BOARD FOR TECHNOLOGY INCUBATION,	42.00
6	ABUJA	42.80
,	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT	42.40
7	AGENCY, ABUJA	42.40
0	NIGERIAN AIRSPACE MANAGEMENT AGENCY,	20 20
8	ABUJA	38.20
0	COUNCIL OF REGISTERED BUILDERS OF NIGERIA,	26.50
9	ABUJA	36.50
^	CIVIL DEFENCE, CORRECTIONAL, FIRE AND	24.20
0	IMMIGRATION SERVICES BOARD, ABUJA	34.20
1	INFRASTRUCTURE CONCESSION REGULATORY	22.20
1	COMMISSION	33.20
2	RADIOGRAPHERS REGISTRATION BOARD OF	31.80

	NIGERIA, ABUJA	
43	NATIONAL FILM AND VIDEO CENSORS BOARD, ABUJA	31.60
44	FEDERAL COMPETITION AND CONSUMER PROTECTION COMMISSION, ABUJA	30.20
45	NIGERIAN COPY RIGHT COMMISSION, ABUJA	29.70
46	NATIONAL SENIOR SECONDARY EDUCATION COMMISSION, ABUJA	28.80
47	ADVERTISING REGULATORY COUNCIL OF NIGERIA. IGANMU LAGOS	24.00
48	NIGERIAN AGRICULTURAL QUARANTINE SERVICE, ABUJA	23.60
49	ARCHITECTS REGISTRATION COUNCIL OF NIGERIA, ABUJA	20.30
50	NATIONAL BROADCASTING COMMISSION, ABUJA	10.50

	FEDERAL UNIVERSITIES			
5/N	MDA	% SCORED	COLOUR	
1	FEDERAL UNIVERSITY GUSAU, ZAMFARA STATE	70.80		
2	FEDERAL UNIVERSITY DUTSE, JIGAWA STATE	70.30		
3	USMANU DANFODIYO UNIVERSITY SOKOTO, SOKOTO STATE	68.90		
4	FEDERAL UNIVERSITY BIRNIN KEBBI, KEBBI STATE	68.80		
5	FEDERAL UNIVERSITY DUTSIN-MA, KATSINA STATE	67.80		
6	NNAMDI AZIKWE UNIVERSITY AWKA, ANAMBRA STATE	65.80		
7	FEDERAL UNIVERSITY OF AGRICULTURE, ABEOKUTA, OGUN STATE	64.70		
8	NATIONAL OPEN UNIVERSITY OF NIGERIA ABUJA	64.40		
9	JOSEPH SARWUAN TARKA UNIVERSITY MAKURDI, BENUE STATE	64.30		
10	UNIVERSITY OF PORT HARCOURT, CHOBA, RIVERS STATE.	63.50		
11	ALEX-EKWUEME UNIVERSITY EBONYI STATE	63.30		
12	FEDERAL UNIVERSITY OF PETROLUEM RESOURCES, WARRI, DELTA STATE	63.30		
13	UNIVERSITY OF BENIN, BENIN CITY. EDO STATE	61.80		
14	FEDERAL UNIVERSITY OF TECHNOLOGY OWERRI, IMO STATE.	61.00		
15	UNIVERSITY OF JOS, PLATEAU STATE	60.90		
16	FEDERAL UNIVERSITY OF TECHNOLOGY MINNA, NIGER STATE	59.30		
17	UNIVERSITY OF IBADAN, IBADAN, OYO STATE	57.30		
18	FEDERAL UNIVERSITY OF TECHNOLOGY AKURE, ONDO STATE.	56.70		
19	UNIVERSITY OF MAIDUGURI, BORNO STATE	56.40		
20	UNIVERSITY OF NIGERIA, NSUKKA, ENUGU STATE	55.60		
21	AHMADU BELLO UNIVERSITY, ZARIA, KADUNA STATE	55.20		

22	OBAFEMI AWOLOWO UNIVERSITY, ILE-IFE , OSUN STATE	53.60
23	BAYERO UNIVERSITY KANO, KANO STATE	52.30
24	FEDERAL UNIVERSITY GASHUA, YOBE STATE	51.60
25	MODIBBO ADAMA UNIVERSITY YOLA, ADAMAWA STATE	50.20
26	MICHEAL OKPARA FEDERAL UNIVERSITY OF AGRICULTURE UMUDIKE, ABIA STATE.	49.90
27	ABUBAKAR TAFAWA BALEWA UNIVERSITY BAUCHI STATE	47.10
28	FEDERAL UNIVERSITY, OYE-EKITI STATE.	44.80
29	FEDERAL UNIVERSITY LOKOJA, KOGI STATE	43.20
30	FEDERAL UNIVERSITY KASHERE, GOMBE STATE	38.60
31	UNIVERSITY OF ABUJA	33.60

FEDERAL POLYTECHNICS				
S/N	MDA	% SCORED	COLOUR RATING	
1	FEDERAL POLYTECHNIC NEKEDE OWERRI, IMO STATE	67.50		
2	FEDERAL POLYTECHNIC KAURA-NAMODA, ZAMFARA STATE	65.90		
3	FEDERAL POLYTECHNIC OKO, ANAMBRA STATE	65.80		
4	WAZIRI UMARU FEDERAL POLYTECHNIC BIRNIN KEBBI, KEBBI STATE	65.50		
5	FEDERAL POLYTECHNIC, EDE, OSUN STATE	62.40		
6	FEDERAL POLYTECHNIC, ILARO, OGUN STATE	61.90		
7	FEDERAL POLYTECHNIC DAURA, KATSINA STATE	60.00		
8	KADUNA POLYTECNIC, KADUNA STATE	56.40		
9	FEDERAL POLYTECHNIC UGEP, CROSS RIVER STATE	54.50		
10	FEDERAL POLYTECHNIC, BAUCHI, BAUCHI STATE	54.20		
11	FEDERAL POLYTECHNIC OFFA, KWARA STATE	52.00		
12	FEDERAL POLYTECHNIC, UKANA, AKWA –IBOM STATE	51.10		
13	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE.	49.30		
14	FEDERAL POLYTECHNIC DAMATURU, YOBE STATE	48.50		
15	FEDERAL POLYTECHNIC BALI, TARABA STATE	47.40		
16	FEDERAL POLYTECHNIC MUBI, BORNO STATE	46.60		
17	FEDRAL POLYTECHINIC ADO-EKITI, EKITI STATE	46.10		
18	FEDERAL POLYTECHNIC IDAH, KOGI STATE	45.30		
19	FEDERAL POLYTECHNIC KALTUNGO, GOMBE STATE	41.30		

	FEDERAL COLLEGES		
S/N	MDA	% SCORED	COLOUR
1	FEDERAL COLLEGE OF EDUCATION KANO, KANO STATE	74.30	
2	FEDERAL COLLEGE OF EDUCATION KATSINA, KATSINA STATE	68.50	
3	FEDERAL COLLEGE OF EDUCATION (TECHNICAL) ASABA, DELTA STATE	67.70	

4	FEDERAL SCHOOL OF SURVEY OYO, OYO STATE	66.00
5	FEDERAL COLLEGE OF HORTICULTURE DADIN KOWA,	64.80
1000	GOMBE STATE	
6	FEDERAL COLLEGE OF EDUCATION ZARIA, KADUNA STATE	64.70
191-00	FEDERAL COLLEGE OF AGRICULTURE, MOOR	20/00/20/00/0
7	PLANTATION, IBADAN, OYO STATE	64.40
	ALVAN IKOKU FEDERAL COLLEGE OF EDUCATION,	63.60
8	OWERRI, IMO STATE.	63.60
9	FEDERAL COLLEGE OF EDUCATION (TECHNICAL)	63.50
1	BICHI, KANO STATE	05.50
10	FEDERAL COLLEGE OF EDUCATION, OSIELE,	62.80
5000	ABEOKUTA, OYO STATE	NA/AS.300
11	PRODUCTION, MOOR PLANTATION, IBADAN, OYO	62.70
11	STATE	62.70
1913.1	FEDERAL COLLEGE OF EDUCATION (SPECIAL), OYO,	No. 100.00
12	OYO STATE	61.30
12	FEDERAL COLLEGE OF FRESH-WATER FISHERIES	CO 20
13	TECHNOLOGY, NEW BUSSA, NIGER STATE	60.30
14	FEDERAL COLLEGE OF EDUCATION PANKSHIN,	59.50
	PLATEAU STATE	33.30
15	NIGERIA MARITIME ACADEMY, ORON, AKWA IBOM	58.50
(2.5)	STATE STATE	
16	FEDERAL COLLEGE OF EDUCATION (TECHNICAL)	57.90
54-534	GUSAU, ZAMFARA STATE FEDERAL COLLEGE OF AGRICULTURE, ISHIAGU,	90.31.00.018
17	EBONYI STATE	56.80
	FEDERAL COLLEGE OF AGRICULTURAL PRODUCE	1441441
18	TECHNOLOGY, HOTORO, KANO STATE	56.20
19	FEDERAL COLLEGE OF LAND RESOURCES	56.00
19	TECHNOLOGY, OWERRI, IMO STATE.	36.00
20	FEDERAL COOPERATIVE COLLEGE, ELEYELE, IBADAN,	55.80
	OYO STATE	
21	FEDERAL COLLEGE OF EDUCATION (TECHNICAL), OMOKU, RIVERS STATE.	55.10
	FEDERAL COLLEGE OF EDUCATION (TECHNICAL)	
22	POTISKUM, YOBE STATE	54.90
	FEDERAL COLLEGE OF EDUCATION, KONTAGORA,	
23	NIGER STATE	52.80
24	FEDERAL COLLEGE OF EDUCATION TECHNICAL,	F1 20
24	GOMBE STATE	51.20
25	FEDERAL COPERATIVE COLLEGE, OJI-RIVER, ENUGU	48.30
23	STATE	40.50
26	FEDERAL COLLEGE OF EDUCATION OKENE, KOGI	47.90
	STATE SOLLEGE OF WILLDUISE MANAGEMENT	
27	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT,	45.30
28	NEW BUSSA, NIGER STATE ADEYEMI COLLEGE OF EDUCATION, ONDO STATE.	45.20
20	NIGERIAN ARABIC LANGUAGE VILLAGE NGALA,	43.20
29	BORNO STATE	44.80
30	FEDERAL COLLEGE OF FORESTRY MECHANISATION,	36.20

	AFAKA, KADUNA STATE	
31	FEDERAL COLLEG OF AGRICULTURE, AKURE, ONDO STATE	34.20
32	COUNCIL OF LEGAL EDUCATION (NIGERIAN LAW SCHOOL), BWARI ABUJA	33.40
33	FEDERAL COLLEGE OF FRESHWATER FISHERIES TECHNOLOGY BAGA, BORNO STATE	28.20
4	FEDERAL COLLEGE OF FISHERY AND MARINE TECHNOLOGY, VICTORIA ISLAND, LAGOS.	27.60

S/N	MDA	% SCORED	COLOUR RATING
1	INDUSTRIAL TRAINING FUND JOS, PLATEAU STATE	73.30	
2	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE ABUJA	65.00	
3	PETROLEUM TRAINING INSTITUTE EFFURUN, DELTA STATE	64.00	
4	NATIONAL POWER TRAINING INSTITUTE OF NIGERIA, ABUJA	63.30	
5	METALLURGICAL TRAINING INSTITUTE, ONITSHA, ANAMBRA STATE	62.60	
6	PUBLIC SERVICE INSTITUTE OF NIGERIA, ABUJA	57.00	
7	CENTRE FOR MANAGEMENT DEVELOPMENT, ABUJA	52.80	
8	NATIONAL INSTITUTE FOR HOSPITALITY AND TOURISM, ABUJJA	44.90	
9	NATIONAL TEACHERS INSTITUTE, KADUNA	41.50	
10	NATIONAL INSTITUTE FOR EDUCATION PLANNING AND ADMINISTRATION, ONDO STATE.	39.40	

FEDERAL TEACHING HOSPITALS				
S/N	MDA	% SCORED	COLOUR	
1	MODIBBO ADAMA UNIVERSITY TEACHING HOSPITAL YOLA, ADAMAWA STATE	72.7		
2	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL, BORNO STATE	71.80		
3	UNIVERSITY COLLEGE HOSPITAL IBADAN, OYO STATE	68.50		
4	USMANU DANFODIYO UNIVERSITY TEACHING HOSPITAL, SOKOTO, SOKOTO STATE	68.20		
5	JOS UNIVERSITY TEACHING HOSPITAL JOS, PLATEAU STATE	66.70		
6	NNAMDI AZIKWE UNIVERSITY TEACHING HOSPITAL NNEWI, ANAMBRA STATE	66.60		
7	UNIVRSITY OF BENIN TEACHING HOSPITAL BENIN, EDO STATE	65.20		
8	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL COMPLEX, ILE-IFE, OSUN STATE	65.10		
9	UNIVERSITY OF PORT HARCOURT TEACHING HOSPITAL, RIVERS STATE	64.00		
10	FEDERAL TEACHING HOSPITAL KATSINA, KATSINA	64.00		

	STATE	
11	UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN, KWARA STATE	61.60
12	FEDERAL UNIVERSITY TEACHING HOSPITAL, OWERRI, IMO STATE.	61.30
13	FEDERAL TEACHING HOSPITAL GOMBE STATE	58.70
14	FEDERAL TEACHING HOSPITAL IDO, EKITI STATE	57.30
5	ALEX-EKWUEME UNIVERSITY TEACHING HOSPITAL, ABAKALIKI, EBONYI STATE	56.80
6	ABUBAKAR TAFAWA BALEWA TEACHING HOSPITAL, BAUCHI STATE	53.90
7	FEDERAL TEACHING HOSPITAL, LOKOJA, KOGI STATE	53.40
В	UNIVERSITY OF CALABAR TEACHING HOSPITAL, CALABAR, CROSS RIVER STATE	52.30
.9	UNIVERSITY OF UYO TEACHING HOSPITAL, UYO, AKWA IBOM STATE	51.20
0	IRRUA SPECIALIST TEACHING HOSPITAL	27.50

	The second secon		COLOUR
S/N	MDA	% SCORED	RATING
1	FEDERAL MEDICAL CENTRE GUSAU, ZAMFARA STATE	67.4	
2	FEDERAL MEDICAL CENTER, ASABA, DELTA STATE	63.30	
3	FEDERAL MEDICAL CENTRE, MAKURDI, BENUE STATE.	62.50	
4	FEDERAL MEDICAL CENTER, BIDA, NIGER STATE	61.00	
5	FEDERAL MEDICAL CENTRE, JABI ABUJA	60.50	
6	FEDERAL MEDICAL CENTRE, UMUAHIA, ABIA STATE.	60.10	
7	FEDRAL MEDICAL CENTRE, OWO, ONDO STATE.	56.80	9
8	FEDERAL MEDICAL CENTER AZARE, BAUCHI STATE	51.80	
9	FEDERAL MEDICAL CENTRE NGURU, YOBE STATE	45.60	
10	FEDERAL MEDICAL CENTRE KEFFI, NASARAWA STATE	31.00	

30			COLOUR
S/N	MDA	% SCORED	RATING
1	FEDERAL NEUROPSYCHATRIC HOSPITAL, CALABAR, CROSS RIVER STATE	67.30	
2	FEDERAL NEUROPSCHIATRIC HOSPITAL KWARE, SOKOTO STATE	65.20	
3	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, ARO, ABEOKUTA, OGUN STATE	64.30	
4	FEDERAL NEURO-PSYCHIATRIC HOSPITAL MAIDUGURI, BORNO STATE	64.00	
5	NATIONAL EYE CENTRE, KADUNA	59.30	
6	NATIONAL ORTHOPAEDIC HOSPITAL DALA, KANO STATE	54.30	
7	FEDERAL NEUROPSYCHIATRIC HOSPITAL, BENIN, EDO STATE	47.50	
8	FEDERAL PSYCHIATRIC HOSPITAAL, ENUGU STATE	36.30	

5/N	MDA	% SCORED	COLOUR RATING
1	RAW MATERIAL RESEARCH DEVELOPMENT COUNCIL ABUJA	73.00	
2	NIGERIAN INSTITUTE OF MEDICAL RESEARCH YABA, LAGOS STATE	69.60	
3	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING MOOR PLANTATION IBADAN, OYO STATE	67.80	
4	SHEDA SCIENCE AND TECHNOLOGY COMPLEX SHEDA, ABUJA 67.00		
5	NIGERIA INSTITUTE OF SOCIAL AND ECONOMIC RESEARCH IBADAN, OYO STATE	66.00	
6	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY ABUJA.	65.20	
7	ELECTRONICS DEVELOPMENT INSTITUTE, AWKA, ANAMBRA STATE	64.50	
8	NATIONAL INSTITUTE FOR PHARMACETICAL RESEARCH AND DEVELOPMENT ABUJA	64.40	
9	NATIONAL METALLURGICAL DEVELOPMENT CENTRE JOS, PLATEAU STATE	63.70	
10	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURE, ABUJA	63.50	
11	NIGERIAN INSTITUTE OF MINING AND GEOSCIENCE JOS, PLATEAU STATE	62.30	
12	NATIONAL VETERINARY RESEARCH INSTITUTE VOM, PLATEAU STATE	62.30	
13	NATIONAL ROOT CROPS RESEACH INSTITUTE UMUDIKE, ABIA STATE.	59.30	
14	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE, ILESA, OSUN STATE	58.80	
15	COCOA RESEARCH INSITITUTE OF NIGERIA, IDI- AYUNRE, IBADAN OYO STATE	58.70	
16	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE, AKURE ONDO STATE	58.60	
17	NATIONAL HORTICULTURAL RESEARCH INSTITUTE, IBADAN, OYO STATE	58.20	
18	NATIONAL ENGINEERING DESIGN INSTITUTE, NNEWI, ENUGU STATE	57.30	
19	NIGERIAN INSTITUTE OF ANIMAL SCIENCES, ABUJA	57.30	
20	CENTER FOR GEODESY AND GEODYNAMICS, TORO, BAUCHI STATE	57.20	
21	INSTITUTE OF AGRICULTURAL RESEARCH, ZARIA, KADUNA STATE	56.50	
22	ENERGY COMMISSION OF NIGERIA, ABUJA	55.20	
23	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, ILE-IFE, OSUN STATE	54.50	
24	NATIONAL CEREALS RESEARCH INSTITUTE, BADEGGI, NIGER STATE	53.80	
25	NATIONAL OBSTETRICS FISTULA CENTER. NINGI, BAUCHI STATE.	53.40	
26	AFRICAN REGIONAL CENTRE FOR SPACE SCIENCE	53.30	

	&TECHNOLOGY EDUCATION, ILE-IFE, OSUN STATE	
27	ADVANCE SPACE TECHNOLOGY APPLICATIONS LABORATORY, UYO, AKWA IBOM STATE	52.80
28	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA, IJANIKIN, LAGOS STATE	52.10
29	NATIONAL MATHEMATICAL CENTRE SHEDA, ABUJA	50.90
30	NATIONAL INSTITUTE FOR FRESHWATER FISHERIES RESEARCH INSTITUTE, NEW BUSSA, NIGER STATE	50.30
31	SCIENTIFIC EQUIPMENTS DEVELOPMENT INSTITUTE(SEDI), AKWUKE, ENUGU STATE	49.60
32	NATIONAL INSTITUTE FOR OIL PALM RESEARCH, BENIN, EDO STATE	49.40
33	NATIONAL AGRICULTURAL EXTENTION RESEARCH AND LIAISON SERVICES (NAERLS), ZARIA, KADUNA STATE	47.20
34	AGRICULTURAL AND RURAL MANAGEMENT TRAINING ISTITUTE, ILORIN KWARA STATE	45.00
35	NIGERIAN STORED PRODUCTS RESEARCH INSTITUTE, ILORIN, KWARA STATE	43.00
36	NATIONAL INSTITUTE FOR LEATHER SCIENCE AND TECHNOLOGY, KADUNA	40.90
37	PROJECTS DEVELOPMENT INSTITUTE(PRODA), ENUGU STATE	37.60
38	NIGERIAN INSTITUTE FOR OCEANOGRAPHY AND MARINE RESEARCH, LAGOS STATE	36.10
39	NIGERIAN INSTITUTE FOR TRYPANASOMIASIS RESEARCH, KADUNA STATE	36.00
40	NATIONAL CENTRE FOR AGRICULTURAL MECHANIZATION, ILORIN, KWARA STATE	35.10
41	NURSE TUTORS TRAINING PROGRAMME, KADUNA STATE	31.90
42	NATIONAL CENTRE FOR REMOTE SENSING JOS, PLATEAU STATE	31.80
43	NATIONAL WATER RESOURCES INSTITUTE, KADUNA STATE	29.30
44	NATIONAL TUBERECLOSIS AND LEPROCY TRAINING CENTRE SAYE VILLAGE, ZARIA, KADUNA STATE	24.00
45	NIGERIA BUILDING AND ROAD RESEARCH INSTITUTE, ABUJA	22.70
46	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT, BENIN, EDO STATE	16.80
47	NATIONAL ANIMAL PRODUCTION RESEARCH INSTITUTE, ZARIA	14.50
48	CENTRE FOR BASIC SPACE SCIENCE, NSUKKA, ENUGU STATE	8.80

	WATER RESOURCES				
S/N	MDA	% SCORED	COLOUR		
1	NIGERIA INTEGRATED WATER RESOURCES COMMISSION ABUJA	70.60			
2	UPPER NIGER RIVER BASIN DEVELOPMENT AUTHORITY MINNA, NIGER STATE	68.20			
3	LOWER BENUE RIVER BASIN DEVELOPMENT AUTHORITY, MAKURDI, BENUE STATE	61.80			
4	SOKOTO RIMA RIVER BASIN DEVELOPMENT AUTHORITY, SOKOTO STATE	59.40			
5	ANAMBRA- IMO RIVER BASIN DEVELOPMENT AUTHORITY, IMO STATE	59.10			
6	NIGER DELTA BASIN DEVELOPMENT AUTHORITY, RIVERS STATE	58.60			
7	HADEJIA JAMA`ARE RIVER BASIN DEVELOPMENT AUTHORITY, KANO STATE	58.40			
8	FCT WATER BOARD, ABUJA	58.10			
9	CHAD BASIN DEVELOPMENT AUTHORITY, BORNO STATE	55.80			
10	NATIONAL INLAND WATERWAY AUTHORITY LOKOJA, KOGI STATE	52.10			
11	LOWER NIGER RIVER BASIN DEVELOPMENT AUTHORITY ILORIN, KWARA	45.20			
12	CROSS RIVER BASIN DEVELOPMENT AUTHORITY, CALABAR, CROSS RIVER STATE	42.70			
13	BENIN-OWENA RIVER BASIN DEVELOPMENT AUTHORITY, EDO STATE	37.30			
14	NIGERIA HYDROLOGICAL SERVICES AGENCY, ABUJA	33.90			

