



REPORT OF THE PILOT CORRUPTION RISK ASSESSMENT IN SELECTED MDG RELATED MDAs OF WATER RESOURCES, HEALTH AND EDUCATION SECTORS

VOLUME 2

OCTOBER 2015





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TUGAR TECHNICAL
UNIT ON
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ANTI CORRUPTION
REFORMS



TABLE OF CONTENTS

ACKNOWLEDGMENTS	iv
ACRONYMS	v
INTRODUCTION TO THE THREE CRA REPORTS	vi
REPORT OF THE CRA IN NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY (HEALTH SECTOR)	1
PART 1: Background of the Assessment	1
1. Introduction	1
2. Main Objective of the Assessment	2
3. Assessment Methodology and Tools Used	2
4. Executive Summary	3
5. Assets	6
PART 2: CORRUPTION RISKS IN THE NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	7
1. Environmental level.....	7
a) Policy Factors Influencing Integrity in the Sector	7
b) Economic Factors Influencing Integrity in the Agency	8
c) Social Factors Influencing Integrity in the Agency	9
d) Technological Factors Influencing Integrity in the Agency	11
e) Stakeholder Analysis	11
2. Organizational Level	15
Data Sources	15
Organizational Processes Assessed	15
2.2.1. Existence of Agency specific Codes of Conduct/disciplinary rules that are clear and adequate.	16
2.2.2. Existence of a System of Professional Socialization.....	17
2.2.3. Management Practices	17
2.2.4. Guidelines for establishing Primary Health Care (PHC) Systems not Fully Implemented	19
2.2.5. Establishment of Primary Healthcare Centers:	19
2.2.6. Ambiguity within the Enabling Law	20
2.2.7. Coordination and Planning	20
2.2.8. Monitoring and Evaluation (M & E)	21
2.2.9. Internal Reward System	21
2.2.10. Budget and Procurement	22
3. Personnel Level	23

4. Corruption Risks and Assets	24
4.1. List of Corruption Risks as Related to Assets	24
4.2. Risk Prioritization	25
5. Integrity Plan	28

FINAL REPORT OF CORRUPTION RISK ASSESSMENT (CRA) IN THE WATER SUPPLY DEPARTMENT AND THREE (3) RIVER BASIN DEVELOPMENT AUTHORITIES (RBDAs) .
36

PART ONE	36
EXECUTIVE SUMMARY	42
CORRUPTION RISKS IN THE WATER SECTOR	44
PART ONE. Environmental Level	44
PART TWO. Organizational Level	52
PART THREE. Personnel Level	56
PART FOUR. List of Corruption Risks as Related to Assets	57
PART FIVE. Integrity Plan	60

CORRUPTION RISK ASSESSMENT IN THE UNIVERSAL BASIC EDUCATION COMMISSION

PART 1 - Introduction	69
1. Main Objective of the Assessment	70
2. Assessment Methodology and Tools Used	70
2.1 Tools:	71
2.2 Challenges Encountered:	71
3. Executive Summary	71
4. Assets	72
PART 2 - Corruption Risks in the Universal Basic Education Commission	73
1. Environmental Level	73
a) Policy Factors Influencing Integrity in the Sector	73
b) Economic Factors Influencing Integrity at UBEC	82
c) Social Factors Influencing Integrity at UBEC	83
d) Technological Factors Influencing Integrity at UBEC	84
e) Stakeholder Analysis	86

Table 1: Stakeholder Profiles and Roles

86

PART 3 - Corruption Risks at the Organizational Level	89
PART 4 - Corruption Risks at the Personnel Level	95
PART 5 - List of Corruption Risks as Related to Assets	96
Table 2: Corruption Risks as Related to Assets at UBEC	96

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ACRONYMS

ACAs	-	Anti-Corruption Agencies
ACTU	-	Anti-Corruption and Transparency Unit
CRA	-	Corruption Risk Assessment
LGA	-	Local Government Area
MDAs	-	Ministries, Departments and Agencies
MDGs	-	Millennium Development Goals
NASS	-	National Assembly
RBDAs	-	River Basin Development Authorities
NPHCDA	-	National Primary Health Care Development Agency
M&E	-	Monitoring and Evaluation
OCB	-	Open Competitive Bidding
UBEC	-	Universal Basic Education Commission
SUBEBS	-	State Universal Basic Education Boards

INTRODUCTION

This is the second volume of the report of the pilot Corruption Risk Assessment in the MDG sector in Nigeria focusing on the National Primary Health Care Development Agency NPHCDA (Health sector), the Universal Basic Education Commission UBEC (Education sector) and the Water Supply Department of the Federal Ministry of Water Resources and three selected River Basin Development Authorities – RBDAs (Water sector). Volume 1 of the report presents a joint executive summary of the three report findings, abridged versions of each select MDA CRA report, objectives, methodology and the structure for undertaking the Study. Volume 1 of the report also presents three summary tables, one for each of the three MDA studies showing a) the corruption risks identified by the study, b) their impact in the organization, c) the organizational procedure or framework they relate to and d) measures recommended to prevent materialization of these risks all at a glance.

This is the second Volume of the Report of the Pilot Corruption Risk Assessment (CRA) in selected MDG-Related MDAs in Nigeria. It presents the unabridged report of the Corruption Risk Assessments in these selected MDAs. Each report presents the project objective, methodology, policy and legal framework of the MDA assessed, an evaluation of corruption risk in the MDA's operating environment, organizational processes and how they relate to personnel. Each report also contains an Integrity Plan presented in a tabular format. The Integrity Plan contains all measures recommended to be implemented to prevent materialization of risks identified by the study.

CORRUPTION RISK ASSESSMENT IN THE **HEALTH SECTOR** (NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY)

PART 1: BACKGROUND OF THE ASSESSMENT

1. Introduction

This document provides feedback from the Corruption Risk Assessment of the National Primary Healthcare Development Agency (NPHCDA). Established in 1992, the Agency works to provide leadership that supports the promotion and implementation of high quality and sustainable primary healthcare (PHC) for all through resource mobilization, collaboration, partnership, development of community-based systems and functional infrastructure.

Primary healthcare (PHC) was recognized as a specific niche in healthcare provision by the 1978 International Conference on Healthcare. In the outcome document of the conference, PHC was identified as a crucial channel for ensuring that all people attain a level of health which allows them to lead socially and economically productive lives. It is the first level of contact between individuals, families and communities and the national health system, based on community participation and socially acceptable methods.

The World Health Organization (WHO) was later to identify the following key pillars of a functional primary healthcare system¹: reducing exclusion and social disparities in health (universal coverage reforms); organizing health services around people's needs and expectations (service delivery reforms); integrating health into all sectors (public policy reforms); pursuing collaborative models of policy dialogue (leadership reforms); and increasing stakeholder participation.

The NPHCDA is currently involved with the provision and coordination of a range of critical health care services, offering a continuum of care package including focused antenatal care (ANC), skilled birth attendance delivery, immediate postnatal care (PNC), and family planning. They have also continued to provide immunization services and also linkages to secondary referral facilities. These efforts have led to marginal improvements in Nigeria's health sector indices over the past decade. The assessment also noted some best practices within the Agency particularly in the structure of the agency budgets over the last 3 years to accommodate a greater volume of capital rather than recurrent expenditure; the existence of a strong internal monitoring and evaluation (M&E) system as well as

¹ WHO PHC briefing note : available at http://www.who.int/topics/primary_health_care/en/

the use of e-technology for payments and knowledge management. However, there are still a number of challenges in terms of expanding access to healthcare for the most vulnerable demographic groups.

This assessment ultimately seeks to improve the capacity of the NPHCDA to deliver on its mandate by identifying institutional corruption-related weaknesses, which can hinder effectiveness, and propose remedial action for such weaknesses. Generally, the idea is to promote improved mobilization and coordination of a variety of resources inside and outside the government while encouraging a work ethos which aims at improving integrity standards within the agency and improving education and socialization around integrity issues for personnel.

2. Main Objective of the Assessment

The Corruption Risk Assessment (CRA) of the NPHCDA was undertaken in order to identify factors that are capable of contributing to and facilitating corruption within the Agency. The intention is to provide a basis for the design and implementation of policy and practice changes which will address such factors. This is part of a broader programmatic intervention which aims to strengthen institutional measures in MDAs closely related to the achievement of the MDGs.

3. Assessment Methodology and Tools Used

The findings in this report are as a result of desk research and participatory data collection through over 15 interviews, 3 focus group discussions and a self-administered survey. The latter was administered in a total of eighteen (18) primary healthcare centers, three (3) in each of the country's six (6) geopolitical zones. Some of the documents reviewed during the desk research exercise include:

- The NPHCDA Act
- The NPHCDA organogram
- The NPHCDA M & E toolkit
- MOU between NPHCDA and Communities for the provision of PHC
- "Saving One Million Lives: Accelerating Improvements in Nigeria's health outcomes" being a programme document produced by the office of the Honorable Minister, Federal Ministry of Health (FMOH), August 2013.
- The 2012 Country MDG report
- The 2012 National Guidelines for the development of primary healthcare systems in Nigeria

- 2013 National Demographic Health Survey
- The National Routine Immunization Strategic Plan
- The National Strategic Health Development Plan (2012 - 2015)
NPHCDA/FMOH
- The Nigeria Global Health Initiative Strategy (US GOV/FMOH, 2011)
- The 2014 audit report of the Global Alliance for Vaccines and Immunization (GAVI)

Limitations in the assessment exist due to the mostly subjective perceptions of corruption and its root causes within the National Primary Health Care Development Agency (NPHCDA). There was also a certain degree of hesitance to discuss institutional challenges with corruption based on the misconception that the exercise could lead to identifying and possibly sanctioning defaulters. The CRA process also came up at a time when the country was working towards sustaining the containment of the Ebola virus. As a result, many of the Agency's staff teams were very often at work in the rural areas, which made it particularly difficult to schedule and hold interviews with key NPHCDA personnel during the project time frame.

4. Executive Summary

The key issues identified during this assessment include the following:

4.1. Guidelines for establishing Primary Health Care (PHC) Systems not Fully Implemented

In 2012, the Agency developed a comprehensive set of policy guidelines for the development and administration of primary healthcare systems in Nigeria. Some of the provisions contained within the guidelines are being implemented and have, to some extent, enabled improved access to primary healthcare at the rural level. However, some of the directives within the guidelines are not being fully implemented and this tends to create an enabling environment for corruption to occur.

4.2. Establishment of Primary Healthcare Centers:

There are multiple stakeholders involved in the establishment of PHCs across the country, e.g. Office of the Senior Special Assistant to the President on the MDGs (OSSAP-MDGs), SURE-P, NPHCDA, etc. The PHC Guidelines do not clarify how authorization to build a PHC center is obtained and granted. They also do not provide a set of criteria for prequalification to establish a center. In the absence of a central authorizing process, funding is allocated from different sources to construct or rehabilitate PHCs, increasing the risk of waste and misappropriation.

4.3. Ambiguity within the Enabling Law

The NPHCDA prides itself more as a technical facilitator than an enforcer of administrative standards. Frequent reference is made to section 3 of the NPHCD Act of 1992 to justify this argument. Section 3 of the Act does provide that the Agency is responsible for providing '*technical support to the planning, implementation of primary healthcare*'. However, in section 3(d) (i) the Act provides that it is the responsibility of the Agency to *ensure* that the implementation of primary healthcare in the community center aligns as much as possible with the guidelines set out in the National Health Policy. It can be argued that the responsibility to 'ensure' envisages a level of authority that goes beyond providing technical oversight, and indicates a responsibility to enforce certain standards or 'make sure' certain things do or do not happen.

4.4. Coordination and Planning

There is no planning arrangement that merges the primary healthcare workplans at national, State and community levels. Again this reduces accountability and encourages a donor-driven approach to primary healthcare administration in Nigeria. The challenge with this is that donor intervention is usually limited to a few pilot States and in most cases, the same focal States within the six geopolitical zones. In many cases, different donors tend to focus on the same States within the geopolitical zones; therefore resources are concentrated in those States only. This has resulted in an uneven progress towards health related MDG goals as some States have more functional primary healthcare centers than others.

Even though there is a joint donor co - ordination platform where both national and international stakeholders meet regularly, there is no 'agenda setting' process carried out independently by the National Primary Healthcare machinery which is separate from this joint stakeholder coordination process.

4.5. Monitoring and Evaluation (M&E)

The NPHCDA M&E system is quite comprehensive and covers arrangements for data gathering and collation at all levels. The system is also structured to monitor service provision in the community health centers. One of the gaps in the NPHCDA M & E system is the absence of a performance index for the community health care centers. The corruption risk here is that this further creates a work culture where there is minimal transparency in the operation of the centers.

The internal M & E system also needs to be further strengthened to be able to identify 'red flags' and internal weaknesses in the system before an external partner (e.g. the Global Action on Vaccinations and Immunization, GAVI) is able to do so.

4.6. Internal Reward System

Civil servants in Nigeria as in most parts of the world are not as well paid as counterparts in other sectors even though all Nigerians are subject to the same living costs. The question of increasing salaries is subject to a rigorous civil service reforms process, over which the NPHCDA has little or no control.

However, it is critical that respective Ministries, Departments and Agencies (MDAs) put some independent staff welfare mechanisms in place, which target improved access to livelihood support for members of staff. Such internal mechanisms are lacking within the NPHCDA, which increases the likelihood that corruption will be frequently rationalized and justified within the system.

4.7. Budget Process and Procurement

The primary healthcare programme is grossly underfunded, which in turn has led to low performance of the PHC facilities². The agency's recurrent budget has been consistently lower (20 – 25%) than its capital projections (80 – 85%) within the past 3 years, which is in line with global best practice. Ideally this is supposed to ensure that more money is available for programmes and interventions than for the operational costs of running the Agency. However this has not been the case due to the issue of delayed or non - release of appropriation, which has been a recurring challenge for the Agency. This challenge is bound to increase the number of abandoned projects and leads to varying outcome patterns in primary healthcare provision across the country as some centers are able to receive support and others are not. The situation further exposes Management to risks that are linked to the prioritization of programmes within a context of insufficient funding.

Other procurement issues that make the Agency more vulnerable to corruption include the broad use of discretionary powers for the award of contracts and the lack of regular procurement audits by the Bureau of Public Procurement (BPP).

²The Ministry of Health National strategic health Development plan 2012 – 2015 at p.10

The recent transition from the 'envelope system' to the 'zero based budgeting system' in public finance management provides an opportunity to strengthen internal accountability and possibly reduce the incidence of corruption, within the Agency. This is because it subjects spending proposals to a rigorous justification process, prior to the approval of spending projections. The Agency would need to build internal capacity to engage with the zero based budgeting approach in order to maximize its anti - corruption benefits.

5. Assets

There are a number of assets which not only add value to the NPHCDA's work, but can be lost in the event of unchecked, consistent corruption. It is important that these assets are protected through a continuum of action geared towards stronger institutional resistance to corruption and capability for corruption prevention. These assets are:

- i. Goodwill amongst donor community, which often leads to a regular flow of extra-budgetary support for the Agency's work
- ii. Mostly good reputation amongst stakeholders
- iii. Existence of zonal offices/State offices for wider outreach
- iv. Project vehicles for ease of access to the States and rural areas
- v. Robust internal policy regime e.g. national guidelines for development of PHC systems in Nigeria; guidelines for establishing State PHC Agencies, etc.
- vi. Existence of a Functional website
- vii. Effective administrative structure
- viii. Agency autonomy
- ix. Cordial working relationships with supervisory authorities
- x. The availability of training opportunities for staff
- xi. The availability of functional ICT facilities within the Agency. This enables an effective knowledge management systems and processes.
- xii. Movable assets of the PHCs
- xiii. Supplies from NPHCDA and other stakeholders
- xiv. Funding appropriated for the Agency and also provided by development partners to support the Agency's work

PART 2: CORRUPTION RISKS IN THE NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY

1. Environmental Level

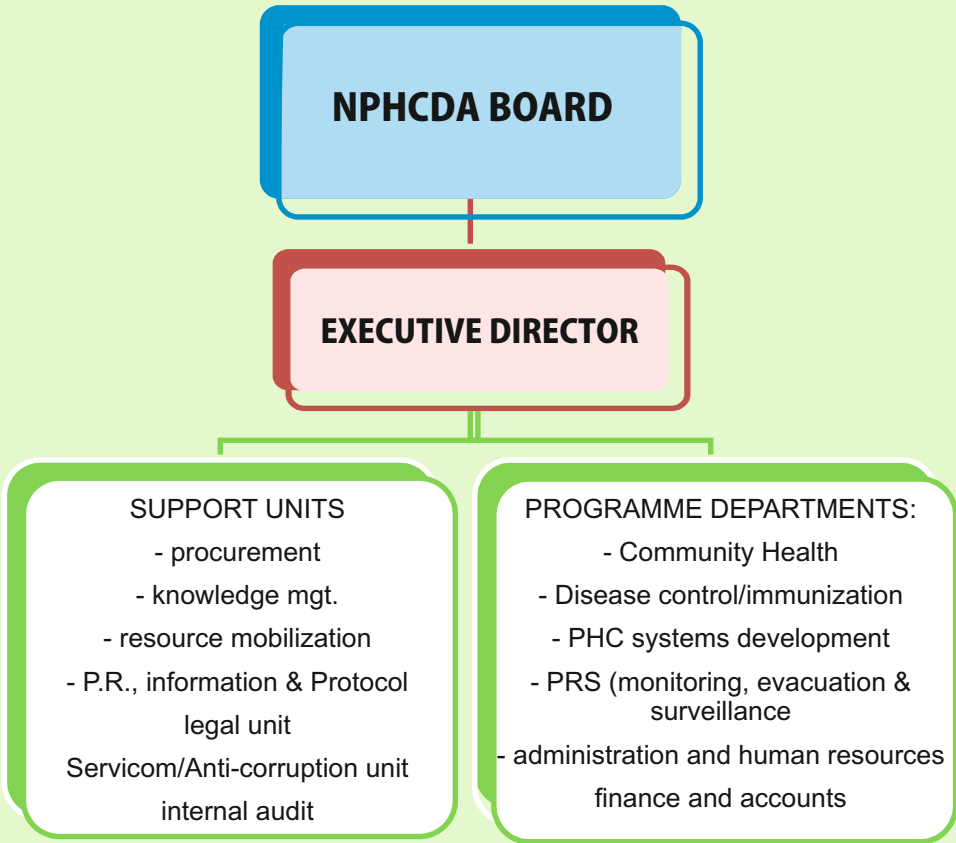
a) Policy Factors Influencing Integrity in the Sector

The NPHCDA is one of the agencies within the Federal Ministry of Health. Established in 1992, the mission of the Agency is: *'To provide leadership that supports the promotion and implementation of high quality and sustainable primary health care for all through resource mobilization, partnership, collaboration, development of community based systems and functional infrastructure'*.

The NPHCD Act provides an effective framework for the development of primary healthcare systems and processes in Nigeria. It however tends to focus only on the establishment, structure and functions of the Agency. It does not clarify or provide a specific mechanism to clarify what corruption means within the context of the Agency's work; how it can be prevented and what happens when it occurs. The Agency relies mainly on the provisions of more generic laws like the Public Procurement Act to provide a road map on the issue, but also does not appear to fully implement such laws. It would have been more helpful if the Agency had some internal policies and guidelines explaining which acts fall within the institutional delineation of misconduct and/or corruption and how such acts will be dealt with if they occur. Apart from this gap, the NPHCDA does have a robust internal policy regime, which includes the 'National Guidelines for the Development of Primary Healthcare Systems' and the National Strategic Health Development Plan.

The Agency like every other Ministry, Department or Agency in Nigeria is vulnerable to external political pressure. The NPHCDA is particularly vulnerable to pressure from the Legislative arm of government who they rely on to approve the Agency's budget. Anecdotal evidence suggests that there have been cases where such pressure has influenced the award of contracts, thereby compromising the integrity of the procurement process. Except in cases where the Procurement Act is rigorously enforced, this external political pressure poses a corruption risk because it can preempt the contractor selection process and lead to award of contracts to persons that do not have the capacity to execute such contracts. This has actually happened in some cases where contractors have absconded with Agency Funds and the anti-corruption agencies have been invited to recover these funds.

Figure 1: NPHCDA Organogram



b) Economic Factors Influencing Integrity in the Agency

Nigeria operates an integrated system of healthcare service provision, which entails the provision of two or more primary healthcare services on the same platform by the same team and often simultaneously. Ideally this approach is geared towards enhancing efficiency, preventing duplicity and wastage of resources, as well as improving availability and accessibility of a wide range of healthcare services. Service integration is the principle that underlies programmes such as the Integrated Management of Childhood Illness (IMCI), Integrated Maternal Newborn and Child Health (IMNCH), Maternal Newborn and Child Health Week (MNCHW) and the Immunization Plus Days (IPDs).³

The financing of public health is tied to the flow of funds from the federation account. Funds are shared between levels of government according to an allocation formula that keeps about half at the federal level, allocates a quarter to the 36 states, and gives the other quarter to the Local Governments⁴. The local governments do not generate enough revenue to sustain healthcare funding, which leads to an overdependence by the LGA on federal, State and international agencies for support. Even though there is some contribution to healthcare

³ Performance-based financing boosts quality of health care in Nigeria: 01 Aug 2013. (NPHCDA, <https://nphcda.thenewtechs.com/articles/item/40.html>)
⁴ BON, 2014

funding by the international donor community and also to a marginal extent, by the private sector, government is the largest mobilizer and manager of healthcare funds. The 2014 National Health Act provides for the Basic Health Care Provision Fund to provide access to basic healthcare services for Nigerians. This will be drawn from at least 1% of the Federal Government's Consolidated Revenue Fund and Grants by international donor partners. The Fund will be managed by 3 national entities as follows:

1. The National Primary Healthcare Development Agency which will manage 45% of the Fund to be disbursed through each State and FCT Primary Healthcare Development Board for essential drugs, vaccines and consumables (20%); provision and maintenance of facilities, laboratory, equipment and transport (15%); and development of human resources for health (10%).
2. The National Health Insurance Scheme (NHIS) which will manage 50% of the Fund for the provision of a basic minimum package of health service.
3. The Federal Ministry of Health will manage 5% of the Fund for Emergency Medical Treatment.

It is evident that the structure for primary healthcare financing in Nigeria situates Government as both a provider and a regulator of primary healthcare without adequate checks and balances amongst participating tiers of government and agencies, which can create a system that tolerates corruption and does not apply sanctions when it occurs. The only way to curtail this would be to improve checks and balances by improving the regulatory strand of federal government's responsibility and powers e.g. improving NPHCDAs regulatory and supervisory powers, reducing its direct implementation roles in favor of States and LGAs, improving transparency and accountability in all participating agencies at all levels of government.

Within the context of a largely government funded primary healthcare programme, one of the economic factors which increases vulnerability to corruption is delayed appropriation. A cursory review of budget implementation reports over the past two years indicates that many of the Agency's programmes were not cash backed within this period. As at November 2014, only 32% of the Agency's capital budget for the year had been released⁵. This increases the number

⁵ CRA Interviews with NPHCDA Directors

of abandoned projects and makes it almost impossible to meet up with agreed service delivery milestones in primary healthcare. While feedback from the NPHCDA claims there is maximum compliance with Procurement Act which is a prerequisite to the budget releases at federal level, budget office reports point to a number of contributory factors behind these appropriation delays. These range from external factors over which the Agency has no control such as fluctuations in the price of crude oil; to some shortcomings in the due process (procurement) requirements which is an institutional weakness that can be addressed by the Agency directly.

One of the issues consistently raised during the interviews with staff of the NPHCDA was the fact that the internal reward system within the NPHCDA is not structured to accommodate the ever increasing cost of living through access to livelihood support and other incentives. This, in addition to the low wages paid to workers when compared with their contemporaries outside of the public sector makes it more likely that the integrity of the system will be compromised on a regular basis.

c) Social Factors Influencing Integrity in the Agency

The Agency's core values are embedded within its mission statement, which is *'to provide leadership that supports the promotion and implementation of high quality and sustainable primary healthcare for all through resource mobilization, partnerships, collaboration, development of community based systems and functional infrastructure'*. While many of the staff interviewed are familiar with the organization's guiding principles and with the basic integrity standards expected of civil servants, it appears that these standards have not been domesticated within the Agency through internal policies, rules and guidelines. It is this domestication process that would foster a shared understanding of what ethical standards are applicable and what corruption means specifically within the context of the Agency's work.

One of the major pillars of the NPHCDAs work ethos is the concept of 'community based partnership'. It was difficult however, to determine whether or not this has any influence on the general perception of 'integrity' because it was not clear what the shared basic assumptions about 'integrity' are within the Agency. It does not seem to have been defined by any organizational policy. Perceptions of corruption were varying rather than shared and ranged from acceptance that it was wrong to accept 'bribes' from contractors, to assumptions that it was alright to accept 'gifts' only after contracts have been properly executed. Also, the more nuanced forms of corruption such as 'the abuse of discretion' do not appear to form part of general perceptions of what constitutes corrupt acts in the agency.

The NPHCDA was established in 1992 and is a fairly young organization, which may account for the absence of a set of shared basic assumptions to which the generality of staff subscribe to as a team. This further heightens the risk of corruption because it indicates that not only is there no clear organizational anti-corruption culture, there is also the absence of an institutionalized delineation of, and response to, ethical and corruption issues within the system.

d) Technological Factors Influencing Integrity in the Agency

There has been a number of e-governance reforms across the Nigerian public sector over the past decade. These have played major roles in reducing opportunities for manipulation and cover ups by providing controls to protect operational integrity.

Within the NPHCDA, these reforms have played a role in preventing corruption not only because they have enhanced accountability and transparency but also because they have improved the organization's operational efficiency. For instance, the Agency has an electronic records management system which includes a functional website, an e-payment system and also a number of electronic data management templates. These have helped improve the quality, reliability and existence of Agency records while also enhancing administrative performance and internal governance. These changes have also facilitated more efficient auditing and reduced opportunities for manipulation and cover-ups, even though it is clear from the GAVI audit report that some major integrity gaps still exist within the Agency⁶.

The Agency is still making the transition from manual to online management of information. However, there has been considerable progress with the use of electronic formats which promote transparency by opening up formerly closed processes to a wider range of citizens. For instance, invitations to tender for contracts within the Agency are regularly posted online at <http://tenders.nigeriang.com/federal-government-tenders-in-nigeria>. However, assessors were not given access to any procurement process documents or related information to determine for themselves to what extent other stages of the procurement process are transparent, competitive, effective, efficient, accountable and help to deliver value for money.

e) Stakeholder Analysis

The stakeholders which are linked to the NPHCDA are shown in figure 2 below while their various roles in relation to the Agency's mandate are explained in table 1. The linkages between stakeholders are also shown in figure 3.

⁶ ibid

As depicted in the images below, the stakeholders are active at various levels of the primary healthcare value chain. The National Assembly comprising the House of Representatives and the Senate interface with the NPHCDA during the budget cycle. The Agency is required to defend its budget proposal prior to approval before the National Assembly Health Committees. The Agency is also expected to provide relevant information to the Committees when the latter carry out the budget oversight function. At community level, the traditional leaders are expected to be involved in the community development committees as patrons. This means they have some level of responsibility for facilitating community level participation in deciding primary healthcare priorities and monitoring its provision in the communities. The members of the communities themselves are involved through the representatives which they nominate to the development committees. The international donor community is also a key stakeholder within the context of the NPHDCA's work. International agencies such as GAVI, UNICEF, USAID and CIDA have played prominent roles in collaborating with the NPHCDA to deliver primary healthcare.

The quarterly primary healthcare review meeting provides the platform for all stakeholders to interface for purposes of agreeing on programmes to be implemented, tracking progress with implementation and ensuring that interventions are not duplicated especially by international development partners. However there is no national planning interface between the federal, State and local governments which enables the setting of national priorities and targets or co-ordination to prevent duplication. The private sector is also not involved at the level of general planning and programming, but usually engages directly with the communities where they intend to provide primary healthcare related support.

Figure 2: Diagrammatic representation of stakeholders

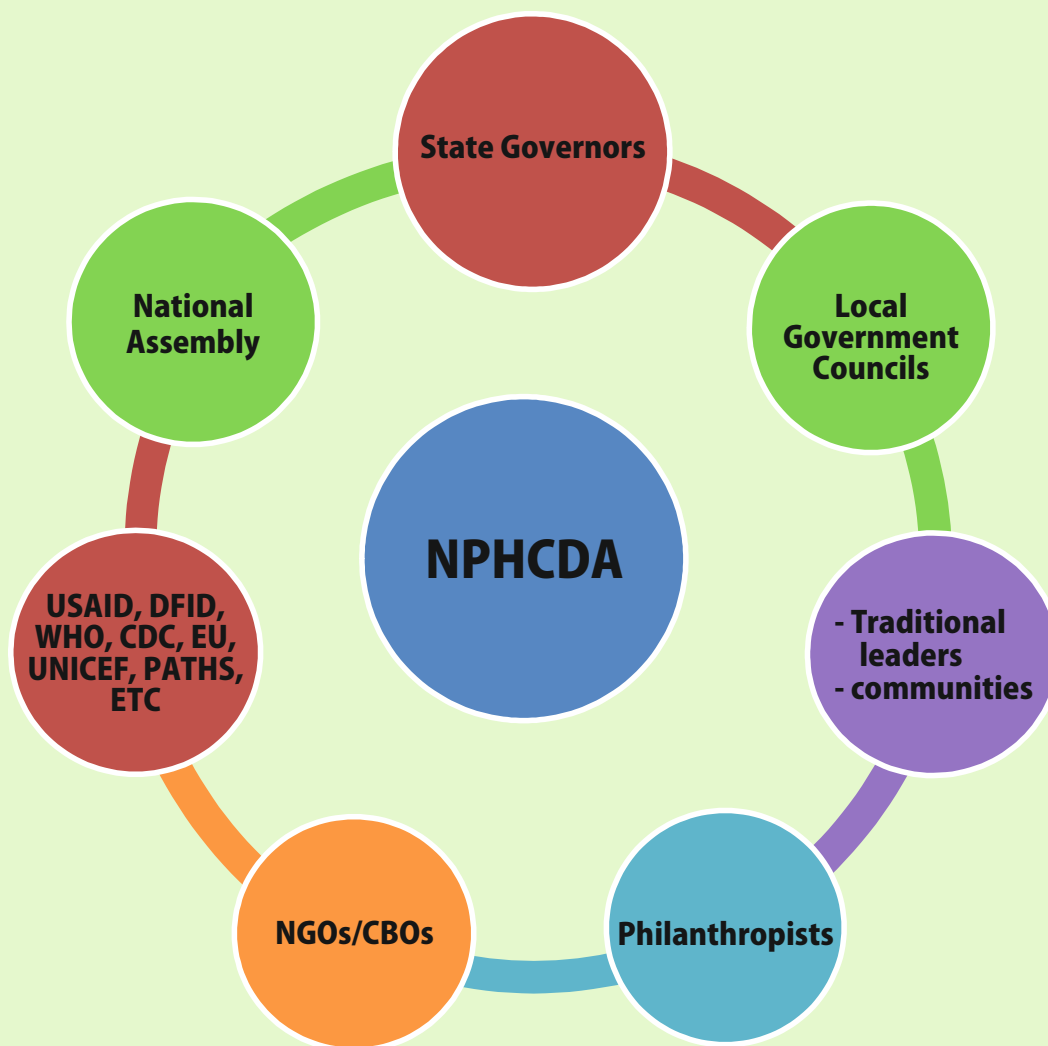


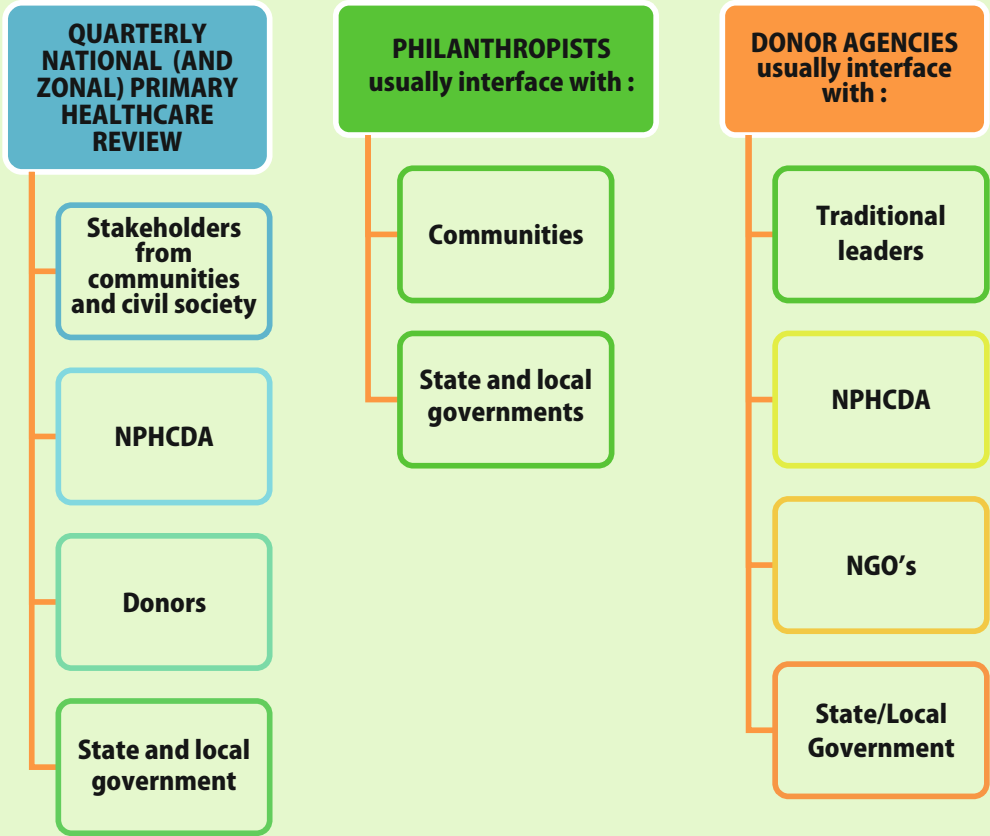
Table 1: Roles of stakeholders

Stakeholder	Roles of Stakeholder and Link to NPHCDA
National Assembly	<ul style="list-style-type: none"> - Oversight of health sector budget - Implements primary healthcare services using constituency projects budget to establish primary healthcare centers in communities
State Government	<ul style="list-style-type: none"> - Establishes State Primary Healthcare Implementation Committee Chaired by Commissioner for Health - State Ministry of Health is charged with provision of primary healthcare support through training, financial and operational support, programming and planning

Stakeholder	Roles of Stakeholder and Link to NPHCDA
	<ul style="list-style-type: none"> - Establishes State Primary Healthcare Development Agencies. As at December 2014, 28 States and the Federal Capital Territory had done this
Local Government Authority	<ul style="list-style-type: none"> - Establishes LGA Primary Healthcare Management Committees. This is usually led by a coordinator whose office is in the LGA secretariat. - Provide overall direction for primary healthcare. - Plan and manage primary healthcare services in the LGAs. - Health and manpower development for the LGAs
Traditional leaders	<ul style="list-style-type: none"> - Serve as patrons of Community Healthcare Development Committees. - The Community Development Committee is a management structure put in place to facilitate community ownership of and participation in the primary healthcare centers
Community Development Committee (could be either a ward development committee or a village development committee)	<p>Some of the functions of the Committee are to:</p> <ul style="list-style-type: none"> - Identify health and health related needs in the village/community - Supervise the implementation of the primary healthcare work plan. - Mobilize and stimulate active community involvement in the implementation of developed health plans
International partners NGOs/CBOs	<ul style="list-style-type: none"> - Provide technical and funding support for specified primary healthcare programmes. - Sometimes this support is channeled through the NPHCDA. At other times, they deal directly with the states or communities
Philanthropists/ Private sector	<ul style="list-style-type: none"> - Build and sometimes equip health centers in communities. - Sometimes this is implemented by individual philanthropists from personal funds. At other times

Stakeholder	Roles of Stakeholder and Link to NPHCDA
	<p>the interventions are implemented by companies as part of an organizational corporate social responsibility policy.</p> <ul style="list-style-type: none"> - Usually there is no interface between this category of stakeholders and the NPHCDA. The former usually discuss their proposed interventions directly with the traditional leaders and communities

Figure 3: Linkages between Stakeholders



2. Organizational Level

2.1. Data Sources

As discussed in section 1.3. of this document, the information contained in this report was collated through a rigorous desk review process, focus group discussions and interviews within the NPHCDA and also within the primary healthcare

Organizational processes assessed

2.2.1. Existence of Agency specific Codes of Conduct/Disciplinary Rules that are Clear and Adequate.

The National Guidelines for Development of Primary Healthcare Systems in Nigeria provide a robust framework for strengthening primary healthcare systems in Nigeria. However they are more normative than prescriptive because they focus only on depicting the ideal in terms of how primary healthcare should be administered. The guidelines focus on tools, checklists and approaches that are ideal for primary healthcare service delivery. However they fail to address codes of conduct and service delivery standards, or what happens when those standards are breached.

While the NPHCDA relies on the Code of Conduct for Public Servants contained in the fifth schedule of the Constitution of the Federal Republic of Nigeria 1999, the Agency has not developed any internal procedural rules or internal codes of conduct, which speak to the peculiarities of the Agency's mandate as far as what constitutes 'corrupt behaviour' is concerned. There is no whistle-blower's policy and there are also no minimum standards to which stakeholders who wish to engage in the provision of primary healthcare service must align.

These gaps constitute corruption risks both internally within the Agency and externally in terms of the general environment for primary healthcare provision in Nigeria. Firstly, where there are no internal rules or enforcement mechanisms on corruption, there is nothing in place to delineate corrupt acts and also act as a check against them. Secondly the absence of minimum standards for external stakeholders has led to a situation where different groups are currently involved in either constructing or rehabilitating healthcare centres, as well as providing drugs, vaccines and other supplies. Sometimes there is duplication in service provision especially when it comes to construction and rehabilitation. For instance it is possible for a centre to be constructed by the local government and refurbished several times by either the National Assembly as a constituency project and or by the State government using health sector funds or even a corporate entity as a part of a broader corporate social responsibility policy. In some cases it is difficult to tell which stakeholder should be credited with the establishment of the centres because there are multiple signage on the property crediting separate groups for 'remodelling' the property, even where some of these facilities are derelict and no longer in use. This failure to detect and correct such apparent duplication points to respective gaps at the levels of procurement, implementation and also monitoring and evaluation.

The above scenario also points to an internal policy deficit in terms of general responsibility for coordination and oversight of the primary healthcare system across the country. It also creates a system that leaves room for waste and misappropriation.

2.2.2. Existence of a System of Professional Socialization

The Agency does organize periodic retreats and training for its staff. Sometimes these are organized in collaboration with international partner agencies and focus mostly on specific aspects of primary healthcare administration. However, training modules which address corruption and ethics are not as a matter of internal praxis, regularly integrated as part of the training programmes.

2.2.3. Management Practices

The NPHCDA has strong internal regulation particularly when it comes to processes which deal with professional standards in primary healthcare delivery. Recently, the Agency initiated the 'Strengthening HR for Supply Chain Management in the Immunization Supply Chain through Stakeholder Engagement'. As a compliment to this, they also created (with support from some international partners), the national Vaccine Stock Performance Management (VSPM) dashboard. This has improved the integrity of the system by encouraging the use of data for decision making; ensuring that stock levels for some critical drugs are visible in real time to stock managers at higher levels; and promoting interaction between personnel at various levels of the drug supply chain.

Another innovative management approach that has been introduced by the Agency is the Performance Based Financing Approach (PBF). As opposed to the traditional method of paying for inputs such as training and equipment, PBF instead pays for results achieved, such as the number of fully vaccinated children, the number of malnourished children properly counseled on nutrition, the number of pregnant women receiving antenatal care and women who have given birth receiving postnatal care, and the number of hypertensive patients detected and registered. In other words primary healthcare facilities are rewarded with additional payments based on their performance in meeting certain pre-agreed maternal, child, and other health targets. Usually performance will be subject to a rigorous verification process prior to payment. It also creates a "cooperative-like" structure in which health workers become stakeholders and are directly accountable to the communities. Not only does this boost the morale of healthcare workers, it also reduces the rate at which some of the workers in the PHC centers sell their own drug stocks to patients.

In August 2013, a decision was taken by the National Primary Healthcare Development Agency and the World Bank to implement an Intensive Performance Based Financing (PBF) Internship Programme in order to build capacity in this relatively new health system approach. The PBF approach adopts the use of systematic data audits in health facility registers and client tracing in the community to improve primary healthcare access and use by community dwellers. It promotes autonomy within the health centers by delineating the following roles and levels of responsibility:

- purchasing
- fund holding
- drug provision
- regulation and
- Community voice.

This delineation helps address the possibility of conflict of interest and enables a navigation of the lack of transparency that comes with it.

The problem with the above and many of the management practices which the NPHCDA has initiated is that they have been introduced in a few primary healthcare centers in selected pilot states. As such, in most states and local government areas there are still a lot of centers where the utilization of health services remains very low; the quality of services are far below acceptable minimum standards; and there is a co-mingling of personal funds and supplies with those provided by external bodies. In many centers the average patient load ranges from 5 to 30 per month, with 2 to 5 deliveries⁷ because there is no infrastructure to support a more efficient health delivery system. Most of the 23,000 frontline Primary Healthcare (PHC) facilities often lack skilled practitioners and a large percentage of the facilities do not have basic pharmaceuticals and commodities consistently in-stock⁸.

All of the above point to the need for a central oversight authority which is charged with the responsibility for oversight and enforcement as far as the primary healthcare system in Nigeria is concerned. This particular deficit is discussed further in section 2.2.6 of this report.

⁷ 'Performance-based financing boosts quality of health care in Nigeria', 01 Aug 2013: NPHCDA. Available at: <https://nphcda.thenewtechs.com/articles/item/40.html>

⁸ 'Saving one million lives: accelerating improvements in Nigeria's in Nigeria's health outcomes' being a programme document produced by the office of the Honorable Minister, FMOH, August 2013.

2.2.4. Guidelines for Establishing Primary Health Care (PHC) Systems not Fully Implemented

In 2012, the Agency developed a set of policy guidelines for the development and administration of primary healthcare systems in Nigeria. Some of the provisions contained within the guidelines are being implemented and have to some extent, enabled improved access to primary healthcare at the rural level. For instance, Local Government Primary Healthcare Coordinators have been appointed in all the LGAs in the country with offices in each LG secretariat.

However some of the directives within the guidelines are not being fully implemented and this tends to create an enabling environment for corruption to occur. For instance the PHC supervisory guide provides for the monthly supervision of the ward health facilities by ward development committees who are expected to provide feedback to Local Government leadership. As a compliment to this, the LG PHC coordinator is expected to supervise the PHC staff monthly (and as necessary) and provide feedback to the State Ministry of Health, (SMOH) and the NPHCDA zonal office. The supervision process is meant to be guided by standardized checklists which have been provided by the NPHCDA.

In many of the PHC centers visited for this assessment, there is little or no supervision and the relevant officers were not familiar with the NPHCDA supervisory checklists. The standardized price lists for drugs and services are also not on display in many primary healthcare centers, giving room for abuses.

2.2.5. Establishment of Primary Healthcare Centers:

There are a number of stakeholders involved in the establishment of PHC centers across the country. Some of the existing centers have been established by the Office of the Senior Special Assistant to the President on the Millennium Development Goals (OSSAP MDGs), others by some legislators as part of their constituency projects outreach. Some have been established by the NPHCDA, while a number of them have been established by individuals/corporate bodies as part of a broader philanthropic outreach. The State and Local Government authorities have also established a number of centers.

The PHC Guidelines do not clarify how authorization and accreditation to locate and build a PHC center is obtained and granted. They also do not provide a set of criteria for prequalification to establish a center. For the State and Local governments, land is obtained for purposes of establishing a PHC by virtue of the Land Use Act which vests all lands in the government. For individuals and the private sector, land is obtained through negotiated lease agreements with the communities and the LG authorities.

The absence of an institutionalized set of minimum standards to be met before obtaining permission to establish PHC centers has led to a situation where there is no centrally recognized authority to whom the sponsors of PHC centers are accountable, no operational coherence in the PHC system generally, uniformity of standards in terms of how the centers are run and also no enforcement of anti-corruption standards within many PHC centers. It also creates an environment which enables waste through duplication of efforts by different stakeholders and affects the ability of the primary healthcare system to deliver as envisaged or facilitate the Country's attainment of agreed MDG targets.

2.2.6. Ambiguity within the Enabling Law

One of the issues that kept recurring during the discussions with the NPHCDA was that the Agency's mandate does not include oversight of the PHC centers. Frequent reference was made to section 3 of the NPHCD Act of 1992 to justify the argument that the level of interface envisaged between the Agency and the PHC centers is limited to the provision of technical support only and does not cover identifying and addressing administrative breaches. Section 3 of the Act does provide that the agency is responsible for providing technical support towards the planning, implementation of primary healthcare. However, in section 3(d)(i) the Act provides that it is the responsibility of the Agency to ensure that the implementation of primary healthcare in the community center aligns as much as possible with the guideline set out in the National Health Policy. It can be argued that the responsibility to 'ensure' envisages a level of authority that goes beyond providing technical oversight and indicates a responsibility to enforce certain standards or 'make sure' certain things do or do not happen. From this perspective, section 3(d)(i) is indicative of a mandate to 'enforce' or to 'make sure', which cannot happen if the Agency does not assume a more forceful and well defined role in terms of operational oversight of the centers. This is an ambiguity which can only be clarified by legal interpretation and probably by an amendment of the Act itself.

This ambiguity in the law is a corruption risk because it creates a situation where no central authority is accountable for the efficiency and functionality of the centers. The result is that there are some discrepancies with financial accounting and also with the administration of drugs and other supplies within some of the PHC centers.

2.2.7. Coordination and Planning

There is no national primary healthcare planning arrangement that merges the primary healthcare workplans at national, state and community levels. Again this

reduces accountability, and encourages a donor driven approach to primary healthcare administration in Nigeria. This has resulted in an uneven progress towards health related MDG goals as some States have more functional primary healthcare centers than others.

Even though there is a joint donor coordination platform where both national and international stakeholders meet regularly, there is no 'agenda setting' process carried out independently by the National Primary healthcare machinery, which is separate from this joint stakeholder coordination process. Also the joint donor coordination platform focuses more on programme delineation among partners to avoid duplication of interventions. As such, there is still a major gap in terms of national planning and coordination across the 3 levels of government. As a result of this, it is possible for different levels of government to sometimes appropriate funding for the same healthcare centers.

2.2.8. Monitoring and Evaluation (M & E)

The NPHCDA M & E system is relatively good and covers arrangements for data gathering and collation at all levels. The system is also structured to monitor service provision in the community health centers. For instance The NPHCDA receives 'Routine Immunization (RI) and Logistics reports' on a monthly basis from the state based facilities. These reports are broken-down by the coverage of antigens based on fixed RI sessions at the health facility and coverage during outreach activities carried out. The reports are compiled and reported quarterly by the NPHCDA. To assess the quality of the monthly data collected, the government and partners conduct a Data Quality Self-Assessment (DQS) quarterly which is usually funded from the budget of the Ministry of Health (MOH).

One of the gaps in the NPHCDA M & E system is the absence of a performance index for the community healthcare centers. The corruption risk here is that this further creates a work culture where there is minimal transparency in the operation of the centers.

The internal M & E system also needs to be further strengthened to be able to 'red flag' internal weaknesses in the system before an external partner (like GAVI for instance) is able to do so.

2.2.9. Internal Reward System

Civil servants in Nigeria as in most parts of the world are not as well paid as counterparts in other sectors even though all Nigerians are subject to the same living costs. The question of increasing salaries is subject to a rigorous civil service reforms process, over which the NPHCDA has little or no control.

However, it is critical that respective Ministries, Departments and Agencies (MDAs) put some independent staff welfare mechanisms in place which target improved access to livelihood support for members of staff. Such internal mechanisms are lacking within the NPHCDA and this could encourage rationalizing and justifying of corruption. One of the issues consistently raised during the interviews with staff of the NPHCDA was the fact that the internal reward system within the NPHCDA is not structured to accommodate the ever increasing cost of living through access to livelihood support and other incentives. This makes it more likely that the integrity of the system will be compromised on a regular basis.

2.2.10. Budget and Procurement

The primary healthcare programme is grossly underfunded, which in turn has led to low performance of the PHC facilities⁹. The Agency's recurrent budget has been consistently lower (20 – 25%) than its capital projections (80 – 85%) within the past 3 years, which is in line with global best practice. Ideally this is supposed to ensure that more money is available for programmes and interventions than for the operational costs of running the Agency. However this has not been the case due to the issue of delayed appropriation which has been a recurring challenge for the Agency. For instance as at November 2014, only 32% of the capital budget had been released. This challenge is bound to increase the number of abandoned projects and leads to varying outcome patterns in primary healthcare provision across the country as some centers are able to receive support and others are not. This exposes healthcare workers within the latter category to a number of corruption risks including the sale of their personal drug stock to patients at whatever price they decide as well as a failure to account to any supervisory authority for the profits made from such sales.

In spite of feedback from within the Agency which claims maximum compliance with Procurement Act, a number of internal systems related weaknesses have been identified¹⁰ in this area. It should be pointed out that at the time of this assessment, the NPHCDA had not issued a management response to the GAVI audit report from where the systems- related weaknesses in procurement discussed below were collated, even though some of its findings had been verbally challenged. The said weaknesses in the procurement process include: a lack of delineation of roles within the procurement value chain; the absence of standardized agency-price lists to which suppliers and contractors are bound; the absence of an effective quality control mechanism to ensure value for money in terms of the quality of goods supplied; and the need to upgrade the contractors' details in the suppliers'

⁹ National strategic plan by Ministry (check later in doc)

¹⁰ GAVI audit report

data base. The frequent and in some cases questionable use of the 'shopping method' for procurement also makes the system more vulnerable to a number of corruption risks. One of these is the risk of providing advance payments to errant suppliers who either have not delivered the assets/goods or have delivered sub-standard goods/services.

Other areas of risk include weaknesses in the monitoring and management of State- level disbursements, advances and their retirement; the transfer of cash advances for monitoring and training programmes to the individual accounts of programme officers which has led to a few discrepancies between the transfers on the one hand, and the retirement of same, on the other; and a failure to effectively track programme implementation against approved budgets.

Finally there appears to be a gap in the area of fixed assets management based on the absence of Fixed Assets Registers (FARs) at the state centers or at federal level, even though they do keep asset/goods distribution lists. This is indicative of the absence of an institutionalized system for maintaining and tracking assets which makes it almost impossible to delineate which partner/stakeholder paid for which assets. This makes it possible for donor funds to be misapplied and further blurs the accounting process, which could in turn lead to a loss of external goodwill by the Agency.

3. Personnel Level

While the CRA interviewees conceded that the NPHCDA system is not perfect, there was also a sense in which corruption was rationalized based on the premise that no system anywhere is perfect. This perception has probably been fostered by the absence of a shared organizational culture on corruption prevention and the absence of established training routines to strengthen ethics and competence within the agency. Individual integrity is also negatively impacted due to the absence of an organizational whistleblower policy which provides guidance for individuals who wish to voice concerns internally in a responsible and effective manner when they discover information which they believe shows some malpractice.

The GAVI audit alluded to the application of broad discretionary powers at senior management level with no corresponding checks to control the tendency that such powers may be abused. It is critical that the same system which awards these broad discretionary powers puts in place processes to balance these powers for

instance by giving the M & E system the power to monitor the procurement process and provide feedback to management. That way, the Agency will have the opportunity to course- correct before external stakeholders step into the matter. Also the Agency needs to actively comply with Section 19(b) of the Public Procurement Act and grant stakeholders including NGO's access to timely procurement information, to allow for external monitoring by such stakeholders.

4. Corruption Risks and Assets

4.1. List of Corruption Risks as Related to Assets

Asset	Threat	Procedure
<ul style="list-style-type: none"> Goodwill amongst donor community. 	<p>Absence of Fixed Asset Registers</p> <p>Misuse of shopping method in procurement and other procurement anomalies</p>	<p>The actualization of these threats could actually lead to a suspension of further technical and funding support.</p>
<ul style="list-style-type: none"> Reputation 	<p>Weak management interface with states and poor implementation in primary healthcare centers</p>	<p>The Agency's reputation as an effective service delivery vehicle for community healthcare could be compromised in the face of poor communication with the state and LGAs.</p>
<ul style="list-style-type: none"> Cordial working relationships with supervisory authorities 	<p>Gaps in accounting system</p>	<p>Gaps in retirements and supply of backup documents during accounting could strain the cordial working relationship that currently exists</p>
<ul style="list-style-type: none"> Agency autonomy 	<p>External political pressure</p>	<p>External political pressure from other stakeholders undermine agency autonomy as they are forced to work with contactors who may not be qualified to carry out the task at hand.</p>

Asset	Threat	Procedure
<ul style="list-style-type: none"> Existence of zonal offices/state offices for wider outreach 	<p>Disparate performance level across states.</p> <p>Absence of anti-corruption oversight and enforcement mechanisms for the centers</p>	<p>If the incidence of corruption, lack of central supervision and the capacity deficits within the centers are not checked, many of them will close down. This will limit the reach and spread of the country's PHC system</p>
<ul style="list-style-type: none"> Robust internal policy regime e.g. national guidelines for development of PHC systems in Nigeria; guidelines for establishing state PHC Agencies, etc. 	<p>Ambiguities in enabling Act</p>	<p>The enabling Act is the parent law from where every other internal policy emerges. If the law does not clarify the meaning of 'ensure' as discussed in section 3 (d), other internal policies will also not provide the force of law which the Agency needs in order to be more effective as a central coordinating authority</p>

4.2. Risk Prioritization

Tables 4 and 5: Risk Prioritization Table

Risk	Prioritization (how likely is the risk to occur?)	Likelihood that corrupt network is required to establish this level of corruption within the organization	Human and Economic Effects of Risk
<p>Diversion of resources due to gaps in procurement processes</p>	<p>High</p>	<p>Very likely</p>	<p>MDG targets in health cannot be met where resources meant for service delivery are diverted.</p>
<p>Lack of transparency and accountability at primary healthcare centers</p>	<p>High</p>	<p>Not likely</p>	<p>Preventable loss of life in communities; high maternal mortality rates because primary healthcare centers are not functioning as envisaged.</p>

Risk	Prioritization (how likely is the risk to occur?)	Likelihood that corrupt network is required to establish this level of corruption within the organization	Human and Economic Effects of Risk
Duplication and waste in primary healthcare service provision due to absence of central regulatory authority	High	Not likely	Waste of scarce resources as different stakeholders renovate the same facilities over and over again
Poor service delivery due to capacity deficits among primary healthcare workers in the centers	High	Likely	Capacity of workers not strengthened. MDG health targets not met.
Lack of adequate infrastructure support in many primary healthcare centers.	Medium	Likely	Country targets for healthcare not met. Preventable loss of life at community levels
Rationalization of corruption due to the absence of an organizational anti -corruption culture within the NPHCDA	High	Not Likely	Staff capacity not built or strengthened Varying perceptions of work ethos within the Agency
Corrupt acts occur at different levels due to absence of strong internal policy & anti - corruption enforcement regime within the NPHCDA	High	Not Likely	Diversion and waste of scarce resources. Nigeria does not meet healthcare targets.

Risk	Prioritization (how likely is the risk to occur?)	Likelihood that corrupt network is required to establish this level of corruption within the organization	Human and Economic Effects of Risk
Loss of external goodwill because internal M & E process does not 'red-flag' procurement anomalies	Medium	Likely	Loss of useful technical and financial support required to deliver on national health targets.
Absence of country level coordination and planning that harmonizes plans between Federal, State and Local Governments	High	Not likely	Progress in delivery of healthcare targets across the country is uneven and disparate.

Serious risks (for immediate addressing)	Medium level risk (to be addressed in mid - term perspective)	Low level risk (to be addressed in the longer term or just monitored)
<ul style="list-style-type: none"> • Duplication and waste in primary healthcare service provision due to absence of central regulatory authority. • Diversion of resources due to gaps in procurement processes 	<ul style="list-style-type: none"> • Lack of adequate infrastructure support in many primary healthcare centers • Absence of planning and country level coordination and planning that harmonizes plans between Federal, State and Local Governments • Corrupt acts occur at different levels due to absence of strong internal policy & anti-corruption enforcement regime within the NPHCDA • Poor service delivery due to capacity deficits among primary healthcare workers in the centers 	<ul style="list-style-type: none"> • Loss of external goodwill because internal M & E process does not 'red - flag' procurement anomalies. • Lack of transparency and accountability at primary healthcare centers

5. Integrity Plan

The integrity plan proposed for the NPHCDA is based on the need to improve the Agency's resistance to corruption based on the risks that have been highlighted in this assessment. It tries to merge mechanisms that reinforce desired ethical behavior on the one hand, and also those that deter impropriety on the other. It is worthwhile to point out that there are broader governance issues at play as far as tackling corruption within the Agency is concerned. These broader governance issues will require some form of reforms not just within the NPHCDA but also within other government institutions such as the legislative arm of government, as well as practice shifts on the supply side. However the integrity plan focuses only on the steps which the Agency can take as an independent organization to reduce its corruption vulnerabilities by whatever margins are possible.

The assessment findings indicate that the culture of accountability needs to be more clearly defined and also communicated to personnel through a continuum of action. The latter should include the development of simple practice notes and guidelines including a whistleblower policy; as well as organizing regular training/capacity building sessions on anti-corruption and procurement. As a compliment to all of this, the integrity of the Agency will be further strengthened through periodic procurement audits, which will help in identifying and addressing issues and challenges internally.

The key issues addressed in the plan are as follows:

- Strengthening existing internal controls as well as personal and organizational integrity.
- Training (including ethical competency training), which will address opportunities for corruption and how staff should respond to them.
- Strengthening Internal reporting channels through whistleblower protection.
- Promoting transparency/reducing monopoly in the public procurement value chain.
- Periodic testing and auditing by the Bureau of Public Procurement.
- Improvements in planning and delivery of primary healthcare generally, including the development and publication of standard operating procedures in every primary healthcare center.
- Strengthening internal capacity for capital projects prioritization within a zero based budgeting system.

Table 6: Integrity Plan

Risk	Measures Recommended	Output	Deadline	Responsible Person
<ul style="list-style-type: none"> Duplication and waste in establishment and renovation of primary healthcare centers. 	<ul style="list-style-type: none"> Review enabling Law to vest NPHCDA with stronger regulatory authority over the centers. Generate accreditation standards/guidelines for establishment of primary healthcare centers for government, private sector, legislators and other stakeholders. 	<ul style="list-style-type: none"> Clearer delineation of responsibility for oversight of PHC system in Nigeria 	<p>Medium term</p> <p>Medium term</p>	<p>NPHCDA/FMOH/NASS</p> <p>FMOH/NPHCDA</p>
<ul style="list-style-type: none"> Diversion of NPHCDA resources through misapplication of procurement procedures 	<ul style="list-style-type: none"> Develop and disseminate Agency specific procurement guideline. This should delineate roles and responsibilities within the procurement value chain to reduce monopoly 	<ul style="list-style-type: none"> Diversion of NPHCDA resources reduced 	<p>Immediate</p>	<p>NPHCDA management</p> <p>FMH/NPHCDA</p>

Risk	Measures Recommended	Output	Deadline	Responsible Person
	<ul style="list-style-type: none"> • Organize procurement training for staff at all levels • Develop Agency price list, for goods and services which are usually supplied to Agency • Review and update Agency's list of contractors • Include in Agency Code of Ethics, an internal practice note for monitoring transfer of funds from NPHDA to states and for monitoring implementation along budget lines • Agency procurement guidelines to include rules on the maintenance of Fixed Asset Registers (FARs) in the NPHCDA and in the states. 	<ul style="list-style-type: none"> • Shared understanding of Agency specific procurement procedures requirements. • Deviation of minimum procurement standards minimized. <p>Assets registers in place</p>	<p>Immediate</p> <p>Immediate</p> <p>Immediate</p>	<p>NPHCDA Management</p> <p>NPHCDA Management</p>

Risk	Measures Recommended	Output	Deadline	Responsible Person
	<ul style="list-style-type: none"> • Create a document tracking and sign off systems that ensures traceability of individual action, sign off and responsibility for procurement steps. • Develop and implement Performance contracts for Agency leaders which include improvements in procurement practice and outcomes as indicators • Improved regularity and dept. of BPP procurement audits and other supervisory efforts with reports identifying individual wrong doing and recommending disciplinary actions • ACA directives pursuant to Section 6 of ICPC Establishment Act on constituency projects 	<ul style="list-style-type: none"> • Personal responsibility for actions easily identifiable • Performance contracts for CEO and Management in place enabling periodic measurement of improvements or otherwise in procurement practice and outcomes • Reports of BPP audits and decisions on complaints are regular and identify individuals responsible for infractions and recommend disciplinary actions against them 	<p>Immediate</p>	

Risk	Measures Recommended	Output	Deadline	Responsible Person
<ul style="list-style-type: none"> Lack of adequate infrastructure support in many primary healthcare centers. 	<ul style="list-style-type: none"> Negotiate infrastructure support for centers with international partners and the private sector 	<ul style="list-style-type: none"> Improved infrastructure support for increased access to primary healthcare in Nigeria 	Ongoing	MOH/NPHCDA
<ul style="list-style-type: none"> Corrupt acts can occur at different levels within the Agency due to absence of strong internal anti-corruption enforcement regime within the NPHCDA 	<ul style="list-style-type: none"> Implement Agency specific Code of Ethics. Ensure that core values are communicated and socialized to become part of the culture through norms, guidelines, procedures and regular staff training. Develop and implement performance contracts for Agency leaders that include ethics enforcement as clear indicators 	<ul style="list-style-type: none"> Shared understanding of agency specific anti-corruption standards. Reduced incidence of corrupt acts across board, within the Agency. 	Ongoing	NPHCDA management
<ul style="list-style-type: none"> Absence of country level primary healthcare co-ordination and planning that harmonizes plans between Federal, State and Local Governments 	<ul style="list-style-type: none"> Convene annual planning forum which brings together federal, state and local government authorities only to set national healthcare priorities 	<ul style="list-style-type: none"> Improved synergy on primary healthcare between different levels of government. 	Ongoing	NPHCDA

Risk	Measures Recommended	Output	Deadline	Responsible Person
<ul style="list-style-type: none"> Loss of external goodwill because internal M & E process does not 'red - flag' procurement anomalies. 	<ul style="list-style-type: none"> Strengthen internal M and E process to become a more effective watchdog Provide platform through quarterly management meetings for areas of concern to be discussed and addressed before external stakeholders assume the watchdog role 	<ul style="list-style-type: none"> Procurement anomalies are increasingly highlighted and addressed internally. 	Ongoing	NPHCDANPHCDA management
<ul style="list-style-type: none"> The absence of an effective quality control mechanism to ensure value for money in terms of the quality of goods supplied 	<ul style="list-style-type: none"> Develop standard specifications for commonly acquired items. Develop approval system for technical specifications in case of complex or uncommon goods and materials including testing methods if necessary. Clear delineation of roles at point of receipt of stores in a way that ensures personal liability for mistakes and infractions on quality of materials received. 	<ul style="list-style-type: none"> Quality control systems strengthened to verify and certify quality of supplied items 		NPHCDA Management
<ul style="list-style-type: none"> Weak internal complaint and Whistle Blowers System 	<ul style="list-style-type: none"> Develop and popularize an Agency whistle blower policy 			

Risk	Measures Recommended	Output	Deadline	Responsible Person
<ul style="list-style-type: none"> Absence of effective fixed and movable Asset Management System 	<ul style="list-style-type: none"> Make it mandatory for fixed and movable assets registers to be opened in each PHC detailing, date of purchase, value of assets, year of manufacture, purchaser, name of supplier, date of supply and installation, etc. 			NPHCDA/State and LGAs
<ul style="list-style-type: none"> Lack of transparency and accountability at primary healthcare centers and in management of state transfers 	<ul style="list-style-type: none"> Develop and disseminate standard operating procedures in every healthcare center Provide dedicated funding for central M&E for improved performance measurement at state and local government levels. Develop performance measurement tools to be administered across all health care centers annually Strengthen M and E mechanisms within state and local government authorities 	<ul style="list-style-type: none"> Improved transparency and accountability in the primary healthcare centers. 	Ongoing	NPHCDA management
<ul style="list-style-type: none"> Poor service delivery due to capacity deficits among primary healthcare workers in the centers 	<ul style="list-style-type: none"> Build/strengthen capacity of center workers Organize training for ward committees, and also the service providers at community level 	<ul style="list-style-type: none"> Improved capacity for primary healthcare delivery at community levels. Improved access to primary healthcare by communities 	Ongoing	NPHCDA/partners

S/No.	Good Practices Identified	Ways to strengthen them
1	Partnership culture	<ul style="list-style-type: none"> - Improve national planning and interface between federal, states, and local government authorities on primary healthcare provision - Develop and use harmonized plans from national, state and local government areas to engage international partners. - Provide internal platform for M and E 'red flags' problem areas before external partners highlight them.
2	Community ownership	<ul style="list-style-type: none"> - Strengthen state and local government authorities to interface more effectively and more frequently with community management structures
3	Agency budget is heavily skewed in favor of the capital budget. This is an international best practice and is highly commendable	<ul style="list-style-type: none"> - The Agency's budget implementation capacity should be improved through ongoing staff training. This can be done in collaboration with budget office which can be a part of the facilitating team. - This will help improve Agency's budget performance capacity and possibly lead to a larger percentage of cash backed programmes per fiscal year.
4	Strong internal M and E systems and processes	<ul style="list-style-type: none"> - Ensure dedicated M & E budget that will enable a more effective oversight both internally within the agency and externally.
5	Use of ICT technology of payments and for knowledge management	<ul style="list-style-type: none"> - Carry out regular maintenance - Provide regular e-commerce training for staff in order to continue to upgrade their respective capacities.

REPORT OF CORRUPTION RISK ASSESSMENT IN THE **WATER SECTOR** IN NIGERIA

(WATER SUPPLY DEPARTMENT AND THREE (3) RIVER BASIN DEVELOPMENT
AUTHORITIES (RBDAs))

PART ONE

A. Background of Assessment

1.1 Introduction

This report is the result of Corruption Risk Assessment carried out by the Independent Corrupt Practices and Other Related Offences Commission (ICPC), the Technical Unit on Governance and Anti-Corruption Reforms (TUGAR) and the Bureau of Public Procurement (BPP) with the support of the United Nations Development Programme (UNDP).

Nigeria continues to grapple with the challenges of underdevelopment despite being one of the most resource-rich countries of the world. While several factors contribute to this situation, corruption, wastages and misappropriation of resources continue to play a significant role in undermining the country's development objectives including ongoing efforts to achieve the Millennium Development Goals (MDGs) by 2015.

As the public institutions through which government implements its policies and programmes, Ministries, Departments and Agencies (MDAs) play a crucial role in poverty reduction, realization of the MDGs and achieving sustainable development. Hence, promoting and ensuring public accountability within MDAs is central to promoting development and efficient service delivery, and also addresses a major source of leakage of resources that could have otherwise been used to enhance the socio-economic livelihoods of the poor and most vulnerable.

At this crucial point in the journey toward achieving the MDGs and as we prepare for the adoption of the Sustainable Development Goals (SDGs), it is hoped that Corruption Risk Assessments would particularly help to strengthen institutional measures in MDAs closely related to the achievement of the MDGs such as education, health, water resources, agriculture, environment, youth development, women affairs, works and power towards improved effectiveness of public systems for accountability and service delivery.

Water has been described as mankind's most unique and indispensable natural resource.¹¹ It is useful for direct human consumption, agricultural irrigation, fisheries, hydropower, industrial production, recreation, environmental protection and industrial effluents. The Vision 20:2020 document clearly states that water is a vital

¹¹ Federal Government of Nigeria (2011), The Nigeria Water Sector Roadmap.

resource for sustaining life, promoting development and maintaining the environment.¹² The relevance of water to national development has progressively increased over the years with rapid population growth, urbanization, agriculture and industrial development¹³. In recognition of the importance of water, the governments of Nigeria have provided the legal framework; policies and a roadmap for the development and management of the nation's water resources towards the actualization of the sector's potentials. The government recognizes that "Nigeria as a nation is endowed with huge water resources with the capacity to meet our burgeoning requirements across all facets of life given the requisite resources and a focused plan of action managed by competent and committed professionals within a well-orchestrated institutional framework."¹⁴

However, it is well known that corruption is an obstacle to the provision of services and it has been documented that many public organizations in Nigeria cannot deliver services expected of the service compact with all Nigerians (SERVICOM) as a result of several reasons including lack of capacity, poor orientation and attitude, weak incentives, weak monitoring and evaluation system and corruption.¹⁵ It has been documented that corruption is widespread, deep and endemic in Nigeria.¹⁶ Nigeria has been consistently rated among the most corrupt countries in the world by Transparency International in its Corruption Perception Index. In 2011, Nigeria was ranked 143rd out of 183 countries. In 2012, Nigeria was rated 139th out of 176 countries and in 2013 Nigeria was placed at the 144th position out of 177 countries.

The Federal Ministry of Water Resources was established as a one department ministry in 1975. As at then, the Federal Inland Waterways Department was still responsible for the management of the Niger and Benue Rivers.¹⁷ However, decree no 25 of 1976 empowered and gave Federal Ministry of Water Resources (FMWR) the overall strategic planning functions including policy formulation, strategic planning, national master plan, oversight functions over River Basin Development Authorities (RBDAs) and other agencies in the ministry.

The National Council of Water resource was established in 1980 as the highest water resources making policy body in Nigeria. This was ratified by the national water policy draft 2004 and 2006. The Council has representation from FMWR, Federal Ministry of Education, States and FCT. The functions of the Council include among other things overall policy planning for the country in water resources management and performance of advisory roles by making necessary recommendation to the Federal Executive Council.

¹² National Planning Commission (2009), Nigeria Vision 20:2020: Economic Transformation Blueprint.

¹³ The Nigeria Water Sector Roadmap Op Cit

¹⁴ *ibid.*

¹⁵ Igbuzor, O (2009), Challenges of Development in Nigeria. Lagos, Joe-Tolalu & Associates.

¹⁶ *ibid.*

¹⁷ Lekan Oyebanji, (2011), Overview of Water Sector Development in Nigeria - Presentation at the Water Meet Up hosted by Co-Creation Hub on 13th September, 2011 in Lagos.

The National Water Resources Institute (NWRI) was established in 1979. The mandate of the Institute is enunciated in Decree No. 3 of 1985 and in the NWRI Act Cap N83 LFN 2004. The functions include the promotion and development of training courses in water resources; training of students in various aspects of water resources disciplines for the ministries and agencies; advisory role on training needs and priorities; establishment of water resources data bank on hydrology and hydrogeology; maintenance of a modeling centre; engineering functions to such water resources projects in flood control, reclamation, river regulation, drainage, and irrigation, and sewage treatment, domestic and industrial water supply; and publication of journals and maintaining a central library in water resources.

The National Inland Water Ways (NIWA) was established in 1996. The mandate of NIWA clearly stated in the NIWA Act Cap. 47, Laws of the Federation of Nigeria 2004 (Decree No 13 of 1997) includes development of the inland waterways for navigation to provide alternative modes of transport of goods and people; execution of the national transport policy and discharge for raw water intake in respect of all Federal navigable water ways.

River Basin Development Authorities in Nigeria

It has been documented that the evolution of the River Basin Development Authorities in Nigeria dates back to the early 1970s when the government had to respond to the sahelian drought of the early 1970s.¹⁹ The Federal Government established the Chad Basin Development Authority and the Sokoto-Rima Basin Development Authority by Decree Nos 32 and 33 of 14th August, 1973. In 1976, the whole country was covered when ten RBDAs were created. In August, 1982, the Niger Delta River Basin Development Authority was added to make it eleven. Subsequently, the Niger Basin was split into two: the Upper and Lower basins making the total number of RBDAs to be twelve. In 1984, the number was increased to eighteen and re-designated River Basin and Rural Development Authorities. This was again reverted to the twelve. An Act to amend the Provisions of the River Basin Development Authorities Act increased the number to thirteen as indicated in the table below:

S/No	Name of Authority	Area of Operation	Headquarter
1	Anambra River Basin Development Authority	The whole of Anambra, Enugu and Ebonyi States	Enugu
2	Benin-Owena River Basin Development Authority	The whole of Edo, Ekiti, Ondo States and area of Delta State drained by the Benin, Escravos, Forcados and Ramos Rivers Creek Systems	Benin

¹⁸ *ibid.*

¹⁹ *ibid*

S/No	Name of Authority	Area of Operation	Headquarter
3	Chad Basin Development Authority	The whole of Borno and Yobe States and area of Adamawa State drained by the Yedseram and Goma River Systems	Maiduguri
4	Cross-River Basin Development Authority	The whole of Akwa Ibom and Cross River States	Calabar
5	Hadejia-Jama'are River Basin Development Authority	The whole of Jigawa and Kano States, and the area of Bauchi State drained by the Misau and Jama'are River Systems	Kano
6	Imo River Basin Development Authority	The whole of Abia and Imo States	Owerri
7	Lower Benue River Basin Development Authority	The whole of Benue, Nasarawa and Plateau States	Makurdi
8	Lower Niger River Basin Development Authority	The whole of Kwara and Kogi States	Ilorin
9	Niger Delta Basin Development Authority	The whole of Rivers, Bayelsa and Part of Delta States	Port Harcourt
10	Ogun-Osun River Basin Development Authority	The whole of Lagos, Ogun, Osun and Oyo States	Abeokuta
11	S o k o t o - R i m a Development Authority	The whole of Katsina, Kebbi, Sokoto and Zamfara States	Sokoto
12	Upper Benue River Basin Development Authority	The whole of Gombe and Taraba States and the area of Bauchi drained by the Gongola River system and the whole of Adamawa excluding the area drained by the Yedseram River system	Yola
13	Upper Niger River Basin Development Authority	The whole of Niger and Kaduna states and the Federal Capital Territory	Minna

The RBDAs were then given wide mandate including hydrology and water resources management; agricultural production; rural electrification and rural development. But Decree 35 of 1987 divested the RBDAs of their agricultural and rural development functions. In 1989, the Technical Committee on Privatization and Commercialization (TCPC) proposed commercialization of the RBDAs to make them more efficient and less dependent on the national treasury.

The mandate of the RBDAs includes the following:

1. Comprehensive development of both surface and ground water resources for multipurpose use, particularly for irrigation infrastructure, control of flood and erosion and watershed management;
2. Construction, operation and maintenance of dams, dykes, polders, boreholes, irrigation and drainage etc., and the handing over of such land under irrigation schemes to farmers;
3. Supply of water from their storage schemes to all users at a fee to be determined by the RBDA concerned with the approval of the NCWR;
4. Construction, operation and maintenance of infrastructural services such as roads and bridges at project sites; and
5. Development and updating of comprehensive water resources master plan through adequate collection and collation of water resources, socio-economic and environmental data of their respective basins.

Assessing the performance of the RBDAs, the National Water Resources Master Plan (NWRMP) Interim Report of 1993 stated that “like most public enterprises, the RBDAs have fallen short of the high expectations of the FGN.”

1.2 Main Objectives of the Assessment.

The main aim of the assessment is to identify key corruption and fraud related risks in the water sector focusing on the Ministry of Water Resources and River Basin Development Authorities. The assessment will help to identify vulnerable areas that are prone to corruption, proffer recommendations, and in collaboration with the water sector develop action plans that would strengthen accountability and transparency towards enhanced public service delivery. This is in line with the vision 20:2020 which advocates for evolving a policy that recognizes the socio-economic circumstances that foster corruption and provide a response strategy.²⁰ This is also very useful as the new administration of General Muhammadu Buhari has promised to focus on eradication of corruption and has set up a Presidential Advisory Committee on Corruption.

1.3 Assessment Methodology and Tools Used

The methodology used in this study included desk research, document analysis, interviews and opinion survey. In order to conduct the CRA in the water sector, two institutions were chosen for in-depth study: Department of Water Supply and

²⁰ National Planning Commission (2009), Nigeria Vision 20:2020 Economic Transformation Blueprint.

RBDAs. From the thirteen RBDAs, three were selected taking into consideration geographical spread namely Cross River Basin Development Authority in Calabar (South); Ogun-Osun River Basin Development Authority in Abeokuta (West) and Upper Niger River Basin Development Authority in Minna (North). Based on stakeholder analysis, the following stakeholders were selected for interview in addition to the two institutions:

- European Union
- Water Aid
- Contractors
- Water users
- RUWASSA

Two sub-teams were constituted for the water sector. Several reports and document related to the water sector was collected and analyzed. The documents analyzed include the following:

- Nigeria Vision 20:2020
- The Nigeria Water Sector Roadmap (2011)
- Nigeria Draft Water Policy (2004)
- River Basin Development Authorities Act
- Federal Ministry of Water Resources Progress Report to the Federal Executive Council (2012)
- Federal Ministry of Water Resources Annual Report (2011)

Stakeholder analysis was conducted. Questionnaire was developed, pre-tested and refined. Field visits were carried out to Ministry of Water Resources, Ogun-Osun RBDA, Cross River RBDA and Upper Niger RBDA. Interviews were conducted with the European Union, Water Aid, Salini Nig Ltd and several end users of water.

There were certain challenges with data collection during the study. We encountered five main challenges in the course of the risk assessment in the water sector.

- a. There were competing demands from team members' offices despite officially releasing them for the assignment. In order to deal with this, members worked extra hard to deliver on the assignments. Some meetings had to be held after office hours.

- b. Scheduling of interviews was a challenge which made it difficult for all members to be present at all interviews. This was mitigated by the fact that at every interview, there were sufficient members of the team.
- c. Lack of adequate logistics provision for the project was a huge challenge. Members rose to the challenge by providing refreshments during meetings.
- d. There was palpable fear by some officials of the sector that the corruption risk assessment may be an investigation. Officials were repeatedly reassured that the CRA was not an investigation but a study to assess the corruption risk in the sector so as to formulate proposal for improving integrity in the sector.
- e. Some officials in the sector were unwilling to engage with the CRA process. In one instance, an official refused to hold any meeting with the team. There is only one case of an official who refused to engage and the team had to engage other officials willing to participate in the process.

EXECUTIVE SUMMARY

1.4 Executive Summary

Water is a unique and indispensable natural resource. It is useful for direct human consumption, agricultural irrigation, fisheries, hydropower, industrial production, recreation, environmental protection and industrial effluents. The main aim of the assessment is to identify key corruption and fraud related risks in the water sector focusing on the ministry of water resources and River Basin Development Authorities.

The key issues identified include:

1.4.1 Systems and Procedures are not Followed

There are rules and procedures for recruitment, procurement and internal control. But these rules and procedures are not followed. The M & E reports and internal audit reports are not acted upon. There is no co-ordination, co-operation and synergy between the three tiers of government (Federal, State and Local Government).

1.4.2 Political Pressure, Social and Family Pressures Compromise the System

There is a complex web of relationship among the stakeholders in the water sector. There is political pressure on the MDAs within the sector from politicians to influence appointments, siting of projects and procurement. In addition, there are social and family pressures on employees which can lead to corruptible transactions.

1.4.3 Poor Planning, Implementation and Evaluation

There are no individual strategic plans for the core organizations in the sector. Policies are not formulated, adopted and reviewed as and when due. There is inadequate budgetary provision in the annual budgets for old projects and introduction of new projects even when the old projects are not funded. There are no anti-corruption policies, no M & E framework and no standard operating manuals or handbook to guide operations. The implementation of constituency projects is particularly problematic because of the influence of legislators on location of projects and choice of contractors.

1.4.4 Absence of Sanctions

Despite widespread non-compliance to systems and procedures, there are no sanctions leading to a culture of impunity.

1.4.5 Enabling Environment for Corruption

The environment in the sector encourages corruption. There are no standard procedures for needs assessment and deciding on location of projects and many other operations providing opportunity for discretion in recruitment, project location, nomination for training and conferences, award of contracts and variation of contracts. Meanwhile, there is a lot of dissatisfaction with remuneration and strong family and social pressures to be corrupt.

1.4.6 Tone-at-the-Top

Top leadership at all levels have not given sufficient attention to setting the tone-at-the-top. This would have required top management staff to show from posture, body language, statements and action that corruption will not be tolerated in the organization. The top management should always point staff to mandate and values of the organization to set the tone.

1.4.7 Non-utilization of Complaints Mechanism

Although there are procedures in the Public Service to launch complaints, awareness and enabling environment is not created for the use of the mechanism.

1.4.8 Absence of Publicly available Performance Contract

There is no publicly available performance contract of chief executives and the citizens cannot perform their roles of holding duty bearers accountable effectively. It is important that there are performance contract with clear performance indicators which can then serve as the basis of evaluating performance.

1.4.9 Absence of Checklist to Guide the Procurement Process

There is no checklist that procuring entities can follow step by step.

1.5 ASSETS

The water sector possesses huge assets that can be damaged through corruption. These assets include:

- Good reputation
- Revenue generation possibilities
- Legal backing
- Vehicles
- Availability of ICT and possibilities of use for many activities of the sector
- Highly qualified and competent staff
- Dams
- Good irrigation system
- Goodwill among the donor community including European Union, UNICEF and WaterAid.
- Equipment: water pump, jackets for overhead pump, generators and impoundment for water.

CORRUPTION RISKS IN THE WATER SECTOR

Environmental Level

a) Policy Factors Influencing Integrity in the Sector

The water sector has a responsibility for the nation's integrated water resources management including strategy, planning, facilitating and creating the enabling environment for integrated conservation, development and management of various water uses for the preservation of the quality and quantity of freshwater

ecosystem for environmental protection, adequate access to safe water and sanitation, production of sufficient food and employment opportunities for sustainable livelihoods.

There are several organizations in the water sector in Nigeria. At the apex is the Federal Ministry of Water Resources headed by the Honourable Minister who is the Chief Executive and the Political Head of the Ministry. The Permanent Secretary is the administrative head and the Chief Accounting Officer of the Ministry. Administratively, the Ministry is organized into nine departments which include four service departments, five operational departments and nine units. The service departments include Department of Human Resources, Department of Finance and Accounts, Department of Planning, Research and Statistics, and Department of Procurement. The five operational departments are Department of Dams and Reservoir Operation, Department of Irrigation and Drainage, Department of Water Supply, Department of Quality Control and Sanitation and Department of River Basin Operations and Inspectorate. The nine service units are Internal Audit Unit, Legal Unit, Press and Public Relations Unit, Anti-Corruption and Transparency Unit, SERVICOM Unit, Gender and Human Rights Unit, Climate Change Unit, Protocol Unit and Stock Verification Unit.

The Ministry also has sixteen parastatals and agencies including the RBDAs, the National Water Resources Institute (NWRI), the Nigeria Hydrological Services Agency (NIHSA), Nigeria Integrated Water Resources Management Commission (NIWRMC) and the Gurara Water Management Authority.

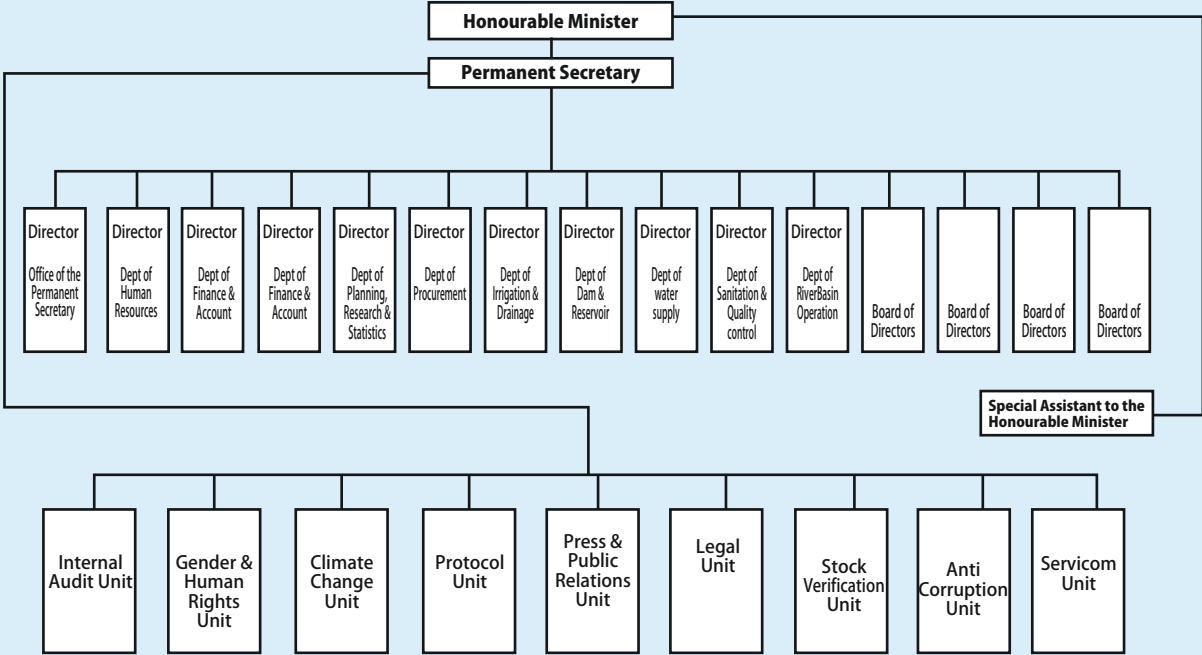


Figure 1: Organogram of Federal Ministry of Water Resources

The activities of the Ministry of Water Resources are guided by the Water Resources Act promulgated as Water Resources Decree in 1993. There is a draft National Water Resources Bill which was before the 7th National Assembly before their tenure ended in May, 2015. The review process started in 2006 when the Ministry set up Inter-Ministerial and Legal Subcommittees for review of the law. The RBDA's are guided by the RBDA Act. The operation of the National Water Resources Institute (NWRI) is guided by the National Water Resources Act No. 3 of 1985. The Nigeria Hydrological Services Agency (NIHSA), Nigeria Integrated Water Resources Management Commission (NIWRMC) and Gurara Water Management Authority were all established through the decision of the Federal Executive Council. Bills have been presented to the National Assembly for their legal establishment but none have been finally made into an Act.

The National Policy on Water allocates roles and responsibilities to different tiers of government in relation to the provision of water.²¹ The Federal Government is responsible for large water resources development and water allocation among states and for planning and development of water resources, irrigation and collection of hydrological and hydro-geological data. The State governments are responsible for portable water supply and distributions in urban and semi-urban communities while the local governments are responsible for rural water supply and sanitation. But there is the challenge of synergy among the federal, state and local government on the one hand and the private sector on the other.²²

There is clear political commitment by the Federal Government manifested in Presidential Water Retreat and separation of Water Resources Ministry. But there are challenges of policy formulation. There is only a draft National Policy 2006. Under normal circumstance, a 2006 policy should be due for review but it is still a draft.

There is a complex web of relationship among the organizations within the water sector with the Federal Ministry of Water resources exercising a lot of power, influence and supervision over the organizations. For instance, the appointment of the CEO of RBDA is done by the Presidency on the recommendation of the Ministry of Water Resources. The minimum qualification is a first degree and there is no competitive, open and transparent process. There is therefore the possibility of appointing incompetent persons. There is no performance contract with clear indicators as basis to evaluate performance. During the administration of President Goodluck Ebele Jonathan, the idea of Performance Contract was introduced but not operationalized across the service.

²¹ Ogun-Oshun Basin News. Vol. 3, Sept, 2013.

²² *ibid.*

Our findings indicate that there is cordial relationship between the Ministry and RBDAs. The Ministry exercises oversight in the areas of budgeting, procurement, staffing, internal budget and through the Public Accounts Unit. The Ministry has a lot of influence and pressure on project conceptualization, contract award and recruitment.

There are several executive and legislative oversight visits to the RBDAs with over 20 of such visits in a year which puts a lot of pressure on the RBDAs for accommodation, transportation and other packages.

b) Economic Factors Influencing Integrity in the Sector

Nigeria operates a mono economy and the level of dependence on oil as the major source of revenue is high. In the last few years, there is increased economic growth and Nigeria has become the largest economy in Africa. But the paradox is that there is increasing poverty. Meanwhile, there is a linkage between poverty and lack of access to water.

In addition, there is decreasing revenue to the country as a result of decreasing oil prices leading to institution of austerity measures. The agencies studied indicated inadequate budgetary provisions which contribute to abandonment of projects. Auwai Kontagora dam has been under construction since 1982. Oyan Dam at the outskirts of Abeokuta has three turbines commissioned by Alh. Shehu Shagari in 1983. Only one worked for only three months and it has a combined capacity of 3,900 megawatts.

Our findings show that there are inadequate budgetary provisions for old projects and introduction of new projects even when old projects are not funded.

Meanwhile, the sector is expected to generate revenue through the payment of water rate. But the rates are ridiculously low and there is no compliance with regards to payment.

Procurement within the sector is expected to be guided by the Public Procurement Act. This requires the following of due process in tendering and choosing of contractors. But our study shows that the way business is done in the sector is prone to corruptible transactions. As one respondent put it, "the system is weak, technical competence of contractors is questionable and there is no compliance to procedures." There is a lot of political pressure on the procurement process. Although, all the organizations in the sector have tender boards and procurement procedures, they are not followed. For instance, most of the projects are constituency projects and legislators are directly involved in the location of the

project and selection of the contractors. Even the mechanism of control of project execution is laced with lapses. The cost of monitoring and evaluation is built into the contract sum of the project and the contractor controls the release of the money. One of the greatest challenges that can possibly contribute to corruptible transactions and even impunity is that there is no punishment for wrong doing. As one respondent put it “there is no system in the world that is fool proof. It is human beings that make systems to work. When there are no sanctions, people will take full advantage of the system.”

c) Social Factors affecting Integrity in the Sector

Social factors can affect integrity and corruptible transactions mediated through ethics, values and norms. Organizations can improve ethical conduct through the development and operationalization of code of ethics. The water sector is guided by the code of conduct of the public/civil service. But this code of ethics is not operationalized in the water sector.

Nigeria is a highly diverse society. Several studies and reports indicate that there is high level of corruption in the country. There are a lot of family, social and peer pressure to engage in corruptible transaction.

In Nigeria, there is the widespread culture of showing appreciation which has become accepted as a norm. Even if the process is followed, it is expected that the successful contractor will show appreciation to the staff that worked on the contract process. As one contractor in the water sector put it, “if anybody tells you that he or she did not do PR, he or she is not telling the truth.”

d) Technological Factors Influencing Integrity in the Sector

Technology is very important in the provision of water. Our findings indicate that the sector uses a lot of equipment including water pump, jackets for overhead pump, generators, impoundments water, tractors and bulldozers. But most of the equipment are obsolete and not sufficient to execute the projects. This is likely to make end users to scramble for the use of the equipment and there is the likelihood of bribery to get the equipment to site. Although the government has made efforts to computerize the accounting payment system (the Government Integrated Financial Management Information System (GIFMIS), there is no adequate use of information technology in day-to-day accounting work.

e) Stakeholder Analysis

There are several stakeholders who impact on the water sector in one way or another. They have varying degrees of interest and have power and influence over what happens in the sector.

The core organizations responsible for the responsibility of the water sector are the Federal Ministry of Water Resources, State Governments/Boards, Local Governments and RBDAs. The relevant stakeholders include collaborative Ministries (Agriculture, Environment, Health and Power); other Agencies (National Water Resources Institute, Nigeria Hydrological Services Agency (NIHSA), Nigeria Integrated Water Resources Management Commission (NIWRMC) and Gurara Water Management Authority; Development Partners (European Union, WaterAid and UNICEF); CSOs; Contractors and end users.

Figure two below is a diagrammatic representation of stakeholders in the water sector.

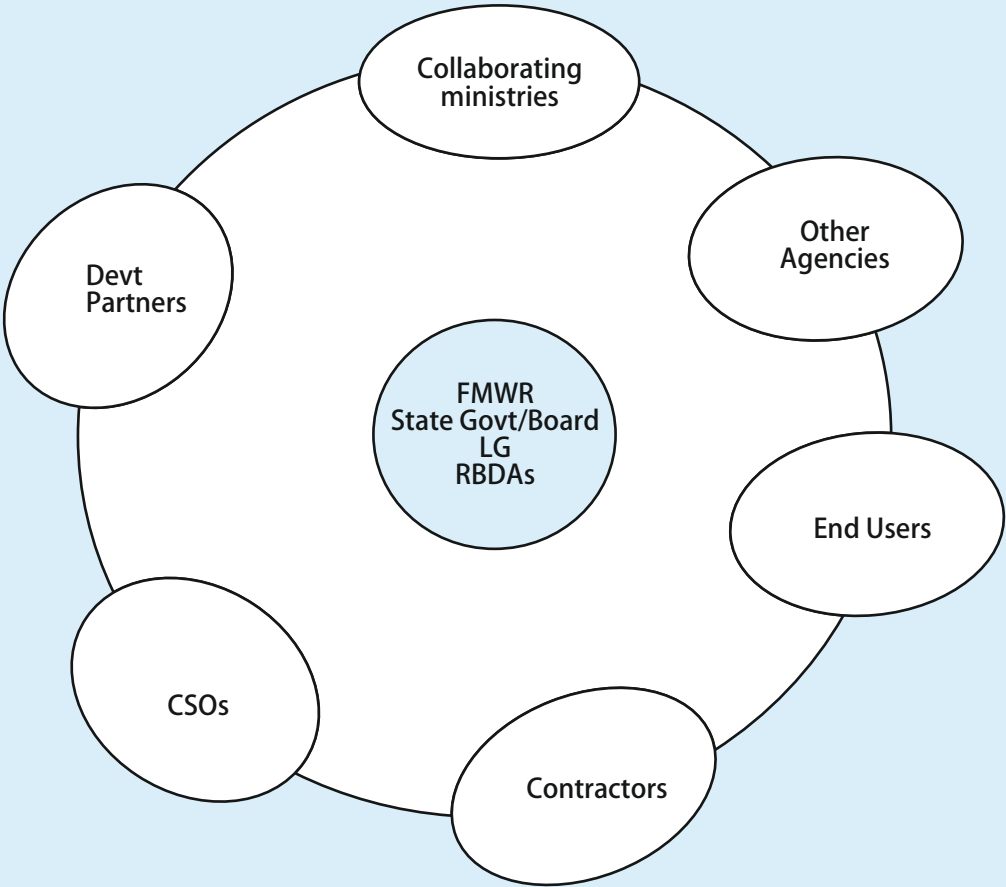


Figure 2: Diagrammatic Representation of Stakeholders

Table 1 below shows the list of stakeholders and their roles.

S/No	Stakeholder	Roles
1	Federal Ministry of Agriculture	Collaboration on irrigation for the production of food.
2	Federal Ministry of Environment	Collaboration in ensuring proper climate monitoring and adaptation at the river basins and other water projects.

S/No	Stakeholder	Roles
3	Federal Ministry of Health	Collaboration on provision of clean and portable water to reduce water borne diseases
4	Federal Ministry of Power	Collaboration on how to harness abundant water from existing dams to generate electricity.
5	National Water Resources Institute	<ul style="list-style-type: none"> • To promote and develop training courses in water resources. • To advise the Minister on National Water Resources training needs and priorities. • Perform applied research in all aspects of water resources development and management. • Provide for the training of various sector stakeholders
6	Nigeria Hydrological Services Agency (NIHSA)	<ul style="list-style-type: none"> • Provide services required for assessment of the nation's surface and groundwater resources • Operate and maintain hydrological stations nationwide and carry out ground water exploration and monitoring • Provide information and data for security of life and property against water related hazards such as floods and droughts • Generate revenue for government from consultancy and sale of data and information based on proposed tariff approved by the Governing board.
7	Nigeria Integrated Water Resources Management Commission (NIWRMC)	<ul style="list-style-type: none"> • To regulate and control the rights of all persons to develop and use water resources that are shared by more than one state • Water Resources planning • Integrated water resources management
8	Gurara Water Management Authority	<ul style="list-style-type: none"> • To provide a sustainable source of water supply and sanitation to meet the over-stretched demand of the Federal Capital Territory. • Generate hydroelectric power • Supply water for irrigation of 6, 000 hectares of land for increased food production

S/No	Stakeholder	Roles
9	Development Partners	<ul style="list-style-type: none"> To provide institutional, legal, regulation and human resources support to the water sector To provide services on water, sanitation and hygiene To finance projects in the water sector
10	CSOs	<ul style="list-style-type: none"> To facilitate better access for the poor to water, sanitation and hygiene. To advocate and campaign for access to water, sanitation and hygiene To monitor government on the provision of water, sanitation and hygiene
11	Contractors	<ul style="list-style-type: none"> To bid for and execute projects in the water sector
12	End users	<ul style="list-style-type: none"> To use services provided in the water sector To pay approved water rate

The stakeholders interact with the core organizations in the water sector as well as with other stakeholders as represented in the figure below:

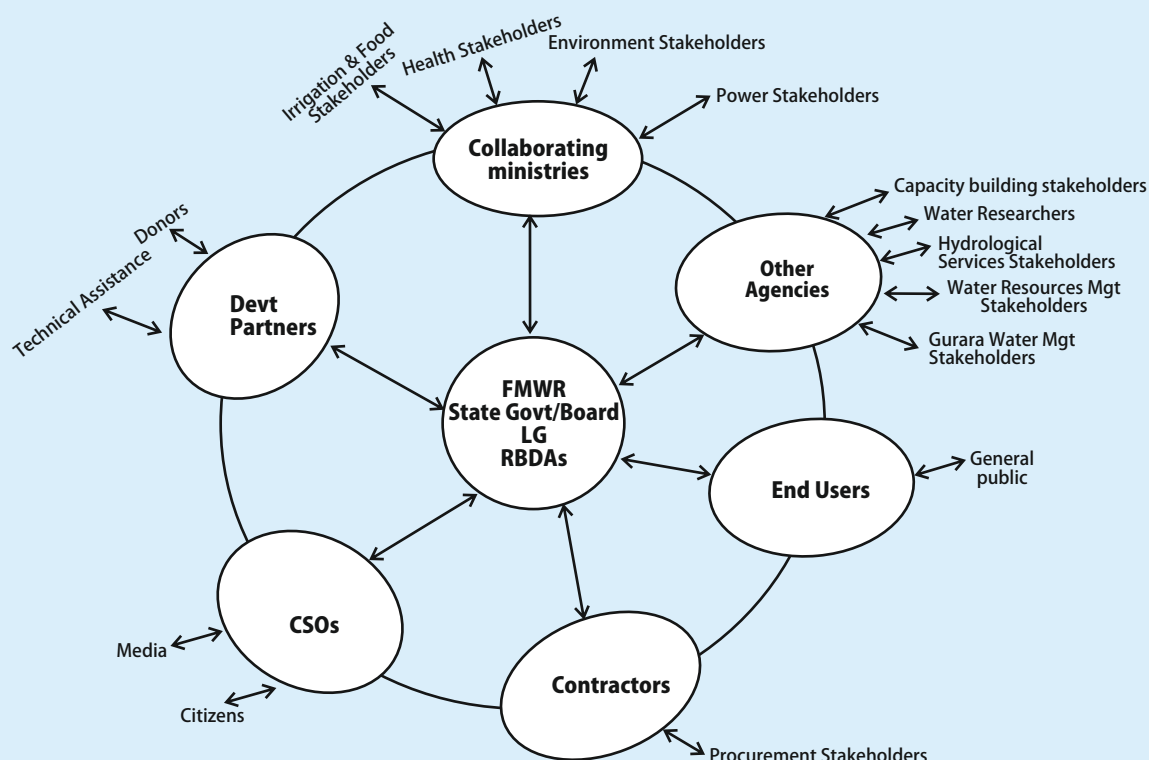


Figure 3: Linkages between Stakeholders

Organizational Level

2.1 INTRODUCTION

2.2 DATA SOURCES

A multi-method approach was adopted to collect data for the assessment. This approach is preferred because it enabled us to gather data for the different aspects of the assessment.

The data for the study was generated from two main sources, primary and secondary sources. Primary data was generated from field visit and in-depth interview. Secondary data was from literature review and document analysis.

Comprehensive interview guide was used in gathering primary data during the in depth interview. The data analysis was done qualitatively. Quotations from the participants in in depth interview were used to emphasize views and perceptions.

2.3 ORGANIZATIONAL PROCESSES

2.31 Governance and Organogram

Our studies indicate the Ministry of Water Resources has clear structure and organogram as indicated earlier. The RBDAs have their boards in place with clear organogram. But there are no strategic plans for the individual RBDAs and no operational manuals. They rely on the civil service procedures and processes.

There is the need for each of the RBDAs to have strategic plans in line with the vision 20:2020 and have operational manuals which will clearly define the Standard Operating Procedures (SOPs).

2.32 Recruitment

There are procedures of recruitment for the ministry and RBDAs. Recruitment into the ministry is in accordance with civil service procedure.

For the RBDAs, there is advertisement on the newspapers, shortlisting and interviews. The Federal Character Commission is invited for supervision. But there is no performance contract with clear performance indicators to evaluate performance at any level.

2.33 Accountability and Transparency

There are internal control mechanisms at the ministry of water resources and RBDAs including internal audit, Public Accounts Committee and monitoring and evaluation units. The challenge is in following the procedures, implementing the reports and adequate sanction for infractions.

2.34 Organizational Effectiveness

Organizational effectiveness can be simply defined as the ability of an organization to achieve the goals for which it is set up. In order to do this, the organization must exhibit some attributes or assets namely capacity, competence, capability, culture, creativity and control (the six Cs of organizational effectiveness). An organization with these attributes will be able to develop policy, implement policy and programmes and evaluate them. The CRA indicates that there is a huge challenge with policy and programme development. The policy currently guiding the sector is a draft policy produced in 2006.

2.35 Strategic Plan, Anti-Corruption Policy and SOPs

The RBDAs have no individual strategic plans, no anti-corruption policy, no M & E framework and no standard operating manuals or handbook to guide their operations.

2.36 Procurement

The Public Procurement Act is applicable to the sector. But in reality, the procedure is not followed. As one respondent noted in the case of constituency project, "the contractor comes from the legislators. We just follow the motion of due process with all the proper documentation but we end up selecting the legislator's contractor."

There is the need to put mechanism in place to ensure strict adherence to the Public Procurement Act and use of the BPP price benchmark as the basis for budgeting and procurement. In addition, there is the need to adopt a tool like the Open Data Initiative (currently being used by the Edo State government) to promote transparency and accountability. Furthermore, there is the need for BPP to prepare a checklist that should be followed by procuring entities including that the technical department has confirmed specifications.

2.37 Political Pressures: Our assessment revealed strong political pressures on all aspects of work including recruitment and procurement. Contractors come with notes from top government officials.

2.38 Absence of Sanction

Our assessment indicates that sanction mechanism is weak both for personnel and contractors. As one respondent stated, "There is no system in the world that is fool proof. When there are no sanctions, people take advantage of the system." In our assessment, we find no known case where a defaulting contractor was taken to court. But there was a case where the stores unit was found culpable for not putting enough checks and balances and the responsible officers were made to pay for the stolen items.

2.39 Project Implementation: Our findings indicate that there are two types of projects: RBDA projects and Constituency projects. The conceptualization needs analysis, design and costing of the RBDA projects are done by the RBDA's before budgeting. The constituency projects are owned by the legislators. No needs analysis, design and costing are done. They are just put in the budget for the RBDA's to implement. The type of project and location is chosen at the discretion of the legislator. In some cases, our respondents indicated that the legislators brought the contractors. This has implication for cost, possible abuse of process and outcome.

There is the need to revisit constituency project in a way that will ensure that project design and costing is done and project conception and implementation is not left entirely to the discretion of legislators.

2.40 Abandoned Projects: Our findings indicate that there is a high level of abandoned projects arising from many reasons including inadequate budgetary provisions, and incompetent contractors. A good example is the Auwai Kontagora dam that has been under construction since 1982. Another example is the Oyan dam at the outskirts of Abeokuta with three turbines commissioned by President Alh. Shehu Shagari in 1983. Only one of the turbines worked for three months. Meanwhile, it has a combined capacity to generate electricity of 3,090 megawatts.

There are many reasons for abandoned projects including inadequate funding, inadequate or poor design, incompetent contractor and what one of our respondents called "politically connected procurement." According to the respondent, selective tendering process is utilized to actualize politically connected procurement with only one person involved in the procurement using different companies.

There is the need to adequately design and cost projects, fund them adequately and review the 15 percent mobilization fee which is insufficient to go far with contract execution.

2.41 Constituency Projects

The National Assembly has introduced the idea of constituency project where specific projects are put in the budget by the legislator. Constituency project constitutes a huge challenge to organizational effectiveness in the water sector. Majority of the capital projects in the sector are constituency projects. In 2013, the actual total capital released to Anambra-Imo RBDA was N7, 938,248.00 (the RBDA capital project was N2, 324,639,368.00 while the constituency capital project was N5, 613, 658,880.00). The sitting of the project is not determined by needs assessment but influenced by traditional rulers and legislators. The only few instances where the sites chosen by legislators and traditional rulers are not obeyed is when there is geological survey to indicate that water cannot be found on the chosen site.

2.42 Capacity

Capacity is a key issue in the sector. The IT capacity is particularly low.

2.43 Monitoring and Evaluation

Monitoring and Evaluation is a well-tested method for learning from past experience, improving service delivery, planning and allocating resources and demonstrating result as part of accountability to key stakeholders. There is an M & E department with staff that supervises the contractor but the challenge is that the cost of M & E is built into the contract sum and the contractor controls the release of the money. In addition, there is no monitoring and evaluation framework or guideline which leaves room for high discretion for M & E officers. This made the management in some institutions to institute a management M & E team.

2.44 Absence of Tone-at-the-Top against Corruption

It is well established that the body language, posture, statements and action of top management can set the tone-at-the-top for anti-corruption. During the course of the study, this tone-at-the-top is absent.

2.43 Non-Utilization of Complaints Mechanism

Although there are guidelines on how staff can lodge complaints with the immediate boss, and then to other levels; there is no sufficient awareness and the tone set at the top for this to happen. The enabling environment is not created for a robust complaints mechanism which can serve as a check against corruption.

2.44 Absence of Publicly available Performance Contract

Performance contract has been acclaimed as an effective means of improving performance and ensuring that there is focus on results. Performance contract is an essential tool for enhancing good governance and accountability. One way that performance contract can be effective is if it is made available to the public and citizens engage with public officers on their role. But in the water sector, there is no publicly available performance contract.

Personnel Level

3.1 Introduction

At personnel level, the assessment examined the opportunities, motivation and rationalization of corrupt behavior in the water sector.

3.2 Opportunity

There are several opportunities available to the personnel of the sector to engage in corruptible transactions. There are no standard procedures for needs assessment and deciding on location of projects. There are opportunities to exercise discretionary powers in recruitment, project location, nomination for training and conferences, award of contracts and variation of contract. In addition, there are no manual guiding operations and procurement processes are not strictly adhered to.

3.3 Motivation

There are no systematic ways to promote organizational culture of integrity in the sector. It is well established that there are several ways to drive ethics and values in an organization including developing a code of ethics and values; promoting ethical practices and procedures through appraisal system and reviews and developing an integrity system which goes beyond the mere avoidance of illegality so as to instill in people a personal responsibility for ethical behavior. There is no code of ethics and no policy on receiving of gifts beyond the civil service rules.

In addition, there is low staff morale as a result of dissatisfaction with remuneration, lack of promotion, lack of training policy and discrepancies in the salaries of RBDA and FMWR staff.

It is recommended that the sector should develop a code of ethics and operationalize it by making sure that the personnel understand them and that they are upheld through communication, reporting, performance appraisal, training, re-training and leadership by example.

3.4 Rationalization

Our assessment indicates that there is no rationalization of corruption in the water sector but there seems to be avoidance of discussion. Most of the respondents claim to be unaware of any case of diversion of funds. It is only in few cases that the Chief Executive acknowledged a few cases.

However, it was clear that the personnel are not satisfied with their remuneration and working conditions. Meanwhile, it is regarded as a normal tradition for contractors to say 'thank you' to management and staff that worked on the procurement process.

List of corruption Risks as Related to Assets

Table Two: List of Corruption Risks as Related to Assets

Asset	Threat	Procedure
Good reputation	Poor execution of projects resulting from faulty procurement and lack of enforcement of M & E reports	The actualization of this threat can damage the reputation of the sector and squander its goodwill
Highly Qualified and competent staff	Absence of modern equipment and lack of utilization of ICT	This can lead to mass exodus of highly qualified and competent staff
Equipment	Most of the equipment are becoming obsolete	This can lead to unserviceable equipment
Goodwill among donor community	Weak system and poor implementation	The goodwill among donors will be damaged and they will stop funding projects
Existence of internal control, M & E and legislative oversight	Lack of sanction	This can demotivate staff since reports are not utilized. Oversight can become a burden on the sector.

Table Three: Risk Prioritization Table

Risk	Frequency of occurrence	Likelihood that risk requires a corrupt network	Possible economic effect	Human cost
Poor co-ordination between the three tiers of government	Medium	Not likely	Duplication, double counting and waste	Decreased access to WASH services

Risk	Frequency of occurrence	Likelihood that risk requires a corrupt network	Possible economic effect	Human cost
Utilizing outdated policy to guide operation, programme and project	High	Not likely	Not current with economic realities	Increased person hours to align programmes and project with current reality
Appointment of incompetent CEOs as a result of political pressure	Medium	Likely	Poor economic judgment	Poor Human Resource management
Poor, uncoordinated and burdensome oversight	High	Very likely	Mismanagement of resources	Access to WASH will be jeopardized
Constituency Project	High	Not likely	Poor location, poor design and Project abandonment and loss of resources	Decreased access to services by citizens
Abandonment of Projects	Medium	Very likely	Wastage of resources	Citizens will not benefit from funds wasted
Political Pressures	High	Likely	Poor economic management	Citizens will be shortchanged
Family and Social Pressures	High	Likely	Diversion of resources	Service delivery will be poor
Obsolete Equipment	Medium	Not likely	Wastage of resources	Poor service delivery to citizens
Lack of Strategic plans and operating manuals	High	Likely	Wastage of resources	Poor service delivery
Poor M & E system and lack of Framework	High	Likely	Poor control of resources	Resources not available to serve citizens

Risk	Frequency of occurrence	Likelihood that risk requires a corrupt network	Possible economic effect	Human cost
Non-Adherence to laws and procedures	High	Very likely	Diversion of resources	Poor service delivery
Absence of sanction	High	Likely	Mismanagement of resources	Culture of impunity promoted amongst the people
Low Capacity of Staff	Medium	Not likely	Inability to use resources efficiently	Poor service delivery
Absence of Standard Operating Procedures (SOPs)	High	Likely	No standard for economic management	Poor service delivery
Absence of code of ethics	High	Likely	Less than optimal use of resources	Poor service delivery
Poor Working Conditions	High	Not likely	Poor management of resources	Poor service delivery
Non-utilization of Complaints mechanism	High	Likely	Wastage and mismanagement of resources	Poor service delivery
Absence of checklist for procuring entities	High	Not likely	Mismanagement	Poor service delivery

Table Four: Classification of Risk according to Severity

Serious risk (for immediate addressing)	Medium level risk (to be addressed in mid-term perspective)	Low level risks (To be addressed in the longer term or just monitored)
<ul style="list-style-type: none"> • Constituency Project • Political Pressures • Poor M & E system and lack of framework 	<ul style="list-style-type: none"> • Poor Co-ordination between the three tiers of government 	Family and social pressures

Serious risk (for immediate addressing)	Medium level risk (to be addressed in mid-term perspective)	Low level risks (To be addressed in the longer term or just monitored)
<ul style="list-style-type: none"> • Non-adherence to laws and procedures • Absence of sanction • Absence of SOPs • Absence of code of ethics • Non-utilisation of complaints mechanism • Absence of checklist for procuring entities 	<ul style="list-style-type: none"> • Utilising outdated policy • Appointment of incompetent CEOs • Abandonment of Projects • Obsolete equipment • Lack of Strategic Plan and operating manuals • Poor Working conditions • Low capacity of staff 	

INTEGRITY PLAN

The integrity plan proposed for the water sector will reduce the sector's vulnerability based on the risk assessment that has been done. The recommendations will reduce discretion, promote accountability, reduce opportunity for corruption, address the challenges of rationalization and pressure to engage in corruptible transactions. It must be recognized that corruption is a complex phenomenon and the factors that contribute to it are multiple. Therefore recommendations to reduce the risk of corruption in any organization must be comprehensive covering environmental, organizational and personnel levels.

a. Environmental issues

- There is need for co-operation and co-ordination among the three tiers of government in the conceptualisation, implementation and evaluation of projects in the water sector.
- The appointment of the Chief Executive of RBDA should be through a competitive, open and transparent process. This will prevent the appointment of incompetent persons.
- There is the need to improve and co-ordinate executive and legislative oversight to ensure efficiency and effectiveness.

- There is the need to revisit constituency project in a way that will ensure that project design and costing is done and project conception and implementation is not left entirely to the discretion of legislators.
- There is the need to adequately design and cost projects, fund them adequately and review the 15 percent mobilization fee which is insufficient to go far with contract execution.
- There should be a guideline that clearly states that any contractor that brings a note will be automatically disqualified.
- The Civil Servants and Legislators should ensure that there is adequate budgetary allocation for any project in the budget.
- The Federal Government should launch a National Value Re-orientation Programme for the entire country. A component of it should address the issue of family, social and peer pressure and corruptible transactions.
- Government at all levels should engage in massive computerisation of operations and the use of technology to eliminate corruption.

b. Organisational issues

1. In accordance with the National Development Strategy, all Ministries, Departments and Agencies should prepare comprehensive strategic plans to guide their operations. This should be supported with operating plans and Standard Operating Procedures.
2. Internal mechanisms should be put in place by the Ministry to ensure strict adherence to the recruitment process in accordance with the civil service procedure and internal control measure in the Civil Service Rules.
3. Given the challenge of corruption in Nigeria, every Ministry, Department and Agency should formulate an Anti-corruption Policy.
4. Every Ministry, Department and Agency should have monitoring and evaluation framework and standard operating manuals or handbook to guide its operations.

5. Every Ministry, Department and Agency should put mechanism in place to ensure strict adherence to the Public Procurement Act and use of the BPP price benchmark as the basis for budgeting and procurement. BPP should prepare a checklist that should be followed by all procuring entities including that the Technical Department has confirmed specifications. In addition, there is the need to adopt a tool like the Open Data Initiative to promote transparency.
6. There should be regular audit by BPP of all Ministries, Departments and Agencies. BPP should exercise its power of recommending staff for disciplinary action or for criminal investigation in line with sections 6 and 53 of the Public Procurement Act.
7. Clear procedures should be put in place to sanction officers that compromise procurement process and contractors that fail to deliver. This should be made an appraisal issue for Chief Executives of Ministries, Departments and Agencies.
8. Constituency projects should either be eliminated or procedures put in place to ensure that there is proper needs analysis, design and costing.
9. Government should implement a robust capacity building programme across all tiers of government. Special attention should be paid to leadership, management, project management, monitoring and evaluation and IT.

c. Personnel issues

1. There should be clear procedures for recruitment of staff, project location, nomination for training and conferences, award of contracts, contract variation and implementation. Mechanism should be put in place for adherence to these procedures and punishment for any breach.
2. Every Ministry, Department and Agency should develop a code of ethics and promote ethical practices and procedures through appraisal systems and reviews.
3. Every Ministry, Department and Agency should develop an integrity system to instil in staff a personal responsibility for ethical behaviour.
4. The remuneration of public servants should be improved. There should be clear procedures for staff development including training and promotion.

INTEGRITY PLAN

S/No	Risk	Measures Recommended	Outputs	Deadline	Responsible Person
1	P o o r Coordination among three tiers of government	1. Ensure joint development, implementation and evaluation of strategic plans at the level of the National Water Council.	<ul style="list-style-type: none"> National Strategy Plans Developed Coordinated Annual Action Plans involving the three levels developed. Annual monitoring and evaluation conducted and reports published in collaboration with stakeholders. 	Medium	National Water Council
2	P o o r leadership selection process	<ol style="list-style-type: none"> Review of RBDA Act Change of Appointment process. Strengthen recruitment process to be more open and competitive. Develop and implement performance contracts for CEO and all senior management with improvement in procurement and ethics system as additional indicators 	<ul style="list-style-type: none"> A new competitive process for appointment of RBDA Managing Directors. Reviewed RBDA Act incorporating competitive, open and transparent process of appointing Chief Executive New Guideline in appointment of Chief Executive of RBDA. Performance contracts for CEO and senior management implemented 	Medium	Presidency/ National Assembly

S/No	Risk	Measures recommended	Outputs	Deadline	Responsible Person
3	Poor, uncoordinated and burdensome Oversight	<ol style="list-style-type: none"> 1. Clear guideline and frequency of oversight of RBDA by FMWR 2. Clear guideline on oversight by the legislature 3. Periodic meetings between legislature and FMWR on oversight. 4. Improve definition of Board role and procedures and their enforcement 	<ul style="list-style-type: none"> • Clear guidelines on oversight of RBDA • Coordination between legislature and FMWR on oversight. • Board Charter with clear roles and procedures in place and enforced 	Medium	FMWR, RBDA and National Assembly. FMWR
4	Constituency Project and gaps in procurement process	<ol style="list-style-type: none"> 1. Constituency project proposals to be submitted by legislative committees to MDAs before budget proposals 2. Needs assessment, design and costing of constituency projects before budget proposals are submitted to the legislature. 3. BPP to issue a new directive on % of project costs to be applied to "preliminaries" in BOQs. 	<ul style="list-style-type: none"> • Needs assessment, design, and costing of all, Constituency projects undertaken before appropriation proposals are submitted. 	Medium	National Assembly, FMWR and RBDAs

S/No	Risk	Measures recommended	Outputs	Deadline	Responsible Person
		<ol style="list-style-type: none"> 1. Introduce sign off on technical specifications contained in contracts to ensure direct personal responsibility. 2. BPP to improve regularity of procurement audits and ensure that its audit or complaint decision reports identify individual wrong doing and recommend disciplinary action in line with PPA 2007. 			
5	<ol style="list-style-type: none"> 1. Absence of effective verification of contractors 2. Unavailability of accurate procurement information in the public domain. 	<ol style="list-style-type: none"> 1. A verification system is established with results that are made public 2. Open Data System for procurement that captures and makes publicly available all procurement information in line with proactive disclosure requirement of the FOI Act. 	<ul style="list-style-type: none"> • Contractors for every contract are verified before contracts. • Proactive Disclosure requirement of FOI law fully complied with. 	Medium	National Assembly

S/No	Risk	Measures recommended	Outputs	Deadline	Responsible Person
		3. Development and publication of standard prize lists and standard specifications for commonly used items and machinery			
5	Poor Budgeting	<ol style="list-style-type: none"> 1. Proper costing by MDAs 2. Constituency projects should be made part of MDA budget planning process. 3. Improved prize benchmark system 	<ul style="list-style-type: none"> • Adequate budgetary provision • Publicly available prize benchmark system in place 	Medium	National Assembly and MDAs
	Family, Social, community, and related Pressures	<ol style="list-style-type: none"> 1. Launch of a national Value Re-orientation programme by the Federal Government. 2. Programme for value re-orientation 	National Value re-orientation programme launched	Medium	Presidency
	Lack of automation/ Computerization of operation	<ol style="list-style-type: none"> 1. Massive sensitization on automation. 2. Training 3. Full Implementation of E-governance laws, policies and standards 	<ul style="list-style-type: none"> • Automation of administrative and PFM systems achieved. 	Medium	Presidency and MDAs

S/No	Risk	Measures recommended	Outputs	Deadline	Responsible Person
		in administration and PFM Management.			
	Lack of Strategic Plans, Operating Plans and Standard Operating Procedures (SOPs)	<ol style="list-style-type: none"> MDAs develop strategic plans, operating plans and SOPs. Operationalization of Strategic plans, operating plans and SOPs 	<ul style="list-style-type: none"> Strategic plans, operating plans and SOPs 	Medium	FMWR and parastatals
	Anti-corruption Policy/Sector Specific Code of ethics	<ol style="list-style-type: none"> Every Ministry, Department and Agency should adopt anti-corruption policy 	<ul style="list-style-type: none"> Anti-corruption policy in place 	Medium	FMWR and parastatals
	Monitoring and Evaluation. Management of M&E Budget by Contractors	<ul style="list-style-type: none"> The Ministry and every RBDA should have monitoring and evaluation framework and M&E handbook. Budget for M&E are provided directly to M&E Departments and not through contractors. 	<ul style="list-style-type: none"> M & E framework in place and operationalized. Report of M&E Framework disseminated publicly and implemented 	Medium	FMWR and parastatals

S/No	Risk	Measures recommended	Outputs	Deadline	Responsible Person
	Absence of Capacity Building on integrity issues	FMWR and RBDAs develop and implement a capacity building program that addresses the system integrity deficits identified	<ul style="list-style-type: none"> Capacity building programme in place on ethics, integrity and work values 		FMWR and parastatals
	Absence of Agency Specific Code of Ethics	Development of Agency Specific Code of Ethics	<ul style="list-style-type: none"> Agency Code of ethics implemented 		FMWR and parastatals
	<ol style="list-style-type: none"> Poor Remuneration. Absence of a system for rewarding performance 	<ol style="list-style-type: none"> Review of remuneration of Public Servants Implementation of Employee Mobility Policy 2014. Linking benefits to performance (How) 	<ul style="list-style-type: none"> Improved remuneration. Improved system for management of employees 	Medium	Presidency, National Assembly and MDAs
	Absence of tone at the top	Ensure that appointment process takes into consideration posture, statements and position on anti-corruption	<ul style="list-style-type: none"> Proper tone at the top for anti-corruption 	Medium	Presidency
	Non-utilization of Complaint Mechanisms	<ul style="list-style-type: none"> Codify the complaints mechanism Popularize the complaints mechanism Encourage the use of the complaints mechanism 	<ul style="list-style-type: none"> Check of abuses 	Medium	Top management

CORRUPTION RISK ASSESSMENT IN THE EDUCATION SECTOR IN NIGERIA (UNIVERSAL BASIC EDUCATION COMMISSION)

PART 1 - Introduction

Education is adjudged a key index of development. Consequently, governments the world over with the encouragement and active collaboration of multi-lateral institutions, have given a lot of attention to education. The quality of education in a country impacts directly on its rate of development and its standing in global affairs. It is therefore not surprising that education is one of the sectors which the government of Nigeria has declared a priority. The Government has also made significant commitments and enacted legislation and policies at all levels, in the expectation that it will form a basis for accelerated national development.

Basic Education in Nigeria is constitutionally guaranteed. The Fundamental Objectives and Directive Principles of State Policy in the Constitution of the Federal Republic of Nigeria require Government to direct its policy towards ensuring equal and adequate educational opportunities at all levels. Government is mandated to strive to eradicate illiteracy through means such as the provision of free, compulsory and universal Primary Education.

Nigeria's **National Policy on Education** enunciates the guidelines, philosophy, objectives, standards, structures, strategies, and management for achieving the national education goals in the country. In furtherance of these stated objectives and philosophy, Nigeria committed to the provision of Universal Basic Education by enacting the **Compulsory, Free, Universal Basic Education and Other Related Matters Act of 2004**. The Policy, just as the Universal Basic Education Scheme are intended to ensure free education for all from early childhood up until the end of Junior Secondary School. In that way, a solid foundation would be laid for all Nigerians; enabling full integration into society; home and abroad.²³

In spite of these efforts by stakeholders, Nigeria's education sector is yet to accomplish its stated objectives. Factors that have contributed to this situation include, but are not limited to inadequate funding, poor facilities, poor quality of instruction (unqualified teachers), poor student enrolment and completion rates, poor supervision and inconsistency in government policies, poor planning and implementation, among others. The three tiered structure of education in Nigeria has led to uncoordinated implementation, coupled with the inequality in standards across board. Corruption, with its attendant wastages and

²³ National Policy on Education 2013

misappropriation of resources has been identified as a cankerworm that has become a bane to Nigeria's development. The education sector has not been spared by this malaise.

As a result, a Corruption Risk Assessment Exercise was commissioned in respect of the Education Sector, with specific reference to the Universal Basic Education Commission (UBEC or the Commission).

1. Main Objective of the Assessment

The objective of the conduct of a corruption risk assessment in the Universal Basic Education Commission is to identify vulnerabilities in the practices, systems, processes and procedures of the Commission which could be prone to corruption; and to proffer recommendations, as well as to develop action plans that would strengthen accountability and transparency in the Commission, with a view to improving the integrity situation and ensuring enhanced public service delivery in the sector.

2. Assessment Methodology and Tools Used

The Corruption Risk Assessment methodology for Nigeria developed in 2011 by the Independent Corrupt Practices and other related Offences Commission (ICPC), the Technical Unit on Governance and Anti-Corruption (TUGAR), the Bureau of Public Procurement (BPP) and other related agencies with the support of the United Nations Development Programme (UNDP) was applied in this exercise.

This involved five stages namely: the preparation stage, the identification of actual and potential corruption threats and vulnerabilities within the organization, relating identified Risks to a procedure, handbook or manual, the Development of a Risk Scorecard and finally, the Prioritization of the identified risk.

The assessment required the engagement of a robust team made up of an external consultant, staff from the Federal Ministry of Education, The Economic and Financial Crimes Commission (EFCC), ICPC, TUGAR, the Code of Conduct Bureau (CCB), the Universal Basic Education Commission (UBEC), the BPP and some co-opted members. At the commencement of the assessment, the team undertook a preliminary identification of some of the risks that exist within UBEC. Thereafter, a plan for the assessment was drawn up that involved the conduct of interviews in UBEC and at the State level, State Universal Basic Education Boards (SUBEB) with Cross River and Katsina States selected.

2.1 Tools:

For the purpose of the assessment, both quantitative and qualitative data was used; with the following data collection tools and review processes deployed-

- Collection and review of material obtained from various sources
- Interviews of a wide range of stakeholders - UBEC Staff, SUBEB Staff, Development Partners, School Based Management Committees (SBMC), Non-Governmental Organizations, Parents-Teachers Associations (PTA), etc.

2.2 Challenges Encountered:

The team generally received cooperation from most UBEC staff in responding to interviews. However, some documentation to back up some of the interview responses were either not available or were outdated. The absence of records that clearly laid out some processes that are key to corruption prevention was in itself a red flag. For example, the team could not access documentation on disciplinary processes during the assessment. A list subsequently provided after the study draft report was circulated, had no reference to an applicable timeframe or the imprimatur of the Commission. The circulated draft report identified the absence of readily available assessment reports produced on a consistent basis as a red flag. In response to this finding, Staff of the Commission and member of the assessment team later produced a few but sporadic annual reports covering a few years.

There was general apprehension about the purpose of the exercise. Many believed it was a disguised probe. Consequently, staff were on edge and gave measured responses. Some staff declined to be interviewed and others were less forthright and helpful than they could have been, for fear of reprisals. This was despite efforts to assure them that the project was neither a witch-hunt nor aimed at staff rationalization; but rather a review for the purpose of identifying risks that corruption may occur in the Commission and proposing solutions to manage identified risks. There was some level of reluctance by staff to review processes and existing systems in the Commission and SUBEBs. In response to questions about possible areas of improvement, some staff interviewed stated that the systems and processes utilized in the Commission/Board were working perfectly and there was no scope for improvement. This study was undertaken despite this attitude and the challenges it posed.

3. Executive Summary

3.1 This Report is pursuant to a Corruption Risk Assessment exercise undertaken by a team of Assessors drawn from the Technical Unit on Governance and Anti-Corruption Reforms (TUGAR), the Independent Corrupt Practices and Other Related Offences Commission (ICPC), the Economic and Financial Crimes

Commission (EFCC), the Bureau for Public Procurement (BPP), the Code of Conduct Bureau (CCB), the Universal Basic Education Commission (UBEC), other co-opted Members and led by a Consultant.

3.2 The main object of the exercise was to assess the corruption risks in the Universal Basic Education Commission to identify vulnerabilities in the policies, processes and systems employed by the Commission and proffer recommendations as well as an Integrity Plan for addressing same.

3.3 The exercise involved a review of legislation, policies etc. relevant to UBEC, an identification of assets and stakeholders, interviews with various stakeholders; at the end of which a thorough analysis of the findings was undertaken in which the problems were identified, and proposals for strengthening the Commission and an Integrity Plan formulated.

3.4 Some of the vulnerabilities identified were: a poor recruitment process; poor procurement practices and general operating standards, poor coordination between UBEC and SUBEBs, low level of automation in the Commission and SUBEBs, low awareness of anti-corruption processes, absence of Whistleblower policies and consequent protection system.

3.5 Also identified were poor or absent community needs assessment resulting in abandonment of projects, inadequate infrastructure and ineffective monitoring and evaluation of projects undertaken by SUBEBs. There was also the overbearing influence of the members of the legislature in the award of contracts for constituency projects thereby undermining the procurement process, an unwieldy Board composition with the attendant financial and administrative burden on the Commission, but with no minimum requirements for technical or professional competence for non-statutory members to ensure its ability to assist the Commission in achieving its set mandate. Non-compliance by Parents/Guardians with the requirement to enroll their children/wards and ensure completion of basic education was also identified as a challenge.

3.6 The report contains a plan for addressing these deficiencies and vulnerabilities as well as strengthening the level of accountability and transparency in the Commission to enable it effectively deliver on the objectives for which it was established. It also highlights good practices which should be improved upon and continued.

4. Assets

There are a number of assets within UBEC that are in danger because of corrupt behavior or are vulnerable to corruption and need to be strengthened or protected to ensure that they continue to serve the purposes of the Commission. These include:

- a. Staff of the Commission and SUBEBs
- b. Qualified and competent Teachers in the education sector
- c. Monetary resources directly allocated to the Commission by its enabling law.
- d. Goodwill of stakeholders
- e. Various Development Partnerships
- f. Available Training Opportunities for staff
- g. Physical Infrastructure including project vehicles and zonal offices for greater impact
- h. Instructional Material
- i. Policy Frameworks
- j. Monitoring and Evaluation Frameworks
- k. Financial Processes
- l. Data Banks
- m. A requirement for Due Process in Public Procurement

PART 2 - Corruption Risks in the Universal Basic Education Commission

1. Environmental Level

a) Policy Factors Influencing Integrity in the Sector

A number of laws, regulations and policies exist which guide or affect universal basic education in Nigeria. A proper application or interrelation of these laws and policies would have some bearing on eliminating or reducing corruption in the sector.

l. The Compulsory, Free, Universal Basic Education and Other Related Matters Act of 2004 (UBE Act).

This is the most relevant law for the purpose of this report.

The UBE Act establishes the Universal Basic Education Commission (UBEC or the Commission) which by its enabling law is charged with responsibility for policy development, monitoring and evaluation of Basic Education in Nigeria. The Commission is primarily mandated to formulate policy guidelines on Basic Education, receive block grants and share same with the State and Local Governments as prescribed and approved, prescribe minimum standards for Basic Education throughout Nigeria and ensure the effective monitoring of these standards. The mandate includes advising the Federal Government on funding and orderly development of Basic Education in Nigeria, collating and preparing master plans for Basic Education after consultation with the States and Local Governments, ensuring the use of the Basic National Curricula, syllabi and other

instructional materials in early childhood care and development centers and in Primary and junior secondary schools. The Commission is also enjoined to, at regular intervals, audit teaching and non-teaching staff, monitor and report performance and progress of Basic Education to the President and Minister of Education, carry out mass sensitization on Basic Education, maintain databanks on Basic Education in Nigeria and form partnerships with development agencies towards improving the state of Basic Education in Nigeria.

The UBEC Act is a federal law. The states are expected to have domesticated the law through the enactment of SUBEB laws by the various Houses of Assembly. A cursory review however shows that the States have not necessarily replicated the Act in their jurisdictions. This creates a challenge for monitoring and enforcement of standards.

Responsibility for Basic Education

Although the responsibility for ensuring Basic Education involves all tiers of Government, by virtue of the Constitution, it is a primary function of the States. The role of the Federal Government is limited to the creation of minimum standards for Education and provision of intervention funding. UBEC as the establishment which manages the Federal Government's intervention in basic education is responsible for the development of policy frameworks for the States to follow in implementing the Universal Basic Education scheme.

A review of the requirements within the law vis-à-vis the practice is revealing of some gaps, actual or potential that could make UBEC vulnerable to corrupt practices. A critical factor was the absence of a requirement and practice allowing for effective coordination between UBEC and the States in the development and implementation of strategic plans at the national level, in order to enhance the chances of a successful implementation of the Universal Basic Education programme. This could be attributable to the Federal structure of the country.

The Duty of Parents and Guardians under the UBE Scheme

The UBE program covers Early Childhood Care, Development and Education (ECCDE), Primary Education and Junior Secondary Education. The Act provides for free and compulsory education for 6 years of Primary school and three years of Junior Secondary School; when children are still fully dependent on their parents or guardians. The Act imposes a duty on parents or guardians to ensure that children are enrolled and complete Basic Education. A punishment is prescribed for non-compliance. So far, there are no available records of this provision being enforced and there are no clear administrative mechanisms for enforcing this provision.

UBEC operates at the Federal level and would rely on the States to enforce provisions such as this. However, no such mechanism is seen to exist to activate this duty of parents at the state level. This creates the risk of inaccurate data and ineffective policy formulation and implementation by UBEC.

Universal Basic Education is Free

By the Act, Universal Basic Education is free and covers books, instructional material, classrooms, furniture and free lunch. The law imposes a fine of Ten Thousand Naira (₦10,000.00), 3 months' imprisonment or both for any fee collection for Basic Education.

In practice however, parents or guardians are required to provide other payments which are called levies rather than fees. These levies are unregulated and vary from school to school. Also, pupils/students through their Parent Teachers Association (PTAs) contribute resources towards providing infrastructure such as additional blocks of classrooms. This acts as a disincentive to student enrolment and attendance thereby defeating the purpose of the Act. There is sometimes no proper accounting for some of these levies collected, irrespective of the involvement of the SBMCs and PTAs. There are also allegations of conflict of interest among officers of those Committees and Associations, who sometimes either serve as the contractors for the projects or have vested interests in the appointment of such contractors.

The UBEC Board

The President appoints members of the Commission's Board on the recommendation of the Minister for Education²⁴. The Act provides for 22 Board Members, nine of which are statutory. Apart from the Executive Secretary and the Deputy Secretaries, every other Board Member serves a four-year tenure at the first instance and a second and final term of four years upon satisfactory performance.

Section 8(2) of the UBEC Act empowers the President to remove a Board Member on the grounds of inability to discharge the functions of his office or for a fraudulent act or misconduct. UBEC does not presently have a clear, written and published procedure for what constitutes inability to discharge the functions of his office or what constitutes a fraudulent act or misconduct²⁵. Under the Act, the President exercises wide discretion over the appointment and removal of non-statutory Board Members, although there are no records that the President has exercised his discretion towards the removal of a sitting officer. The wide discretion is not only a risk to the independence of UBEC, but also presents the risk of favouritism and the opportunity of using such appointments as political favours. Without any clear

²⁴ Section 7(2) of the Free Compulsory Basic Education ACT 2004 Available at: <http://www.placng.org/new/print.php?sn=108>

²⁵ Section 8(2) rest as above

written procedure for qualification, removal and appointment of Board Members, the independence of the board may be subject to the President's decisions and its effect and contributions severely constricted by the presence of some members who may have insufficient knowledge and experience. This situation may be heightened by the concern that the political appointees would wield significant influence on the Board. Furthermore, an unwieldy board is hardly likely to be cost effective or efficient.

The Necessity for Data within the UBE Scheme

The Commission's ability to provide appropriate policy frameworks and recommendations is hinged upon the availability of timely and accurate data on the state of Basic Education across Nigeria. It therefore relies on the States. Available documentation and interviews however indicate that there are very few controls to ensure the regularity, adequacy and integrity of data collected and made available to UBEC. At the State and Local Government level, data capture and retention on Basic Education is largely non-automated and is irregular in frequency. This in itself affects the depth of policy reviews and recommendations being made by UBEC.

The non-automation of processes and over-reliance on manual capture of data; and the recruitment processes at the State level affect the quality of data available. Again, it would seem that employment at the SUBEBs and LGEAs is largely discretionary and often impacts on the competence of the staff to provide relevant data. Beyond the issue of competence is the availability of staff. One of the Boards interviewed disclosed the use of adhoc staff for their functions as a result of funding challenges.

The absence of automation poses a corruption risk. Without the benefit of reliable data and a proper tracking of Basic Education indices there is a possibility of manipulation of data and resources by SUBEBs.

The Act does not cover private schools which cater for a sizeable number of pupils/students of the age group covered by the Act. Supervision of these schools would involve significant financial and other resources which may be a challenge for UBEC/SUBEBs. Harmonization of the information arising from the supervisory role of the ministries of education would therefore be important to ensure that as much as possible, the data on universal basic education is truly reflective of the actual number of out-of-school children and the standard of education received.

Access by States to Funds

The UBEC Act requires matching grants to States from the Federal Government to be administered and disbursed through the SUBEBs. It also requires States to have

provided their counterpart 50% of funds in order to access the matching fund being provided by the FG. The Education Sector Support Programme in Nigeria (ESSPIN) supported UBEC in developing guidelines for accessing, disbursing and utilizing the FGN-UBE fund. The guidelines which provide clear formulae, conditions and requirements for financial utilization; thus reducing the risks and misunderstanding associated with ambiguous financial requirements, have been reviewed and approved by the FG. As at the date of the assessment, about N47 Billion of matching grants had remained un-accessed by States which have been unable to provide their counterpart funding. These funds are currently domiciled at the Central Bank of Nigeria and are available to be accessed by the states upon their provision of the counterpart funding.

The release of funds to States is to be predicated on approved work plans relative to the funding requirements. It is a practice however for States to provide lump sum counterpart funding and immediately access lump sum matching grants. This invariably creates a monitoring challenge for UBEC and room for a misapplication of the funds by the States. There is no record of penalties for misapplication of funds even though it was acknowledged by UBEC as a practice by some States. This further highlights the risk of misapplication of funds.

Basic Education Finance Management

The UBEC Act clearly places the responsibility for the administration and disbursement of funds on the SUBEBs²⁶. This is a reason often cited by the Commission for minimal interference with finance management at the state level.

This creates a risk of the ineffectiveness of UBEC in some states which are unable or unwilling to provide the necessary framework for carrying out their responsibilities under the Act. Interviews revealed that States employed several gimmicks including claiming projects undertaken by other partners, as theirs. This gives room for the misappropriation of counterpart funding when received.

However, the Commission, being a policy making body is empowered to develop frameworks that would ensure tighter controls on the utilization of finances at the state level. This would include a recommendation for the implementation of the Public Procurement Act in the States even though it is a federal law, because the volume of funds provided by the FG activates a requirement for compliance with the Public Procurement Act. In addition, since Education is a priority of the Nigerian Government, the Commission could make strong recommendations to the President to ensure that funding towards Basic Education is given priority in every State.

²⁶ Section 11(3) of the Compulsory, Free Universal Basic Education Act 2004. Available at: <http://www.placng.org/new/print.php?sn=108>

Minimum Standards for Basic Education

Section 9 of the UBE Act 2004 requires the Commission to prescribe the minimum standards for Basic Education applicable across Nigeria. Standards have therefore been created in respect of a wide range of resource, process and performance issues. The interviews conducted indicate a general understanding and acknowledgment by UBEC staff of the availability of standards.

However, the limited availability of routine monitoring reports calls to question the enforcement of these standards. In addition, the lack of databases linking the UBEC to the SUBEBs also reveals some vulnerability in the current computations of standards that UBEC has access to. Although the SUBEBs visited acknowledged the existence of these standards, local circumstances which include insufficient staff; poor funding and limited availability of competent teaching staff; contributed to UBEC's inability to ensure full compliance.

The fact that some of the most current available data dates back to 2010 indicates a drawback on the reliability of current policies based on such outdated data. A root cause of outdated data that UBEC receives from the State is the incompetence of staff at the SUBEB. According to the UBEC fact sheet²⁷, less than 30% of the members of staff within the SUBEBs are computer literate thus, it is almost impossible to rely on automated processes in gathering and computing Basic Education Data. This poses a corruption risk for the scheme.

It is clear that the Act contains laudable provisions and full compliance with the letter and spirit of its requirements will ensure the attainment of qualitative basic education

ii. The Constitution of the Federal Republic of Nigeria

Basic Education in Nigeria is constitutionally guaranteed under the Fundamental Objectives and Directive Principles of State Policy in the Constitution of the Federal Republic of Nigeria. Section 18 of the Constitution provides as follows:

- (1) *Government shall direct its policy towards ensuring that there are equal and adequate educational opportunities at all levels.*
- (2) *Government shall strive to eradicate illiteracy; and to this end Government shall as and when practicable provide –*
 - (a) *Free, compulsory and universal primary education*
 - (b) *Free secondary education...*

These provisions represent at best a wish list, since they are non-justiciable and their accomplishment is entirely at the behest of the government in power. This absence of a firm performance requirement provides some level of comfort to

²⁷ UBEC 2010 Basic Education Profile Fact sheet.

States which have consistently failed to either make the required effort to access the available funds for the education sector, or apply funds obtained for educational purposes to other uses

iii. **The National Policy on Education**

The National Policy on Education provides the roadmap for achieving the nation's educational goals. The philosophy of education in Nigeria is the development of the individual into a sound and effective citizen and the provision of equal opportunities for all citizens of the nation at the basic, secondary and tertiary levels both inside and outside the formal school system.

The policy not being backed by legislation cannot be enforced. There is therefore no basis for holding the Government accountable for its promises to the citizenry as contained in the policy to the extent that these are not contained as an enforceable obligation in any other law. In the absence of accountability, corruption thrives.

iv. **The Child Rights Act 2004**

The provisions of the Child Rights Act that cover education strongly reinforce the Policy and legal frameworks on basic education. The Child Rights Act guarantees the Right of every child to free, compulsory and universal basic education²⁸.

The Child Rights Act also provides for multi-stakeholder Implementation Committees with representation at the national, sub-national and Local Government levels. The Committees are to continuously review the state of implementation of the rights of a child. Ideally, these provisions provide a strong incentive for ensuring that standards are maintained because they require the Committee to keep child welfare matters including Basic Education under close scrutiny thus preventing the process from being captured by vested interests. In reality, this is not the case.

Similarly, the States and Local Governments have the direct responsibility for implementing and protecting Child Rights. Although several States have legislation on Child Rights, implementation and protection of Basic Education and all other rights of the child is largely ineffectual and very weak.

v. **World Declaration on Education for All (EFA)**

In 1990, the Global Education for All Initiative was launched and during the World Educational Forum in 2000, six goals were adopted three of which specifically address access to Basic education.³⁰ Although Nigeria signed up to these goals, the

²⁸ Section 15 of the Child Rights Act 2004 Copy available through <http://www.placng.org/new/laws/C50.pdf>

²⁹ See Section 260 to 269 of the Child Rights Act 2004 Available through: <http://www.placng.org/new/laws/C50.pdf>

³⁰ EFA Goals retrieved from <http://www.campaignforeducation.org/en/about-us/about-education-for-all>

11th Global Monitoring Report on Education indicates that the goals are far from being reached. Nigeria in particular, has more out of school children than any other country in the world and in spite of reports of increased enrollments in some parts of the country, there is a prevalence of dropouts in others³¹. About half of the dropout rates are linked to the conflict and violence ongoing in Northern Nigeria.³²

This initiative supports the vision and objectives of UBEC. The obligations arising from these goals should be incorporated into the deliverables of the Commission to the extent that they relate to basic education and the functions of UBEC, in order to serve as performance management metrics and with a view to achieving of the objectives of the Act.

vi. **The Millennium Development Goals (MDGs)**

In the year 2000, eight International development goals were established following the Millennium Summit of the United Nations. Goal 2 is a commitment to achieve Universal Primary Education by the year 2015.

The UNDP in Nigeria reports that nearly nine of ten children are now in school in Nigeria.³³ In reality, the number of children dropping out of school in some parts of the country is on the rise as enrollments increase in other parts.

Although Nigeria's commitment to basic education is reflected in the number of global initiatives signed up to and the domestic legal frameworks that guarantee access, the assurance of basic education is far from being attained. According to the Global Monitoring Report, it may take up to 70 years for every child to have access to basic education. An alignment of the various obligations in legislation and policies in this regard, will create the necessary sense of urgency in the sector, thereby eliminating or significantly reducing corruption.

vii. **The Supervising Ministry – Federal Ministry of Education**

The Education Sector has the Federal Ministry of Education at its apex. The Ministry has general oversight in matters of Education. Although UBEC as an autonomous parastatal of the Ministry serves a special function within the sector, it is still essentially under the control and supervision of the Ministry which wields enormous influence in its activities by virtue of its functions over the Commission. Guidelines would need to be provided in respect of this oversight function in order to ensure that they are not overly burdensome on UBEC.

³¹ EFA Global Monitoring Report 2013/14 Learning and Teaching; Achieving Quality for all available through: <http://unesdoc.unesco.org/images/0022/002256/225660e.pdf>

³² The 70-year wait for Primary School <http://www.bbc.com/news/business-25811704>

³³ MDGs in Nigeria: Current Progress available at: <http://web.ng.undp.org/mdgsngprogress.shtml>

By statute, the Executive Secretaries and the Deputy Executive Secretaries are recruited on the recommendation of the Minister of Education.³⁴ While this may serve to control the excesses of any Executive, it also gives room for undue influence in the daily processes of the Commission.

viii. **The National Assembly, Constituency Projects and UBEC:**

In their oversight functions, the National Assembly inserts projects called **constituency projects** into the annual Appropriation Act. A mapping of constituency projects in 2014 by the Public and Private Development Centre, a procurement monitoring group, shows that most of these projects are for youth and women empowerment and for Basic Education.³⁵ The education projects are domiciled in the constituencies that the various parliamentarians belong to. Though these projects go through the bidding process at UBEC, the contractors to carry them out are already pre-selected by the parliamentarians. This presents a significant corruption risk as it creates uncertainty as to the quality of the work done in the absence of a competitive process as well as value for money. It also provides the opportunity for contract inflation to cover gifts that would be provided to the parliamentarians for their role in influencing the selection process. An additional challenge is the absence of due assessment of community needs with the attendant risk that projects are abandoned after monies are released for their implementation. Needs assessment as well as the design and costing of projects prior to the submission of budget proposals to the legislature will address this concern and also prevent duplication.

With both the FME and the National Assembly exercising oversight functions over UBEC, it is important to ensure that the processes are not disruptive or unduly burdensome. The same principle is applicable to the Houses of Assembly and SUBEBs. Consequently, a coordinated process involving periodic meetings is advocated to facilitate the development of guidelines.

ix. **The Freedom of Information Act 2011 (FOIA):**

The structure of the Universal Basic Education scheme recognizes the importance of inclusivity to delivering quality and free basic education. Inclusivity requires that various stakeholders have verifiable information on processes, expenditure, etc. In its essence, the FOIA 2011 among other things, "*...provides for public access to public records and information*".³⁶

³⁴ See Section 10(c) of the UBEC Act 2004. Copy available at: <http://www.placng.org/new/print.php?sn=108>

³⁵ See 2014 constituency projects according to states and Local Government area here: <http://procurementmonitor.org/2014-constituency-projects/view-projects.php>

³⁶ See explanatory memorandum to the Freedom of Information Act 2011. Link same as above

Like several public institutions, UBEC has not sufficiently mainstreamed access to information into its functions. In fact, from publicly available correspondence between UBEC and an NGO, it seems that UBEC at some point refused to disclose public expenditure related records to the public claiming confidentiality, in response to a request under the FOIA. Eventually however, UBEC started providing information on its public finance based on request.³⁷ A proper implementation of the FOI Act would be a veritable tool in preventing and addressing corruption in UBEC.

b) Economic Factors Influencing Integrity at UBEC

Public Procurement Processes and Practices at UBEC

The UBEC relies on external contractors to provide required goods, services and infrastructure, thus a review of its procurement practices is important. The units most involved in purchasing goods, works and services internally and externally are the Procurement Department, the Stores Department and the Finance Department. According to the records provided, the Procurement Department has a written description of its procurement process which is said to follow the Federal due process mechanism in the selection of contractors. The process commences with the conduct of a needs assessment and culminates in award of contracts and contract management³⁸.

The written description of the UBEC procurement processes indicates that the preferred method is Open Competitive Bidding and depending on the nature of the activity, it may be by selective tendering or request for quotation following laid down procedure. Payments are said to be made based on the terms of payment as contained in the agreement. Projects are monitored as the contract is being executed for compliance with standards and specifications³⁹.

This assessment reveals that most of the capital intensive contracting processes are being executed with the SUBEBs as the implementing agencies. This implies that the States handle the selection of contractors, the utilization and disbursement of funds for such capital projects. Although, the procurement team at UBEC indicated that the SUBEBs also follow the same practice as the UBEC, the processes at the state level do not provide an indication that this is strictly the case. Across the Federation, only a little more than half of the States have procurement laws and even much fewer have commenced implementation. The implication of this is that

³⁷ See trail of correspondence between UBEC and the Public and Private Development Centre (PPDC) here: <http://library.procurementmonitor.org/page.php?id=FOI-REQUEST-UNIVERSAL-BASIC-EDUCATION-COMMISSION>
Also see article on Premium Times focused on UBEC and Access to information here:
<http://www.premiumtimesng.com/opinion/157225-lining-ducks-education-front-seember-nyager.html>

³⁸ Universal Basic Education Commission Procurement Process. Available from the Procurement Unit, UBEC.

³⁹ Description of Procurement Process (UBEC) Available from the Procurement Department

for most States, the old procedures for public procurement with the Governors, State Tenders Boards and State Executive Councils dominated by politicians as approving authorities for contracts persist. To a large extent they determine which contractors are awarded contracts.⁴⁰ The lack of efficient, transparent and accountable procurement processes and mechanism at the state level throws doubts on the efficacy of due process being followed at that level. Moreover, with the undue influence over the contract award process, the verification of contractors becomes compromised, if it is effected at all and lacking in transparency. It is ideal that all contracts and service agreements are fully disclosed to the public for scrutiny.

UBEC also engages in procurement processes including those that are directly applicable to goods, services and infrastructure in the States. Although the procurement process document indicates National Competitive bidding to be the default procurement process followed, the procurement records suggest the contrary. The default procurement method employed seems to be selective tendering in most cases. While this may be justified for textbooks because consistency is important, the practice has been found to have been extended to the rehabilitation of existing school facilities as well as services for monitoring construction processes. Furthermore, interviews suggested that high ranking political office holders have significant influence on the process as do some contractors, especially those who have had long standing relationships with the Agency, some of which predate the public procurement reforms. Although all contractors are still required to go through the bidding process, it seems that the winners are already pre-selected and going through the procurement process is only a formality to justify pre-determined decisions. Indeed a respondent alluded to staff assisting contractors lacking the relevant capacity to enable them go through the technical procurement process. The risk lies in the opportunity for pre-arranged winners to most bids, such that competition no longer informs the choice of award of contract. These pose high corruption risks and potential high cost in contract execution, especially since a standard of tendered prices is non-existent. Whilst it is understood that having requisite qualification and experience are important, staff seem resigned to pressure from political office holders.

The review of documents received showed that the Stores Unit was inadequately staffed and served as a clearing house, with staff of the Commission obtaining advances to purchase consumables and bringing them to the Stores and Internal audit for formal documentation. In the absence of a standard pricing benchmark, this creates a risk of manipulation of records and misappropriation of funds.

⁴⁰ See Reports of Assessments of Public Finance Management Systems in States by TUGAR www.tugar.gov.ng

c) Social Factors Influencing Integrity at UBEC

Nigeria has a rich multi-cultural heritage. There is however a tendency for strong loyalty based on religious, ethnic and other considerations often to the detriment of professionalism and merit. This was reflected in some of the responses in the interviews conducted.

There was no evidence provided of any reported cases of breach of conduct at the time of the assessment. Despite requests, no department provided any such report. The team had initially been advised that no staff had undergone the disciplinary process as they were usually counseled to be of good behavior without a need to escalate matters. A list showing penalties imposed on staff for misconduct provided subsequently showed that four persons had been subjected to varied disciplinary processes. It was observed that this was incomplete as it did not incorporate a disciplinary matter referenced in the UBEC 2013 Internal Audit report. There was however no indication of the time frame that the document related to. Although a document was provided on the UBEC disciplinary procedure, the team was not assured that it was comprehensive as it did not contain sufficient detail.

The media on the other hand has reported some alleged cases of breach of ethics and conduct within the Basic Education system. Between 2010 and 2014, there were high profile media cases relating to several alleged contract scams in this area, some of which are pending in courts⁴¹ however, no records of these were found nor was any information on it available in the Commission.

There seemed to be limited encouragement of whistleblowers and formal complainants for providing critical feedback on the integrity of employees or other stakeholders. This is evident in the lack of awareness among staff of formal complaints procedures and little understanding of the functions and services of units such as SERVICOM and ACTU.

UBEC has also interfaced with ICPC through the Nigerian Educational Research and Development Council (NERDC) to produce the National Values Curriculum which has been infused into the Basic Education Curriculum.⁴² This is a step in the right direction of building a society that abhors corrupt practices.

d) Technological Factors Influencing Integrity at UBEC

Technology plays a significant role in promoting and influencing integrity in public governance processes. The assessment revealed a lack of automated processes in administrative and operational processes especially as it relates to the States thereby raising a lot of integrity issues.

⁴¹ See for example <http://www.punchng.com/news/n6-4bn-fraud-efcc-appeals-discharge-of-ubec-officials/>

⁴² See <http://nerdc.ng/our-achievements> for more

UBEC utilizes some IT platforms to share information to its stakeholders. The datasets available on UBEC website include annual records of SUBEBs that have provided counterpart funding towards Basic Education, the educational level of teachers in the State, the enrollment of pupils and students across States and reports of various meetings held⁴³. The website is however not interactive. The **Contact Us** section has the physical address of the Commission as well as a telefax number which was inaccessible when dialed. There are no email addresses, mobile phone numbers or any of the more recognized social media platforms. This limits the reach of UBEC to stakeholders who are present on social media.

UBEC currently uses the Federal Government Integrated Financial Management Information System (GIFMIS) system to pay contractors and staff salaries. This reduces the physical exchange of cash and to some extent provides room for tracking funds. The use of automated financial systems such as GIFMIS does not apply to the SUBEBs and the utilization of funds once released is often at the discretion of the Governor. Although more capital intensive projects are being implemented by the States, the financial controls were largely less structured and outside of UBEC's control; and procurement processes, notoriously poor.

The lack of automation creates a challenge in aspects critical to the collection and retention of data. Processes such as data entry on student enrollment etc. are not automated at all. The challenge is worse at the state level because UBEC depends on the SUBEBs to provide data on Basic Education in Nigeria. There is also no automated synchronization of data collection and retention between the SUBEBs and UBEC. This could be a factor that influences the frequency of data collection as the documentation and interviews indicate that some of the data being relied upon to inform basic education policies date back to the year 2010.⁴⁴ The Fact Sheet which has a compilation of data according to Basic Education indicators were last produced in 2010. There is also the risk that data may be doctored to achieve a certain purpose such as influencing FG intervention resources that accrue to States on the basis of parameters established by UBEC, etc.

The absence of automated processes extends to monitoring and evaluation frameworks for gathering data and measuring standards on Basic Education at the SUBEBs. The inadequate monitoring of projects also creates a risk in the sense that it is much easier for projects to be duplicated; i.e. resources may be provided for a singular project from more than one allocation. An automated monitoring system such as an electronic checklist of all projects being carried out in the State and such projects being tied to financial sources and project delivery milestones would reduce the risk of duplication.

⁴³ www.ubeconline.com

⁴⁴ UBEC 2010 Basic Education Profile Fact sheet.

The Store Section at UBEC also relies mostly on manual ledger books and the Department showed a lack of IT infrastructure. This raises substantial risks of accuracy given the large volumes of teaching materials and aids as well as other consumables procured and distributed.

e) Stakeholder Analysis

UBEC Stakeholders identified are as follows:

Table 1: Stakeholder Profiles and Roles

S/ No.	NAME OF STAKEHOLDER	STAKEHOLDER PROFILE	ROLE OF STAKEHOLDER
1	Federal Ministry of Education (FME) and State Ministries of Education (SMOE)	<p>The FME is the Parent Ministry in charge of formulating and coordinating a National Policy on Education across Nigeria and at all levels.</p> <p>The SMOE oversees education at the state level.</p>	<p>The Minister of Education recommends to the President, suitable candidates for the Board of Directors, the Executive and Deputy Executive Secretaries. The FME plays an overall coordinating role - controls and monitors the quality of Basic Education and ensures harmonization of educational policies.</p> <p>The SMOE monitors and evaluates SUBEB activities and has overall supervision of projects. It authorizes expenditure beyond the approval limit of the SUBEB.</p>
2	UBEC Staff	<p>⁴⁵UBEC has a 12 member management team: the Executive Secretary, the Deputy Executive Secretary (Technical), the Deputy Executive Secretary (Services), and Directors in charge of each of UBEC's eight departments.</p>	<p>UBEC staff contribute to the formulation of policies on Basic Education that are applicable across the nation and monitor implementation also at the State and Local Government levels. It enables UBEC appropriately advise donor agencies and implementing partners on areas of intervention.</p>

⁴⁵ http://ubeconline.com/management_staff.php

S/ No.	NAME OF STAKEHOLDER	STAKEHOLDER PROFILE	ROLE OF STAKEHOLDER
3	National and State Legislatures/ Legislators	<p>The National Assembly is Nigeria's highest elective law-making body. It consists of the 109-member Senate and the 360-member House of Representatives.</p> <p>The Houses of Assembly enact State Legislation for the administration of Basic Education.</p>	<p>The Senate and the House of Representatives both have Committees on Education, Millennium Development Goals, and Committees for State & Local Government Affairs which play oversight roles over Universal Basic Education.</p> <p>The State Houses of Assembly are mandated to provide legislation and oversight in respect of the SUBEBs⁴⁶</p>
4	The State Universal Basic Education Boards (SUBEBs).	The SUBEBs, through direction from the State Ministries of Education (SMOE), ensure that Universal Basic Education is implemented in the States. They are set up by the State Legislation on Basic Education passed by the State Houses of Assembly.	They are to ensure prompt utilization of funds to execute projects listed and approved in their action plan(s), due process, adherence to ethics of project implementation in a transparent and accountable manner; design appropriate mechanisms for monitoring and reporting; and ensure the overall success in the implementation of the projects in the states.
5	Local Government Education Authorities (LGEAs)	They are set up under the State's laws and are coordinated through the SMOE.	The LGEAs through the Education Secretary are responsible for ensuring the implementation of Basic Education at the Local Government level.
6	Host Communities of Basic Education Institutions	They are a part of Self-help initiative and the Community Accountability and Transparency	Through the SBMCs, host communities ensure that projects located in their schools are executed according to specification and raise issues through

⁴⁶ Section 12(2) Compulsory, Free, Universal Basic Education Act, 2004

S/ No.	NAME OF STAKEHOLDER	STAKEHOLDER PROFILE	ROLE OF STAKEHOLDER
		Initiative that constitutes a part of the School Based Management Committees (SBMCs)	appropriate channels on general improvement of their schools. ⁴⁷
7	Schools – (The Administrators and School Based Management Committees)	The schools are the actual places where Basic Education is offered to students	They are the centres for putting into effect the policies and guidelines developed by UBEC to ensure qualitative basic education.
8	Parents/Guardians	They are a part of the SBMC and the PTA.	Parents have a duty under the law to ensure that their children attend school
9	Teachers	Teachers are a part of the SBMC and the PTA	They have a duty to train, instruct and administer Basic Education to pupils/students
10	Pupils/students ⁴⁸	They are the direct beneficiaries/ recipients of Basic Education	They are required to attend school.
11	Judiciary, Law Enforcement Agencies	The Magistrate Courts adjudicate on matters relating to Basic Education. Enforcement agencies such as EFCC and ICPC investigate and prevent corruption in Basic Education schemes.	They are meant to enforce the implementation of the provisions of the UBEC Act and SUBEB laws.
12	Development Partners – KOICA, JICA, USAID, UNICEF, World Bank, Commercial Department of China, Africa Islamic Development Bank	These are institutions with mandates to promote development and the right to education for children of school age	They coordinate with UBEC to identify existing educational needs and provide them to the beneficiary communities. Their intervention is often direct implementation rarely requiring a transfer of funds to UBEC.

⁴⁷ The Reviewed Federal Government Approved Guidelines for Accessing, Disbursing and Utilizing the FGN-UBE Intervention Fund, July, 2012

⁴⁸ In this context, pupils are the beneficiaries in primary school whilst students are the beneficiaries in Junior Secondary school.

S/ No.	NAME OF STAKEHOLDER	STAKEHOLDER PROFILE	ROLE OF STAKEHOLDER
13	Private Sector/ Corporate Organizations	These are local or international businesses operating within and outside the beneficiary communities.	The private sector through its Corporate Social Responsibility efforts contributes to the vibrancy and quality of Basic Education.
14	NGOs, CBOs, FBOs, CSOs	They are often not-for-profit organizations working in the public interest.	They usually play a monitoring role to track the utilization of funds, and check the quality of educational services being provided.
15	Nigerian Educational Research and Development Council (NERDC)	NERDC is established to create an enabling environment for educational research and development activities to thrive in the Nigerian Education Sector ⁴⁹	The NERDC coordinates, encourages and promotes educational research programmes in Nigeria. The benefit of their research would be useful for the UBEC functions

PART 3 - Corruption Risks at the Organizational Level

Tasks Undertaken:

- **Documents review**

In the course of the assessment, the Team reviewed the following documents received from various sources:

- The National Policy on Education
- The Reviewed Federal Government Approved Guidelines for Accessing, Disbursing and Utilizing the FGN-UBE Intervention Fund
- Universal Basic Education Profile Fact Sheet 2010
- Accelerating Progress to 2015: A Report series to the UN Special Envoy on Global Education, April 2013 Working Paper; The UN Secretary General's Global Education Initiative
- UBEC Documentation on Disciplinary Procedure (unpublished)

⁴⁹ See <http://nerdc.ng/about-nerdc> for more

- Right to Education in Nigeria: A review of Key Education Development Policies Against Federal Education Budgets (2009 - 2013); Centre for Social Justice
- UBEC Annual Report 2011
- UBEC Staff Training and Development Handbook 2001
- UBEC Service Charter.
- Media Reports

*Additional documents – varied categories of reports for the period 2001 to 2015 were provided to the team at the validation meeting.

• Interviews

A number of interviews were conducted with staff of various units at the UBEC Headquarters and among other UBEC stakeholders such as:

- a. Civil Society Action Coalition on Education for All - CSACEFA
- b. Education Sector Support Program in Nigeria - ESSPIN
- c. A PTA member
- d. UBEC Contractor for the construction of Almajiri schools.

The team also visited two States that had been adjudged by UBEC to be among the best and least performing states - Katsina State and Cross River State respectively. Interviews were conducted at the SUBEBs and with other stakeholders in the States.

Organizational Processes

- a. **Employment Practices at UBEC:** The assessment findings point to the lack of implementation of standard recruitment procedures within UBEC. In addition, the current recruitment practice does not necessarily suggest competence as a prerequisite for recruitment.

The UBEC Act seems to give discretion to UBEC to employ in a variety of forms that is either directly, through secondment from another arm of the civil service or contractually⁵⁰. Whilst flexibility is required to meet immediate or long term needs, implementation of a standard recruitment procedure within management is nevertheless required. As an example, 82 staff were recruited in 2013 without resort to the standard processes. The current provision in itself is very broad and leaves room for the employment of workers without the commensurate skill. The culture of non-standardization of recruitment

⁵⁰ See Section 10 of the Compulsory, Free Universal Basic Education Act, 2004.

processes and the fact that there appear to be no repercussions for incompetence presents a huge risk to the services UBEC is required to provide. It presents the risk that staff may be susceptible to covering up their incompetence, and that senior staff and board members may benefit from the unavailability of recruitment standards to award personal favours to friends and cronies at the expense of competence.

- b. Staff Promotion at UBEC:** Promotion at UBEC is said to be carried out as at when due. The timeline for promotion at different levels is stated and a detailed procedure is set up for staff promotions. When staff are due for promotion, a **Test of Good Behaviour** which is informed by the Annual performance evaluation report is carried out. Thereafter, an exam and oral interview is conducted and the list of staff successfully promoted is publicly displayed for claims and objections. Although staff at UBEC seemed fairly conversant with the procedure for promotion, it is notable that there were no records of claims and objections to promotions nor were there pending cases of unacceptable behaviour. Again, this points to the social attitude within UBEC where formal complaints do not seem to be a part of the culture.
- c. Procurement Processes at UBEC:** Selective tendering at UBEC is not limited to text books, but is also extended to the rehabilitation of existing schools; as are services for monitoring construction processes. The influence of Members of the National Assembly in the selection of contractors particularly in constituency projects was identified as obtrusive. In addition, the interviews showed that the long standing relationship between some contractors and UBEC seemed to be a red flag. The risk of cronyism in the award of contracts and absence of competitiveness was identified. There is also the risk of prices being inflated (especially in the absence of a standard benchmark of tendered prices and technical specifications). To address this challenge, regular procurement audits by the BPP in line with S.5 of the Public Procurement Act and the exercise of its power to recommend disciplinary action against erring staff will serve as a deterrent.
- d. Release of Matching Grant to the States:** Matching grants to states are paid into commercial bank accounts. The decision to use commercial banks for the payment of matching grants arose so as to enable State Governments access bank loans from commercial banks. These loans are often obtained on the condition that the FG matching grant would also be paid into the commercial bank account. Although the FG through CBN only pays in matching grants once the State has shown evidence of its 50% counterpart fund, there are little

or no controls once the money is released. UBEC indicated that there had been incidents when States obtained loans from banks for the purpose of meeting the counterpart funding requirement (invariably placing reliance on the UBEC funds rather than make budgetary allocation), only to repay those upon the release of the matching grants, thereby defeating the purpose of the restriction. The State action plans on utilization of funds does not in itself, significantly reduce the corruption risks associated with how the funds would be spent upon release.

Although UBEC has stated that the States also go through competitive bidding processes, there is a lack of evidence to support this. Therefore, there is a risk once matching grants are released to the SUBEBs. The risk also increases significantly when one considers the fact that most SUBEBs and their boards have little control over processes and the fact that appointment as SUBEB Board Chair is more likely to be a political favour with no assurance of specific tenures for the performance of their functions. As a result, the SUBEBs are even less independent. In addition, the public accountability mechanisms at the State level are weaker. State action plans are not in the public domain so it is difficult for other stakeholders to know how these resources would be spent. Also lacking in the public domain are minimum standards for basic education, service delivery and an absence of known standards for school inspection and assessment as well as States' performance.

The strict institution of a milestone payments process will address the issue of misapplication of funds by States while a requirement for States to deploy their portion of the funds prior to seeking matching grants may address the challenge also. However, this latter option would entail an amendment of the Act as it presently does not envisage a partial application of funds as a basis for access to the matching grants.

- e. Monitoring and Evaluation:** A review of the available material suggests that monitoring of projects is carried out by UBEC staff, staff of donor agencies or NGO volunteers. The interviews also pointed to inadequate resources being available for monitoring activities leading to the non-conduct of a number of M&E exercises when due. There were also incidents of over valuation of contractual obligations on account of this situation. The procurement plans however show that monitoring of construction projects may be outsourced to external consultants through selective tendering processes and with considerable budgetary allocations. However, the Commission was unable to provide any independent monitoring and evaluation reports from such

consultants to the team upon request at the time of the assessment. Although after circulation of the draft report, the Commission produced reports for varying periods between 2010 and 2014, it would appear that the reports are not produced regularly, and when produced, are not easily available to staff or stakeholders. The selective choice of monitoring consultants together with the limited availability of their output raises serious flags with respect to cost effectiveness, quality, as well as the actual and indeed proper execution of such activities. Again, in some instances, the same challenges were reported in succeeding years, indicating the possibility of limited utilization of the reports produced.

- f. Training and Staff Development:** The Commission's Training Policy was dated 2001 and has not been updated in 14 years. Although it contains mandatory yearly training provisions, these are hindered by inadequate funds. In the year 2014 for example, a total of 454 staff were trained. All scheduled trainings for the year were not held because of inadequate funds. Training is either upon application by the staff or nomination by a department of unit. Data was not available to determine which staff attended what training and when; and if the training met identified needs. The assessment revealed that in clear cases of incompetence, trainings do not serve effectively. This is especially the case where the training is not designed to address the deficit, since it is assumed that an employee in a particular position would have certain basic skills before being employed. In such cases, the risk of covering up incompetence increases within UBEC.

Although UBEC management indicated a timely and full release of funds due them by the FME, the inability to carry out scheduled monitoring as well as training of staff would be indicative of either poor budgeting practices or insufficiency of funds. The practice of zero budgeting would help address the challenges in this regard. Greater financial provision for UBEC would be advocated given the critical importance of education. This would however entail a review of its enabling law.

- g. Strategic Planning:** Although some policies guiding UBEC's activities were available, the absence of Strategic Plans, Operating Plans and Standard Operating Procedures guiding the UBEC and SUBEBs activities was noticed. This creates room for the exercise of discretion and promotes uncertainty in process. These standards are important as they will provide clear guidelines and thus serve to ensure the absence of criteria for the exercise of discretion.

2. **Ethics and Compliance Environment at UBEC**

- a. Service Charter/SERVICOM:** The UBEC has a Service Charter that contains the Commission's organogram, core value system, mandates of each department, delivery and performance targets and performance monitoring requirements. The Service Charter also includes the SERVICOM Handbook Grievance Redress Mechanism. The service charter within UBEC is indicative of a SERVICOM unit which from its structure, is a reporting or complaints mechanism put in place for external stakeholders who benefit from UBEC's services. From the assessment, the unit had not been used by the SUBEBS, community, PTA chairs or contractors to complain about any level of service delivery. This is either an indication that everything is working well or there is a culture of not making official complaints. This may also stem from a lack of awareness of the existence of the SERVICOM unit, a lack of understanding of their mandate or a perception of ineffectiveness of the unit.
- b. UBEC, ICPC and ACTU:** The ICPC has established Anti-Corruption and Transparency Units (ACTU) across all Federal MDAs. In principle, the ACTU in UBEC is led by the Director of Administration and is required to operate as an autonomous outfit that reports to the Executive Secretary of the Commission.⁵¹ This is in line with the standing orders on the operation of ACTUs. However, the structure of the ACTU does not guarantee its effectiveness as the unit is solely dependent on the Commission for its budget and even for taking up corruption-related cases. Moreover, since UBEC staff make up the ACTU, it is to a great extent, the case of being a judge in one's own cause. There are serious practical challenges regarding ACTU staff investigating their contemporaries and superiors under the existing environment, and this may account for its limited effectiveness in its service offering as well as its impact on promoting social attitudes towards integrity. Although there was knowledge of the existence of the unit, UBEC staff could not speak categorically on its functions and did not show a great deal of understanding of the different stakeholders targeted by ACTU (internal) and SERVICOM (external), pointing to the need for greater sensitization of the communities the units serve. The unit did not appear to have made an impact with respect to carrying out public awareness and sensitization schemes within UBEC.
- c. Disciplinary Procedure/Records of Disciplinary Cases:** Written documentation on a disciplinary procedure was provided. However, unlike

⁵¹ See Section 6 - 27 of the Nigeria Corrupt Practices and Other Related Offences Act available at <http://icpc.gov.ng/the-establishment-act/> ; ACTU is being granted all powers listed therein except the power to prosecute. See <http://icpc.gov.ng/actu/> for explanation. Also see ACTU standing orders available through <http://icpc.gov.ng/downloads/>

other documentation received, it was unpublished and did not show date of publication, the department responsible for the publication, a preface, nor did it explicitly state that it was a documentation of UBEC. There were no reports of staff misconduct or records of disciplinary cases within the UBEC at the time of the assessment, although a list of four names was subsequently provided after circulation of the draft CRA report that identified this failing as indicated earlier, without any further information relating to their infringements or proceedings against them. However, some senior management staff reported a lack of competent employees, and they were also quick to point out that once recruited, there was little room for sacking incompetent staff rather, the available option would be to train them.

- d. No Whistleblower Policy and Whistleblower Protection Mechanisms:** The assessment at the UBEC pointed to the non-existence of a whistleblower policy or practice protecting people who disclose corruption or organizational wrongdoing within UBEC. The implication is the existence of a culture of turning a blind eye to issues of corruption. The absence of a functional mechanism to report wrongdoing and to protect people who blow the whistle almost completely blocks out any attempt to disclose corruption concerns by insiders or close contact stakeholders such as contractors.

PART 4 - Corruption Risks at the Personnel Level

- a. Staff Motivation at UBEC:** Some UBEC staff interviewed stated that they were well remunerated financially. Further investigation however showed that in reality, the remuneration is not considered adequate, lending credence to the previously indicated perception that some staff were not as open as they could have been during the interview process. It was stated that although there had been a recent increase in remuneration, it was still a far cry from what could be considered adequate. At the SUBEBs however, a recurring issue in the assessment was poor remuneration that discouraged people with the required competence from seeking gainful employment at the SUBEBs. The SUBEBs therefore rely significantly on National Youth Corp Members for routine work or consultants to carry out technical functions such as monitoring and evaluation of projects. The consultants are paid significantly higher than the staff of the SUBEB for the period of their assignments, thereby further demotivating the staff. Furthermore, the frequency of removal of SUBEB Chairmen was identified as a challenge to the consistent and continuous enforcement of standards.⁵²

⁵² UBEC Annual Report 2011

- b. Family, Social and Community Related Pressure:** Closely tied to the issue of poor remuneration is the difficult economic environment and high cost of living. These serve to put a burden on the resources of staff who must meet family, social and community related demands. These range from meeting financial requests to providing jobs and/or contracts for dependents, etc; and therefore create the risk that such staff would be tempted to engage in corrupt practices in order to meet those demands.
- c. Culture of Gift Giving:** The culture of giving and receiving gifts for services rendered has been widely accepted as usual in the Nigerian context. Staff interviewed spoke about providing support to contractors who may have challenges with the technical aspects of the recruitment process. This creates the risk of an expectation on part of both the contractor and the staff of the need to show some appreciation for the service rendered, thereby undermining the essence of the procurement process.

PART 5 - List of Corruption Risks as Related to Assets.

Table 2: Corruption Risks as Related to Assets at UBEC

S/N	ASSETS	THREATS	PROBLEM AREA
1	Competent staff	<p>The recruitment process Insufficient training and development opportunities</p> <p>The risk of covering up incompetence either of themselves or others, the risk of skewed recruitment processes that lead to a prevalence of incompetent staff.</p>	<p>Recruitment does not place real importance or value on any established minimum standard of competence.</p> <p>Employment of less qualified staff lead to increased training needs and poor performance.</p>
2	Qualified and Competent teachers	A non-standardized recruitment process for teachers across the country, which affects the quality of teachers recruited and inevitably the quality of instruction as well as enlightenment.	Although teachers are expected to have some minimum qualifications, the competence of these teachers is still in doubt.

S/N	ASSETS	THREATS	PROBLEM AREA
		Preferred regions for teaching engagement and incentives provided to teachers who agree to go to the rural areas	Teachers are provided with incentives to go to rural areas. There is thus the likelihood that availability for posting and recruitment in this regard may not necessarily be based on competence but the financial incentive is the focus.
3	Monetary resources	The risk of inadequate attention being paid to some of the responsibilities because of insufficient funds.	Funds reserved for UBEC operations appear to be inadequate. Only 2 % of the resources allocated to UBEC are reserved for its internal operations whilst another 2% are allocated for monitoring activities. ⁵³ The Monitoring and Evaluation responsibilities as well as Training were said to be restricted on account of insufficiency of funds.
4	Goodwill of Stakeholders	Withdrawal of support by stakeholders who make significant contributions to the work of UBEC	Confidence of stakeholders in accountability, transparency and proper coordination and alignment of processes within UBEC and SUBEBs is decreasing greatly.
5	Development Partnerships	Withdrawal of financial resource support	There is growing perception that UBEC is unable to wield the necessary authority over the SUBEBs especially in terms of accountability, transparency and value for money.
6	Training Opportunities	Insufficiency of training opportunities which are related to the identified needs of the staff and addresses areas of deficiency.	The Commission's Training Policy dated December 2001 makes it mandatory for all staff to undergo a form of training in a year. Implementation is however limited by the finances of the Commission.

⁵³ The FEC approved sharing formula for the 2% allocated to UBE from the Consolidated Revenue Fund. Details extracted from the Reviewed Federal Government Approved Guidelines for Accessing, Disbursing and Utilizing the FGN-UBE Intervention Fund

S/N	ASSETS	THREATS	PROBLEM AREA
		Nominations for training may not be based on objective criteria and may be skewed to favour some staff, thereby affecting morale.	The Policy provides for training on the basis of either application by the staff or nomination by a department of unit. It is not clear if there is an annual training plan that covers all staff.
7	Physical Infrastructure	Inability of the Commission to adequately fulfill its mandate owing to the absence of sufficient and modern IT platforms and other infrastructure required for that purpose. Inadequate office space for the effective operations of a number of units such as Legal, Physical Planning, Procurement, Stores, etc. at both the headquarters and at zonal offices.	Inadequate resources to enable UBEC provide modern and flexible services in order to fulfill its mandate – Computers/communication networks across UBEC and its Zonal offices and SUBEBs, Cars, Trucks and similar equipment for monitoring and evaluation, as well as additional office space facilities. The Legal Unit lacks facilities for proper storage of important documents of the Commission. This may lead to loss of the said documents. There is the possibility of loss of resources of other similarly affected units.
8	Instructional Material	Ineffective distribution of instructional material	To reduce bottlenecks in distribution of instructional material, the Commission resorted to having publishers distribute the books to the various states. The Commission has insufficient resources for regular monitoring to enable it confirm that steps being taken are working effectively.
9	Storage and Safe usage of Instructional materials	Poor facilities for storage and tracking of usage of instructional materials and subsequent inability to account for such material.	Some Schools lack adequate library facilities or storage for materials supplied by UBEC, which could lead to loss or misuse of such material.

S/N	ASSETS	THREATS	PROBLEM AREA
10	Policy Frameworks	Inconsistency in decision making because of inadequacy or absence of some frameworks.	Absence of some policy frameworks such as Anti-Corruption and Whistleblower Policies, which create clarity as to operational processes with respect to the Commission's posture towards corruption.
11	Monitoring and Evaluation Mechanisms	Inadequate utilization of established monitoring and evaluation processes and consequently insufficient monitoring and evaluation being undertaken.	Limited resources exist for monitoring and evaluation of projects, with reliance being sometimes placed on the states to facilitate inspections.
12	(Automated) Financial Processes	Challenge of security and integrity of records because of highly manual processes utilized The threat of discretionary usage of funds, lump allocations in the budget and poor accounting because of the existence of non-automated processes.	Very little automation of the financial processes was observed. Indeed, system wide automation was not available both at the Headquarters and within the Commission (i.e. including its Regional Offices).
13	Data and Data Banks	Most of the data available is outdated. This would suggest that most of the plans and policies are based on outdated data. The threat of doctored figures coming from the states.	With outdated records, it would be impossible for the Commission to plan appropriately or indeed execute plans that are suitable for the purpose they are intended to achieve.
14	Due Process in Public Procurement	Absence of due process in all procurement processes, with particular contractors being named continually over time to perform specific tasks. This invariably means that the best options may not always be obtained in	Oftentimes, contractors were specified to handle the constituency projects and in such circumstances, the due process procedure was not complied with in spirit, even if the letters of the process were followed in actual fact in working to a pre-determined answer.

S/N	ASSETS	THREATS	PROBLEM AREA
		<p>terms of pricing and quantity</p> <p>The risk of contractors influencing the award of contracts in their favour through kickbacks</p>	
15	UBEC Board	The risk of appointing Board Members who do not have the required skills or competencies, based on political considerations.	Such members would not be an asset to UBEC for its policymaking roles. There would also be the possibility of abusing the decision making powers of the Commission because of the influence they are able to wield.

Risk Prioritization

Table 3: Risk Prioritization

Risk	Likelihood of Occurrence	Likelihood that the risk requires a corrupt network within the organization.	Likely Frequency of Risk Occurring.	Possible Economic Effect and Human Cost.
<p>Personnel - Employee & Employment related risks:</p> <p>Incompetent Staff, Skewed recruitment processes, Lack of standardized disciplinary procedure, Absence of whistleblower protection policies and procedure.</p>	High	Not Likely	High	<ul style="list-style-type: none"> - High cost of training incompetent (or untrainable) staff. - Poorly developed pupils and students owing to the incompetence of policy makers and staff in identifying and addressing pertinent issues facing basic education - Low standards of education, arising

Risk	Likelihood of Occurrence	Likelihood that the risk requires a corrupt network within the organization.	Likely Frequency of Risk Occurring.	Possible Economic Effect and Human Cost.
				from the incompetence educational policy makers with attendant low standards of skills and productivity of the educated populace.
<p>Procurement Risk</p> <p>Risk of inflated contracts, kickbacks from jobs acquired or to be acquired, poorly implemented contracts, monopoly of certain contractors/service providers.</p>	High	Not Likely	High	<p>Wasted resources that could have been used to meet other needs in the Education sector</p> <p>Poorly developed pupils/ students that result from the substandard facilities delivered at highly inflated costs.</p> <p>Demoralized Staff at UBEC and SUBEBs</p>
<p>Political Risk</p> <p>(arising from appointees such as Board Members, Parliamentarians, Governors, Board Chairmen)</p>	High	Not Likely	High	<p>Substandard policies and waste of resources for other needs in the Education sector</p> <p>Substandard facilities</p> <p>Demoralized staff owing to vested interests which may affect proper implementation of required actions.</p> <p>Poorly developed pupils/ students</p>

Risk	Likelihood of Occurrence	Likelihood that the risk requires a corrupt network within the organization.	Likely Frequency of Risk Occurring.	Possible Economic Effect and Human Cost.
Financial Risk (Diversion of funds)	Medium	Very Likely	Low	<p>Waste/depletion resources for other needs in the Education sector.</p> <p>Poorly developed pupils/ students who lack the basic services and infrastructure required to deliver basic education in Nigeria.</p> <p>Inadequate or poor quality Infrastructure owing to and security risk to staff and students alike.</p>
Political Risk (arising from appointees such as Board Members, Parliamentarians, Governors, Board Chairmen)	High	Not Likely	High	<p>Substandard policies and waste of resources for other needs in the Education sector</p> <p>Substandard facilities</p> <p>Demoralized staff owing to vested interests which may affect proper implementation of required actions.</p> <p>Poorly developed pupils/ students</p>

Level of Seriousness of Risk

Table 3b: Risk Categorization

High Level Risks (Immediate Addressing)	Medium Level Risks (To be Addressed in mid-term perspective)	Low level Risks (To be addressed in the Long Term)
<p>Personnel Risks at both UBEC and SUBEBs</p> <p>Process risks from absence of relevant policies, processes and procedures</p> <p>Procurement related risks at both UBEC and SUBEBs.</p> <p>Political risks –appointments as political favours and not on the basis of professional or technical competence.</p> <p>Pressure from elected and appointed officers</p>	<p>Diversion of funds by states to projects not approved by UBEC.</p>	<p>Loss of goodwill among stakeholders</p> <p>Poor perception of effectiveness of some PTAs and SBMCs and consequent host community apathy</p>

PART 6: Integrity Plan

Table 4: Integrity Plan

S/No	Risk	Measures recommended	Outputs	Deadline	Responsible Person
1	Poor coordination among the tiers of government – UBEC and SUBEBs	<ul style="list-style-type: none"> Ensure joint and coordinated development, implementation and evaluation of strategic plans at the National Council on Education. 	<p>National Strategy Plans developed</p> <p>Coordinated Annual Action Plans, involving Federal and State Ministries of Education, UBEC and SUBEBs.</p> <p>Annual Monitoring and evaluation conducted and reports published in collaboration with Stakeholders</p>	Medium	Federal Ministry of Education/ National Council on Education
2	Board Composition and selection process	<ul style="list-style-type: none"> Review of UBEC Act Enhanced appointment process for both UBEC and SUBEB Boards and leadership Strengthen recruitment process to be more open and competitive. Develop and implement performance contracts for CEO's and all members of management 	<p>An optimum Board size</p> <p>A new competitive process for appointment of non-statutory Board Members</p> <p>Reviewed UBEC Act and SUBEB Laws to incorporate competitive, open and transparent appointment procedure/guidelines.</p>	Medium	Presidency/ National Assembly/Governors/ State Houses of Assembly
3	Poor, uncoordinated and burdensome oversight	<ul style="list-style-type: none"> Clear guidelines and frequency of oversight by FME 	Clear guidelines on oversight of UBEC and SUBEBs	Medium	National Assembly, State Houses of Assembly, Federal and

S/No	Risk	Measures recommended	Outputs	Deadline	Responsible Person
		<ul style="list-style-type: none"> • Clear guidelines on oversight by legislature • Periodic meetings between legislature and FME on oversight • Improve definition of Board role and procedures and their enforcement 	<p>Coordination between legislature and UBEC/SUBEBS on oversight.</p> <p>Board Charter with clear roles and procedures in place and enforced.</p>		State Ministries of Education, UBEC, SUBEBs
4	Constituency Projects	<ul style="list-style-type: none"> • Constituency projects proposals to be submitted by legislative committees in time to MDAs before budget proposals. • Needs assessment, design and costing of constituency projects to be undertaken by MDAs before budget proposals are submitted to the legislature. • BPP improves regularity and depth of its procurement audit and other supervisory activities including ensuring that audit and complaint decision reports identify individual wrong doing and recommend appropriate disciplinary action as required by PPA 2007 	<p>Needs assessment, design and costing of all constituency projects undertaken before appropriation proposals are submitted</p> <p>BPP reports now identify individual responsibility for infractions and recommend specific disciplinary action for each</p>	Medium	National Assembly, UBEC, State Houses of Assembly, SUBEBs

S/No	Risk	Measures recommended	Outputs	Deadline	Responsible Person
5	<p>Absence of effective verification of contractors</p> <p>Unavailability of procurement information in the public domain</p> <p>Lack of standard pricing for Basic Education infrastructure and services</p>	<ul style="list-style-type: none"> • A verification system is established and results made public • Open Data System for procurement that makes all procurement information publicly available in line with the requirement of the FOI Act • A list of required basic Educational goods, infrastructure and services; broken down into individual components to be compiled and made publicly available. Reference (standard) pricing benchmarks for each item to be listed to aid price comparisons with procured items. The standard pricing benchmarks to be reviewed at least annually. 	<p>Contractors for every contract verified before contract award.</p> <p>Proactive disclosure requirement of FOI Act fully complied with.</p> <p>Reference pricing benchmarks created and utilized.</p> <p>Price benchmark system made publicly available.</p> <p>Open Data System adopted</p>	Medium	UBEC and SUBEBs Management especially Procurement
6	Inadequate Costing / Budgeting	<ul style="list-style-type: none"> • Proper costing by UBEC/SUBEBs • Improved price benchmark system working with BPP • Commence zero budgeting to ensure effective utilization of available funds 	<p>Adequate budgetary provision</p> <p>Publicly available reference pricing benchmarks utilized.</p>	Immediate	National Assembly, UBEC Management, especially Finance

S/No	Risk	Measures recommended	Outputs	Deadline	Responsible Person
7	Family, social and community related pressures	<ul style="list-style-type: none"> Develop and implement new internal ethics rules that speak to UBECs mandate and current challenges Improved training on ethics based on new internal ethics rules. Increased socialization on ethics A national orientation program. Increased deterrence through new internal complaint and disciplinary systems 	<p>New Internal Ethics Rules Implemented</p> <p>National value reorientation programme launched</p>		<p>UBEC</p> <p>UBEC</p> <p>FG</p> <p>UBEC</p>
8	Lack of automation/ computerization of operations	<ul style="list-style-type: none"> Develop and implement a comprehensive strategy for incremental implementation of e-governance and automation of UBEC and SUBEB processes including; Massive sensitization of stakeholders, training of staff etc 	Automation of operations and PFM systems achieved.		UBEC, SUBEBs
9	Lack of Strategic Plans, Operating Plans and Standard Operating Procedure	<ul style="list-style-type: none"> UBEC and SUBEBs to develop strategic plans, operating plans and SOPs and create awareness among staff so they can "own" the plans/ procedure and implement them readily. 	<p>Strategic Plans, Operating Plans and SOPs developed and implemented at UBEC and SUBEBs.</p> <p>Improved standards.</p>	Immediate	UBEC and SUBEBs

S/No	Risk	Measures recommended	Outputs	Deadline	Responsible Person
		<ul style="list-style-type: none"> • Operationalization of Strategic Plans, Operating Plans and SOPs • UBEC in its policy making and oversight role, to encourage states to set up structures that ensure open and transparent financial, procurement and M&E practices; and publicize State M&E reports to improve transparency, accountability and service delivery standards etc. • UBEC to partner with CSOs working in the Education sector to ensure that states live up to their responsibility in providing appreciable standards of Basic Education. • Management Performance contracts have as a major indicator improvements in institutional effectiveness 			
10	Anti-corruption Policy/Sector and Agency Specific Code of Ethics	<ul style="list-style-type: none"> • Anti-corruption Policy to be developed by UBEC and SUBEBs and staff trained on Anti-corruption processes and ethics 	Anti-corruption policy developed and implemented	Immediate	UBEC, SUBEBs

S/No	Risk	Measures recommended	Outputs	Deadline	Responsible Person
11	Inadequate Monitoring and Evaluation	<ul style="list-style-type: none"> • UBEC and SUBEBs to develop Monitoring and Evaluation Frameworks and Handbook. • Ensure adequate resources for M&E, regular and standardized reporting with proof/evidence of monitoring. • Make M&E reports readily accessible and available to stakeholders and members of the public to enable them act as independent verifiers. • Review available M&E reports and compare results with a view to tracking progress in succeeding years, • M&E service providers to be verified for competence and quality. • Management Performance contracts have as an indicator improvements in effectiveness of M&E System 	<p>M&E Framework updated and operationalized</p> <p>Report of M&E Framework produced regularly, publicized and implemented and members of the public especially stakeholders who are equipped to verify information published.</p> <p>Greater resources available for M&E.</p> <p>M&E Reports reviewed and progress tracked.</p>	Medium	UBEC, SUBEBs
12	Absence of capacity building on integrity issues (Training Policy)	<ul style="list-style-type: none"> • UBEC and SUBEBs to develop and implement a capacity building policy and program that addresses the system integrity deficits identified. 	Capacity building programme in place on ethics, integrity and work values	Medium	FME, UBEC and SUBEBs

S/No	Risk	Measures recommended	Outputs	Deadline	Responsible Person
		<ul style="list-style-type: none"> Policy in place objectively regulates opportunity for training and monitoring and reporting on impact of training 			
13	Absence of a system for rewarding performance	<ul style="list-style-type: none"> Implementation of Employee Mobility Policy 2014 	Improved system for management of employees	Medium	FME, UBEC
14	Absence of Complaints Mechanism, Disciplinary Process and Whistleblower Policy	<ul style="list-style-type: none"> Develop a detailed Complaints Procedure Develop Whistleblower Policy approved by Commission. Revise, approve and Implement a revised Disciplinary process 	Detailed complaints, Disciplinary procedure and whistleblowing policy established and implemented.	Medium	UBEC Management
15	Non-standardized/irregular recruitment processes	<ul style="list-style-type: none"> Adopting a standard recruitment procedure Development of standard minimum qualification, skills and experience required as basis for recruitment 	Standard Recruitment Procedure established and implemented	Immediate	UBEC and SUBEBs
16	Insufficient Training Opportunities for Staff	<ul style="list-style-type: none"> Training of Staff. UBEC to develop in house abilities to enable it train its staff and staff of SUBEBs. 	Needs Assessment undertaken Staff Training Calendar created	Immediate	UBEC

S/No	Risk	Measures recommended	Outputs	Deadline	Responsible person
		<ul style="list-style-type: none"> • Creation of a Training Calendar involving all staff of the Commission within a stated time frame and objectives, based on a needs assessment. 	Programme for engagement with SUBEBS created		
17	Poor Data Capturing Practices	<ul style="list-style-type: none"> • Ensure synchronized data capture mechanisms from UBEC to the States, to reduce the possibility of doctored figures by a) Automating data collection systems across board. • b) Establishing mechanisms for data verification 	Improved and synchronized data capture.	Medium	UBEC Board and Management
18	Poor/Lack of Asset Acquisition and Disposal controls	<ul style="list-style-type: none"> • Create and maintain asset registers containing name, technical specification/capacity/output/quality, make, date of purchase, purchase value, lifespan. • Ensure documentation of assets upon acquisition which is made publicly available. Information should include the name of the asset/item purchased, specification, the purpose for the purchase, a link or referral to the budget line providing for this purchase, the service to be expected from the purchased item and supplier. • Disposal of assets to be by open competitive bidding in line with PPA 	<p>Asset registers with appropriate details created.</p> <p>Proper asset disposal practiced.</p> <p>Audited reports available and accessible.</p>	Immediate	UBEC Management

S/No	Risk	Measures recommended	Outputs	Deadline	Responsible person
		<p>2007 and rules issued by BPP for disposal of assets.</p> <ul style="list-style-type: none"> • Ensure there is a publicly accessible list of all UBEC's assets with their value in each financial year as well as their disposal. • Ensure that UBEC audited reports are readily available and publicly accessible 			
19	Absence of fully disclosed contract and service agreements	<ul style="list-style-type: none"> • Full disclosure of every service contract or other type contract entered into. Budgets, cost, deliverables and timelines to be clearly stated and publicly available. • All contracts entered into by SUBEBS and LGEAs with direct service contractors to be publicly disclosed and available for public scrutiny as at when required. 	Publicly accessible information on contracts and service agreements	Immediate	UBEC and SUBEBS Management, Legal and Procurement Units.
20	Inadequate physical Infrastructure	<ul style="list-style-type: none"> • Provision of suitable/additional office, storage and other facilities. 	Enhanced infrastructure for UBEC operations	Immediate	UBEC Management - Legal, Stores
21	Funding Challenges	<ul style="list-style-type: none"> • Increase in percentage allocation to UBEC to enable it fund its operations adequately 	Increased funding for UBEC	Immediate	FG, National Assembly, UBEC Management

Good Practices

	Good Practices Identified	Ways to strengthen them
1	Automation of some finance processes	Ensure that the automation of financial processes is widely applicable across UBEC. Extend automation of finance processes to the States
2	Strategic sourcing for text books	Strengthen monitoring and evaluation of distribution of these textbooks to the students/pupils as well as the quality of the books
3	Availability of National Routine Monitoring Report for 2006/2007 and varied reports up to 2014	Ensure that monitoring reports are documented, accessible and made public, on a routine basis. The findings should be constantly used for advocacy when they are disseminated to citizens' sector groups. This would have the effect of ensuring that State Governments take their responsibilities in implementing basic education seriously.
4	Availability of Minimum Standards for Basic Education	Ensure that such policy frameworks are extended to policy requirements for Disclosure of purchases, disclosure of service agreements at the state level. These should be publicly available and should form the basis for M&E frameworks.
5	Availability of a Training Policy and training opportunities	<p>Update the policy and strengthen the training processes: Ensure that trainings are provided based on a clearly articulated NEEDs assessment that identifies the need, the measure/training required to fill that need, the benefit to be attained from the training specified, the employee/department/group that would require the training. The NEEDs assessment should tie into M&E measures and performance evaluations to enable UBEC determine if resources expended are well targeted and beneficial.</p> <p>A list of trainings, the number of beneficiaries, resources expended, should be publicly available to create a sense of accountability among beneficiaries of such training opportunities.</p> <p>UBEC should keep data of trained staff, and monitor work output to measure benefit of training attended.</p> <p>The UBEC Integrated Service Charter which provides for regular Performance Review should be activated in view of the inadequate evidence of performance reviews.</p>

	Good Practices Identified	Ways to strengthen them
6	References to International standards in policy documents.	Ensure that the practices at both the UBEC and SUBEBs are aligned with the international standards and best practices referenced in its policy documents such as the World Declaration on Education for All and the MDGs so that the minimum standards are maintained.
7	Interface with ICPC through NERDC to produce a National Values Curriculum which is infused into the Basic Education curriculum.	<p>Simplify and practicalize the values for ease of appreciation by students, teachers, parents and guardians.</p> <p>Monitor teaching and implementation of the values in schools.</p>
8	Compliance with provisions of the UBEC Act	Ensure greater and more effective compliance with the provisions of the Act and enforce sanctions as provided by the Act, to encourage compliance by other stakeholders – parents/guardians, States etc.



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