



INDEPENDENT CORRUPT PRACTICES AND OTHER
RELATED OFFENCES COMMISSION

ETHICS AND INTEGRITY COMPLIANCE SCORECARD OF FEDERAL MDAs 2020



20/20 *A New Vision*

Supported by



EU-RoLAC - Rule of Law
and Anti-Corruption



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

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EU-RoLAC - Rule of Law and Anti-Corruption

Foreword

One of the initiatives introduced by the Independent Corrupt Practices and Other Related Offences Commission in ensuring public organizations adhere to rules and standards is the annual deployment of the Ethics and Compliance Scorecard in Ministries, Departments and Agencies (MDAs).

The Score card is a tool developed to address institutional vulnerabilities which are capable of engendering corrupt practices in public institutions. MDAs are assessed in areas of Management Culture and Structure, Financial Management Systems and Administrative Systems. Outcomes of the deployment form the basis of some of the recommendations from the ICPC to both the government and the MDAs on areas that require intervention and necessary improvement.

In spite of the pandemic and the attendant restrictions, the Commission deployed the Scorecard in 352 MDAs nationwide in 2020. The outcome of the deployment reveals areas of weakness and non-compliance by MDAs that tend to promote corruption vulnerabilities. Such MDAs would be closely monitored by the Commission. Also, while no MDA attained the full compliance score, some MDAs deserve to be commended for their level of compliance to rules and existing structures within their organizations. Notable findings which require government interventions were also discovered during the deployment all of which are contained in the report.

It is disturbing that a number of MDAs declined to respond to the deployed ECS. The Commission views such non-responsive public institutions as apprehensive of the ECS disclosures and are therefore corruption high risk institutions and will be subjected to thorough scrutiny and examination henceforth.

The ICPC will continue to put in efforts to ensure that proper structures are put in place by respective government institutions to promote adherence to ethical standards and government regulations which would aid transparency in government business. MDAs are enjoined to support this initiative by seeing it as an opportunity to improve their systems and take steps to put in place good structures that promote integrity, accountability and service delivery.

Prof. Bolaji Owasanoye
Chairman, ICPC

Background

In its 2013 – 2017 Strategic Action plan, the Commission reinforced its drive for probity, strengthening accountability and checking impunity in public systems through prevention. In furtherance of this, the Commission commenced the annual assessment and rating of selected MDAs under the implementation of the ICPC-led Anti-Corruption and Accountability Compliance Initiative.

The Ethics and Compliance Scorecard (ECS) is one of the tools under this initiative that shows the extent to which MDAs have complied with ethical and integrity regulatory standards. The assessments resulting from the application of the scorecard are weighted into specific scores and published for the attention and action of the MDAs and for consideration by the general public.

Ultimately, the goal is to ensure MDAs understand the quality of their statutes and government policies and take into account their level of compliance with ethical and accountability standards for efficiency and service delivery.

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Executive Summary

Introduction

The ICPC under its preventive mandate has developed various initiatives targeted at promoting transparency and accountability in public institutions. One of such initiative is the development of the Ethics and Compliance Scorecard. The Commission in collaboration with Justice for All (J4A)/DFID developed and deployed the Ethics and Compliance Score Card (ECS) in 2016 and then in 2019 in partnership with Rule of Law and Anti-Corruption (RoLAC). The Scorecard was again reviewed in 2020 to capture modern trends. The Ethics and Compliance Scorecard which is to be deployed annually evaluates MDAs compliance to ethics, integrity, statutes, policies and regulations based on 3 Key Performance Indicators (KPIs) and sub-indicators.

The Objective of the Scorecard is to create a platform for comparing and analyzing weaknesses that make MDAs susceptible to corruption. In spite of the pandemic and the attendant restrictions, the Commission deployed the Scorecard in 352 MDAs nationwide in 2020. The 2020 deployment was carried out virtually between June and August 2020.

At the conclusion of the deployment, 132 MDAs did not respond to the deployment. The Commission is of the opinion that those institutions are apprehensive of the disclosures that may arise from the ECS and are therefore considered high risk corruption institutions. These MDAs will be subjected to thorough scrutiny and examination henceforth. 220 MDAs responded to the exercise by forwarding their submissions to the Commission. The submissions were comprehensively vetted, analysed and compiled to produce the 2020 ECS deployment report

Outcome

The outcome of the analysis revealed that MDAs scored higher under the Financial Management System due to compliance to reforms introduced by the government to ensure that payment transaction systems are automated to aid transparent and accountable systems. The major vulnerabilities are inclined under **Management Culture & Structure** and **Administrative systems** which seems to have provided a ground for lack of compliance.

The government's focus is on strengthening Financial Management Systems without looking at the key drivers of the reforms i.e. Management and Administrative Structures is being a major lacuna in entrenching transparent and accountable processes.

Some of the Key Findings from the deployment include:

- i. None of the MDA attained full compliance while **27 MDAs** attained substantial compliance, **77 MDAs** attained partial compliance and **106 non-compliance**.
- ii. 60 MDAs do not have Board/ Governing Councils responsible for policies. This gap creates opportunities for tyranny, abuse and misuse of power and funds by the Management of the affected MDAs.
- iii. All Federal Medical Centres nationwide do not have an Establishment Act thus giving room for the Board and Management of the Hospitals to take arbitrary decisions with no legal backing.
- iv. 88 MDAs violated the provisions of the Public Procurement Act, 2007 in the last 3 years.
- v. 53 MDAs have been on the FIRS tax defaulters list in the last 3 years.
- vi. 132 MDAs were non-responsive and classed as **Corruption High Risk MDAs** and will be treated as such.

Recommendations

Based on the Findings, the Commission recommends the following amongst others:

- i. Government should take steps to appoint and inaugurate statutory boards for MDAs not having existing boards to speed up policy formulation, implementation and check abuses.
- ii. Enabling law establishing Federal Medical Centres should be enacted to guide policy, operations and efficiency of the Centres.
- iii. Budgetary allocations and releases to poor performing MDAs on the ECS rating should be further scrutinized and where appropriate, held back until identified risks are corrected.
- iv. MDAs that failed to submit their audited accounts to Office of the Auditor General of the Federation and Public Account Committee of the National Assembly as provided by extant regulations should be reprimanded and have their budgetary releases withheld.

Conclusion

The Commission on its part would continue to deploy annually the Scorecard to ensure that MDAs put in place proper structures that would promote adherence to ethical standards and government regulations in their operations and service delivery.

ETHICS AND COMPLIANCE SCORECARD 2020

1. INTRODUCTION

Prevention is central to the functions of the Independent Corrupt Practices and Other Related Offences Commission (ICPC) as provided for in Section 6 (b-d) of the Corrupt Practices and Other Related Offences Act, 2000. In pursuance of this, the Commission in collaboration with Justice for All (J4A)/DFID developed the Ethics and Compliance Score Card (ECS) in 2015. The Ethics and Compliance Scorecard evaluates MDAs compliance to ethics, integrity, statutes, policies and regulations based on three Key Performance Indicators (KPIs):

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

The Commission conducted the pilot deployment of the scorecard in 20 MDAs in 2016. The second deployment was undertaken in 280 MDAs across the 36 States of the Federation in 2019. The 2020 deployment was carried out between June and August 2020. The ECS is a monitoring and evaluation tool domiciled in Corruption Monitoring and Evaluation Department (CMED).

2. OBJECTIVES

ECS deployment is particularly to track ethical, integrity and compliance deficiencies in the MDAs and proffer remedial actions to both management of the MDAs and the government as appropriate. For Ministries, Departments and Agencies' effectiveness and responsiveness, the Key Performance Indicators (KPIs) in the scorecard as configured are to identify some ethics and integrity standards that MDAs must comply with in the areas of Management, Performance, Service and Professional Conduct.

Therefore, the Commission's assessment of MDAs on ethics and integrity compliance issues is to achieve the following:

- a) As a comparative assessment tool for the MDAs, it creates a platform for comparing and analyzing weaknesses that make MDAs susceptible to corruption
- b) Monitor and evaluate MDAs based on Key Performance Indicators (KPI) and determine their level of compliance with institutional Ethics and Integrity requirements
- c) Enable MDAs have and evaluate feedbacks on performance and utilize the documents for future improvement

- d) Serves as a self-assessment tool that provides MDAs the opportunity to internally drive the fight against corruption
- e) Presents the ICPC with a tracking diagnostic tool to monitor system risks and vulnerabilities and direct management and leadership to take appropriate steps to check them.

3. METHODOLOGY

Due to the Covid 19 pandemic and the restrictions imposed, the deployment in 2020 was conducted virtually. This development prevented the Commission's teams from physically visiting selected MDAs across the country.

352 MDAs were selected considering the various sectors, their contributions to the economy, importance of agencies in ensuring government drive for efficient service delivery and the commission's mandate to ensuring transparency and accountability in public institutions.

MDAs were informed via a letter to download the tools from the Commission's website through a link provided in the letters, complete the tools, upload their evidential documents and submit within the timeline stipulated. The ECS has a provision requiring Chief Executive Officers to ensure the instruments were completed correctly and truthfully by their MDAs. Contact persons and their phone numbers were also required to be submitted by the MDAs for ease of deployment and clarification of issues and questions.

4. LIMITATIONS

- i. Effect of the COVID-19 pandemic including irregular working hours and movement restrictions of appropriate personnel made it challenging for some MDAs to respond to the ECS.
- ii. Virtual deployment being implemented for the first time, created certain challenges: MDAs complained of lack of access to internet; lack of appropriate staff to act; difficulty in uploading large documents and materials supposedly forwarded on-line were not clear.
- iii. Many MDAs declined to forward contact persons to relate between the Commission and their respective MDAs for ease of deployment.
- iv. Certain tertiary institutions claimed they were on strike and would not respond to official correspondence during the industrial action.

5. ANALYSIS

220 MDAs forwarded their submissions within the set time frame. Responses from the organizations were comprehensively vetted, analysed and compiled to produce the 2020 ECS deployment report.

The Indicators

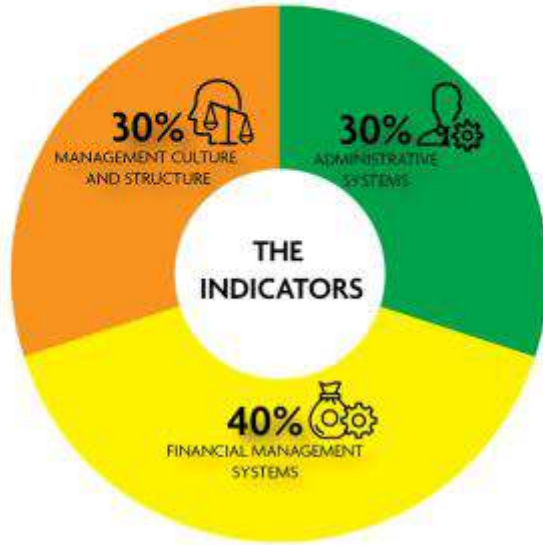
KEY INDICATORS	% ATTAINABLE	SUB-INDICATORS	% ATTAINABLE
MANAGEMENT CULTURE AND STRUCTURE	30	ORGANIZATIONAL CULTURE	10
		BOARD GOVERNANCE	10
		EXECUTIVE MANAGEMENT	10
FINANCIAL MANAGEMENT SYSTEMS	40	FINANCE & ACCOUNT	10
		AUDIT	10
		PROCUREMENT	20
ADMINISTRATIVE SYSTEMS	30	POLICIES, PROCEDURES AND RECORDS	5
		ETHICS AND COMPLIANCE EDUCATION	5
		ANTI-CORRUPTION AND TRANSPARENCY UNIT (ACTU)	10
		COMPLAINTS AND WHISTLE BLOWING MECHANISMS	5
		DISCIPLINE, SANCTIONS AND REWARDS REGIME	5
TOTAL	100		100

COMPLIANCE RATING			
S/N	LEVEL OF COMPLIANCE	EXPECTED %	COLOUR RATING
1	FULL COMPLIANCE	95-100	GREEN
2	SUBSTANTIAL COMPLIANCE	70 - 94	LIGHT GREEN
3	PARTIAL COMPLIANCE	50 - 69	ORANGE
4	NON-COMPLIANCE	1-49	RED
5	NON-RESPONSIVE	0	BLACK

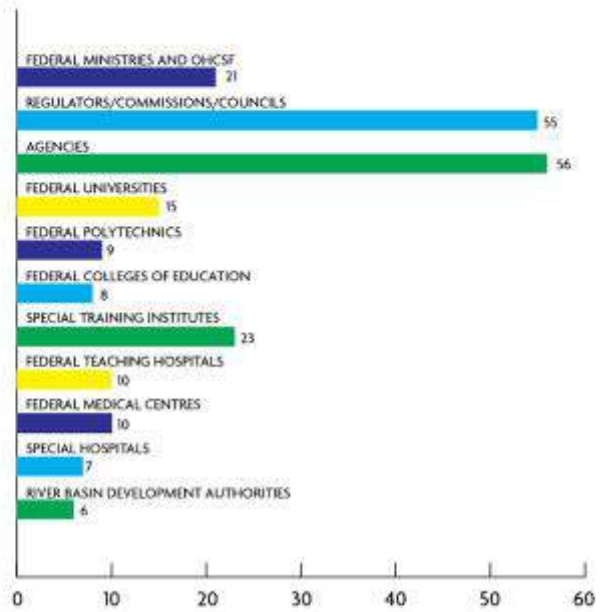
WHERE WE DEPLOYED

CATEGORIES	NUMBER OF MDA
FEDERAL MINISTRIES/OHCSF	21
REGULATORS/COMMISSIONS/COUNCILS	55
AGENCIES	56
FEDERAL UNIVERSITIES	16
FEDERAL POLYTECHNICS	9
FEDERAL COLLEGES OF EDUCATION	8
SPECIAL TRAINING INSTITUTES	22
FEDERAL TEACHING HOSPITALS	10
FEDERAL MEDICAL CENTRES	10
SPECIAL HOSPITALS	7
RIVER BASIN DEVELOPMENT AUTHORITIES	6
TOTAL	220

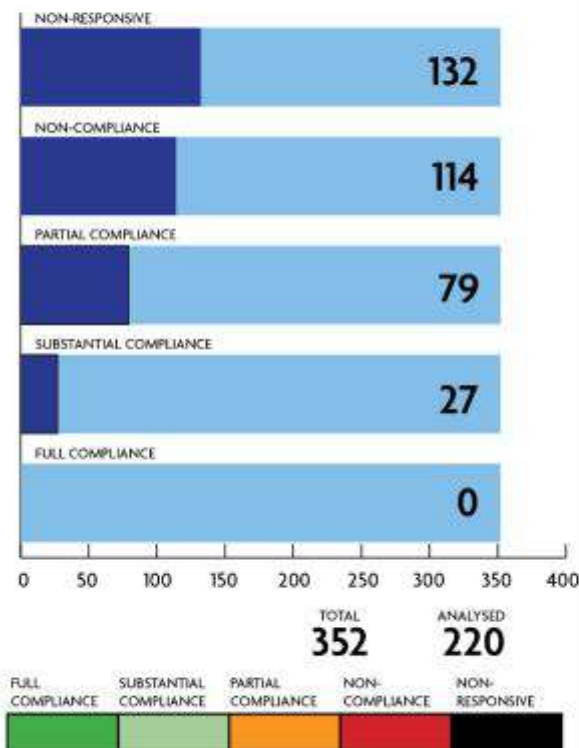
THE INDICATORS



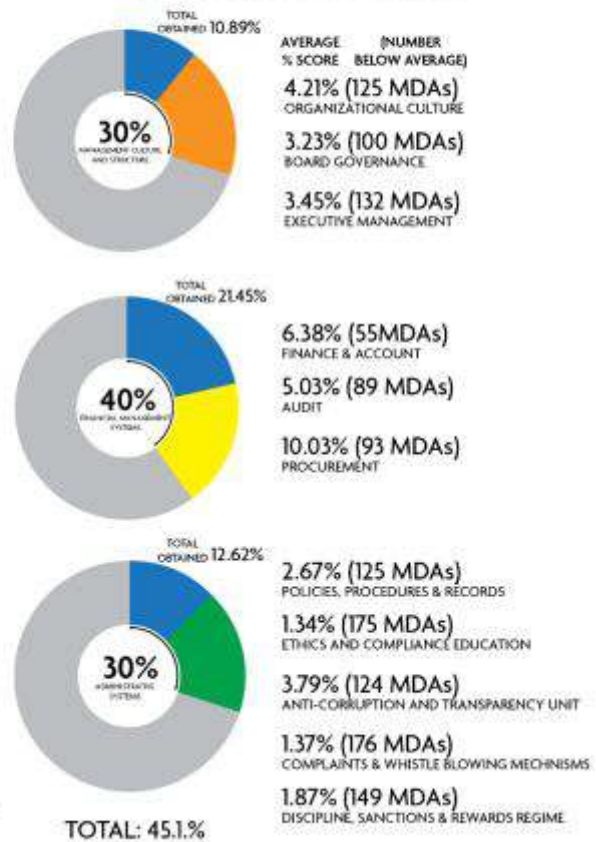
WHERE WE DEPLOYED



COMPLIANCE RATING



INDICATORS AND SCORES




RANKING

OVERALL RANKING		MINISTRIES/CHCSF		REGULATORS/COMMISSIONS/COUNCILS	
FIRST 10		FIRST 5		FIRST 5	
INDUSTRIAL TRAINING FUND, JOS PLATEAU STATE	88.90	FEDERAL CAPITAL TERRITORY ADMINISTRATION, ABUJA	73.55	NIGERIA COMMUNICATIONS COMMISSION, ABUJA	81.15
UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL, MAIDUGURI	88.55	FEDERAL MINISTRY OF COMMUNICATION AND DIGITAL TECHNOLOGY, ABUJA	72.05	NATIONAL EXAMINATION COUNCIL, MINNA NIGER STATE	78.25
FEDERAL COLLEGE OF EDUCATION, KANO	86.00	FEDERAL MINISTRY OF WATER RESOURCES, ABUJA	65.75	NATIONAL IDENTITY MANAGEMENT COMMISSION, ABUJA	74.05
NATIONAL LOTTERY TRUST FUND, ABUJA	84.45	FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT, ABUJA	62.90	FEDERAL ROAD SAFETY COMMISSION, ABUJA	73.30
RAW MATERIALS RESEARCH AND DEVELOPMENT AGENCY, ABUJA	84.35	FEDERAL MINISTRY OF TRADE AND INVESTMENT, ABUJA	58.45	NIGERIA SHIPPERS COUNCIL, LAGOS	71.05
FEDERAL POLYTECHNICS		FEDERAL COLLEGES OF EDUCATION		SPECIAL TRAINING INSTITUTES	
FIRST 5		FIRST 5		FIRST 5	
KADUNA POLYTECHNIC, KADUNA	75.10	FEDERAL COLLEGE OF EDUCATION, KANO	86.00	NATIONAL INSTITUTE OF POLICY AND STRATEGIC STUDIES, KURU, JOS	82.60
FEDERAL POLYTECHNIC, DAMATURU	74.00	FEDERAL COLLEGE OF EDUCATION (TECHNICAL), BICHI	78.20	NATIONAL VETERINARY RESEARCH INSTITUTE, YOM, JOS	71.35
FEDERAL POLYTECHNIC, ILARO	72.35	FEDERAL COLLEGE OF EDUCATION, OKENE	70.25	FEDERAL COLLEGE OF AGRICULTURE, ASEOKUTA	68.90
FEDERAL POLYTECHNIC, ADO EKITI	69.20	FEDERAL COLLEGE OF EDUCATION (TECHNICAL), OMOKU	58.10	NATIONAL TEACHERS INSTITUTE, KADUNA	65.80
FEDERAL POLYTECHNIC, IBAH	59.25	FEDERAL COLLEGE OF EDUCATION, YCLA	57.80	NATIONAL ROOTS CROPS RESEARCH INSTITUTE, UMUDIKE	64.50
FEDERAL TEACHING HOSPITALS		FEDERAL MEDICAL CENTRES		SPECIAL FEDERAL HOSPITALS	
FIRST 5		FIRST 5		FIRST 5	
UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL, MAIDUGURI	88.55	FEDERAL MEDICAL CENTRE BIRNIN KEBBI	71.00	FEDERAL NEUROPSYCHIATRIC HOSPITAL, KWAME, SOKOTO	48.00
ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL, BAUCHI	76.70	FEDERAL MEDICAL CENTRE, GUSAU	65.65	NATIONAL ORTHOPAEDIC HOSPITAL, DALA, KANO	43.35
NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, AWKA	68.40	FEDERAL MEDICAL CENTRE YENAGOA	60.00	FEDERAL NEUROPSYCHIATRIC HOSPITAL, ISFELU, BENIN	40.25
AMINU KANO UNIVERSITY TEACHING HOSPITAL, KANO	62.70	FEDERAL MEDICAL CENTRE BIRNIN KUDU	55.60	FEDERAL NEUROPSYCHIATRIC HOSPITAL, CALABAR	34.30
ALEX EKWURME FEDERAL UNIVERSITY TEACHING HOSPITAL, ASAKALIKI	58.80	FEDERAL MEDICAL CENTRE, KEFF	51.15	FEDERAL NEUROPSYCHIATRIC HOSPITAL, ENUGU	27.90
RIVER BASIN DEVELOPMENT AUTHORITIES		88		53	
FIRST 5		MDAs WITH VIOLATION OF THE PROVISIONS OF THE PPA ACT 2007 IN THE LAST 3 YEARS		MDAs ON THE FIRS TAX DEFAULTERS LIST IN THE LAST 3 YEARS	
UPPER NIGER RIVER BASIN DEVELOPMENT AUTHORITY, MINNA, NIGER STATE	51.45	103		132	
LOWER BENUE RIVER BASIN DEVELOPMENT AUTHORITY, MAKURDI, BENUE STATE	51.10	MDAs WITH PERSONNEL INVESTIGATED BY ANTI-CORRUPTION AGENCIES FOR INFRACTIONS IN THE LAST 3 YEARS		HIGH CORRUPTION RISK AGENCIES (NON-RESPONSIVE)	
HADEJIA JAMARE RIVER BASIN DEVELOPMENT AUTHORITY, KURA	50.25				
SOKOTO RIMA RIVER BASIN DEVELOPMENT AUTHORITY, SOKOTO	40.90				
CHAD BASIN DEVELOPMENT AUTHORITY, MAIDUGURI	20.05				

OUTCOME

KPI		ORGANIZATIONAL CULTURE						
S/N	QUESTIONS	ATTAINABLE SCORE	TOTAL SCORE	ATTAINABLE AVERAGE SCORE	AVERAGE SCORE	NO. OF MIDAS WITH ZERO (0) SCORE	NO. OF MIDAS THAT SCORE LESS THAN ATTAINABLE AVERAGE SCORE	
1	Does the organization have document(s) relating to its values?	10	1421	5	6.73	55	58	
2a	Does the organization have publicly displayed statements on its mission, vision and organizational core values?	5	816.5	2.5	3.83	36	43	
2b	Does the organization have a system for staff to sign off as having read and understood its core values, mission and vision?	5	235	2.5	1.10	151	168	
3	Are management level cadre officers involved in decision-making?	10	1136	5	5.33	69	99	
4	Are personnel involved in decisions that affect them?	10	880	5	4.13	98	127	
5	Does the organization ensure compliance with the core values, and how?	20	1848	10	8.72	81	113	
6	Do personnel of the organization report non-compliance? If yes, what actions did management take in the last quarter?	10	551	5	2.60	135	155	
7	Does the organization have an Ethics and Compliance Officer?	10	1283	5	6.02	62	63	
8a	Are there policies regarding acceptance of gifts, donations, hospitality, etc.?	10	583	5	2.74	143	147	
8b	Are policies/code of conduct regarding acceptance of gifts, hospitality, donations, and sponsorship enforced, etc.?	10	212	5	1.00	184	190	

BOARD GOVERNANCE

KPI							
S/N	QUESTIONS	ATTAINABLE SCORE	TOTAL SCORE	ATTAINABLE AVERAGE SCORE	AVERAGE SCORE	NO. OF MDAs WITH ZERO (0) SCORE	NO. OF MDAs THAT SCORE LESS THAN ATTAINABLE AVERAGE SCORE
1a.	Does the organization have a board in place?	5	724	2.5	3.23	60	65
1b.	Does the Organisation have an instrument for the establishment of the governing board/Council?	3	497	1.5	2.33	45	48
2a	Does the Board hold regular meetings?	4	524	2	2.46	85	88
2b	Does the board comply with quorum requirements for meetings?	4	484	2	2.28	85	87
2c.	What is the mode of communication with board members regarding meetings?	4	468	2	2.22	87	90
3	What are the statutory functions of the Board? Advisory, Regulatory, Policy formulation and implementation, Oversight, etc.	10	293	5	6.98	60	60
4	How independent is the Board of the organization in decision making?	10	1165	5	5.55	83	90
5	Are the decisions of the Board in line with the conditions of service and operational manual of the organization?	10	1145	5	5.38	86	93
6	Is there any code of ethics for the Board?	10	849	5	3.99	117	122
7	Do the appointment and operations of the board include training?	5	283	2.5	1.33	146	157
8a	Does the organization conduct induction courses for the newly appointed Board members?	5	323	2.5	1.52	135	149
8b	Does the organization conduct periodic capacity development training for board members?	5	269	2.5	1.26	146	160

9	Does the board conduct periodic self-assessments for board members?	5	174	2.5	0.82	172	179
10	Do the Board and the Management of the Organisation collaborate in policy formulation and implementation? (for example, the development and implementation of the organization's strategic plan)	10	1058	5	4.97	95	104
11	Does Management implement resolutions/recommendations from the Board?	10	1120	5	5.26	89	97

EXECUTIVE MANAGEMENT

KPI							
S/N	QUESTIONS	ATTAINABLE SCORE	TOTAL SCORE	ATTAINABLE AVERAGE SCORE	AVERAGE SCORE	NO. OF MDAs WITH ZERO (0) SCORE	NO. OF MDAs THAT SCORE LESS THAN ATTAINABLE AVERAGE SCORE
1a	Does the organization have a strategic plan?	20	1853	10	8.70	96	112
1b	Does the strategic plan have an ethics and compliance element?	5	382.5	2.5	1.80	119	134
1c	Is there an operational or work plan from the strategy?	10	835	5	3.92	109	122
2a	Is the implementation of departmental work plans ongoing or completed for the last year?	5	355	2.5	1.67	120	162
2b	Are the responsible staffs submitting reports on the work plan?	5	350	2.5	1.64	134	143
3	Has the organization conducted monitoring and evaluation of its projects and programmes in the last six months?	10	696	5	3.27	127	137

4	Does management support ethics and compliance initiatives?	10	878	5	4.12	104	112
5	Does the management have fraud prevention strategies?	10	1059.5	5	5.00	81	91
6	Does management encourage Systems Studies/Corruption Risk Assessments? How often?	10	238	5	1.12	179	185
7	Does management use the results of Systems Studies/Corruption Risk Assessments in decision-making?	10	167	5	0.78	189	194
8	Has the agency or its personnel been investigated by Anti-corruption agencies for infractions in the past 3 years	5	544	2.5	2.58	97	101

FINANCE AND ACCOUNTS

KPI	QUESTIONS	ATTAINABLE SCORE	TOTAL SCORE	ATTAINABLE AVERAGE SCORE	AVERAGE SCORE	NO. OF MIDAS WITH ZERO (0) SCORE	NO. OF MIDAS THAT SCORE LESS THAN ATTAINABLE AVERAGE SCORE
1a	Has the organisation complied fully with e-payment policy?	5	840.5	2.5	3.96	34	45
1b	Does the organisation make irregular payments on the e-payment platform?	10	1297	5	6.09	59	78
2	Are the details of payments properly disclosed in the payment vouchers and on the payment platforms (GIFMIS/REMITTA)?	10	1508	5	7.11	47	54

3	Are all payments to beneficiaries paid DIRECTLY through their bank accounts (or through one bank account where deemed appropriate) in compliance with Government's E-payment policy?	15	2117.5	7.5	9.94	54	69
4	Are all Value Added and Withholding Taxes from Contractors and Consultants accurately calculated, deducted and remitted?	5	798	2.5	3.75	44	54
5	Has the organization been on the FIRS tax defaulters list in the last 3 years?	10	1462	5	6.86	53	57
6	Are all Statutory deductions accurately calculated and remitted (Pension, NHS, NHF, PAYE)	10	1486	5	6.98	53	56
7a	Do Personnel of the Organization make retirement on cash advances as and when due?	5	609.5	2.5	2.88	75	88
7b	Does the organization ensure that personnel retire cash advance before granting a fresh cash advance?	5	545.5	2.5	2.57	85	102
8	Does the organization render monthly financial reports to the Office of the Accountant General of the Federation (OAGF)?	10	918.5	5	4.31	104	114
9	Are all unspent balances remitted as and made as and when due?	5	768	2.5	3.61	62	71
10	Does the organization have a functional Store Unit?	5	779.5	2.5	3.66	57	73
11	Does the organization have a functional and effective Asset Verification Unit?	5	470	2.5	2.21	107	121

AUDIT							
KPI							
S/N	QUESTIONS	ATTAINABLE SCORE	TOTAL SCORE	ATTAINABLE AVERAGE SCORE	AVERAGE SCORE	NO. OF MIDAS WITH ZERO (0) SCORE	NO. OF MIDAS THAT SCORE LESS THAN ATTAINABLE AVERAGE SCORE
1	Does management undertake quarterly audit of all departments?	10	1091	5	5.17	69	86
2	Are Internal and External Audits done as and when due?	10	1068	5	5.01	69	79
3a	Is the internal audit completely independent of management interference in the discharge of its duties?	10	1393	5	6.54	56	62
3b	Is the Internal Audit headed by an officer on directorate (or its equivalent) cadre?	5	645.5	2.5	3.03	78	83
4	Who does the internal Auditor report to?	10	1496	5	7.02	49	57
5	What is the channel of reporting by the internal audit?	5	734	2.5	3.45	59	66
6	Are the observations and recommendations of the internal audit implemented by the Chief Executive of the organization?	20	1797	10	8.44	84	100
7	Does your organization carry out pre-payment and post-payment audit?	5	541.5	2.5	2.54	99	102
8	Does the Organization render annual Audited account to the Office of the Auditor General of the Federation, Public Accounts Committee (PAC) of the National Assembly and other relevant organisations within the first five months of the previous year?	10	759.5	5	3.57	119	128

9	What is the mode of selection of the organisation's external auditors?	10	734	5	3.45	122	132
10	Does the organisation have a record of its duly submitted audited accounts to the Office of the Auditor General and Public Account Committee for the last 3 years	5	462.5	2.5	2.17	101	118

PROCUREMENT

KPI								
S/N	QUESTIONS	ATTAINABLE SCORE	TOTAL SCORE	ATTAINABLE AVERAGE SCORE	AVERAGE SCORE	NO. OF MIDAS WITH ZERO (0) SCORE	NO. OF MIDAS THAT SCORE LESS THAN ATTAINABLE AVERAGE SCORE	
1a	Does the Organisation conduct an annual needs assessment preparatory to its procurement in compliance with the provision of PPA 2007?	5	483	2.5	2.30	101	109	
1b	Does the organization have an annual procurement plan?	5	565	2.5	2.67	86	98	
2	Is the organization's procurement plan part of the annual budget?	5	495	2.5	2.35	102	109	
3a	Does the organization's procurement process comply with the requirements of the Public Procurement Act 2007 (PPA)?	10	1275.5	5	5.99	57	74	
3b	Is the composition of the Organization's Procurement Planning Committee (PPC) in compliance with the provisions of the PPA 2007	5	554.5	2.5	2.62	81	104	

3c	Is the composition of the Organization's Tenders Board in compliance with the provisions of the PPA 2007	5	619	2.5	2.92	71	90
4	Does the organization provide end-users and external partners with principles of ethics and compliance to guide the conduct of business?	10	1124	5	5.30	79	90
5a	Does the organisation have policies that provide sanctions for Contractors or External Partners who violate Contract Agreement?	10	1222	5	5.79	81	90
5b	Has the Organisation received complaints from bidders, contractors or relevant Stakeholders on violation of the PPA 2007 in the last three (3) years?	5	504	2.5	2.38	105	115
6a	Does the Organisation invite relevant Professional Bodies, NGOs and Stakeholders to be part of its procurement process in compliance with the provisions of the PPA 2007?	5	502.5	2.5	2.37	97	112
6b	Does the Organisation comply with the requirement to give reasonable period of notice for relevant Stakeholders to attend and observe its procurement process and procedure?	5	466	2.5	2.20	103	117
7a	Does the Organisation undertake performance certification of ongoing (works) project before approvals for payments?	5	460	2.5	2.17	106	117
7b	Does the Organisation verify goods supplied before payments are made to suppliers or contractors?	5	606.5	2.5	2.86	78	89
8a	Does the organization conduct ethics and compliance training for procurement officers?	5	430	2.5	2.02	114	128
8b	Does the Organisation fund attendance of its procurement officers at BPP organised trainings?	5	417	2.5	1.98	113	125

9	Did the organization conduct market surveys within the year under review?	5	339	2.5	1.59	137	145
10	Has the Organisation been summoned or investigated by BPP or any anti- Corruption Agency on the violation of the provisions of the PPA 2007 in the last three (3) years?	5	624	2.5	2.94	85	88

POLICIES, PROCEDURES AND RECORDS

KPI								
S/N	QUESTIONS	ATTAINABLE SCORE	TOTAL SCORE	ATTAINABLE AVERAGE SCORE	AVERAGE SCORE	NO. OF MIDAS WITH ZERO (0) SCORE	NO. OF MIDAS THAT SCORE LESS THAN ATTAINABLE AVERAGE SCORE	
1	Is there a legal instrument establishing the organization?	10	840.5	5	3.96	34	53	
2	Is the organization guided by extant rules?	10	1543	5	7.31	45	50	
3	Are there documents that outline and explain the policies and operations of the organization?	5	641	2.5	3.04	75	83	
4	Does the organization undertake Annual Performance Reviews and Appraisals (APER) for staff or the Organisation (annual reports)?	10	901	5	4.23	107	115	
5	Do units or staff in the organization process and move files and other documents in timely manner? (Files are expected to leave an officer's table within the stipulated timeframe after receipt of the documents)	10	790	5	3.71	112	124	

6	Are there records of timely responses to requests for information by stakeholders?	15	1046.5	7.5	4.96	123	135
7	Are records on organizational operations computerized?	10	900	5	4.25	96	105
8	Does the organization have a website?	10	1682	5	7.90	41	44
9	Has the organization updated its Website in the last 6 months?	15	1508	7.5	7.08	91	113
10	Does the organization have archival and retrieval systems?	5	656	2.5	3.08	73	80

ETHICS AND COMPLIANCE EDUCATION

KPI							
S/N	QUESTIONS	ATTAINABLE SCORE	TOTAL SCORE	ATTAINABLE AVERAGE SCORE	AVERAGE SCORE	NO. OF MDAS WITH ZERO (0) SCORE	NO. OF MDAS THAT SCORE LESS THAN ATTAINABLE AVERAGE SCORE
1	Does the organization have ethics and compliance educational activities?	10	701	5	3.34	124	135
2	Did the Organisation undertake Ethics and Compliance Training within the year under review?	20	1078	10	5.08	133	147
3	Does the Ethics and Compliance training identify corruption vulnerabilities and mitigation mechanisms?	20	1002	10	4.73	140	155
4	Does the organization have materials on education and awareness to continuously remind staff of the ethics principles and compliance requirements?	20	1280	10	6.07	117	136
5	Does the organization conduct induction and orientation training for new staff?	10	716	5	3.38	125	136

6	Does the organization conduct pupillage/mentorship training for staff when posted to a new department?	10	366	5	1.73	160	173
7	Does the organization train and retrain staff on Civil Service Rules and Code of Conduct for Public Officers and extant regulations?	10	584	5	2.75	135	147

ANTI-CORRUPTION AND TRANSPARENCY UNIT (ACTU)							
KPI							
S/N	QUESTIONS	ATTAINABLE SCORE	TOTAL SCORE	ATTAINABLE AVERAGE SCORE	AVERAGE SCORE	NO. OF MDAs WITH ZERO (0) SCORE	NO. OF MDAs THAT SCORE LESS THAN ATTAINABLE AVERAGE SCORE
1	Has the ACTU been inaugurated and the officers inducted by the ICPC?	10	1190	5	5.59	83	87
2	Is the ACTU functioning?	20	1640.5	10	7.70	92	107
3	Does management of the organization provide necessary resources for the execution of ACTU activities?	20	1370	10	6.43	105	124
4	Are the ACTU members protected from arbitrary deployment or other victimization?	10	839	5	3.98	116	121
5a	Does the ACTU have direct access to the Chief Executive of the organization, without hindrance or interference from other management staff?	10	986	5	4.63	101	108
5b	Are ACTU officers' members of relevant committees of the MDA	10	618	5	2.92	135	144
6	Is the ACTU protected from office bureaucracies?	10	744	5	3.53	121	130

7	Does the ACTU have collaboration from other staff to implement the ethics and compliance programs?	10	695	5	3.28	125	132
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COMPLAINTS AND WHISTLE BLOWING MECHANISMS

KPI							
S/N	QUESTIONS	ATTAINABLE SCORE	TOTAL SCORE	ATTAINABLE AVERAGE SCORE	AVERAGE SCORE	NO. OF MDAS WITH ZERO (0) SCORE	NO. OF MDAS THAT SCORE LESS THAN ATTAINABLE AVERAGE SCORE
1	Is the whistleblowing mechanism accessible?	10	522	5	2.50	141	153
2	Does the organization's whistleblowing mechanism provide for confidentiality?	15	849	7.5	4.02	137	151
3	Does the organization's whistleblowing mechanism provide protection for whistle blowers?	15	858	7.5	4.07	138	152
4	Are employees and other whistle blowers protected from retaliation and reprimination?	15	655	7.5	3.10	151	166
5	Is there any dedicated complaints redress officer for corruption reportage?	10	1193	5	5.63	87	90
6	Are there any dedicated channels for corruption reportage?	20	1641	10	7.74	96	105
7	Are whistle-blowers informed about the progress of reports made?	5	118	2.5	0.56	189	197

DISCIPLINE, SANCTIONS AND REWARDS REGIME

KPI							
S/N	QUESTIONS	ATTAINABLE SCORE	TOTAL SCORE	ATTAINABLE AVERAGE SCORE	AVERAGE SCORE	NO. OF MDAS WITH ZERO (0) SCORE	NO. OF MDAS THAT SCORE LESS THAN ATTAINABLE AVERAGE SCORE
1	Does the organization have professional codes of conduct, including clearly articulated sanctions against violations?	30	3416	15	16.11	78	93
2	Does the organization sanction staff for violation of Public Service Rules and extant Regulations?	20	2036	10	9.60	87	98
3	Does the organization comply with the provisions for debarment of non-compliant companies from projects financed by the organization?	10	436	5	2.07	152	166
4	Does the organization have a reward system for encouraging ethical behaviour and compliance with established rules and procedures?	10	720	5	3.41	125	133
5	Is the reward system transparent and consistent with the requirements of the core values of the organization?	20	754	10	3.56	149	164
6	Do the ethics and compliance standards specify procedures to prevent, investigate, and redress non-compliance?	10	613	5	2.91	137	146

BREAKDOWN OF KEY AND SUB-INDICATORS SCORES

KEY INDICATORS	% ALLOTTED	% SCORE	SUB-INDICATORS	% ALLOTTED	ATTAINABLE % AVERAGE	% AVERAGE SCORE	NUMBER OF MDA THAT SCORED BELOW ATTAINABLE % AVERAGE SCORE
MANAGEMENT CULTURE AND STRUCTURE	30	10.89	ORGANIZATIONAL CULTURE	10	5	4.21	125
			BOARD GOVERNANCE	10	5	3.23	100
			EXECUTIVE MANAGEMENT	10	5	3.45	132
FINANCIAL MANAGEMENT SYSTEMS	40	21.45	FINANCE & ACCOUNT	10	5	6.38	55
			AUDIT	10	5	5.03	89
			PROCUREMENT	20	10	10.03	93
			POLICIES, PROCEDURES AND RECORDS	5	2.5	2.67	125
ADMINISTRATIVE SYSTEMS	30	12.62	ETHICS AND COMPLIANCE EDUCATION	5	2.5	1.34	175
			ANTI-CORRUPTION AND TRANSPARENCY UNIT (ACTU)	10	5	3.79	124
			COMPLAINTS AND WHISTLE BLOWING MECHANISMS	5	2.5	1.37	176
			DISCIPLINE, SANCTIONS AND REWARDS REGIME	5	2.5	1.87	149
			TOTAL	100	45.12		100

The above pictorial analysis shows that Management Culture and Structure key indicator allotted **30%** has a total average score of **10.9%**. Further expansion to sub-indicators of Organisational Culture and Structure (**10%**), Board Governance (**10%**) and Executive Management **10%** revealed scores of **4.2%**, **3.2%** and **3.5%** respectively. These are below the average of **5%**. *The outcomes are indicated in red colour with arrows and dot above.*

The second key indicator i.e. Financial Management Systems allotted **40%** obtained a percentage score of **21.5%** which is within the average mark. Further expansion to sub-indicators under the Financial Management Systems (Finance and Account **10%**, Audit **10%**, and Procurement **20%**) revealed that these indicator scores are within average in the order of **6.4%**, **5.0%** and **10%** respectively as indicated in green colour.

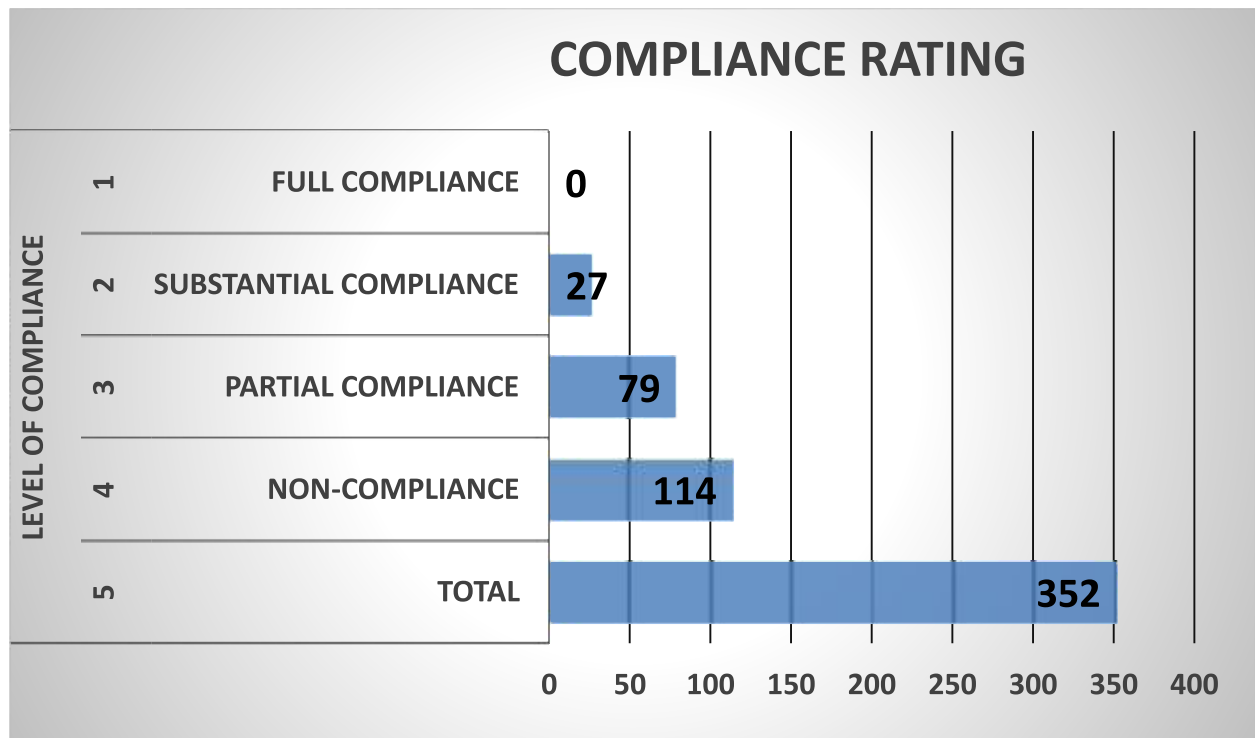
The third key indicator, the Administrative Systems allotted **30%** also has an average score of **12.6%** which is less than the average mark of **15%**. Further analyses of the scores on the sub-indicators (Policies, Procedures and Records **5%**; Ethics and Compliance Education **5%**; Anti-Corruption and Transparency Unit **10%**; Complaints and Whistle Blowing Mechanisms **5%**; and Discipline, Sanctions and Rewards Regime **5%**) show percentage scores of **2.7%**, **1.3%**, **3.8%**, **1.4%** and **1.9%** respectively which are all below the average score except for policies, procedures and records with **2.7%** which is a little above expected half mark of **2.5%**.

It can be inferred that the scores obtained under the Financial Management Systems is largely due to reform efforts undertaken by government to ensure that payment transaction systems are automated e.g. GIFMIS, TSA, IPPIS, REMITA and other e-platforms that aid transparent and accountable systems which ultimately reduce corruption vulnerabilities within the organisations in doing government businesses.

Secondly, from the outcomes, it can also be deduced that the major vulnerabilities lie under **Management Culture & Structure** and **Administrative systems** which seem to have provided a ground for lack of compliance. The government's focus on strengthening Financial Management Systems without looking at the key drivers of the reforms i.e. Management and Administrative Structures is a major lacuna in entrenching transparent and accountable processes.

Government through the relevant agencies should enhance its reform processes to cover policies, procedures and records keeping. This can be achieved through

new and innovative rules and regulations and the institutionalisation of these principles through the Anti-Corruption and Transparency Units (ACTUs) in the respective MDAs. Each MDA should also be advised/ directed to strengthen its complaints and whistle blowing mechanism; ensure the enforcement of discipline and sanctions and encourage reward for role models through a reward regime that is transparent.



6. FINDINGS

- i. None of the MDAs attained full compliance while 27 MDAs attained substantial compliance, 77 MDAs attained partial compliance and 106 non-compliance.
- ii. Scores obtained by MDAs are below average of the allotted attainable score due to absence of required components of the compliance standard and some MDAs did not submit relevant supporting evidence, indicating poor record keeping.
- iii. 151 out of 210 MDAs do not have a system for staff to sign off as having read and understood its core values, mission, and vision, a key direction in MDAs' achievements of their goals.
- iv. 143 MDAs do not have defined and domesticated policies regarding acceptance of gifts, donations and hospitality which is a prime vulnerability point for corruption.

- v. 60 MDAs do not have Board/ Governing Councils responsible for policies. This gap creates opportunities for tyranny, abuse and misuse of power and funds by the Management of the affected MDAs.
- vi. All Federal medical centres nationwide do not have an Establishment Act thus giving room for the Board and Management of the Hospitals to take arbitrary decisions with no legal backing.
- vii. 96 MDAs do not have Strategic Action Plan, and where they exist, they do not support ethics and compliance education activities, and monitoring and evaluation component.
- viii. 107 MDAs did not comply with government directive to create an Asset Verification Unit.
- ix. 59 MDAs breached Financial Regulation on channel of reporting of Internal Auditors requiring direct reporting to Chief Executive Officers. Internal Audit reports of some MDAs go through the Director Special Duties to the Director General.
- x. 119 MDAs did not submit their audited accounts to the Office of the Auditor General of the Federation and Public Accounts Committee for 2019 as required.
- xi. 101 MDAs did not submit their audited account to the Office of the Auditor General of the Federation and Public Accounts Committee for the last three years.
- xii. 101 MDAs do not have records of conducting Needs Assessment as required by the Public Procurement Act, 2007 and this suggests over bloating of budget as well as purchase of obsolete/ needless items.
- xiii. 96 MDAs do not have fully computerized systems, thus encouraging huge paper trail and falsification of records.
- xiv. 92 MDAs do not have functional ACTU; this suggests lack of Management support/commitment to government Anti- Corruption initiatives.
- xv. 124 MDAs lack ethics and compliance education activities.
- xvi. 141 MDAs do not have whistle blowing policies and mechanisms to encourage information sharing on corruption activities.
- xvii. 179 managements of MDAs do not support the conduct of Systems Studies and Review (SSR) or Corruption Risk Assessments (CRAs) and therefore do not explore or direct results of System Studies/Corruption Risk Assessments to mitigate institutional weaknesses and vulnerabilities.
- xviii. All federal universities and some institutions are not in compliance with Public Procurement Act, 2007.

7. RECOMMENDATIONS

- i. Government should appoint and inaugurate statutory boards for MDAs not having existing boards to speed up policy formulation, implementation and check abuses.
- ii. Budgetary allocations and releases to poor performing MDAs on the ECS rating should be further scrutinized and where appropriate, held back until identified risks are corrected
- iii. Periodic training on system review, risk assessment, needs assessment etc should be conducted for Heads of MDAs and management of agencies by the Commission.
- iv. Enabling law establishing Federal Medical Centres should be enacted to guide policy, operations and efficiency of the Centres.
- v. To sustain the focus and direction of MDAs, they should be directed to put in place a system for staff to sign off as having read and understood core values, mission and vision of the agencies through a commitment document.
- vi. MDAs should be directed to institute policies on acceptance of gift, donation, hospitality, etc to curtail vulnerability to corruption.
- vii. MDAs should be impressed upon to formulate strategic action plan with components on ethics and compliance activities and monitoring and evaluation.
- viii. Management of MDAs should inculcate ethics and compliance education in its training programmes to ensure integrity, transparency and accountability of the systems.
- ix. All MDAs should create asset verification units in compliance with extant guidelines.
- x. MDAs not in compliance with the financial regulations on channel of reporting of internal auditors to the Chief Executive Officers of the MDAs, should be directed to do so forthwith.
- xi. MDAs that failed to submit their audited accounts to Office of the Auditor General of the Federation and Public Account Committee of the National Assembly as provided by extant regulations should be reprimanded and have their budgetary releases withheld.
- xii. MDAs should be mandated to comply fully with the provision of the Public Procurement Act, 2007 and the Bureau for Public Procurement (BPP) should be directed to ensure strict compliance by agencies and where necessary sanction erring agencies in accordance with provision of the Act.

- xiii. Government should ensure full implementation of e-governance policy in all aspects of operations in the MDAs through full computerisation of its system as it minimises person-to-person contact and eliminates paper trail that can be easily falsified.
- xiv. The Office of the Secretary to the Government of the Federation (OSGF) and the Office of the Head of Service of the Federation should ensure that Chief Executive Officers of MDAs comply strictly with the extant circulars on establishment and operations of ACTUs in the MDAs and the ICPC should heighten effective monitoring and compliance.
- xv. The Commission should mandate MDAs to have whistleblowing policy in place and periodically train them for openness, transparency accountability, integrity and better service delivery.
- xvi. The Commission should ensure training for MDAs on the Ethics and Compliance Scorecard so as to lessen challenges of understanding the tools, putting up required ethical and other structures and compliance.
- xvii. The Commission should consider conducting sectoral deployments in future exercises for ease of deployment, cost effectiveness and sector specific interventions.
- xviii. Agencies that did not respond to the Commission's directives on the deployment should be thoroughly investigated particularly on their recurrent, personnel and capital funds expenditure. MDAs who refused to submit supporting documents claiming security reasons should also be investigated.
- xix. Since virtual engagements are becoming routine and considering 2020 deployment of the ECS which received an average response from the MDAs, the Commission is advised to have a dual deployment approach - physical and virtual.
- xx. MDAs with substantial compliance should be commended and encouraged by the Commission to continue their institutional and ethical compliance programmes.

8. CONCLUSION

The new normal of the COVID 19 pandemic compelled virtual operation and engagement in the recent deployment of ECS. However, essence of physical enquiry for details and assessment in the deployment of ECS should not be lost in subsequent exercise or programmes. While virtual deployment is vital as compelled by present emergencies and exigencies, it is also important that the deployment of these tools should not be perceived as mere annual ceremonial routine to meet or satisfy certain

records or statistics. The diagnostics should be pressed to ensure the vulnerabilities and risks are mitigated for the well-being and growth of the MDAs and check the growing misconception that being a preventive tool, it could be dispensed with and not accorded the same attention given its enforcement counterpart.

Considering the vulnerabilities identified by the ECS in MDAs and the suggestions made to mitigate them, the Commission believes the public service will be better sanitized for productivity and service delivery in all ramifications.

Prof. Bolaji Owasanoye

APPENDIX I:

RANKING

S/N	MINISTRIES/OHCSF	TOTAL % SCORE	RANKING
1	FEDERAL CAPITAL TERRITORY ADMINISTRATION, ABUJA	73.55	FIRST FIVE
2	FEDERAL MINISTRY OF COMMUNICATION AND DIGITAL ECONOMY, ABUJA	72.05	
3	FEDERAL MINISTRY OF WATER RESOURCES, ABUJA	65.75	
4	FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT, ABUJA	62.90	
5	FEDERAL MINISTRY OF TRADE AND INVESTMENT, ABUJA	59.45	
6	FEDERAL MINISTRY OF WORKS AND HOUSING, ABUJA	58.80	
7	FEDERAL MINISTRY OF EDUCATION, ABUJA	56.10	
8	FEDERAL MINISTRY OF POWER, ABUJA	54.15	
9	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY, ABUJA	53.70	
10	MINISTRY OF NIGER DELTA AFFAIRS, ABUJA	52.75	
11	FEDERAL MINISTRY OF HEALTH, ABUJA	51.10	
12	FEDERAL MINISTRY OF YOUTH AND SPORT DEVELOPMENT, ABUJA	47.20	
13	MINISTRY OF DEFENCE, ABUJA	45.95	
14	FEDERAL MINISTRY OF PETROLEUM RESOURCES, ABUJA	45.30	
15	MINISTRY OF FOREIGN AFFAIRS, ABUJA	35.20	
16	FEDERAL MINISTRY OF WOMEN AFFAIRS, ABUJA	31.30	LAST FIVE
17	FEDERAL MINISTRY OF ENVIRONMENT, ABUJA	29.20	
18	FEDERAL MINISTRY OF JUSTICE, ABUJA	26.95	
19	FEDERAL MINISTRY OF MINES AND STEEL DEVELOPMENT, ABUJA	26.50	
20	OFFICE OF THE HEAD OF CIVIL SERVICE OF THE FEDERATION, ABUJA	19.25	
21	FEDERAL MINISTRY OF AVIATION	16.90	
22	FEDERAL MINISTRY OF FINANCE	14.95	

S/N	REGULATORS/COMMISSIONS/COUNCILS	TOTAL % SCORE	RANKING
1	NIGERIA COMMUNICATIONS COMMISSION, ABUJA	81.15	FIRST FIVE
2	NATIONAL EXAMINATION COUNCIL, MINNA, NIGER STATE	78.25	
3	NATIONAL IDENTITY MANAGEMENT COMMISSION, ABUJA	74.05	
4	FEDERAL ROAD SAFETY COMMISSION, ABUJA	73.30	
5	NIGERIA SHIPPERS COUNCIL, LAGOS	71.05	
6	CORPORATE AFFAIRS COMMISSION, ABUJA	69.85	
7	JOINT ADDMISSION AND MATRICULATION BOARD, ABUJA	69.65	
8	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION, ABUJA	66.80	
9	RADIOGRAPHERS REGISTRATION BOARD OF NIGERIA, ABUJA	64.55	
10	NIGERIA COPYRIGHT COMMISSION, ABUJA	64.55	
11	FEDERAL COMPETITION AND COMSUMER PROTECTION COMMISSION, ABUJA	63.55	
12	THE BODY OF BENCHERS, ABUJA	61.45	
13	NIGERIA PRESS COUNCIL, ABUJA	57.90	
14	FCT AREA COUNCIL PENSION BOARD, ABUJA	57.75	
15	NURSING AND MIDWIFERY COUNCIL OF NIGERIA, ABUJA	57.65	
16	NATIONAL COMMISSION FOR NORMADIC EDUCATION, KADUNA, KADUNA STATE	57.35	
17	NATIONAL FILM AND VIDEO CENSORS BOARD, ABUJA	56.55	
18	NATIONAL INSURANCE COMMISSION, ABUJA	56.40	
19	FEDERAL CIVIL SERVICE COMMISSION, ABUJA	54.80	
20	NIGERIA DEPOSIT INSURANCE CORPORATION, ABUJA	53.55	
21	COMMUNITY HEALTH PRACTITIONERS REGISTRATION BOARD OF NIGERIA	53.40	
22	NIGERIAN EXPORT PROMOTION COUNCIL, ABUJA	53.30	
23	OPTOMETRIST AND DISPENSING OPTICIANS REGISTRATION BOARD OF NIGERIA	52.20	
24	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA, ABUJA	52.15	
25	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION, ABUJA	51.05	
26	INDEPENDENT NATIONAL ELECTORAL COMMISSION	49.10	

27	NIGERIA ELECTRICITY REGULATORY COMMISSION, ABUJA	47.60	
28	NATIONAL AGRICULTURAL SEED COUNCIL, ABUJA	47.00	
29	POLICE SERVICE COMMISSION, ABUJA	42.80	
30	NATIONAL LOTTERY REGULATORY COMMISSION, ABUJA	39.70	
31	DENTAL THERAPIST REGISTRATION BOARD OF NIGERIA, ABUJA	39.60	
32	NATIONAL COMMISSION FOR MASS LITERACY AND ADULT AND NON FORMAL EDUCATION, ABUJA	39.00	
33	FEDERAL JUDICIAL SERVICE COMMISSION, ABUJA	38.65	
34	ENERGY COMMISSION OF NIGERIA, ABUJA	38.50	
35	NATIONAL PENSION COMMISSION, ABUJA	38.35	
36	NIGERIA ATOMIC ENERGY COMMISSION, ABUJA	35.45	
37	FCT WATER BOARD, ABUJA	35.25	
38	SECURITIES AND EXCHANGE COMMISSION, ABUJA	35.10	
39	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS, ABUJA	31.95	
40	VETERINARY COUNCIL OF NIGERIA, ABUJA	31.30	
41	NIGER DELTA DEVELOPMENT COMMISSION, PORT HARCOURT, RIVERS STATE	28.75	
42	NATIONAL BOARD FOR TECHNICAL INCUBATION, ABUJA	27.70	
43	INVESTMENT AND SECURITIES TRIBUNAL, ABUJA	26.00	
44	COUNCIL OF LEGAL EDUCATION, ABUJA	25.80	
45	STANDARD ORGANISATION OF NIGERIA	24.85	
46	NIGERIA CHRISTIAN PILGRIM COMMISSION, ABUJA	20.40	
47	ENVIRONMENTAL HEALTH OFFICER REGISTRATION COUNCIL OF NIGERIA	18.70	
48	NATIONAL POPULATION COMMISSION, ABUJA	17.85	
49	NIGERIA NUCLEAR REGULATORY AUTHORITY, ABUJA	17.30	
50	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY, ABUJA	17.25	LAST FIVE
51	NIGERIA INVESTMENT PROMOTION COMMISSION, ABUJA	12.60	
52	NIGERIA LAW REFORM COMMISSION, ABUJA	12.25	
53	FISCAL RESPONSIBLY COMMISSION, ABUJA	11.25	
54	NIGERIA INTEGRATED WATER RESOURCES MANAGEMENT COMMISSION, ABUJA	8.80	
55	TEACHERS REGISTRATION COUNCIL OF NIGERIA, ABUJA	5.30	

S/N	AGENCIES	TOTAL % SCORE	RANKING
1	INDUSTRIAL TRAINING FUND, JOS, PLATEAU STATE	88.90	FIRST FIVE
2	NATIONAL LOTTERY TRUST FUND, ABUJA	84.45	
3	RAW MATERIAL RESEARCH AND DEVELOPMENT AGENCY, ABUJA	84.35	

4	NIGERIA CORRECTIONAL SERVICE, ABUJA	77.20	
5	NATIONAL BUREAU OF STATISTICS, ABUJA	75.30	
6	NATIONAL YOUTH SERVICE CORPS, ABUJA	72.75	
7	NATIONAL PARK SERVICES, ABUJA	70.50	
8	FEDERAL INLAND REVENUE SERVICE, ABUJA	70.40	
9	NIGERIA METEOROLOGICAL AGENCY, ABUJA	69.90	
10	NIGERIA GEOLOGICAL SURVEY AGENCY, ABUJA	67.20	
11	BANK OF INDUSTRY, LAGOS	66.85	
12	NATIONAL PRIMARY HEALTHCARE DEVELOPMENT AGENCY, ABUJA	64.00	
13	FEDERAL MORTGAGE BANK OF NIGERIA, ABUJA	63.45	
14	NIGERIA TOURISM DEVELOPMENT CORPORATION, ABUJA	60.55	
15	BORDER COMMUNITIES DEVELOPMENT AGENCY, ABUJA	59.15	
16	TRANSMISSION COMPANY OF NIGERIA	58.80	
16	AFRICA REGIONAL CENTRE FOR SPACE SCIENCE AND TECHNOLOGY EDUCATION-ENGLISH, ILE -IFE, OSUN STATE	57.95	
17	BANK OF AGRICULTURE, KADUNA	57.75	
18	BEREAU OF PUBLIC ENTERPRISES, ABUJA	53.30	
19	NIGERIA FILM CORPORATION, JOS	52.25	
20	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	50.20	
21	NIGERIA ELECTRICITY MANAGEMENT SERVICES AGENCY, ABUJA	49.25	
22	CENTRE FOR MANAGEMENT DEVELOPMENT, ABUJA	46.53	
23	NIGERIA ELECTRICITY LIABILITY MANAGEMENT COMPANY/GTE, ABUJA	44.60	
24	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, ILE -IFE, OSUN STATE	44.45	
25	NATIONAL ORIENTATION AGENCY, ABUJA	43.70	
26	VOICE OF NIGERIA, ABUJA	41.85	
27	FEDERAL AIRPORT AUTHORITY OF NIGERIA, LAGOS	38.70	
28	NIGERIA BULK ELECTRICITY TRADING PLC, ABUJA	37.55	
29	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURE, ABUJA	36.05	
30	TERTIARY EDUCATION TRUST FUND, ABUJA	36.05	
31	NATIONAL PRODUCTIVITY CENTRE, ABUJA	35.70	
32	NATIONAL EMERGENCY MANAGEMENT AGENCY, ABUJA	32.40	
33	NIGERIA COMMUNICATION SATELLITE LIMITED, ABUJA	31.90	
34	RURAL ELECTRIFICATION AGENCY, ABUJA	31.40	
35	NATIONAL AGENCY FOR THE GREAT GREEN WALL, ABUJA	31.25	
36	NATIONAL HEALTH INSURANCE SCHEME, ABUJA	31.10	
37	PENSION TRANSITIONAL ARRANGEMENT DIRECTORATE, ABUJA	30.70	
38	NIGERIAN EXPORT IMPORT BANK	28.40	
39	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFICKING IN PERSONS, ABUJA	28.35	
40	NIGERIA TELEVISION AUTHORITY, ABUJA	27.35	

41	NATIONAL CENTRE FOR AGRICULTURAL MECHANIZATION, ILORIN	26.95	
42	NEWS AGENCY OF NIGERIA, ABUJA	26.05	
43	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY, LAGOS	25.80	
44	NIGERIA SECURITY AND CIVIL DEFENCE CORPS, ABUJA	25.65	
45	NATIONAL OFFICE FOR TECHNOLOGY ACQUISITION AND PROMOTION, ABUJA	25.60	
46	PETROLEUM TRUST DEVELOPMENT FUND, ABUJA	24.20	
47	FEDERAL FIRE SERVICE, ABUJA	23.00	
48	SMALL AND MEDIUM ENTERPRISES DEVELOPMENT AGENCY OF NIGERIA, ABUJA	20.35	
49	NATIONAL INFORMATION TECHNOLOGY DEVELOPMENT AGENCY, ABUJA	17.65	
50	NATIONAL METTALURGICAL DEVELOPMENT CENTRE, JOS	17.93	
51	NIGERIA IMMIGRATION SERVICE, ABUJA	17.30	
52	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY, ABUJA	13.30	LAST FIVE
53	NATIONAL GALLERY OF ART, ABUJA	9.45	
54	NATIONAL AGRICULTURE QUARANTINE SERVICE, ABUJA	9.40	
55	NIGERIA RAILWAY CORPORATION, LAGOS	8.50	
56	NATIONAL DIRECTORATE OF EMPLOYMENT, ABUJA	7.00	

S/N	FEDERAL UNIVERSITIES	TOTAL % SCORE	RANKING
1	FEDERAL UNIVERSITY OF TECHNOLOGY, OWERRI	83.85	FIRST FIVE
2	FEDERAL UNIVERSITY AGRICULTURE, ABEOKUTA	68.90	
3	UNIVERSITY OF ILORIN, KWARA STATE	67.15	
4	UNIVERSITY OF JOS	65.00	
5	OBAFEMI AWOLowo UNIVERSITY, ILE IFE, OSUN STATE	64.10	
6	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	61.75	
7	FEDERAL UNIVERSITY, LOKOJA	60.95	
8	UNIVERSITY OF PORTHARCOURT	59.40	
9	NATIONAL OPEN UNIVERSITY OF NIGERIA, ABUJA	56.65	
10	UNIVERSITY OF MAIDUGURI	56.55	
11	MODIBBO ADAMA UNIVERSITY OF TECHNOLOGY, YOLA	51.85	
12	FEDERAL UNIVERSITY OF AGRICULTURE, MAKURDI	43.95	LAST FIVE
13	FEDERAL UNIVERSITY LAFIA	29.40	
14	AHMADU BELLO UNIVERSITY, ZARIA	23.35	
15	NIGER DELTA UNIVERSITY BAYELSA STATE	18.40	
16	ABUBAKAR TAFAWA BELEWA UNIVERSITY, BAUCHI	8.50	

S/N	FEDERAL POLYTECHNICS	TOTAL % SCORE	RANKING
1	KADUNA POLYTECHNIC, KADUNA	75.10	FIRST FIVE
2	FEDERAL POLYTECHNIC, DAMATURU	74.00	
3	FEDERAL POLYTECHNIC, ILARO, OGUN STATE	72.35	
4	FEDERAL POLYTECHNIC, ADO EKITI	69.20	
5	FEDERAL POLYTECHNIC. IDAH	59.25	
6	FEDERAL POLYTECHNIC, BAUCHI	56.45	
7	WAZIRI UMARU FEDERAL POLYTECHNIC, BIRNIN KEBBI	52.40	
8	FEDERAL POLYTECHNIC, KAURA NAMODA	41.60	
9	FEDERAL POLYTECHNIC, MUBI, ADAMAWA STATE	35.70	

S/N	FEDERAL COLLEGES OF EDUCATION	TOTAL % SCORE	RANKING
1	FEDERAL COLLEGE OF EDUCATION, KANO	86.00	FIRST FIVE
2	FEDERAL COLLEGE OF EDUCATION(TECHNICAL), BICHI	78.20	
3	FEDERAL COLLEGE OF EDUCATION, OKENE	70.25	
4	FEDERAL COLLEGE OF EDUCATIONTECHNICAL, OMOKU	58.10	
5	FEDERAL COLLEGE OF EDUCATION, YOLA	57.80	
6	ALVAN IKOKO COLLEGE OF EDUCATION, OWERRI	52.95	
7	FEDERAL COLLEGE OF EDUCATION, UMUNZE	36.30	
8	FEDERAL COLLEGE OF EDUCATION(TECHNICAL), GUSAU	26.70	

S/N	SPECIAL TRAINING INSTITUTES	TOTAL % SCORE	RANKING
1	NATIONAL INSTITUTE FOR POLICY AND STRATEGIC STUDIES, KURU-JOS	82.60	FIRST FIVE
2	NATIONAL VETENARY RESEARCH INSTITUTE, VOM-JOS	71.35	
3	NATIONAL TEACHERS INSTITUTE, KADUNA	65.80	
4	NATIONAL ROOT CROPS RESEARCH ISTITUTE, UMUDIKE	64.50	
5	NIGERIAN COLLEGE OF AVIATION, ZARIA	60.35	
6	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE, ABUJA	58.75	
7	NIGERIAN STORED PRODUCTS RESEARCH INSTITUTE, ILORIN	54.05	
8	NATIONAL HORTICULTURAL AND RESEARCH INSTITUTE, JERICO, IBADAN	54.05	
9	NATIONAL CEREAL RESEARCH INSTITUTE, BADEGI	51.85	
10	PUBLIC SERVICE INSTITUTE OF NIGERIA, ABUJA	50.95	
11	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING,	45.95	

	IBADAN		
12	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA, LAGOS	45.70	
13	FEDERAL COLLEGE OF FORESTRY, IBADAN	45.20	
14	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE, AKURE	43.13	
15	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE, ABUJA	28.70	
16	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	24.35	
17	PROJECTS DEVELOPMENT INSTITUE, ENUGU	22.95	
18	NATIONAL WATER RESEARCH INSTITUTE, KADUNA	22.00	LAST FIVE
19	RUBBER RESEARCH INSTITUTE OF NIGERIA, IYANOMO, BENIN CITY	21.10	
20	METALLURGICAL TRAINING INSTITUTE, ONITSHA	20.10	
21	ELECTRONIC DEVELOPMENT INSTITUTE, AWKA	16.50	
22	LAKE CHAD RESEARCH INSTITUTE, MAIDUGURI	6.00	
S/N	FEDERAL TEACHING HOSPITALS	TOTAL % SCORE	RANKING
1	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL, MAIDUGURI	88.55	FIRST FIVE
2	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL, BAUCHI	76.70	
3	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, AWKA	68.40	
4	AMINU KANO UNIVERSITY TEACHING HOSPITAL, KANO	62.70	
5	ALEX EKUEME FEDERAL UNIVERSITY TEACHING HOSPITAL ABAKALIKI	58.80	
6	USMANU DANFODIYO UNIVERSITY TEACHING HOSPITAL, SOKOTO	54.70	
7	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL, ILE IFE	54.55	
8	UNIVERSITY TEACHING HOSPITAL, IBADAN	50.60	
9	UNIVERSITY OF BENIN TEACHING HOSPITAL, BENIN	39.55	
10	UNIVERSITY OF ILORIN TEACHINGHOSPITAL, ILORIN	14.80	
S/N	FEDERAL MEDICAL CENTRES	TOTAL % SCORE	RANKING
1	FEDERAL MEDICAL CENTRE, BIRNIN KEBBI	71.00	FIRST FIVE
2	FEDERAL MEDICAL CENTRE, GUSAU	65.65	
3	FEDERAL MEDICAL CENTRE, YENAGOA	60.00	
4	FEDERAL MEDICAL CENTRE, BIRNIN KUDU	55.60	
5	FEDERAL MEDICAL CENTRE, KEFFI	51.15	
6	FEDERAL MEDICAL CENTRE, OWERRI	47.40	
7	FEDERAL MEDICAL CENTRE, AZARE	44.45	
8	FEDERAL MEDICAL CENTRE, YOLA	42.65	

9	FEDERAL MEDICAL CENTRE, UMUAHIA	42.10	
10	FEDERAL MEDICAL CENTRE, NGURU	22.00	
S/N	SPECIAL FEDERAL HOSPITALS	TOTAL % SCORE	RANKING
1	FEDERAL NEUROPSYCHIATRIC HOSPITAL, KWARE, SOKOTO	48.00	FIRST FIVE
	NATIONAL ORTHOPAEDIC HOSPITAL DALA, KANO	43.35	
2	FEDERAL NEUROPSYCHIATRIC HOSPITAL, ISELU, BENIN	40.25	
3	FEDERAL NEUROPSYCHIATRIC HOSPITAL, CALABAR	34.30	
4	FEDERAL NEUROPSYCHIATRIC HOSPITAL, ENUGU	27.90	
5	NATIONAL EAR CARE CENTRE, KADUNA	20.80	
6	NATIONAL EYE CENTRE, KADUNA	15.40	
S/N	RIVER BASIN DEVELOPMENT AUTHORITIES	TOTAL % SCORE	RANKING
1	UPPER NIGER RIVER BASIN DEVELOPMENT AUTHORITY, MINNA, NIGER STATE	51.45	FIRST FIVE
2	LOWER BENUE RIVER BASIN DEVELOPMENT AUTHORITY, MAKURDI, BENUE STATE	51.10	
3	HADEJA JAMA'ARE RIVER BASIN DEVELOPMENT AUTHORITY, KURA	50.25	
4	SOKOTO RIMA RIVER BASIN DEVELOPMENT AUTHORITY, SOKOTO	40.90	
5	CHAD BASIN DEVELOPMENT AUTHORITY, MAIDUGURI	20.05	
6	LOWER NIGER RIVER BASIN DEVELOPMENT AUTHORITY, ILORIN, KWARA STATE	13.30	

APPENDIX II:

OVERALL RANKING

RANKING		
S/N	MDA	TOTAL
1	INDUSTRIAL TRAINING FUND, JOS	88.9
2	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL, MAIDUGURI	88.55
3	FEDERAL COLLEGE OF EDUCATION, KANO	86
4	NATIONAL LOTTERY TRUST FUND, ABUJA	84.45
5	RAW MATERIALS, RESEARCH AND DEVELOPMENT AGENCY, ABUJA	84.35
6	FEDERAL UNIVERSITY OF TECHNOLOGY, OWERRI	83.85
7	NATIONAL INSTITUTE FOR POLICY AND STRATEGIC STUDIES, KURU-JOS	82.6
8	NIGERIA COMMUNICATIONS COMMISSION, ABUJA	81.15
9	NATIONAL EXAMINATION COUNCIL, MINNA	78.25
10	FEDERAL COLLEGE OF EDUCATION(TECHNICAL), BICHI	78.2
11	NIGERIA CORRECTIONAL SERVICE, ABUJA	77.2
12	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL, BAUCHI	76.7
13	NATIONAL BUREAU OF STATISTICS, ABUJA	75.3
14	KADUNA POLYTECHNIC, KADUNA	75.1
15	NATIONAL IDENTITY MANAGEMENT COMMISSION, ABUJA	74.05
16	FEDERAL POLYTECHNIC, DAMATURU	74
17	FEDERAL CAPITAL TERRITORY ADMINISTRATION, ABUJA	73.55
18	FEDERAL ROAD SAFETY CORP, ABUJA	73.3
19	NATIONAL YOUTH SERVICE CORPS, ABUJA	72.75
20	FEDERAL POLYTECHNIC, ILARO, OGUN STATE	72.35
21	FEDERAL MINISTRY OF COMMUNICATION AND DIGITAL ECONOMY, ABUJA	72.05
22	NATIONAL VETERINARY RESEARCH INSTITUTE, VOM-JOS	71.35
23	NIGERIA SHIPPERS COUNCIL, LAGOS	71.05
24	FEDERAL MEDICAL CENTRE, BIRNIN KEBBI	71
25	NATIONAL PARK SERVICES, ABUJA	70.5
26	FEDERAL INLAND REVENUE SERVICE, ABUJA	70.4
27	FEDERAL COLLEGE OF EDUCATION, OKENE	70.25
28	NIGERIA METEOROLOGICAL AGENCY, ABUJA	69.9

29	CORPORATE AFFAIRS COMMISSION, ABUJA	69.85
30	JOINT ADDMISSION AND MATRICULATION BOARD, ABUJA	69.65
31	FEDERAL POLYTECHNIC, ADO EKITI	69.2
32	FEDERAL UNIVERSITY OF AGRICULTURE, ABEOKUTA	68.9
33	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, AWKA	68.4
34	NIGERIA GEOLOGICAL SURVEY AGENCY, ABUJA	67.2
35	UNIVERSITY OF ILORIN, KWARA STATE	67.15
36	BANK OF INDUSTRY, LAGOS	66.85
37	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION, ABUJA	66.8
38	NATIONAL TEACHERS INSTITUTE, KADUNA	65.8
39	FEDERAL MINISTRY OF WATER RESOURCES, ABUJA	65.75
40	FEDERAL MEDICAL CENTRE, GUSAU	65.65
41	UNIVERSITY OF JOS	65
42	RADIOGRAPHERS REGISTRATION BOARD OF NIGERIA, ABUJA	64.55
43	NIGERIA COPYRIGHT COMMISSION, ABUJA	64.55
44	NATIONAL ROOT CROPS RESEARCH ISTITUTE, UMUDIKE	64.5
45	OBAFEMI AWOLOWO UNIVERSITY, ILE IFE, OSUN STATE	64.1
46	NATIONAL PRIMARY HEALTHCARE DEVELOPMENT AGENCY, ABUJA	64
47	FEDERAL COMPETITION AND COMSUMER PROTECTION COMMISSION, ABUJA	63.55
48	FEDERAL MORTGAGE BANK OF NIGERIA, ABUJA	63.45
49	FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT, ABUJA	62.9
50	AMINU KANO UNIVERSITY TEACHING HOSPITAL, KANO	62.7
51	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	61.75
52	BODY OF BENCHERS, ABUJA	61.45
53	FEDERAL UNIVERSITY, LOKOJA	60.95
54	NIGERIA TOURISM DEVELOPMENT CORPORATION, ABUJA	60.55
55	NIGERIAN COLLEGE OF AVIATION, ZARIA	60.35
56	FEDERAL MEDICAL CENTRE, YENAGOA	60
57	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT, ABUJA	59.45
58	UNIVERSITY OF PORTHARCOURT	59.4

59	FEDERAL POLYTECHNIC IDAH	59.25
60	BORDER COMMUNITIES DEVELOPMENT AGENCY	59.15
61	FEDERAL MINISTRY OF WORKS AND HOUSING, ABUJA	58.8
62	ALEX EKWUEME FEDERAL UNIVERSITY TEACHING HOSPITAL, ABAKALIKI, EBONYI STATE	58.8
63	TRANSMISSION COMPANY OF NIGERIA	58.8
64	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE, ABUJA	58.75
65	FEDERAL COLLEGE OF EDUCATION (TECHNICAL), OMOKU	58.1
66	AFRICA REGIONAL CENTRE FOR SPACE SCIENCE AND TECHNOLOGY EDUCATION-ENGLISH, ILE - IFE, OSUN STATE	57.95
67	NIGERIA PRESS COUNCIL, ABUJA	57.9
68	FEDERAL COLLEGE OF EDUCATION, YOLA	57.8
69	BANK OF AGRICULTURE, ABUJA	57.75
70	FCT AREA COUNCIL STAFF PENSION BOARD	57.75
71	NURSING AND MIDWIFERY COUNCIL OF NIGERIA, ABUJA	57.65
72	NATIONAL COMMISSION FOR NORMADIC EDUCATION, KADUNA	57.35
73	NATIONAL OPEN UNIVERSITY OF NIGERIA, ABUJA	56.65
74	NATIONAL FILM AND VIDEO CENSORS BOARD, ABUJA	56.55
75	UNIVERSITY OF MAIDUGURI	56.55
76	FEDERAL POLYTECHNIC, BAUCHI	56.45
77	NATIONAL INSURANCE COMMISSION, ABUJA	56.4
78	FEDERAL MINISTRY OF EDUCATION, ABUJA	56.1
79	FEDERAL MEDICAL CENTRE, BIRNIN KUDU	55.6
80	FEDERAL CIVIL SERVICE COMMISSION, ABUJA	54.8
81	USMANU DANFODIYO UNIVERSITY TEACHING HOSPITAL, SOKOTO	54.7
82	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL, ILE IFE	54.55
83	FEDERAL MINISTRY OF POWER, ABUJA	54.15
84	NATIONAL HORTICULTURAL AND RESEARCH INSTITUTE, JERICHO, IBADAN	54.05
85	NIGERIAN STORED PRODUCTS RESEARCH INSTITUTE, ILORIN	54.05
86	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY, ABUJA	53.7

87	NIGERIA DEPOSIT INSURANCE CORPORATION, ABUJA	53.55
88	COMMUNITY HEALTH PRACTITIONERS REGISTRATION BOARD OF NIGERIA	53.4
89	BUREAU OF PUBLIC ENTERPRISES, ABUJA	53.3
90	NIGERIAN EXPORT PROMOTION COUNCIL, ABUJA	53.3
91	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	52.95
92	MINISTRY OF NIGER DELTA AFFAIRS, ABUJA	52.75
93	WAZIRI UMARU FEDERAL POLYTECHNIC, BIRNIN KEBBI	52.4
94	NIGERIA FILM CORPORATION, JOS	52.25
95	OPTOMETRIST AND DISPENSING OPTICIANS REGISTRATION BOARD OF NIGERIA	52.2
96	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA, ABUJA	52.15
97	NATIONAL CEREAL RESEARCH INSTITUTE, BADEGGI	51.85
98	MODIBBO ADAMA UNIVERSITY OF TECHNOLOGY, YOLA	51.85
99	UPPER NIGER RIVER BASIN DEVELOPMENT AUTHORITY, MINNA, NIGER STATE	51.45
100	FEDERAL MEDICAL CENTRE, KEFFI	51.15
101	FEDERAL MINISTRY OF HEALTH, ABUJA	51.1
102	LOWER BENUE RIVER BASIN DEVELOPMENT AUTHORITY, MAKURDI, BENUE STATE	51.1
103	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION, ABUJA	51.05
104	PUBLIC SERVICE INSTITUTE OF NIGERIA, ABUJA	50.95
105	UNIVERSITY COLLEGE HOSPITAL, IBADAN	50.6
106	HADEJIA JAMA'ARE RIVER BASIN DEVELOPMENT AUTHORITY, KANO	50.25
107	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	50.2
108	NIGERIA ELECTRICITY MANAGEMENT SERVICES AGENCY, ABUJA	49.25
109	INDEPENDENT NATIONAL ELECTORAL COMMISSION	49.1
110	FEDERAL NEUROPSYCHIATRIC HOSPITAL, KWARE, SOKOTO	48
111	NIGERIA ELECTRICITY REGULATORY COMMISSION, ABUJA	47.6
112	FEDERAL MEDICAL CENTRE, OWERRI	47.4

113	FEDERAL MINISTRY OF YOUTH AND SPORT DEVELOPMENT, ABUJA	47.2
114	NATIONAL AGRICULTURAL SEED COUNCIL, ABUJA	47
115	CENTRE FOR MANAGEMENT DEVELOPMENT, ABUJA	46.525
116	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING, IBADAN	45.95
117	MINISTRY OF DEFENCE, ABUJA	45.95
118	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA, LAGOS	45.7
119	FEDERAL MINISTRY OF PETROLEUM RESOURCES, ABUJA	45.3
120	FEDERAL COLLEGE OF FORESTRY, IBADAN	45.2
121	NIGERIA ELECTRICITY LIABILITY MANAGEMENT COMPANY/GTE, ABUJA	44.6
122	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, ILE IFE	44.45
123	FEDERAL MEDICAL CENTRE, AZARE	44.45
124	FEDERAL UNIVERSITY OF AGRICULTURE, MAKURDI	43.95
125	NATIONAL ORIENTATION AGENCY, ABUJA	43.7
126	NATIONAL ORTHOPAEDIC HOSPITAL DALAA, KANO	43.35
127	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE, AKURE	43.125
128	POLICE SERVICE COMMISSION, ABUJA	42.8
129	FEDERAL MEDICAL CENTRE, YOLA	42.65
130	FEDERAL MEDICAL CENTRE, UMUAHIA	42.1
131	VOICE OF NIGERIA, ABUJA	41.85
132	FEDERAL POLYTECHNIC, KAURA NAMODA	41.6
133	SOKOTO RIMA RIVER BASIN DEVELOPMENT AUTHORITY, SOKOTO	40.9
134	FEDERAL NEUROPSYCHIATRIC HOSPITAL, ISELU, BENIN	40.25
135	NATIONAL LOTTERY REGULATORY COMMISSION, ABUJA	39.7
136	DENTAL THERAPIST REGISTRATION BOARD OF NIGERIA, ABUJA	39.6
137	UNIVERSITY OF BENIN TEACHING HOSPITAL, BENIN	39.55
138	NATIONAL COMMISSION FOR MASS LITERACY, ADULT AND NON- FORMAL EDUCATION, ABUJA	39
139	FEDERAL AIRPORT AUTHORITY OF NIGERIA	38.7

140	FEDERAL JUDICIAL SERVICE COMMISSION, ABUJA	38.65
141	ENERGY COMMISSION OF NIGERIA, ABUJA	38.5
142	NATIONAL PENSION COMMISSION, ABUJA	38.35
143	NIGERIA BULK ELECTRICITY TRADING PLC, ABUJA	37.55
144	FEDERAL COLLEGE OF EDUCATION, UMUNZE	36.3
145	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURE, ABUJA	36.05
146	TERTIARY EDUCATION TRUST FUND, ABUJA	36.05
147	FEDERAL POLYTECHNIC, MUBI	35.7
148	NATIONAL PRODUCTIVITY CENTRE, ABUJA	35.7
149	NIGERIA ATOMIC ENERGY COMMISSION, ABUJA	35.45
150	FCT WATER BOARD, ABUJA	35.25
151	MINISTRY OF FOREIGN AFFAIRS, ABUJA	35.2
152	SECURITIES AND EXCHANGE COMMISSION, ABUJA	35.1
153	FEDERAL NEUROPSYCHIATRIC HOSPITAL, CALABAR	34.3
154	NATIONAL EMERGENCY MANAGEMENT AGENCY, ABUJA	32.4
155	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS, ABUJA	31.95
156	NIGERIA COMMUNICATION SATELLITE LIMITED, ABUJA	31.9
157	RURAL ELECTRIFICATION AGENCY, ABUJA	31.4
158	FEDERAL MINISTRY OF WOMEN AFFAIRS, ABUJA	31.3
159	VETERINARY COUNCIL OF NIGERIA, ABUJA	31.3
160	NATIONAL AGENCY FOR THE GREAT GREEN WALL, ABUJA	31.25
161	NATIONAL HEALTH INSURANCE SCHEME, ABUJA	31.1
162	PENSION TRANSITIONAL ARRANGEMENT DIRECTORATE, ABUJA	30.7
163	FEDERAL UNIVERSITY LAFIA	29.4
164	FEDERAL MINISTRY OF ENVIRONMENT, ABUJA	29.2
165	NIGER DELTA DEVELOPMENT COMMISSION	28.75
166	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE, ABUJA	28.7
167	NIGERIAN EXPORT IMPORT BANK	28.4
168	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFICKING IN PERSONS, ABUJA	28.35
169	FEDERAL NEUROPSYCHIATRIC HOSPITAL, ENUGU	27.9

170	NATIONAL BOARD FOR TECHNOLOGY INCUBATION, ABUJA	27.7
171	NIGERIA TELEVISION AUTHORITY, ABUJA	27.35
172	FEDERAL MINISTRY OF JUSTICE, ABUJA	26.95
173	NATIONAL CENTRE FOR AGRICULTURAL MECHANIZATION, ILORIN	26.95
174	FEDERAL COLLEGE OF EDUCATION(TECHNICAL), GUSAU	26.7
175	FEDERAL MINISTRY OF MINES AND STEEL DEVELOPMENT, ABUJA	26.5
176	NEWS AGENCY OF NIGERIA, ABUJA	26.05
177	INVESTMENT AND SECURITIES TRIBUNAL, ABUJA	26
178	COUNCIL OF LEGAL EDUCATION, ABUJA	25.8
179	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY, LAGOS	25.8
180	NIGERIA SECURITY AND CIVIL DEFENCE CORPS, ABUJA	25.65
181	NATIONAL OFFICE FOR TECHNOLOGY ACQUISITION AND PROMOTION, ABUJA	25.6
182	STANDARD ORGANISATION OF NIGERIA, ABUJA	24.85
183	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION, ABUJA	24.35
184	PETROLEUM TRUST DEVELOPMENT FUND, ABUJA	24.2
185	PROJECTS DEVELOPMENT INSTITUE, ENUGU	23.95
186	AHMADU BELLO UNIVERSITY, ZARIA	23.35
187	FEDERAL FIRE SERVICE, ABUJA	23
188	FEDERAL MEDICAL CENTRE, NGURU	22
189	NATIONAL WATER RESEARCH INSTITUTE, KADUNA	22
190	RUBBER RESEARCH INSTITUTE OF NIGERIA, IYANOMO, BENIN CITY	21.1
191	NATIONAL EAR CARE CENTRE, KADUNA	20.8
192	NIGERIA CHRISTIAN PILGRIM COMMISSION, ABUJA	20.4
193	SMALL AND MEDIUM ENTERPRISES DEVELOPMENT AGENCY OF NIGERIA, ABUJA	20.35
194	METALLURGICAL TRAINING INSTITUTE, ONITSHA	20.1
195	CHAD BASIN DEVELOPMENT AUTHORITY, MAIDUGURI	20.05
196	OFFICE OF THE HEAD OF CIVIL SERVICE OF THE FEDERATION	19.25
197	ENVIRONMENTAL HEALTH OFFICERS REGISTRATION COUNCIL OF NIGERIA	18.7
198	NIGER DELTA UNIVERSITY, BAYELSA	18.4

199	NATIONAL METTALURGICAL DEVELOPMENT CENTRE, JOS	17.93
200	NATIONAL POPULATION COMMISSION, ABUJA	17.85
201	NATIONAL INFORMATION TECHNOLOGY DEVELOPMENT AGENCY, ABUJA	17.65
202	NIGERIA NUCLEAR REGULATORY AUTHORITY, ABUJA	17.3
203	NIGERIA IMMIGRATION SERVICE, ABUJA	17.3
204	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY, ABUJA	17.25
205	FEDERAL MINISTRY OF AVIATION	16.9
206	ELECTRONIC DEVELOPMENT INSTITUTE, ONITSHA	16.5
207	NATIONAL EYE CENTRE, KADUNA	15.4
208	FEDERAL MINISTRY OF FINANCE, ABUJA	14.95
209	UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	14.8
210	LOWER NIGER RIVER BASIN DEVELOPMENT AUTHORITY, ILORIN, KWARA STATE	13.3
211	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY, ABUJA	13.3
212	NIGERIA INVESTMENT PROMOTION COMMISSION, ABUJA	12.6
213	NIGERIA LAW REFORM COMMISSION, ABUJA	12.25
214	FISCAL RESPONSIBILITY COMMISSION, ABUJA	11.25
215	NATIONAL GALLERY OF ART, ABUJA	9.45
216	NATIONAL AGRICULTURE QUARANTINE SERVICE, ABUJA	9.4
217	NIGERIA INTEGRATED WATER RESOURCES MANAGEMENT COMMISSION, ABUJA	8.8
218	ABUBAKAR TAFAWA BELEWA UNIVERSITY, BAUCHI	8.5
219	NIGERIA RAILWAY CORPORATION, LAGOS	8.5
220	NATIONAL DIRECTORATE OF EMPLOYMENT, ABUJA	7
221	LAKE CHAD RESEARCH INSTITUTE, MAIDUGURI	6
222	TEACHERS REGISTRATION COUNCIL OF NIGERIA, ABUJA	5.3

APPENDIX III

CORRUPTION HIGH RISK MDAs (NON- RESPONSIVE)		
The list includes MDAs that submitted after the deadline despite reminders, and were not captured in the analysis.		
FEDERAL MINISTRIES/OHCSF		
	FEDERAL MINISTRY OF INTERIOR, ABUJA	0
	FEDERAL MINISTRY OF AGRICULTURE, ABUJA	0
	FEDERAL MINISTRY OF INFORMATION AND CULTURE ABUJA	0
	FEDERAL MINISTRY OF TRANSPORTATION ABUJA	0
REGULATORS/COMMISSIONS/COUNCILS		
	NATIONAL COMMISSION FOR REFUGEES, MIGRANTS AND INTERNALLY DISPLACED PERSONS (NCRIDP), ABUJA.	0
	COUNCIL FOR REGULATION OF ENGINEERING IN NIGERIA (COREN), ABUJA	0
	NATIONAL AUTOMOTIVE DESIGN AND DEVELOPMENT COUNCIL ABUJA	0
	CIVIL DEFENCE, FIRE, IMMIGRATION AND PRISONS SERVICE BOARD (CDFIPB), ABUJA.	0
	NATIONAL HUMAN RIGHTS COMMISSION ABUJA	0
	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA, LAGOS STATE	0
	MEDICAL LABORATORY SCIENCE COUNCIL OF NIGERIA ABUJA	0
	NATIONAL COUNCIL FOR ARTS AND CULTURE ABUJA	0
	NATIONAL HAJJ COMMISSION, ABUJA	0
	PUBLIC COMPLAINT COMMISSION ABUJA	0
	LEGAL AID COUNCIL, ABUJA	0
	LIBRARIAN REGISTRATION COUNCIL OF NIGERIA ABUJA	0
	NATIONAL SUGAR DEVELOPMENT COUNCIL, ABUJA	0
	NATIONAL BOARD FOR TECHNICAL EDUCATION, PLOT B, BIDA ROAD, KADUNA, KADUNA STATE	0
	UNIVERSAL BASIC EDUCATION COMMISSION (UBEC) ABUJA	0
	REVENUE MOBILIZATION, ALLOCATION AND FISCAL COMMISSION ABUJA	0

	NATIONAL ASSEMBLY SERVICE COMMISSION ABUJA	0
	NATIONAL INSTITUTE FOR PHARMACEUTICAL RESEARCH AND DEVELOPMENT	0
	FEDERAL CHARACTER COMMISSION (FCC), ABUJA.	0
	NATIONAL BUSINESS & TECHNICAL EXAMINATION BOARD, BENIN CITY	0
	NATIONAL UNIVERSITIES COMMISSION, ABUJA	0
	PETROLEUM EQUALIZATION FUND MANAGEMENT BOARD, ABUJA	0
	NIGERIAN CONTENT DEVELOPMENT AND MONITORING BOARD, YENAGOA, BAYELSA STATE	0
	HEALTH RECORDS OFFICERS REGISTRATION BOARD OF NIGERIA, YABA LAGOS	0
	SURVEYORS REGISTRATION COUNCIL OF NIGERIA	0
FEDERAL COLLEGES OF EDUCATION		
	FEDERAL COLLEGE OF AGRICULTURE, AKURE, ONDO STATE	0
	FEDERAL COLLEGE OF AGRICULTURE, ISHIAGU -EBONYI STATE	0
	FEDERAL COLLEGE OF EDUCATION (TECHNICAL) AKOKA, LAGOS STATE	0
	FEDERAL COLLEGE OF EDUCATION (TECHNICAL) ASABA, DELTA STATE	0
	FEDERAL COLLEGE OF EDUCATION (TECHNICAL) POTISKUM, YOBE STATE	0
	FEDERAL COLLEGE OF EDUCATION, EHA-AMUFU, ENUGU STATE	0
	FEDERAL COLLEGE OF EDUCATION, GOMBE, GOMBE STATE	0
	FEDERAL COLLEGE OF EDUCATION, KATSINA, KATSINA STATE	0
	FEDERAL COLLEGE OF EDUCATION, OBUDU, CROSS RIVER STATE	0
	FEDERAL COLLEGE OF EDUCATION, OSIELE ABEOKUTA	0
	FEDERAL COLLEGE OF EDUCATION, ZARIA, KADUNA STATE	0
	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY, LAGOS STATE	0
	FEDERAL COLLEGE OF FORESTRY JOS, PLATEAU STATE	0
	FEDERAL COLLEGE OF FORESTRY MECHANIZATION AFAKA, KADUNA STATE	0
	FEDERAL COLLEGE OF FRESH-WATER FISHERIES TECHNOLOGY, BADA, MAIDUGURI, BORNO STATE	0
	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, OVERRI	0

	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE STATE	0
	ADEYEMI COLLEGE OF EDUCATION ONDO, ONDO STATE	0
	YABA COLLEGE OF TECHNOLOGY, LAGOS STATE	0
	FEDERAL COLLEGE OF AGRICULTURE IBADAN, OYO STATE.	0
	FEDERAL COLLEGE OF AGRICULTURAL PRODUC TECHNOLOGY, HOTORO KANO	0
FEDERAL MEDICAL CENTRES		
	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, OWERRI	0
	FEDERAL MEDICAL CENTRE ASABA, DELTA STATE	0
	FEDERAL MEDICAL CENTRE JALINGO, TARABA STATE	0
	FEDERAL MEDICAL CENTRE LOKOJA, KOGI STATE	0
	FEDERAL MEDICAL CENTRE, GOMBE STATE	0
	FEDERAL MEDICAL CENTRE, KATSINA, KATSINA STATE	0
	FEDERAL MEDICAL CENTRE, OWO, ONDO STATE	0
SPECIAL FEDERAL HOSPITALS		0
	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, ABEOKUTA	0
	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, YABA LAGOS STATE	0
	IRRUA SPECIALIST HOSPITAL, EDO STATE	0
	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, MAIDUGURI	0
FEDERAL POLYTECHNICS		0
	FEDERAL POLYTECHNIC AUCHI, EDO STATE	0
	FEDERAL POLYTECHNIC NASARAWA, NASARAWA STATE	0
	FEDERAL POLYTECHNIC NEKEDE, OWERRI	0
	FEDERAL POLYTECHNIC, BALI, BALI, TARABA STATE	0
	FEDERAL POLYTECHNIC, EDE, OSUN STATE	0
	AKANU IBIAM FEDERAL POLYTECHNIC, UNWANA, AFIKPO, EBONYI STATE	0
	HUSSAINI ADAMU FEDERAL POLYTECHNIC, KAZAURE, JIGAWA STATE	0
	RIVERS STATE POLYTECHNIC, BORI RIVER STATE.	0
FEDERAL TEACHING HOSPITALS		
	FEDERAL SCHOOL OF MEDICAL LABORATORY JOS, PLATEAU STATE	0

	UNIVERSITY OF UYO TEACHING HOSPITAL, UYO, AKWAIBOM STATE	0
	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL PORT-HARCOURT, RIVERS STATE	0
	UNIVERSITY OF CALABAR TEACHING HOSPITAL, CALABAR	0
FEDERAL UNIVERSITIES		
	FEDERAL UNIVERSITY DUTSE, JIGAWA STATE	0
	FEDERAL UNIVERSITY GASHUE, YOBE STATE	0
	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES EFFURUN, DELTA STATE	0
	FEDERAL UNIVERSITY, BIRNIN KEBBI, KEBBI STATE	0
	USMANU DANFODIYO UNIVERSITY, SOKOTO, SOKOTO STATE	0
	BAYERO UNIVERSITY KANO, KANO STATE	0
	UNIVERSITY OF ABUJA	0
	UNIVERSITY OF CALABAR, CROSS RIVER STATE	0
	UNIVERSITY OF NIGERIA NSUKKA (UNN) , ENUGU STATE	0
	UNIVERSITY OF UYO, AKWA-IBOM STATE	0
SPECIAL TRAINING INSTITUTE		
	MARITIME ACADEMY OF NIGERIA, ORON, AKWAIBOM STATE	0
	PETROLEUM TRAINING INSTITUTE (PTI) EFFURUN, DELTA STATE	0
	NATIONAL INSTITUTE FOR FRESH-WATER FISHERIES RESEARCH NEW BUSSA, NIGER STATE	0
	CENTRE FOR BASIC SPACE SCIENCE, NSUKKA, ENUGU STATE	0
	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT (NCEE) BENIN EDO STATE	0
	NATIONAL CENTRE FOR GENETIC RESOURCES & BIOTECHNOLOGY, IBADAN	0
	NATIONAL INSTITUTE FOR EDUCATIONAL PLANNING & ADMINISTRATION (NIEPA), ONDO, ONDO STATE	0
	NATIONAL POSTGRADUATE MEDICAL COLLEGE, LAGOS STATE	0
	NATIONAL TUBERCULOSIS & LEPROSY TRAINING CENTRE SAYE VILLAGE, ZARIA KADUNA.	0
	NIGERIAN INSTITUTE FOR OIL PALM RESEARCH (NIFOR), BENIN CITY	0
	NIGERIAN INSTITUTE OF SCIENCE LABORATORY TECHNOLOGY, IBADAN	0

	FORESTRY RESEARCH INSTITUTE OF NIGERIA, IBADAN	0
	COCOA RESEARCH INSTITUTE OF NIGERIA, IBADAN	0
AGENCIES		
	NATIONAL CENTRE FOR WOMEN DEVELOPMENT ABUJA	0
	FEDERAL ROAD MAINTENANCE AGENCY (FERMA) ABUJA	0
	NATIONAL BIOTECHNOLOGY DEVELOPMENT AGENCY, ABUJA	0
	INTER-COUNTRY CENTRE FOR ORAL HEALTH (ICOH) FOR AFRICA JOS, PLATEAU STATE	0
	DEPARTMENT OF PETROLEUM RESOURCES, LAGOS STATE	0
	OFFICE OF THE SURVEYOR GENERAL OF THE FEDERATION (OSGOF), ABUJA	0
	NATIONAL AGENCY FOR THE CONTROL OF AIDS (NACA), ABUJA	0
	DEBT MANAGEMENT OFFICE (DMO) ABUJA	0
	NATIONAL INLAND WATERWAY AUTHORITY (NIWA) LOKOJA, KOGI STATE	0
	NATIONAL INSTITUTE FOR CULTURAL ORIENTATION (NICO), ABUJA	0
	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFICKING IN PERSONS AND OTHER RELATED MATTERS. ABUJA	0
	NATIONAL INSTITUTE FOR HOSPITALITY AND TOURISM (NIHOTOUR), ABUJA	0
	NATIONAL INSTITUTE FOR SOCIAL AND ECONOMIC RESEARCH (NISER) IBADAN	0
	NATIONAL LIBRARY OF NIGERIA (NLON), ABUJA	0
	NATIONAL MARITIME ADMINISTRATION AND SAFETY AUTHORITY (NIMASA), LAGOS STATE	0
	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY (NOSDRA) ABUJA	0
	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY ABUJA	0
	NIGER DELTA POWER HOLDING COMPANY LTD, ABUJA	0
	NIGERIA AIRSPACE MANAGEMENT AGENCY (NAMA), LAGOS STATE	0
	NIGERIA FOOTBALL FEDERATION ABUJA	0
	NIGERIA PORTS AUTHORITY (NPA), LAGOS STATE	0
	NIGERIA SECURITY PRINTING AND MINTING COMPANY ABUJA	0
	NIGERIAN CIVIL AVIATION AUTHORITY, LAGOS STATE	0

	NIGERIAN EXPORT PROCESSING ZONE AUTHORITY (NEPZA), ABUJA	0
	NIGERIAN INSTITUTE OF PUBLIC RELATIONS, LAGOS STATE	0
	NIGERIAN SOCIAL INSURANCE TRUST FUND ABUJA	0
	FEDERAL RADIO CORPORATION OF NIGERIA, ABUJA	0
	FEDERAL CAPITAL DEVELOPMENT AUTHORITY (FCDA) ABUJA	0
	FEDERAL HOUSING AUTHORITY, ABUJA	0
RIVER BASIN DEVELOPMENT AUTHORITY		
	UPPER BENUE RIVER BASIN DEVELOPMENT AUTHORITY MBAMBA FUFURE ROAD, YOLA- ADAMAWA STATE	0
	OGUN-OSHUN RIVER BASIN DEVELOPMENT AUTHORITY	0
	ANAMBRA-IMO RIVER BASIN DEVELOPMENT AUTHORITY, OWERRI	0
	CROSS RIVER BASIN DEVELOPMENT AUTHORITY (CRBDA), CROSS RIVER STATE	0
	BENIN-OWENA RIVER BASIN AUTHORITY, BENIN SAPELE, BENIN CITY.	0

