OFFICE OF THE AUDITOR-GENERAL FOR THE FEDERATION.



ANNUAL REPORT OF THE AUDITOR-GENERAL FOR THE FEDERATION ON THE ACCOUNTS OF THE FEDERATION OF NIGERIA FOR THE YEAR ENDED 31ST DECEMBER, 2009

C/AR.2009/CONF.VOL.1/1 **Nov., 2010**

The Clerk to National Assembly,
National Assembly Complex,
Maitama,
Abuja.

SUBMISSION OF ANNUAL REPORT OF THE AUDITOR-GENERAL FOR THE FEDERATION ON THE ACCOUNTS OF THE GOVERNMENT OF THE FEDERATION OF NIGERIA FOR THE YEAR ENDED 31ST DECEMBER, 2009

In accordance with Section 85(2) and (5) of the Constitution of the Federal Republic of Nigeria, 1999, I am pleased to submit to the House of Representatives a copy of my Annual Report on the Accounts of the Government of the Federation of Nigeria for the year ended 31st December, 2009.

Please, accept the assurances of my highest regards.

SAMUEL .T. UKURA, FCA
Auditor-General for the Federation

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OVERVIEW OF THE AUDITOR-GENERAL'S OFFICE

My appointment as the Auditor-General for the Federation was confirmed by the Senate on the 2nd of June 2010 and I resumed duty on the 15th June, 2010 with no doubt in my mind that the challenges of a Supreme Audit Institution in our nascent democracy are enormous and requires a focused mind to surmount. I therefore had to immediately embark on efforts to not only redirect the focus of the Office on quality reporting but also to improve the exposure of the staff to current trends in auditing.

TRAINING

The year under review witnessed significant training activities with the exposure of our staff to forensic audit technique. Our officers embarked on both local and overseas courses. In view of growing government concern on capital

projects, the Office equally embarked on training of our officers on performance audit to meet up this challenge. We intend to extend this training to our officers at the state offices on zonal basis.

We have further reopened dialogue with the World Bank which have been our major foreign partners in capacity building and we are hoping this will be concluded before the end of the last quarter of 2010.

REPOSITIONING THE OFFICE

In order to be an autonomous Supreme Audit Institution that effectively contributes to public accountability, transparency and good governance, there is need to continuously focus on producing value added parliamentary reports of our performance examinations and compliance audits. The zeal to ensure that we operate within best international auditing practices, and equally occupy our rightful place in the public sector accountability cycle, I took some bold steps to reposition the office with first setting up various committees, after receiving briefings from various departments on the strategic plan of the Office. This reaffirms our commitment to serving the public interest and ensuring a clear focus on our objectives. To further expose our officers to current and modern trends in auditing, we have entered into discussions with some firms of Chartered Accountants and consulting firms where our staff shall be expected to undergo attachment for an agreeable period of time to gain additional expertise and experience. It is also our desire that such similar agreements shall be made with other countries for the training of our staff. Countries like Ghana, South Africa, Uganda are being considered.

The importance of modern information technology to an office of this nature cannot be over-emphasized, hence the immediate provision of a functional website for the Office on assumption of duty. This will further improve our communication with our stakeholders both within and outside the country.

It is www.oaugf.gov.ng. We are now in the process of reactivating our internet facilities and up-grading them to keep pace with global trends on information and communication technology.

STAKEHOLDERS CONCERN

We have realized the fact that the Office cannot operate in a vacuum and therefore require the support of all major stakeholders particularly the public finance sector, government, National Assembly, the general public and even civil society organizations to achieve its objective of impacting positively on public sector accountability. In this regard the Office has put machinery in motion to organize the annual Auditor-General's Conference in the last quarter of 2010 and also a retreat for major stakeholders particularly the Public Accounts Committees of the National Assembly with our directorate staff in the 2nd quarter of 2011.

CHALLENGES

We have major challenges among others;

(1) ***Audit Law***:

The Constitution in section 85(6) provides for the independence of the Auditor-General but the bill on "Auditor-General's additional powers 2007"

needs to be passed by the National Assembly to enhance this independence. I humbly implore you to look into the early passage of this bill.

(2) ***Head Office Building***

This Office has been yearning for a befitting office accommodation for quite sometime now and the poor funding arrangements have made this nearly impossible. We humbly again implore you to look into this issue with a view to assisting the Office in anyway possible in this regard.

(3) ***Funding:***

As earlier mentioned, the funding position of the Office on both recurrent and capital is deplorable and needs to be looked into despite consistent government policy to reduce the expenditure side of the budget for MDAs. The peculiar nature of our Office which superintends other MDAs in pursuit of public finance accountability ought be reconsidered in terms of adequate funding to enable us achieve our constitutional objectives.

As my first audit report to your distinguished chamber after my assumption of duty, I wish to humbly conclude by first thanking the National Assembly especially the Senate for my confirmation and fervently request same to speedily consider the passage of the "Auditor-General's additional powers bill 2007".

My sincere thanks also go to the management and entire staff of my Office for making this audit report 2009 possible.

(4) ***Actions taken on our Reports:***

The activities of our Office can only be felt if the reports of the Auditor-General for the Federation reviewed by the Public Account Committees of both chambers are considered by the plenary sessions and subsequently passed to the Executive for implementation. Not many of such reports have undergone this process and are ready for implementation by the Executive. We hope necessary steps shall be taken to implement this fully.

SAMUEL .T. UKURA, FCA
Auditor-General for the Federation

REPORT OF THE AUDITOR-GENERAL FOR THE FEDERATION ON THE ACCOUNTS OF THE GOVERNMENT OF THE FEDERATION OF NIGERIA FOR THE YEAR ENDED 31ST DECEMBER, 2009

The Accounts of the Government of the Federation of Nigeria for the year ended 31st December, 2009, have been examined in accordance with Section 85(2) and (4) of the Constitution of the Federal Republic of Nigeria, 1999.

Responsibility for the Financial Statements

In accordance with the provisions of the Finance (Control and Management) Act, Cap F26 LFN 2004, the Accountant-General of the Federation is responsible for the preparation of the Financial Statements of the Federal Government of Nigeria. The Accountant-General has thus prepared and submitted to me for audit, the Financial Statements as reproduced at Section 2 of my Report, in accordance with Section 24 of the Finance (Control and Management) Act LFN 2004 and Section 85 (5) of the Constitution of the Federal Republic of Nigeria 1999.

Opinion

I have obtained all the information and explanations that I required and as a result of my audit, in my opinion, the accounting books and records were properly maintained so as to form the basis for the Statement of Assets and Liabilities, as at 31st December 2009 and the Consolidated Revenue Fund together with the supporting Statements for the year ended on that date. In my opinion the Financial Statements give a true and fair view of the state of affairs of the Government of the Federation as at 31st December, 2009 and of the financial transactions for the fiscal year ended on that date subject to the observations contained in my Domestic Report dated ……..……2010.

S. T. UKURA
Auditor-General for the Federation

Office of the Auditor-General for the Federation,
Plot 849, Koforidua Street,
Off Michael Okpara Way
Zone 2, Wuse,
P. M. B. 128,Garki, Abuja,
Nigeria.

2010

SECTION 1

INTRODUCTION

1.0 INTRODUCTION

1.1 In accordance with Section 85(5) of the Constitution of the Federal Republic of Nigeria 1999, my Report on the audit of the financial statements of the Government of the Federation shall be submitted to the National Assembly within 90 days of the receipt of the statements from the Accountant-General of the Federation. The financial statements were first submitted to me by the Accountant-General of the Federation on the 28th May, 2010 and re-submitted on the 1st September, 2010. Section 85(2) and (4) also authorized the Auditor-General for the Federation to submit the accounts of the Federation of Nigeria for the year under review. I have therefore examined and certified the accounts subject to the comments contained in this Report.

1.2 The Domestic Report is divided into 11 sections including introduction which forms section 1. The other sections are stated below:

Section 2: **Comments On Accountant-General's Financial Statements**

1.3 Closely following the introduction are the observations on the Financial Statements of the Accountant-General of the Federation for the year under review together with notes and schedules as reproduced in section 12 of the report.

Section 4: **Federation Account**

1.4 Section 162(1) of the Constitution of the Federal Republic of Nigeria provides for a Federation Account to be maintained by the Government into which all revenues collected by the Federal Government except the proceeds from personal income tax of the personnel of the armed forces of the Federation, the Nigeria Police, Ministry of Foreign Affairs and the residents of the Federal Capital Territory, Abuja shall be paid into. This section contained observations made in the course of audit of this "account".

Section 4: **Losses of Cash, Stores, Plants Vehicles and Equipment***:*

1.5 This particular section covers observations raised on the losses of cash, stores etc. arising from theft, fraud, negligence, inadequate security and breaches of financial and other extant regulations.

This Report covers the following Ministries, Departments and Agencies (MDAs):-

(i) Office of the Accountant-General Of The Federation
(ii) Nigeria Football Federation
(iii) The Nigeria Police Force
(iv) Federal Ministry of Agriculture and Water Resources
(v) National Population Commission, Asaba
(vi) Customary Court of Appeal

1.6 *Section 5:* Ministries, Departments and Agencies

This section contains observations raised on the Accounts and Records of the underlisted Ministries, Departments and Agencies (MDAs):-

i. Federal Ministry of Agriculture and Water Resources
ii. Federal Civil Service Commission
iii. Federal Ministry of Culture, Tourism and National Orientation
iv. Federal Ministry of Youth Development, Abuja.
v.. Ministry of Defence
- ♦ Nigeria Army
- ♦ Nigeria Navy
- ♦ Nigeria Air Force

vi. Federal Ministry of Education
vii. National Sports Commission
viii Federal Ministry of Commerce and Industry
ix Federal Ministry of Power
x. Federal Ministry of Environment
xi Federal Ministry of Works, Housing And Urban Development
xii. Federal Capital Territory Administration Area Council Service Commission
- ♦ Abuja Metropolitan Management Council
- ♦ Area Council Staff Pension Board
- ♦ Abuja Municipal Area council
- ♦ Bwari Area Council
- ♦ Kuje Area council
- ♦ Kwali Area Council
- ♦ Gwagwalada Area Council

xiii Federal Ministry of Finance
xiv Office of the Accountant-General of the Federation
- ♦ Federal Pay Office, Abeokuta

xv. Budget Office of the Federation
xvi. Ministry of Foreign Affairs
xvii Federal Ministry of Health
xviii Ministry of Information and Communication
- ♦ Nigeria Postal Service

xix. Federal Ministry of Interior
- ♦ Nigeria Immigration Service
- ♦ Nigeria Prisons Service
- ♦ Immigration, Prisons and Civil Defence Pensions Office
- ♦ Nigeria Security And Civil Defence Corps

xx. Judiciary:-
- ♦ Federal Ministry of Justice, Abuja
- ♦ High Court of Justice, Abuja
- ♦ Supreme Court of Nigeria
- ♦ National Industrial Court
- ♦ Court of Appeal, Abuja
- ♦ Sharia Court of Appeal
- ♦ Customary Court of Appeal

xxi Ministry of Labour and Productivity
xxii Ministry of Mines and Steel Development
xxiii Ministry of Police Affairs
xxiv Police Service Commission
xxv Nigeria Police Force
xxvi Police Pension Office
xxvii Nigeria Police Welfare Insurance Scheme (NPWIS)
xxviii Ministry of Niger Delta Affairs
xviii The Presidency:-

- ♦ State House
- ♦ National Assembly – Senate, Abuja
- ♦ National Assembly – Management, Abuja
- ♦ National Assembly – House of Representatives, Abuja
- ♦ Office of the Head of the Civil Service of the Federation
- ♦ Office of the Secretary to the Government of the Federation
- ♦ Ecological Fund Office, Abuja
- ♦ National Poverty Eradication Programme (NAPEP)
- ♦ National Emergency Management Agency (NEMA)
- ♦ Code of Conduct Bureau
- ♦ Code of Conduct Tribunal
- ♦ Federal Government Staff Housing Loans Board

xix Federal Ministry of Petroleum Resources
xx. Public Complaints Commission
xxi. Ministry of Science and Technology
xxii. National Population Commission
xxiii. Federal Ministry of Transport
xxiv. Federal Ministry of Aviation
xxv. Federal Ministry of Women Affairs & Social Development
xxvi. Office of the Surveyor-General for the Federation.

1.7 *Section 6* <u>Performance (Value-For-Money) Audit</u>

This Section contains observations raised from the audit of various government programmes and projects whose basic objective is to determine the economy, efficiency and effectiveness of public expenditure vis-à-vis the value derived from such expenditures. The ministries and agencies involved are:

(i) National Agency for Food and Drug Administration and control (NAFDAC), Abuja
(ii) Nigerian Airspace Management Agency (NAMA), Lagos
(iii) Nigerian college of Aviation Technology (NCAT), Zaria
(iv) Petroleum Equalization Fund Management Board
(v) Nigeria French Language Village
(vi) Nigeria Export Processing Zone Authority
(vii) Yaba College of technology, (YCT), Lagos
(viii) Federal Ministry of Labour and Productivity, Abuja
(ix) Federal High Court, Lagos
(x) Kuje Area Council
(xi) Nigerian Civil Aviation Authority, (NCAA), Lagos

(xii) Federal Polytechnic Aid, Kogi State
(xiii) Federal University of Ilorin, Ilorin, Kwara State
(xiv) Federal Polytechnic, Yobe State
(xv) Federal Polytechnic, Bida
(xvi) College of Education, Okene
(xvii) University of Maiduguri Teaching Hospital, Maiduguri
(xviii) National Orthopedic Hospital, Dala, Kano
(xix) National Primary Health Care Delivery Agency (NPHCDA)
(xx) National Institute for Policy and Strategic Studies (NIPSS)
(xxi) National Identity Management Commission (NIMC), Abuja
(xxii) Small and Medium Enterprises Development Agency of Nigeria
(xxiii) Federal Ministry of Agriculture and Water Resources
(xxiv) Nigeria Hydrological Services Agency
(xxv) Nigeria Immigration Service
(xxvi) Nigeria Customs Service, Abuja
(xxvii) Nigeria Institute of Transport Technology, (NITT), Zaria
(xxviii) National Oil Spill Detection and Response Agency
(xxix) National Examination Council (NECO), Minna
(xxx) FCT High Court of Justice
(xxxi) National Agency for Prohibition of Traffic in Persons and other related matters, (NAPTIP), Abuja

1.8 ***Section 7:*** **<u>Periodic Checks of Statutory Bodies</u>**

This Section contains observations arising from the audit of various bodies in compliance with section 85(4) of the 1999 Constitution of the Federal Republic of Nigeria. The report covers the following government statutory corporations, commissions, authorities and agencies.

(i) University of Nigeria Teaching Hospital, Enugu
(ii) Lagos University Teaching Hospital
(iii) Investments and Securities Tribunal
(iv) Nigeria National Merit Award, Abuja
(v) Federal Medical Centre, Lokoja
(vi) Abuja Environmental Protection Board
(vii) National Boundary Commission, Abuja
(viii) Nigerian Investment Promotion Commission
(ix) Federal Polytechnic Ede, Osun State
(x) Federal Polytechnic, Nekede, Owerri, Imo State
(xi) Education Trust Fund
(xii) National University Commission
(xiii) Nigerian Meteorological Agency
(xiv) Maritime Academy of Nigeria
(xv) Obafemi Awolowo University Teaching Hospital, Ile-Ife
(xvi) University of Port-Harcourt
(xvii) National Broadcasting Commission
(xviii) Nigerian Shippers Council
(xix) National Hospital, Abuja
(xx) Voice of Nigeria, Radio House, Abuja
(xxi) National Insurance Commission, Abuja
(xxii) Federal Medical Centre, Keffi

(xxiii) Federal Roads Maintenance Agency
(xxiv) Federal University of Technology, Yola, Adamawa State
(xxv) Nigerian Institute of Medical Research, Yaba, Lagos
(xxvi) Adeyemi College of Education, Ondo, Ondo State
(xxvii) University of Uyo, Uyo

1.9 *Section 8: Revenue Audit*

The importance of internally generated revenue to national development cannot be over-emphasized and hence the need to adequately account for revenues of government makes this section more relevant. It therefore contains observations arising from the audit of main government revenue collecting agencies. The report covers the following agencies:-

(i) National Teachers Institute, Kaduna
(ii) Integrated Tax Office Wuse, Zone 6, Abuja
(iii) Integrated Tax Office, Ilupeju
(iv) Integrated Tax Office, Obalende
(v) Integrated Tax Office, Victoria Island
(vi) Integrated Tax Office, Ikeja
(vii) Integrated Tax Office, Yaba
(viii) Integrated Tax Office, Ajah
(ix) Integrated Tax Office, Festac,
(x) Integrated Tax Office, Garki, Area II, Abuja
(xi) Large Tax Office (Non Oil) Lagos
(xii) Integrated Tax Office, Ibadan
(xiii) Integrated Tax Office, Asaba
(xiv) Integrated Tax Office, Lafia, Nasarawa State
(xv) Nigeria Customs Service
(xvi) Nigeria Institute for Oceanography and Marine Research, Lagos
(xvii) Nigerian Nuclear Regulatory Authority, Abuja
(xviii) National Institute for Hospitality and Tourism
(xix) National Inland Waterways Authority
(xx) National Research Institute for Chemical Technology
(xxi) National Primary Health Care Development Agency
(xxii) Nigeria Export Processing Zones Authority
(xxiii) National Environmental Standards Regulations and Enforcement Agency, Abuja
(xxiv) National Electricity Regulatory Commission, Abuja
(xxv) Nigeria Television Authority
(xxvi) National Examination Council, Minna
(xxvii) Addax Petroleum Development Nigeria Limited
(xxviii) Petroleum Technology Development Fund
(xxix) National Agency for food and Drugs Administration and Control (NAFDAC)
(xxx) Federal College of Education, Zuba
(xxxi) Isolo Integrated Tax Office
(xxxii) Industrial Training Fund
(xxxiii) Apapa Integrated Tax Office
(xxxiv) Petroleum Equalization Fund(Management) Board
(xxxv) Integrated Oil and Gas Limited, Lagos

(xxxvi) National Poverty Eradication Programme
(xxxvii) Standard Organization of Nigeria
(xxxviii) Federal Medical Centre, Owerri
(xxxix) Federal Road Maintenance Agency
(xl) Petroleum Training Institute – Warri

Acknowledgement

Section 9 **-** Appendices on Sections 4 - 8

Section 10 **-** Statements of Federation Account and Transcripts

Section 11 **-** Appendices on Federation Account

Section 12 **-** Accountant-General's Financial Statements and Notes to the Account (Reproduced).

SECTION 2

COMMENTS ON ACCOUNTANT-GENERAL'S FINANCIAL STATEMENTS

2.0 ANNUAL FINANCIAL STATEMENTS

2.01 SUBMISSION OF ACCOUNTS

The Financial Statements numbers 1 to 4 with Notes to the Accounts were first submitted by the Office of the Accountant-General of the Federation to my Office on the 28th May, 2010 and re-submitted on the 1st September, 2010.

2.02 STATEMENT OF ASSETS AND LIABILITIES-No 2

During the audit examination of the Statement of Assets and Liabilities as at 31st December, 2009 (Statement No. 2.0), the following observations were made:-

ASSETS

2.03 Liquid Assets

2.04 Pension Acct. (CBN) – ₦55,245,482.40

There was no movement in the figure of Pension Acct. (CBN) as compared with 2008 figure. There is need for verifiable evidence of this amount ₦55,245,482.40.

2.05 The Accountant-General of the Federation has been requested to provide the Bank Statement of the amount of ₦55,245,482.40 in CBN.

2.06 Cash Balances of Other Funds of the FGN – ₦518,465,280,827.12 (Note 2):

There were reductions in the closing balances of five (5) of the Funds, and seven of the Funds had NIL balance compared with 2008 figures as listed below. The indication is that there were items of expenditure as debits in the accounts of each of the Funds.

Type of Fund	Closing Book Balance as at 31st December, 2009. (₦)	Closing Book balance as at 31st December, 2008 (₦)	Movement Rep Expenditure (Debits) (₦)
Prototype Housing Unit	00.00	67,821,110.00	67,821,110.00
Staff Housing Loan Scheme	00.00	679,351,079.65	679,351,079.65
1.0% Ecological	34,126,566,052.08	47,825,615,257.44	13,699,049,205.36

Fund			
5% Sugar Dev. Resources	00.00	6,045,680,986.47	6,045,680,986.47
1.68% Dev. Of Natural Resources	73,460,032,809.57	110,478,622,893.71	37,018,590,084.14
7% Port Levy	10,057,587,171.05	17,662,263,676.12	7,604,676,505.07
2% Nat. Automotive Council Levy	00.00	292,992,197.94	292,992,197.94
CISS Levy	24,787,910,345.03	40,497,215,285.51	15,709,304,940.48
NESS Levy	1,859,037,872.89	2,043,093,534.71	184,055,661.82
PTDF	00.00	00.00	00.00
Steel Levy		290,776,968.84	290,776,968.84
Cigarette Levy		3,961,658,774.80	3,961,658,774.80
TOTAL	**144,291,137,505.62**	**229,845,091,765.19**	**85,553,957,514.57**

2.07 Further audit examination showed that there was a total sum of ₦85,553,957,514.57 as expenditure in all the 12 Funds, as shown by the movements in the Funds. However, as in the previous year reports, the figures of these 12 Funds could not be confirmed, because Bank Statements were not produced for audit.

2.08 The Accountant-General of the Federation has been requested to

(i) Provide explanation in respect of the expenditure (debits) in each of the 12 Funds stating the nature, approval and authority.

(ii) Statement of Affairs for each of the twenty (20) Funds showing the purpose of the out flow and the beneficiaries.

(iii) Provide the sources of the figures in Note 2 of each of the Funds.

(iv) Provide the Bank Statements of each of the twenty (20) Funds.

(v) Provide the Instruments of Laws that established and purpose of each of the Funds.

2.09 <u>Pension Reform Act, 2004, Section 29 (1) to (4) (Establishment of Retirement Benefits Bond Redemption Fund)</u>

2.10 During the examination of mandates in respect of Retirement Pension Redemption Fund, the following observations were made:

i) It is disturbing and worrisome that the issue of wrong treatment and non adherence to the New Pension Reform Law 2004 Act Sect. 29 (1)

in respect of Retirement Benefit Bond Redemption Funds still continues in 2009 despite my Audit Reports on this issue since 2004.

The wrong treatment and non adherence to the Law as provided in Section 29 (1) which stipulates that "CBN should establish, invest and manage the Funds, instead, each year the Mandates had been that the beneficiary is National Pension Commission and the account opened in CBN is in favour of National Pension Commission contrary to Section 29 (1). This situation has therefore resulted in CBN not being aware of its responsibilities under the Law and equally making the Office of Accountant-General of the Federation not having Investment Ledger since there was no evidence of the Investment of the Fund".

ii) The total amount of ₦35,349,999,996.00 paid in 2009 into Redemption Fund Account No. 10140800-32 with Central Bank of Nigeria (CBN) opened in favour of National Pension Commission, are as stated bellow:

Month	Beneficiary	Banker acct. No.	Amount ₦
January	National Pension Commission (Payment into the Redemption Fund)	In favour of PenCom Central Bank of Nigeria Abuja Account No. 10140800-32	3,008,333,333.00
February	"	"	3,008,333,333.00
March	"	"	3,008,333,333.00
April	"	"	2,758,333,333.00
May	"	"	2,945,833,333.00
June	"	"	2,945,833,333.00
July	"	"	2,945,833,333.00
August	"	"	2,945,833,333.00
September	"	"	2,945,833,333.00
October	"	"	2,945,833,333.00
November	"	"	2,945,833,333.00
December	"	"	2,945,833,333.00
TOTAL			**35,349,999,996.00**

Further audit examination of Note 2 revealed that the sum of ₦35,349,999,996.00 included in ₦109,449,999,997.00 was shown under Assets as "Cash Balances of other Funds of the FGN". This amount is not an asset of FGN. The correct position, is to report the corresponding investment portfolios of the Fund under the Assets of the Federal Government.

The analysis below showed that the sum of ₦109,449,999,997.00 paid from CRF Accounts into the Retirement Benefit Bond Redemption Fund from 2006 to 2009 had no evidence of Investments contrary to Section 29 (1) of the 2004 Pension Reform Act, which requires CBN to establish, invest and manage the Fund. Consequently there was no investment ledger or information in the Office of the Accountant-General, in respect of investments from the funds from 2004 to 2009.

Year	Amount ₦	Remarks
2004	NIL	No payments for 6 months
2005	NIL	No payments for 12 months
2006	14,999,999,998.00	
2007	23,000,000,004.00	
2008	36,099,999,999.00	
2009	35,349,999,996.00	
Total	**109,449,999,997.00**	

iii) Further audit investigation revealed that the situation still exists in the current year 2010. One wondered when the corrective action will be taken on the requirements as expected of Central Bank of Nigeria under the Law and by implication Office of Accountant-General for Federation in accordance with Section 29 (1) of Pension Reform Act 2004.

iv) It was also noted that the Nigeria Customs Service and Federal Inland Revenue Service were not contributing 5% monthly wage bill of their employees to the Fund, contrary to section 29 (2). These two organizations ought to contribute 5% monthly wage of their employees since their personnel cost does not form part of the normal budget because of the 7% and 4% cost of collections for Customs Services and Federal Inland Revenue Service (FIRS) respectively.

v) Also the Federal Capital Territory Administration did not comply with the contribution of 5% monthly wage bill of its employees into the Redemption Pension Fund contrary to Section 29 (2) of the Act.

The non-contribution to the Fund by these Organizations is a violation of the Pension Act 2004 thereby resulting in under remittance into the Fund.

2.11 The sum of ₦109,449,999,997.00 which represents the total sum contributed to the Fund since 2006 to 2009 did not show the total amount disbursed by National Pension Commission (PENCOM) since the implementation of the law from 1st July, 2007 to 31st December, 2009.

The Accountant-General of the Federation has been requested to:-

(i) provide evidence that the Fund was established and being managed by CBN as required by the Law

(ii) provide evidence that the inflows into the Funds were invested by CBN in accordance with Law;

(iii) confirm that an appropriate ledger has been opened for the Investment portfolio in respect of the Fund in his Office;

(iv) provide the Bank Statements as at 31st December, 2009 of Redemption Fund in CBN with Account No. 10140800-32.

(v) provide evidence of the contribution of 5% Monthly Wage Bill of the employees of Nigeria Customs Service, Federal Inland Revenue Service and the Federal Capital Territory Administration (FCTA), into the Fund

The Accountant-General of the Federation should closely monitor the regular obligation of Nigeria Customs Service, Federal Inland Revenue Service and the Federal Capital Territory Administration (FCTA) as required by the Law.

2.12 The irregularity has been conveyed to the Accountant-General of the Federation for his comments.

2.13 <u>Closing Cash Book Balances of MDAs- Note 4.0</u>

2.14 Ninety three (93) out of one hundred and eight (108) MDAs had closing cashbook balances totalling ₦422,374,981,449.18 as at 31st December, 2009. The present format of Note 4 does not provide for the disclosure of the nature of the accounts that have the closing balances totalling ₦422,374,981,449.18. This observation had been subject of previous years' reports.

2.15 The Accountant-General is therefore requested to classify the closing balances at the end of each year into type of the accounts for proper disclosure.

2.16 **Cash Held from External Loans - ₦22,941,514,567.00**

The figure of ₦22,941,514,567.00 in respect of "Cash held from External Loans", had no comparative figure. This figure had no Note to explain the source of this amount and the term "Cash held from External Loans."

There was no evidence of the principal loan and interest, from which the sum "cash held form External Loans" came from.

The absence of the detail of this amount ₦22,941,514,567.00 called "Cash held from External Loans, suggests that this amount was a **balancing** figure.

2.17 The Accountant-General of the Federation has been requested to

i) Provide details and documents to justify this amount and the term "Cash held from External Loans."

ii) Provide the principal amount and interest on the Loan where the cash was held.

iii) Provide the organizations or bodies that provided the loan resulting in holding part of it for cash and purpose of the Loan.

iv) Provide the foreign currency equivalent of ₦22,941,514,567.00 held as cash from External Loans.

v) The Bank and Accounts where the sum of ₦22,941,514,567.00 was credited.

vi) The cash book for the maintenance of this cash.

vii) The Bank Statement as at 31st December, 2009 where this cash could be traced to.

2.18 **Outstanding Imprest of ₦118,661,380.80 (Note 5)**

2.19 Sixty six (66) MDAs had the net outstanding debit balances totalling ₦118,661,380.80 as at 31st December, 2009 instead of **NIL** balances in their imprest accounts, contrary to Financial Regulation (2000) No. 1111 which stipulates that "All standing imprests must be retired on or before the 31st December of the financial year in which they were issued, while Special

Imprests shall be retired immediately the reasons for which they were granted cease to exist".

Further audit investigation revealed that out of the Sixty six (66) MDAs, ten (10) as listed below recorded credit balances in their imprest accounts for amounts totalling ₦609,701,668.41. The correct position for outstanding imprest was to be in debit and not credit.

S/N	MDAs	Amount ₦
i	Ministry of Police Affairs	(6,858,330.79)
ii	Supreme Court of Nigeria	(118,765,871.58)
iii	National Sports Commission	(1,341,326.84)
Iv	Ministry of Foreign Affairs- All Missions	(12,319,608.69)
v	Ministry of Justice	(146,453,658.84)
vi	Court of Appeal, Abuja	(131,868,583.05)
vii	Ministry of Defence	(4,051,798.91)
viii	Public Complaints Commission	(662,875.95)
ix	Directorate of Military Pension	(187,256,442.76)
x	National Salaries &Wages Commission	(123,171.00)
	TOTAL	**(609,701,668.41)**

2.20 The observations on non retirement of imprest and outstanding balances in credit are in violation of Financial Regulations (2000) - 1111 and 1112, and had been subject of Annual Reports since 2004 with no positive action. This action indicates that the control procedures on Imprest were not effective and the likelihood that many of these account balances were grossly misstated cannot be ruled out, because of lack of completeness and accuracy of records.

2.21 The attention of the Accountant-General of the Federation has been drawn to the discrepancies and he had been requested as a matter of urgency to set up a Committee to look into the issue of outstanding balances of imprest and advances by MDAs which had been recurring over the years in order to find out the true position and impose sanctions on erring MDAs for failure to adhere to Financial Regulations.

2.22 I**nvestments**

Federal Government Investments (MOFI) ₦306,538,058,709.32 (Note 6)

Non Recovery of Principal Loans and Cumulative Interest Overdue for Re-Payment.

2.23 Audit examination of Note 6 to the Financial Statements showed that many of the Companies and Agencies that were beneficiaries of Loans from Federal Government of Nigeria failed to repay such loans as at when due. For instance, the Federal Housing Authority was granted the total sum of ₦7,291,336,930.09 (Note 6K) in three trenches between 1997 and 2001. Although the agreement provided for a moratorium of two years only, neither the capital nor the accumulated interests had been paid as at 31st December, 2009.

2.24 The total sum of ₦7,291,336,930.09 which was the principal loan did not include cummulative interest of ₦1,096,183,863.00 previously stated in the 2008 Financial Statements. Federal Housing Authority was involved in massive sale of houses from which it could have easily liquidated the loan if the Management was desirous of doing so. This was one case out of many of such defaulting Organizations shown in Note 6.

This has been subject of my reports since 2002 with no positive response.

2.25 The Accountant-General of the Federation has been requested to disclose the cummulative interest in respect of the loan of ₦7,291,336,930.09 granted to Federal Housing Authority and to ensure the recovery of the principal loan. Also the Accountant-General of the Federation had been advised to urgently summon a meeting of all the affected organizations concerned, to work out repayments programme of the loans, including the accumulated interests.

2.26 **Companies with Non Performing Loans**

Audit examination of records of the eighteen (18) companies listed hereunder revealed that there was no repayment of Loans and cummulative interests amounting to ₦149,965,780,369.00 during the year under review.

S/N	Companies	Principal	Cum. Interest	Total (Principal + Cum. Int)
		₦	₦	₦
I	National Iron Ore co.	1,529,720,542.00	1,785,785,581.00	3,315,506,123.00
Ii	NSPMC	1,511,665,373.00	00	1,511,665,373.00
Iii	NERFUND	300,000,000.00	00	300,000,000.00
Iv	Ajaokuta Steel Company	72,756,239,000.00	00	72,756,239,000.00
V	BOI	1,250,000,000.00	00	1,250,000,000.00
Vi	NEPA (PHCN)	7,326,398,094.00	15,929.064,865.00	23,255,462.959.00
Vii	Urban Dev. Bank	751,500,000.00	00	751,500,000.00
Viii	Fed Housing Authority	7,291,336,930.00	00	7,291,336,930.00
Ix	Fed. Mortgage Bank	1,220,806,640.00	00	1,220,806,640.00
X	New Nig Newspaper	153,435,499.00	00	153,435,499.00
Xi	Nig. Railway Corporation	2,593,301,985.00	00	2,593,301,985.00
Xii	Fed. Airport Auth. of Nig	2,017,121,725.00	00	2,017,121,725.00
Xiii	NITEL PLC	42,587,693,195.00	00	42,395,300,872.00
Xiv	Nig. Build. & Rd. Res. Inst.	42,933,333.00	00	42,933,333.00
Xv	Nig. Coal Corp.	2,049,024,429.00	00	2,049,024,429.00
Xvi	Nig. Mining Corp	1,720,406,851.00	00	1,720,406,851.00
Xvii	NACRDB	3,240,055,515.00	00	3,240,055,515.00
Xviii	Nig. Uranium Co.	30,748,000.00	00	30,748,000.00
	Total	**148,179,994,788.00**	**1,785,785,581.00**	**149,965,780,369.00**

i The BOI figure of ₦1,250,000,000.00 had been recorded in the past as Federal Government Equity with Share Certificate and therefore could not be a loan as stated in Note 6 to the Financial Statements. In Note 6 there was additional investment of ₦4,000,000,000.00 Equity in Bank of Industry by Federal Government.

ii There were no figures for the cummulative interest on the loans on all the remaining sixteen (16) companies listed above as against the provision for cummulative interest in 2008.

2.27 The Accountant-General of the Federation has been requested to explain the above anomalies and demand the Share Certificate from Bank of Industry to cover the additional investment of ₦4,000,000,000.00 Equity by Federal Government.

2.28 Privatised Companies With Outstanding Loans

It was observed from Note 6 to the Financial Statements that a total sum of ₦42,879,769,148.00 was in respect of outstanding loans with only five (5) of them having cummulative interest in twenty (20) privatised companies listed below. Some of the Companies were either no longer in existence or had changed ownership.

The under-listed companies have already been privatized, but their new owners have failed to take-over the loans as part of liabilities inherited.

	Companies	Principal	Cum. Interest	Total (Principal + Cum. Int)
S/N		₦	₦	₦
I	Aluminum Smelter Co.	8,551,139,713.00	12,248,270,692.00	20,799,410,405.00
Ii	Jos Steel Rolling Co.	505,506,844.00	394,969,266.00	900,476,110.00
Iii	Katsina Steel Rolling Co.	395,523,086.00	334,585,069.00	730,108,155.00
Iv	Peugeot Automobile Ltd	850,000,000.00	00	956,250,000
V	Osogbo Steel Co. Ltd	595,389,094.00	291,093,430.00	886,482,524.00
Vi	Calabar Cement Co.	10,800,000.00	00.00	10,800,000.00
Vii	African Continental Bank	17,625,000.00	00.00	17,625,000.00
Viii	Bricks Project	11,500,000.00	00.00	11,500,000.00
Ix	Iwopin Pulp & Paper Co	1,825,957,829.00	00.00	1,825,957,829.00
X	Nig. Machine Tools Ltd	1,774,364,546.00	00.00	1,774,364,546.00
Xi	Nig. Newsprint Man.	1,156,712,486.00	00.00	1,156,712,486.00
Xii	Nig. Paper Mills Ltd	242,234,465.00	00.00	242,234,465.00
Xiii	Nig. Sugar Co.	1,820,587,973.00	00.00	1,820,587,973.00
Xiv	Nig. Nat. Shipping Line	856,144,342.00	00.00	856,144,342.00
Xv	Benue Cement Co.	56,331,271.00	00.00	56,331,271.00
Xvi	Lafiagi Sugar Co	286,475,499.00	00.00	286,475,499.00
xvii	Ukpilla Cement Company	2,030,599.00	00.00	2,030,599.00
xviii	Steyer Nigeria Ltd.	581,431,485.00	00.00	581,431,485.00
Xix	Delta Steel Rolling Co.	6,156,506,074.00	2,145,975,881.00	8,302,481,955.00
Xx	Nig Airways Ltd	984,205,251.00	00	1,662,364,504.00
	Total	**26,680,465,557.00**	**15,414,894,338.00**	**42,879,769,148.00**

2.29 The Accountant-General of the Federation has been requested to carry out urgent review of the records of these companies in order to:

i ensure that the outstanding loans together with cummulative interests in the twenty (20) privatized companies are recouped from the new owners of the companies.

ii make the records of loans together with the cummulative interests and any other investments in the companies that are yet to be privatized available to the Bureau for Public Enterprises (BPE) and in the case of African Continental Bank, the Nigerian Deposit Insurance Corporation.

iii In the case of Benue Cement Company, the Office of the Accountant-General of the Federation should reconcile the actual loan position.

iv explain the non disclosure of cummulative interests on the other fifteen (15) companies.

2.30 Loans Converted to Equity

The Loans converted to Equity as earlier reported in my Annual Reports for the years 2004 to 2006 had now been reconverted to Loans without authority and to the knowledge of the beneficiaries. The affected companies are:

		₦
(i)	Ajaokuta Steel Company	72,756,239,000.00
(ii)	NITEL	42,395,300,872.00
	Total	**115,343,932,195.00**

2.31 The Accountant-General of the Federation has been requested to:-

(i) produce the authority for the re-conversion of the equity to loans of NITEL and Ajaokuta Steel Company including also the loan agreements and amortization schedules for repayment of the loans,

(ii) communicate the re-conversion of the equity to loans to the affected companies accordingly.

2.32 Omission of ₦10,000,000,000.00 for Federal Mortgage Bank:

The sum of ₦10,000,000,000.00, debited to Consolidated Revenue Fund in favour of Federal Mortgage Bank for investments in affordable Housing Mortgage Scheme for Civil Servants could not be traced in Note 6 to the Financial Statements

2.33 The Accountant-General of the Federation has been requested to explain this omission from the Financial Statements.

2.34 Investments in Service Industry – ₦3,440,000,000.00 (Note 6)

Audit examination of Note 6 to the Financial Statements revealed that out of four (4) companies that had ₦3,440,000,000.00 termed " Adjustment for Error in 2008", Postal and Telecom with a value of ₦2,800,000,000.00 and Nigeria Airways Ltd with a value of ₦120,000,000.00 respectively had no comparative

figures for 2008 and were no more in existence. The remaining two companies had no comparative figures for 2008.

S/N	Name of Companies	Amount ₦
I	Nig Ports PLC	500,000,000.00
ii	Nig. Coal Corporation	20,000,000.00
iii	Nig. Airways Ltd	120,000,000.00
iv	Postal & Telecomm.	2,800,000,000.00
	Total	**3,440,000,000.00**

2.35 The Accountant-General of the Federation has been requested to explain and

i) Provide the circumstances necessitating the "adjustment for errors in 2008", amounting to ₦3,440,000,000.00 and the two Agencies that were no more in existence.

ii) The continued retention of Post and Telecomm and Nigeria Airways Ltd in Note 6 should be justified.

2.36 **Non Existing Companies and Agencies in Statements of Investment and Loans (Note 6)**

Included among the companies in Note 6 in which Federal Government had Investments and Loans, were eight (8) non existing companies as detailed below.

Name of Companies	Investments ₦
Nig. Bank for Commerce & Industry	233,416,520.00
Nig. Industrial Bank	798,805,136.00
NIDB Managed Fund	117,737,779.00
Continental Merchant Bank	37,093,252.00
Nig. Merchant Bank	30,000,000.00
	LOANS N
African Continental Bank	17,625,000.00
Nigeria Airways Ltd.	984,205,251.00
Nigeria Nat. Shipping Line	856,144,342.00

2.37 It was also shown in Note 6 that the Federal Government share in National Insurance Corp (NICON) was 100%. This could not be correct when NICON had been privatized under the Bureau of Public Enterprises (BPE).

2.38 The Accountant-General of the Federation has been requested to provide evidence of existence of these companies and recouping the investments and loans in non existing companies. Also the Accountant-General of the Federation should provide the correct stake of Federal Government interest in NICON.

2.39 **Converted to Shares ₦269,229,704.00 (Note 6)**:

The sum of ₦30,328,849.00 said to be "subventions/grants" to Nigeria Airways Ltd was converted to Shares in the same amount during the year under review. It is surprising to see how subventions/grants for a non existing company can be converted to shares. Also subventions/grants amounting to ₦218,900,855.00 and ₦200,000,000.00 granted to Nigeria Port Authority and Nigeria Coal Corp respectively were converted to shares during the year under review.

2.40 The Accountant-General of the Federation has been requested to provide the Share Certificates, number of shares, unit price of the shares of the amounts converted to shares and authority for the conversions in respect of Nigeria Airways Ltd., Nigerian Port Authority and Nigeria Coal Corporation.

2.41 **Non-Placement of Share Certificates of Quoted Companies With Central Securities Clearing System Ltd.**

Share Certificates of all quoted companies ought to have been registered with Central Securities Clearing System Ltd. (CSCS) in line with best practices.

2.42 The Accountant-General of the Federation has been requested to immediately register all shares of quoted companies with Central Securities Clearing System Ltd. (CSCS) and evidence of registration be forwarded to my Office.

2.43 **Investment Forfeited to the Federal Government – ₦1,230,287.00:**

The Statement of Investments forfeited to the Federal Government given at Note 6 to the Financial Statements revealed that the sum of ₦1,230,287.00 was in respect of investments in 25 (twenty-five) companies forfeited to the Federal Government. A close examination of these companies shown in the

Statement revealed that there is need for the Accountant-General of the Federation to confirm the forfeiture of the investments, the dividends paid thereon. Many of the investments range between ₦50.00 and ₦400,000.00 and this raises the question as to the materiality of the forfeited investments.

2.44 Also efforts should be made by the Accountant-General of the Federation after due process had been followed to dispose the investments, considering the materiality of the value of the investments and the current low stock price due to the Global Melt down.

2.45 **FGN External Investments as At 31st December, 2009 – ₦943,530,919.90 (Page 20):**

The list of the fourteen (14) companies in the Statement of External Investments given at Note 6 to the Financial Statements showed that these are companies based outside Nigeria in which Federal Government has investment totalling ₦943,530,919.00. However, the returns of revenue collected from Revenue and Investment Department revealed that only Royal Swaziland Sugar Co out of the fourteen companies paid dividend of US$ 1,467,703.72 on investment during the year under review.

Included in the figure of ₦943,530,919.00 was the sum of ₦424,000,000.00 termed “Adjustments for error in 2008 in respect of ECOWAS.” The nature of the error was not stated.

There is also the need to know the present Market value of each of the investments in these companies and the continued Nigeria’s interest in them.

2.46 The Accountant-General of the Federation has been requested to investigate the present status of Nigeria’s interest in these companies and to find out why there were no returns on the investments apart from Royal Swaziland Sugar Co. during the year under review. Also the circumstances resulting in the adjustments for error of ₦424,000,000.00 should be disclosed.

2.47 Loans Granted to Republic of Ghana (US$40,000,000.00) and Grant to Sao Tome and Principe (Us$5,000,000.00) Not Reflected in the Statement

2.48 A Loan of US$40,000,000.00 was granted to the Republic of Ghana on the 3rd August, 2004 for financing Ghana's interest in West African Gas Pipeline Project at a zero-interest rate. The Loan agreement indicated that it would be repaid in five equal installments of US$8,000,000.00 bi-annually. The figure for this loan was not reflected in the Note 6 to the Financial Statements.

2.49 Loans to Sao Tome and Principe - US$5,000,000.00 and US$10,000,000.00

Similarly, a Loan of US$5,000,000.00 was granted to Sao Tome and Principe by the Federal Government of Nigeria to enable the Democratic Republic of Sao Tome and Principe achieve the objective of establishing the treaty on the Exploration and Development of resources in the Joint Development Zone (JDZ). This loan was also not reflected in the Statement.

2.50 The examination of the Consolidated Revenue Fund Bank Statement and other related documents like. Mandate No. FD/LP2009/51/11/593/DF of 25th August 2009, showed that the Consolidated Revenue Fund was debited on 4th September, 2009 with the sum of ₦1,474,600,000.00 (1% CBN Commission inclusive), representing the naira equivalent of US $10,000,000.00.as Loan granted to the Government of Sao-Tome and Principe as approved by Federal Government of Nigeria. Further examination of the records revealed the following

(i) The figure ₦1,474,600,000.00 was not recorded in the Statement of Releases from Service Wide Vote supplied by Funds Department, thereby understating the sum of ₦2,997,781,000.00 against sub-head of Contingency under which the amount was charged, as shown in Note 17.

(ii) The sum of ₦1,474,600,000.00 as Loan to Government of Sao-Tome and Principe was not recorded in Note 6 (former Statement 7 – Loan and Investments). The monitoring of recoveries by Revenue and Investments Department of OAGF is therefore not possible.

2.51 **Loan to "Nigeria – Sao-Tome and Principle Joint Development Authority (JDA)"- US$1,000,000.00**

Also the sum of ₦149,581,000.00 (1% CBN Commission inclusive) was debited to the CRF Account as equivalent US$1,000,000.00 as Loan to "Nigeria – Sao-Tome and Principle Joint Development Authority (JDA)", for the funding of the Office.

This amount of ₦149,581,000.00 given as loan to Nigeria – Sao-Tome and Principe Joint Development Authority (JDA), was not recorded in Note 6 (i.e. former statement 7 – Loans and Investments).

The monitoring of recoveries by Revenue and Investments Department of OAGF is therefore not possible.

There is need for reconciliation between Consolidated Accounts Department and Revenue and Investment Department on all the adjustment carried out in Note 6 by Consolidated Accounts Department, for harmonization of figures for the future.

2.52 The Accountant-General of the Federation has been requested to furnish my Office:

(i) The approval of the National Assembly for the granting of each of the loans mentioned above as required by Section 80 (4) of the Constitution of Federal Republic of Nigeria, 1999.

(ii) The agreement for each of the Loans

(iii) The repayment schedule for each of the Loans

(iv) The Amortization schedule for each of the Loans

(v) An explanation is required as to the omission of these Loans, in Note 6 to the Financial Statements (former Statement No. 7 Loans & Investments).

(vi) The present position of the repayments of the Loan granted to Ghana should be provided.

2.53 **Outstanding Advances (Note 7) – ₦46,850,139,994.18**

Eighty-six (86) MDAs had a net debit balance of ₦46,850,139,994.18 as outstanding advances as at 31st December, 2009. These figures were higher

than those reported in the previous year, a confirmation that no conscious efforts were made towards retiring advances granted by these MDAs contrary to the Financial Regulations (2000) 1704, 1705, 1794, 1795 and 1796.

This has been subject of my reports since 2004 without any positive response. A comparative column should be created for proper disclosure of movement of advances paid or not paid.

Further audit investigation revealed that out of the Eighty six (86) MDAs, eleven (11) as detailed below recorded credit balances in their advances accounts for amounts totalling ₦1,717,240,333.23. The correct position for outstanding advances was to be in debit and not credit.

S/N	MDAs	Amount ₦
i	NASS- House of Representatives	(82,689.63)
ii	Police Formation and Command	(34,790.09)
iii	Office of Auditor-General for the Federation	(3,614,131.49)
Iv	Supreme Court of Nigeria	(73,473,992.15)
v	Unity Schools	(61,709,321.04)
vi	Ministry of Interior	(245,502,558.89)
vii	Ministry of Finance	(1,202,862,549.28)
viii	Federal Staff Housing Loan Board	(12,6716,395.36)
ix	Department of Petroleum Resources (DPR)	(1,385,482.79)
x	Federal Ministry of Communication	(123,171.00)
xi	Geological Survey of Nigeria Agency	(1,735,251.51)
	TOTAL	**(1,717,240,333.23)**

2.54 The Accountant-General of the Federation has been informed of the anomalies and was also advised to reconcile the huge outstanding advances with the affected MDAs.

2.55 **Revolving Loans – ₦9,737,693,981.74 (Note 8):**

There were no movements in the debit figures of ₦1,442,509,524.53 and ₦887,511,017.30 for revolving loans of Federal Ministry of Agriculture and Federal Ministry of Agriculture-DRG respectively. This therefore means that there was no repayment during the year which defeats the purpose of the Revolving Loans. Also, there was no movement in the credit figure of ₦70,000.00 for Federal Ministry of Health Revolving Loan.

The figure for Staff Housing Loan Scheme was shown as NIL in Note 2, whereas, Note 8, showed balance of ₦1,131,188,959.06.

2.56 The Accountant-General of the Federation has been requested to

(i) Provide the reasons for the credit balance of ₦70,000.00 for Federal Ministry of Health.

(ii) Reasons for no movement in other Revolving Loans.

(iii) Explain the conflict in figures between Notes 2 and 8 for Staff Housing Loan.

(iv) More importantly, for the confirmation of these amounts the Bank Statements of each of the revolving Loans should be made available.

2.57 **LIABILITIES (PUBLIC FUNDS)**

OTHER FUNDS

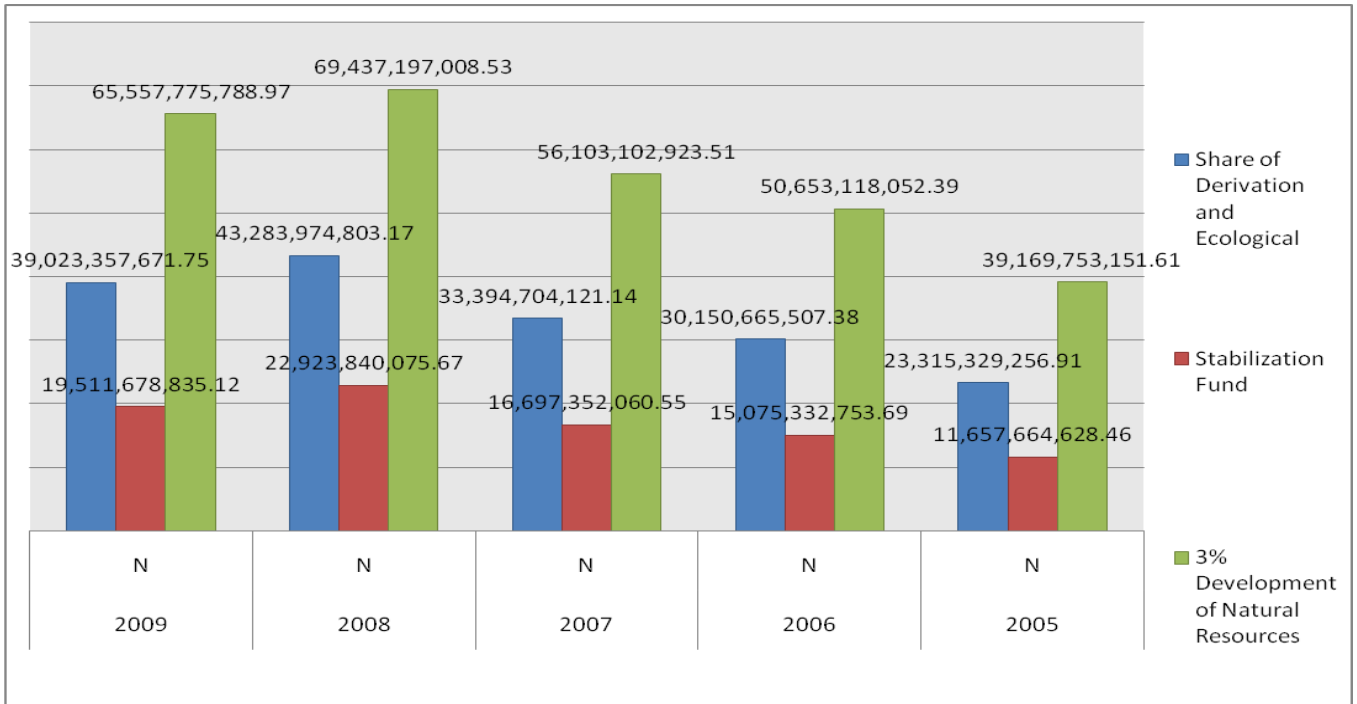
Special Funds

2.58 The Financial position of Special Funds such as Ecological Problems Fund, Statutory Stabilization, 1.68% Development of Natural Resources and 7% Port Levy among many others in the custody of the Office of the Accountant-General of the Federation, was reflected in Note 2 to the Financial Statements, but no Statements of Affairs were submitted to me in order to examine the movements in the Funds.

Below are the comparative figures for the 5 years from period 2005 to 2009.

Analysis of Receipts into Special Funds from FAAC 2005 – 2009 Financial Years

Nature of Funds	Amounts Received				
	2009 ₦	2008 ₦	2007 ₦	2006 ₦	2005 ₦
Share of Derivation and Ecological	39,023,357,671.75	43,283,974,803.17	33,394,704,121.14	30,150,665,507.38	23,315,329,256.91
Stabilization Fund	19,511,678,835.12	22,923,840,075.67	16,697,352,060.55	15,075,332,753.69	11,657,664,628.46
1.68% Development of Natural Resources	65,557,775,788.97	69,437,197,008.53	56,103,102,923.51	50,653,118,052.39	39,169,753,151.61
Total	**124,092,812,295.84**	**135,645,011,887.37**	**106,195,159,105.20**	**95,879,116,313.46**	**74,142,747,036.98**



The inflows into these Funds came directly from the Federal Government's share of the Federation Account during the year as follows:-

Nature of Funds	Amount Received
	₦
Share of Derivation and Ecology	39,023,357,671.75
Stabilization	19,511,678,835.12
1.68% Development of Nat.. Resources	65,557,775,788.97
Total	**₦124,092,812,295.84**

2.60 The figure for each fund represents the total receipts from January to December, 2009. Thus, the total receipts into the three Funds during the year was ₦124,092,812,295.84. It is important to make available the Statement of Affairs of each of the Funds and other Funds being managed by the Office of the Accountant-General of the Federation, showing the monthly receipts and the disbursements made there-from. It is not enough to provide only the closing balances shown in Note 2, to the Financial Statements. It should also be noted that this issue had been subject of my reports from 2004 to 2008 with no positive response apart from showing the closing balances with comparative figures.

2.61 Ecological Problem Fund

This is one of the Special Funds in the custody of the Office of the Accountant-General of the Federation in respect of which Statement of Affairs at the end of each fiscal year was not submitted for audit examination. The Accountant-General of the Federation has been requested to produce the relevant Bank Statements for the Fund for the period of 31st December, 2008 to 31st December, 2009 and also the Monthly Transcripts of Accounts for the Ecological Problem Fund for audit examination.

2.62 Petroleum Technology Development Fund

The position of the Petroleum Technology Development Fund (PTDF) (Note 2 refers) is similar to the observations in respect of the Ecological Problem Fund raised above. The Statement of Affairs in respect of all other Accounts known

to the Office of the Accountant-General of the Federation and/or managed by that Office on behalf of the Management of the PTDF should be disclosed. The **NIL** balance shown in the Statement as the true position of all the Accounts of PTDF is inadequate. Also the **NIL** balance which has remained stagnant due to no movement in the Fund has been recurring over the years. Consequently, the Accountant-General has been requested to produce relevant Bank Statements on all PTDF foreign accounts from 31st December, 2008 to 31st December, 2009 for audit examination. Moreover, the Statement of Affairs on the PTDF Account together with the relevant Monthly Transcripts of Accounts for the periods of December, 2008 to 31st December, 2009 should be produced for audit examination.

2.63 Revolving Fund – Prototype Housing Units (FMW&H)

There had been series of reports since 2004 on the existence of the Prototype Housing Units, of which there was no response to the observations raised in these reports. However suddenly in 2009 the closing balance of this Fund became NIL compared with 2008 figure of ₦67,821,110.00 shown in the Note 2 of the Financial Statements. The actual preparation of proper Statement of Affairs of the Fund which should have disclosed the true position of the operations of the Fund as at 31st December, 2009 has never been done. In view of this, the Accountant-General of the Federation has been asked to liaise with the Ministry of Housing and Urban Development to submit all the accounting records from inception, including separate report of the establishment of the Fund. The report should also disclose the number of houses of each category built from the inception of the Fund, their locations, details of the revenue accruing into the Fund from the sale of the houses and other sources of the Revenue of the Fund. The beneficiaries of the sales from inception, defaulters and unit price of each category as well as the present position of each house should be disclosed. The accounting records relating to the operations of the Fund have never been audited, because the Office of the Accountant-General of the Federation has not been maintaining such records in his Office. Also, Monthly Transcripts of Accounts which would have shown the summary of the transactions were not made available.

Consequently, the movement of fund during the period under review could not be examined.

2.64 The Accountant-General has also been requested to furnish my Office with

i) the documentary evidence of the NIL balance of the Fund.

ii) the Bank Statements of the Accounts of the Housing Units from 2004 to 2009.

iii) the response to the series of issues and observations raised in previous Annual Reports from 2004 to 2008.

iv) the relevant legal instrument which established the Fund.

2.65 <u>Police Reward Fund</u>

The balance of ₦306,091,743.93 shown in the statement which had remained stagnant due to no movement in the Fund and which has been recurring over the years is an indication of lack of proper management of the Fund. There had been series of reports since 2004 on the existence of the Police Reward Fund, of which there was no response to the observations raised in these reports.

Consequently, the Accountant-General of the Federation should request the Nigeria Police to produce relevant Statement of Affairs and Monthly Transcripts of Accounts for the Police Reward Fund for the period of twelve months ended 31st December, 2009 for audit examination and furnish my Office with relevant legal instrument which established the Fund.

2.66 <u>External Loan: FGN only-₦ 582,621,480,000.00</u>

The figure for External Loan was shown as ₦582,621,480,000.00 ($3,947,300,000.00) in Note 9, whereas, the External Debt Stock supplied by the Funds Department (Appendix A) showed balance of ₦314,947,209,506.46 ($2,126,584,804.23) thereby resulting to a difference of ₦267,674,270,493.54 ($1,820,715,195.77)

2.67 The Accountant-General has been requested to explain the difference of ₦267,674,270,493.54 ($1,820,715,195.77)

2.68 Deposit Accounts with Debit Balances: Note 14

Seven (7) MDAs and four (4) FPOs listed hereunder recorded debit balances in their deposit accounts as at 31st December, 2009, instead of credit balances contrary to extant Regulation.

S/N	MDAs	Amount ₦
(i)	Ministry of Education	189,908,842.88
(ii)	National Sports Commission	138,139,313.47
(iii)	Ministry of Communication	2,141,921.71
(iv)	Federal Ministry of Finance	3,509,000.00
(v)	Court of Appeal, Abuja	3,424,132.00
(vi)	Office of the Accountant-General of the Fed.	587,725.12
(vii)	Federal Ministry of Aviation	565,758,706.15
(viii)	Federal Pay Office, Abeokuta	4,222,553.81
(ix)	Federal Pay Office, Jos	43,950.00
(x)	Federal Pay Office Ilorin	2,021.00
(xi)	Federal Pay Office Brinin-Kebbi	552.60
	TOTAL	**907,439,718.74**

There is need for the Office of the Accountant-General of the Federation to maintain control ledgers for Advances, Imprests and deposits for each of the MDAs for proper disclosure and monitoring.

2.69 The Accountant-General of the Federation has been requested to investigate the causes of the discrepancies in the Deposit Accounts.

2.70 Statement of Public Debts of the Federal Government of Nigeria

During the audit examination of the summary of the Public Debts of the Federal Republic of Nigeria as at 31st December, 2009, it was confirmed that the public debt during the period under review was ₦3,479,946,727,506.46 and the details are as follows:-

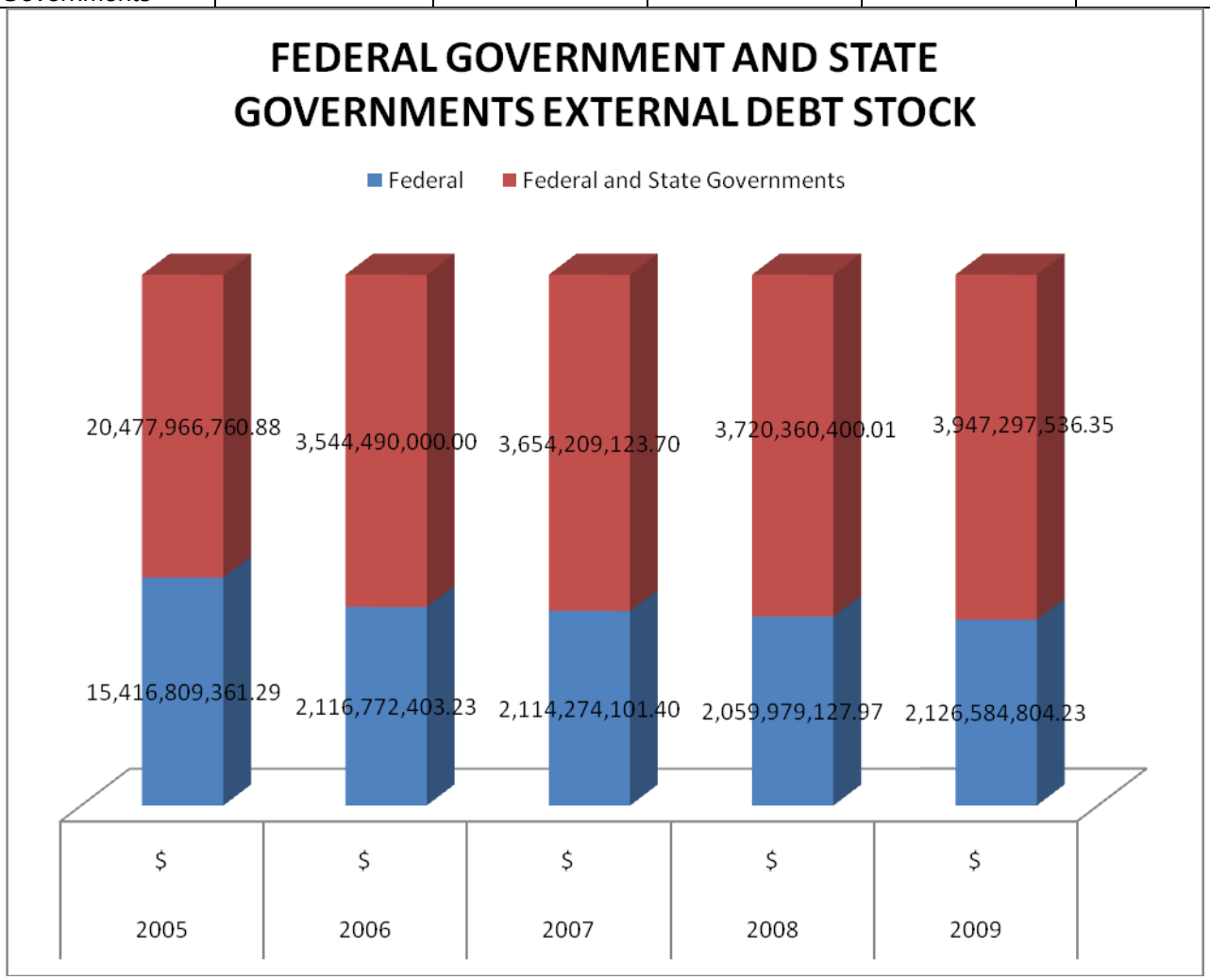
S/N	Particulars	Amount in USD	Naira Equivalent
i	External Debt Stock	2,126,584,804.23	314,947,209,506.46
ii	Internal Loans	00	3,164,999,518,000.00
	TOTAL		**3,479,946,727,506.46**

Out of the total External Debts Stock of ₦584,594,765,133.44 (i.e. US$3,947,297,536.35), the Federal Government's share was ₦314,947,209,506.46 (i.e. US$2,126,584,804.23). (See details in Appendices B to E)

2.71 Federal Government and State Governments External Debt Stock

Below are the comparative figures for 5 years.

	2005 $	2006 $	2007 $	2008 $	2009 $
Federal	15,416,809,361.29	2,116,772,403.23	2,114,274,101.40	2,059,979,127.97	2,126,584,804.23
Federal and State Governments	20,477,966,760.88	3,544,490,000.00	3,654,209,123.70	3,720,360,400.01	3,947,297,536.35



2.72 STATEMENT OF CONSOLIDATED REVENUE FUND-No 3

2.73 SHORT FALL IN CONSOLIDATED REVENUE SUB-HEADS

Audit examination of the Statement of Consolidated Revenue Fund for the year ended 31st December, 2009, (Statement No. 3.0) revealed shortfall in revenue collection on 9 (Nine) Heads of Recurrent Revenue for amounts totalling ₦254,157,683,917.45 as stated hereunder:-

S/N	Revenue Sub-Head	Budgeted Revenue	Actual Revenue	Short Fall	%
		₦	₦	₦	
I	FAAC Alloc .to FIRS/CUSTOMS	94,881,000,000.00	67,903,866,103.15	26,977,133,896.85	71.57
Ii	Value Added Tax Allocation	77,952,000,000.00	62,951,455,657.46	15,000,544,342.54	80.76
Iii	Direct Taxes	18,543,411,036.01	5,100,869.69	18,538,310,166.32	0.03
Iv	Licences & Internal Revenue	1,856,297,399.06	221,578,010.21	1,634,719,388.85	11.94
V	Mining	3,673,855,577.73	2,663,673.00	3,671,191,904.73	0.07
Vi	Fees	30,315,033,442.42	3,393,659,970.62	26,921,373,471.80	11.19
Vii	Rent on Govt. Property	5,195,881,907.39	949,600,988.88	4,246,280,918.51	18.28
Viii	Interest & Repayment: General	151,288,612,602.98	11,109,968,249.32	140,178,644,353.66	7.34
Ix	Re-Imbursement	17,035,917,652.04	46,432,177.85	16,989,485,474.19	0.27
	Total	**400,742,009,617.63**	**146,584,325,700.18**	**254,157,683,917.45**	

2.74 The Accountant-General of the Federation has been requested to provide explanation for the shortfall in FAAC Allocation to FIRS/CUSTOMS and Value Added Tax (VAT). And also the details of the MDAs involved in the short-fall of revenue collection and the reason(s) for their inability to collect the revenue as budgeted.

2.75 **Transfers from Consolidated Pool Accounts and Central Capital Accounts**

Audit examination confirmed that in the month of December 2009, there were two transfers among others into the CRF, made up of ₦2,805,371,853.38 and ₦1,575,273,91.20 termed transfers from “Consolidated Pool Accounts”

Also there was evidence of the sum of ₦4,714,586,081.39 “transfer of Funds from 2007 Central Capital MOPPED-UP Account” and credited to CRF Accounts

2.76 The Accountant-General of the Federation has been requested to disclose the sources of inflow into the Consolidated Pool Accounts and Central Capital MOPPED-UP Account. And also to provide the Bank Statements including the Statements of Affairs of the Consolidated Pool Accounts Central Capital MOPPED-UP Account from 1st January 2009 to 31st December, 2009.

2.77 In the audit examination of the Analysis Ledger and the Consolidated Transcripts of Accounts of the CRF and the Bank Statements, it was observed that there were returned cheques in the sum of ₦4,351,582,355.20, shown in the table below.

Months & Date	National	Amounts ₦
25/2 /09	ZIB Cheque No. 291 RTD Unpaid	900,000,000.00
	ZIB Cheque No. 294 RTD Unpaid	900,000,000.00
	ZIB Cheque No. 293 RTD Unpaid	900,000,000.00
	UBA Cheque No. 21698177 RTD Unpaid	206,125.33
7/2/09	UBA Cheque No. 18522533 RTD Unpaid	825,447,455.90
	UBA Cheque No. 18555534 RTD unpaid	825,447,455.90
5/3/09	Intercontinental Cheque No. 1375 RTD Unpaid	365,000.00
	UBA Cheque No. 25008713 RTD Unpaid	37,568.07
	UBA Cheque No. 25008984 RTD Unpaid	78,750.00
	TOTAL	**4,351,582,355.20**

2.78 The Accountant-General of the Federation has been requested to produce the names of the MDAs and evidence of making good the value of the returned cheques totaling ₦4,351,582,355.20.

2.79 **Special Account of US$500,000,000.00**

A special account named "US$500,000,000.00 International Development Association Credit Account" was opened with Central Bank of Nigeria, in favour of the Office of the Accountant-General of the Federation via Mandate Reference No FD/OAGF/ABJ/290/4/DF dated 30th December, 2009 without disclosing the purpose, objectives etc of the Account.

2.80 The Accountant-General of the Federation has been requested to produce the

(i) The Instrument of Law for this Accounts;

(ii) The purpose and objectives of this Account.

(iii) The Source of the US$500,000,000.00 for the opening of the accounts.

(iv) Other inflow into the accounts.

(v) The accounts number and Bank Statements.

2.81 **Transcripts of Accounts of MDAs**

Audit examination of the Consolidated Transcripts of Accounts of Federal Capital Territory Administration (FCTA), revealed that the Transcripts could not have been said to be balanced since the "Accuracy Test" showed a

variance of ₦10,736,859,982.53. A balanced Transcripts of Accounts should have shown the Accuracy Test of ₦00.00 balance.

2.82 The Accountant-General of the Federation should explain the source of this variance of ₦10,736,859,982.53 and why the Transcripts from FCTA and other MDAs with similar problems were not returned for correction before incorporation into the Financial Statements. The Accountant-General of the Federation should also look into other MDAs with wrong variances.

2.83 <u>Employer Contribution (FGN) for Pension</u>

During the examination of the Statement of Consolidated Revenue Fund, it was observed that the actual figure of Employer Contribution to Pension (FGN) for 2009 was ₦42,943,107,137.86 compared with the figure of ₦75,670,991,495.00 in 2008 resulting in a wide margin of ₦32,727,884,357.14. However, the Retirement Bond Redemption Fund of ₦35,349,999,997.98 was paid in 2009 compared with ₦36,099,999,996.00 paid in 2008. This did not represent the wide margin as depicted in the case of the amount paid for Employer Contribution for Pension (FGN). This is an indication that there was a shortfall in the amount paid by the Federal Government for Employer Contribution to Pension (FGN) in 2009.

2.84 The Accountant-General of the Federation is hereby requested to explain the circumstances resulting in the wide margin of ₦32,727,884,357.14 of Employer Contribution to Pension (FGN)

2.85 <u>Omission of Transfer of US$200,000,000.00 from JP Morgan and Non-Transfer of Closing Balance</u>

It was observed that the monetized naira equivalent of the debit in the sum of US$200,000,000.00 on 13th August, 2009 in the Bank Statements of J.P. Morgan, could not be traced into the Bank Statement of Consolidated Revenue Fund Accounts, whereas, the credits of naira equivalent of two other debits of US$34,960,107.74 in 2nd October, 2009 and of US$15,772,652.33 in 5th November, 2009, were confirmed in the CRF Bank Statement.

Also the balance of US$10,363,567.59 on 29th December, 2009 out of the closing balance of US$10,921,438.32 as at 31st December,2009; was not monetized into naira as credit in the Consolidated Revenue Fund Accounts. This action contravenes Section 80 (1) of the Constitution of Federal Republic of Nigeria, 1999 which states that "all revenues or other moneys raised or received by the Federation (not being revenues or other moneys payable under this Constitution or any Act of the National Assembly into any other public fund of the Federation established for a specific purpose) shall be paid into and form one Consolidated Revenue Fund of the Federation".

2.86 The Accountant-General of the Federation is hereby requested to provide the evidence of the naira equivalent of the sum of US$200,000,000.00 in the CRF Accounts and also explanation is required why section 80 (1) of the Constitution of Federal Republic of Nigeria, 1999 was not fully complied with in respect of US$10,363,567.59.

2.87 **Reversals of ₦25,804,136,000.00 by Central Bank of Nigeria**

The issue of reversals of various transactions by Central Bank of Nigeria in CRF Account, with excuse such, "as a result of system error", has become a recurring practice which tend to create doubt about the genuineness of these reversals. This had been subject of audit inspection reports in the past.

A recent occurrence in the year under review of the several reversals among others too many for comfort, was the sum of ₦25,804,136,000.00 first debited into the Consolidated Revenue Fund Accounts on 8th October, 2009 as "Miscellaneous Debits Mat NTB", and later reversed nine days after as credit on 16th October, 2009.

The issue therefore was that who and which accounts was the beneficiary of the credit and interest for nine (9) days when the CRF Account was first debited on 8th October, 2009 and credited on 16th October, 2009. This is just one example of many of such reversals even against previous year accounts.

2.88 The Accountant-General of the Federation is hereby requested to ask the Central Bank of Nigeria to disclose the account that was credited for the sum

of ₦25,804,136,000.00 and the interest accrued within the interval of nine (9) days before the reversal.

2.89 SERVICE WIDE VOTE

2.90 Multi-year Tariff Order Support Accounts- ₦63,260,000,000.00

The audit examination of the records relating to Multi-year Tariff Order Support Accounts of ₦63,260,000,000.00 revealed that only ₦30,760,000,000.00 was shown in Note 19 to the Financial Statements. Further audit examination of Consolidated Revenue Fund Bank Statements revealed that the sum of ₦32,500,000,000.00 was debited to Consolidated Revenue Fund Bank Statement on 2nd January, 2009 as Multi-year Tariff Order Support Accounts. This therefore showed that the sum of ₦32,500,000,000.00 was not reflected in the Financial Statements.

2.91 The Accountant-General of the Federation has been requested to account for the omission of ₦32,500,000,000.00 in the Financial Statements.

2.92 Severance Benefits to Officers Right-Sized from the Federal Service – ₦23,548,349,013.24.

An account termed "Severance Benefits to Officers Right – Sized from the Federal Service" maintained was credited with the sum of ₦23,548,349,013.24. This payment was made in favour of "OAGF for the settlement of outstanding Pension liabilities and retirement benefit, in three tranches of;

	₦
(i)	7,163,131,578.24
(ii)	7,440,217,435.00
(iii)	8,945,000,000.00
	23,548,349,013.24

There was nowhere in any of the Financial Statements where the debit of ₦23,548,349,013.24 appeared in the Consolidated Revenue Fund Account in respect of the above transaction were recorded.

Also, the sum of ₦36,544,150.00 released in favour of OAGF and was paid into an Account with commercial bank, for the purpose of "enabling OAGF to meet the cost of residual payment of Pension arrears of pensioners of Seven Pension Departments."

2.93 The Accountant-General of the Federation has been requested to explain and provide the Statement of Affairs of the expenditure in respect of the sum of ₦23,548,349,013.24 and ₦36,544,150.00 respectively. The Bank Statements of the two accounts from 1st January, 2009 to December 31st 2009 should be made available for audit. The Accountant-General of the Federation has also been requested to account for the omission of ₦23,548,349,013.24 from the Financial Statements.

2.94 **Bureau of Public Service Reforms – ₦89,450,000.00**

An account with commercial bank was credited with ₦89,450,000.00 in favour of Bureau of Public Service Reform to enable it manage and administer the severance exercise in respect of those severed from Parastatals, Constitutional Bodies and MDAs.

There was nowhere in any of the Financial Statements where the debit of ₦89,450,000.00 appeared in the Consolidated Revenue Fund Account in respect of the above transactions were recorded as expenditure.

2.95 The Accountant-General of the Federation is hereby requested to ask the Bureau of Public Service Reform to provide the Statement of Affairs of the expenditure in respect of the sum of ₦89,450,000.00 and the Bank Statement from 1st January, 2009 to 31st December, 2009.

2.96 **Office of the Accountant – General of the Federation (Arrears of Parastatals Monetization) ₦42,726,903,219.07**

An account with Central Bank of Nigeria termed "OAGF (Arrears of Parastatals Monetization) was credited with the sum of ₦42,681,000,000.00. The payee was "(OAGF Arrears of Parastatals Monetization)", with the payments in two tranches of;

	₦
(i)	40,000,000,000.00
(ii)	2,681,000,000.00
	42,681,000,000.00

In addition, the sum of ₦45,903,219.07 was credited to an account with Commercial Bank for the purpose of "funds for the initial payments of arrears of Monetization for Federal Government Parastatals, Agencies Staff" – This brings the total amount to ₦42,726,903,219.07 whereas, the 2009 Appropriation Act under Service Wide Vote made provision for the sum of ₦40,000,000,000.00 thereby resulting in excess funding of ₦2,726,903,219.07.

In Note 19 of the Financial Statements, only the sum of ₦40,000,000,000.00 was recorded thereby resulting in an omission of ₦2,726,903,219.07 from the Financial Statements.

2.97 The Accountant-General of the Federation has been requested to provide the Statements of Affairs of the expenditure in respect of the sums of ₦42,681,000,000.00 and ₦45,903,219.07. Also the Bank Statements from 1st January 2009 to 31st December 2009 including the Authority for this excess funding of ₦2,726,903,219.07 should also be made available for audit verification. The Accountant-General of the Federation has also been requested to account for the omission of ₦2,726,903,219.07 from the Financial Statements.

2.98 PAYE/PIT Collection in the FCTA and 4% Cost of Collection in Favour of FIRS – ₦6,701,093,965.81.

The sum of ₦6,701,093,965.81, made up of ₦3,216,655,780.94 for period 1st January, 2009 to 31st March, 2009 and ₦3,484,438,184.87 for period 1st September, 2009 to 31st October, 2009 were debited to the Consolidated Revenue Fund Accounts and the accounts of FCTA and FIRS were credited respectively. Further examination of records revealed that payments for the months of April to August 2009 and November to December, 2009 in favour of FCTA and FIRS were not disclosed.

2.99 The Accountant-General of the Federation has also been requested to provide the amount paid for the months of April to August 2009 and November to December, 2009.

2.100 <u>Presidential Tax Force on FIFA 2010 World Cup – ₦400,000,000.00:</u>

The sum of ₦400,000,000.00 was released to the Presidential Task Force on FIFA World Cup 2010, from Service Wide Vote, Sub-head Contingency, and credited into an account with a Commercial Bank.

2.101 The Accountant-General of the Federation has been requested to ask the Presidential Task Force to make available the Statement of Affairs of the expenditure in respect of the sum of ₦400,000,000.00 and any additional fund given to the Task Force together with the Bank Statements of the accounts for audit verification.

2.102 <u>Omissions of Transactions in the Financial Statements</u>

Audit examination of Mandates and Consolidated Revenue Fund Bank Statements revealed that:

i) The accounts of Federal Mortgage Bank of Nigeria was credited with the sum of ₦10,000,000,000.00, for the purposes of "implementation of Federal Government's Civil Servant and Affordable Home Mortgage Scheme". However, the audit examination of the Financial Statements did not show evidence of these transactions as expenditure in any of the Financial Statements.

ii) The direct debits in the CRF Accounts in respect of private organizations, which amounted to ₦7,435,187,317.56 as listed below could not be traced to the Notes and the Financial Statements.

Months	Narration	Amounts ₦
7/8/09	Abbey Court Trading Co. Limited and Others	1,307,512,585.94
9/11/09	Mabilla Hydro Electric Power	3,579,086,269.00
28/12/09	Multi-Links Telekon Ltd.	1,368,000,000.00
27/12/09	Messrs BB Kings of (W.A.) HASAL Microfinance Bank	1,180,588,462.62
	TOTAL	**7,435,187,317.56**

iii) Despite the evidence of payments for National Health Insurance Scheme (NHIS) of 10% by Federal Government as of ₦3,090,542,670.00 detailed below, there was no evidence of actual expenditure in the Financial Statements.

Date	Mandate No	Amount ₦
12/02/2009	FD/LP2009/147/1/22/DF	861,141,882.00
16/04/2009	FD/LP2007/147/1/46/DF	861,141,882.00
16/04/2009	FD/LP2009?147/1/47/DF	1,368,258,906.00
Total		**3,090,542,670.00**

2.103 The Accountant-General of the Federation has been requested to provide evidence of the expenditure in the Financial Statements and Notes to the Accounts.

2.104 **Cash Management of Consolidated Revenue Fund**

There was a serious Cash Management problem in the Consolidated Revenue Fund Account. This problem arose from the various "Debits Interests" and "Sinking Fund", which ran into billions of naira being debited into Consolidated Revenue Fund Account, which many a time without the advance knowledge of the Accountant-General of the Federation. The reasons being that, there were no mandates, no known programme or projection for daily, monthly, quarterly and yearly plans for these kinds of debits prior to their being brought to the Consolidated Revenue Fund Account. This had created serious cash flow in billions of naira out of the Consolidated Revenue Fund Account without a prior projection.

A sampled audit examination of the CRF Bank Reconciliation Statements showed the sum of debits charged to CRF Account for;

		₦
(i)	Debits Interests	12,684,279,192.44
(ii)	Sinking Fund	7,467,386,557.56
(iii)	Interest due on Floatation	214,826,243,694.00
	of Bond, Sinking Fund, etc	**234,977,909,444.00**

It is of concern too that accounts where the credits for the sampled debits of interests of ₦12,684,279,192.44, Sinking Fund of ₦7,467,386,557.56 and Interest Due on Floatation of Bonds, Sinking Fund, etc of ₦214,826,243,694.00 were not known.

Also of most concern is that the criteria for determination or calculation of the "Debits Interests" and "Sinking Fund" for this large sum of Fund in billions of naira, was not known to OAGF. It is important to determine the correctness of these debits charged into CRF, especially with various reversals in the CRF Accounts, carried out by CBN at will, termed "as a result of system errors".

2.105 The Accountant-General of the Federation had been requested to disclose the beneficiaries of the various debits, in respect of the "Debit Interests on Floatation, Stock, Bond, Treasury Bills and Sinking Fund, whose accounts were credited. And the criteria for calculating each of this debit interest and sinking fund should be disclosed.

2.106 STATEMENT OF DEVELOPMENT FUND- No 4

CAPITAL SUPPLEMENTATION

2.107 Millennium Development Goals – ₦73,799,726,917.00

The total funding of Millennium Development Goals through Capital Supplementation as Coordinated by the Office of the Senior Special Assistance to President (MDGs) as detailed below was ₦73,799,726,917. 00

Details	Amount of Payment/Funding ₦
Millennium Development Goals Conditional Grants	32,600,000,000.00
MGDs Monitoring and Evaluation	2,000,000,000.00
Consult	530,000,000.00
Quickwins (2008)	19,700,000,000.00
Quickwins (2009)- Senate	5,450,000,000.00
Quickwins (2009)- House of Rep.	11,520,000,000.00
Sub-Total for OSSAP (MDGs)	**71,800,000,000.00**
National Teachers' Institute, Kaduna, MDGs Capacity Building Programme	1,999,726,917.00
Total	**73,799,726,917.00**

There was no evidence of distinct separation of expenditure in respect of MDGs in the Notes or any of the Financial Statements, contrary to requirement agreed on in my report reference No. OAuGF/TAD/INS.P/VOL.1 dated 9th October, 2009 which recommended separate disclosure of transactions of Receipts and Expenditure in respect of Millennium Development Goals (MDGs).

Further examination of records revealed that the sum of ₦1,999,726,917.00 released to National Teachers' Institute, Kaduna, for MDGs Capacity Building Programme credited to an account with Central Bank of Nigeria was not reflected in Note 22 to the Financial Statements. This therefore resulted in an omission of ₦1,999,726,917.00 from the Financial Statements.

2.108 The Accountant-General of the Federation has been requested to:

i) account for the omission of ₦1,999,726,917.00 from the Financial Statements.

ii) ask the National Teachers' Institute to produce a separate Statement of Affairs of the utilization of the sum of ₦1,999,726,917.00 and an unspent balance at the end of 31st December, 2009

iii) ask the Senior Special Assistance to President (MDGs) to hence forth render monthly transcript on all funding of Millennium Development Goals (MDGs) projects and programmes sector by sector from commencement to date.

2.109 <u>Non-Co-Ordination of Funds/Grants Received from International Donor Agencies</u>

During the year under-review, several International Agencies donated/granted funds running into millions of Naira to many Federal Ministries, Extra-Ministerial Departments and Agencies to assist them in the implementation of specific programmes which are beneficial to the nation as a whole. Similar observations were raised in my Annual Reports for the years 2005 and 2008 without any positive action. Unfortunately, the details of such funding were neither made available to the Accountant-General of the Federation nor formally reported by the International Donor Agencies to the Accountant-

General of the Federation to enable him capture such financial assistance globally in his Annual Financial Statements.

In view of the impact of such funds from these Donor Agencies on Nigeria's economy, the Accountant-General of the Federation has again been requested to ensure that all forms of financial assistance are co-ordinated on by his Office and formally disclosed in the Annual Financial Statements for audit examination. This will ensure proper accountability of such funds to encourage other donors etc to do same or more.

2.110 The Accountant-General of the Federation has been requested to ensure improvement in the present system of accounting for International Assistance.

2.111 <u>Issues from Annual Board of Survey Report- 2009</u>

During the review of Annual Board of Survey Report for 2009,

i) There were eighteen (18) Agencies which did not remit their Personnel and Overheads unspent balances totaling ₦5,179,326,394.37 as detailed in Appendix F .

ii) There were thirteen (13) Agencies which did not remit their revenue totaling ₦559,092,959.43 and US $1,740,786.88 as detailed in Appendix G to Consolidated Revenue Fund

iii) Also there were extracted balances on Capital Accounts of 185 MDAs totaling ₦524,372,523,275.79 as detailed in Appendix H which had not been remitted to Consolidated Revenue Fund as at the time of this report. Included in this figure was an amount of ₦5,333,299,850.94 stated as Head of Service Pension which ought to have been recorded under Recurrent Expenditure and not Capital Expenditure.

2.112 The Accountant-General of the Federation should state the present position of the un-remitted Revenue, Personnel and Overheads and also the present position of the Capital Expenditure extracted as at 31st March. 2010.

2.113 Non Submission of Financial Statements by Federal Capital Territory Administration from 2004 to 2009 in the Standard Format

The Financial Statements of Federal Capital Territory Administration for the years 2004 to 2009 were not incorporated in the Financial Statements of the Government of the Federation of Nigeria submitted by the Accountant General of the Federation as required by Section 301(c) of the Constitution of Federal Republic of Nigeria 1999, which states that "Without prejudice to the generality of the provisions of Section 299 of this Constitution, in its application to the Federal Capital Territory, Abuja, this Constitution shall be construed as if references to persons, offices and authorities of a State were references to the persons, offices and authorities of the Federation with like status, designations and powers, respectively; and in particular, as if references to the Attorney-General, Commissioners and the Auditor-General for a State were references to the Attorney-General, Ministers and the Auditor-General for the Federation with like status, designations and powers". This implies that the Accountant-General of the Federation should submit in prescribed format the Financial Statements of Federal Capital Territory Administration to the Auditor-General for the Federation for audit as required by Section 85(2) of the Constitution of Federal Republic of Nigeria, 1999, which states that "the public accounts of the Federation and of all Offices and Courts of the Federation shall be audited and reported on by the Auditor-General who shall submit his reports to the National Assembly; and for that purpose, the Auditor-General or any person authorized by him in that behalf shall have access to all books, records, returns and other documents relating to those accounts",

SECTION 3

FEDERATION ACCOUNT

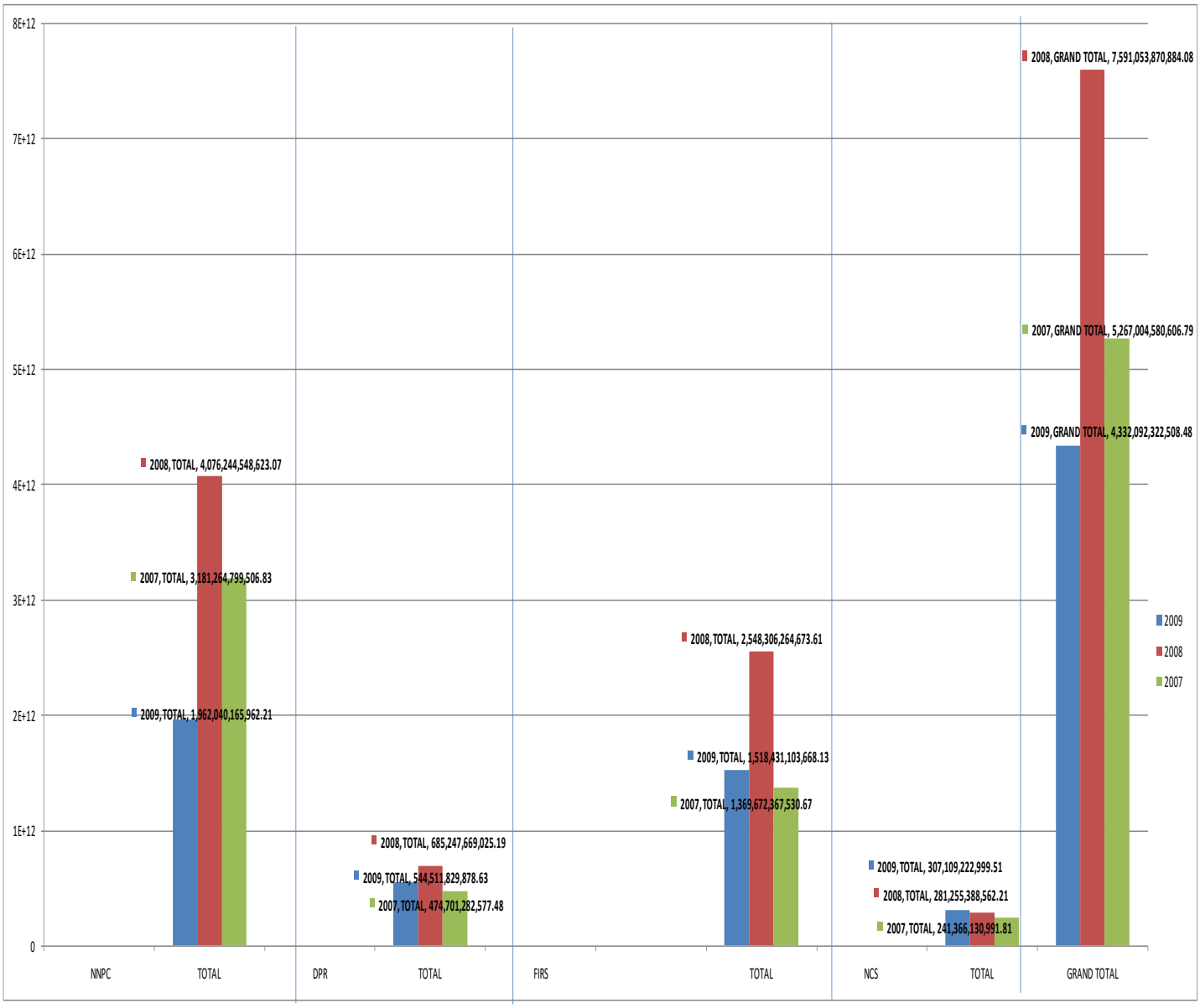
FEDERATION ACCOUNT

3.1 Revenues Inflows Into Federation Account

The analysis of receipts into Federation Account for the three years from 2007 – 2009 Financial Years are detailed below:-

		2009	2008	2007
i	**NNPC**	**N**	**N**	**N**
	Crude Oil Receipts	960,967,499,683.93	2,289,104,876,748.67	1,904,176,650,523.47
	Oil and Gas Revenue	999,496,587,551.45	1,787,139,671,874.40	1,277,088,148,983.36
	Miscellaneous	1,576,078,726.83	0.00	0.00
	SUB- TOTAL	**1,962,040,165,962.21**	**4,076,244,548,623.07**	**3,181,264,799,506.83**
ii	**DPR**			
	Royalties	444,876,364,620.26	680,810,658,669.36	457,936,953,438.62
	Rental	395,413,958.60	118,437,902.90	87,280,800.55
	Gas Flared	9,235,826,613.69	2,553,533,996.31	10,071,951,911.58
	Miscellaneous	90,004,224,686.08	1,765,038,456.62	6,605,096,426.73
	SUB- TOTAL	**544,511,829,878.63**	**685,247,669,025.19**	**474,701,282,577.48**
iii	**FEDERAL INLAND REVENUE SERVICE**			
	PPT From Oil	934,064,354,718.99	2,131,480,797,210.82	1,042,632,171,304.90
	Company Income Tax	413,909,618,319.84	321,323,614,654.48	223,333,736,739.67
	Other Taxes	170,457,130,629.30	95,501,852,808.31	103,706,459,486.10
	SUB- TOTAL	**1,518,431,103,668.13**	**2,548,306,264,673.61**	**1,369,672,367,530.67**
iv	**NIGERIA CUSTOMS SERVICE**			
	Import Duty	251,193,543,151.05	245,756,083,029.47	202,183,298,131.35
	Excise Duty	34,503,950,119.09	34,094,746,262.52	35,912,316,226.53
	Fees	1,620,832,483.27	1,397,101,825.65	3,249,739,978.47
	Custom Penalty Charges	9,641,020,178.77	7,457,444.57	20,776,655.46
	CET Special Levy 2008-2012	10,149,877,067.33	0.00	0.00
	SUB- TOTAL	**307,109,222,999.51**	**281,255,388,562.21**	**241,366,130,991.81**
	GRAND TOTAL	**4,332,092,322,508.48**	**7,591,053,870,884.08**	**5,267,004,580,606.79**

Revenue Inflows into Federation Account

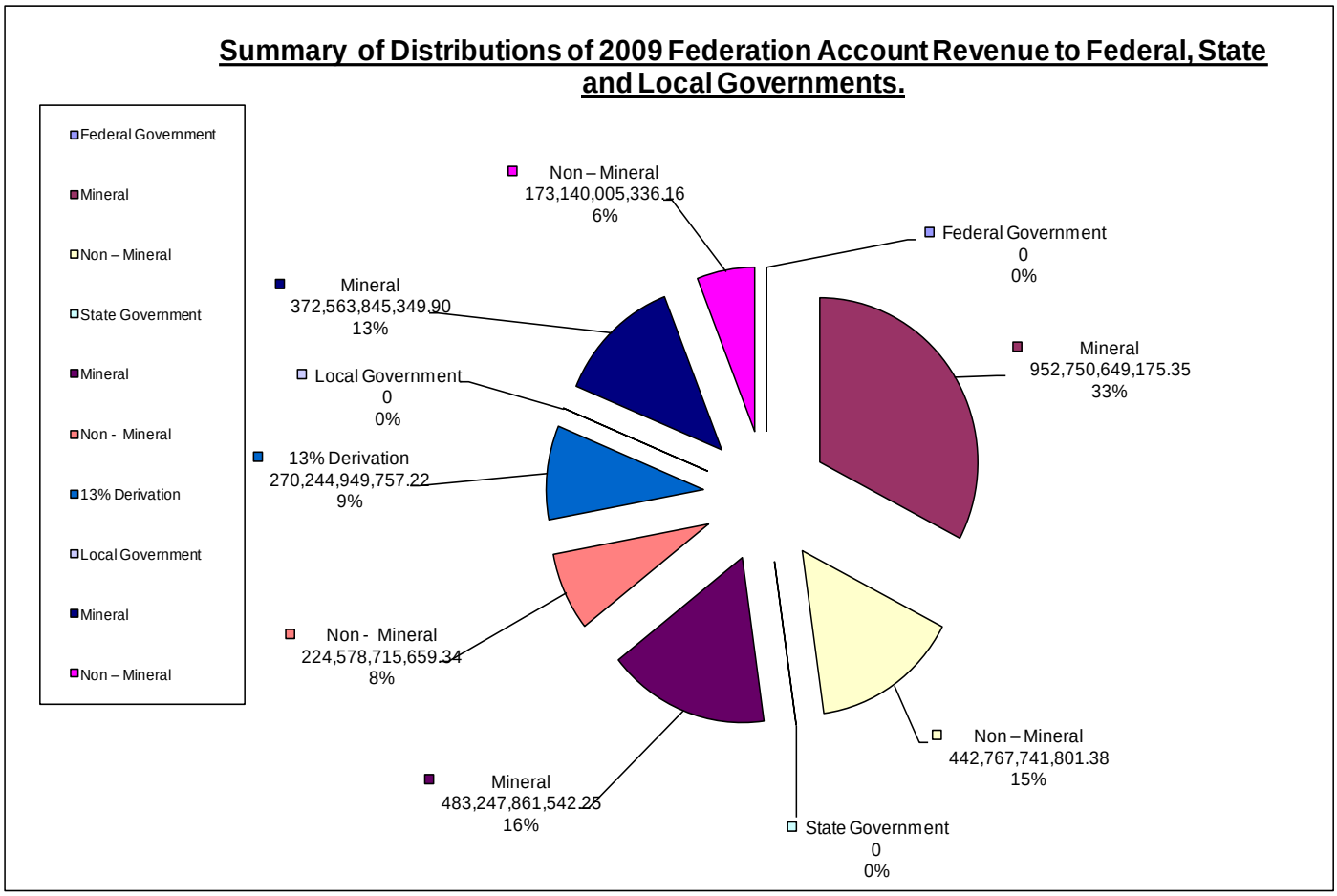


3.2 Summary of Distributions of 2009 Federation Account Revenues to Federal, States and Local Governments.

In accordance to Section 162(3) which states that "Any amount standing to the credit of the Federation Account shall be distributed among the Federal, State and Local Governments in each State on such terms and in such manner as may be prescribed by the National Assembly." A total sum of ₦2,919,293,768,620.60 as summarized below was distributed to the three tiers of Governments as at 31st December,2009. (Appendix I for details).

Summary of Distributions of 2009 Federation Account Revenue to Federal, State and Local Governments.

Description	Amount ₦	Total ₦
Federal Government		
• Mineral	952,750,649,176.35	
• Non-Mineral	442,767,741,801.38	1,395,518,390,975.73
State Governments		
• Mineral	483,247,861,542.25	
• Non-Mineral	224,578,715,659.34	
• 13% Derivation	270,244,949,757.22	978,071,526,958.81
Local Governments		
• Mineral	372,563,845,349.90	
• Non-Mineral	173,140,005,336.16	545,703,850,686.06
TOTAL		**2,919,293,768,620.60**



3.3 Discrepancies Between Central Bank of Nigeria (CBN) Component Figures and Federation Accounting Records.

Examination of Federation Accounting records revealed the following:

(i) The total figure of inflows from the collecting Agencies to the Federation Account as show in the AGF Statement was

₦4,382,558,866,809.53, while the CBN component figure was ₦4,333,092,322,508.48; thereby culminating in a difference of ₦50,466,544,301.05.

(ii) The figures in the CBN Bank Statement was ₦1,132,093,988,956.38 while the CBN Component Statements figures submitted to Federation Account Allocation Committee (FAAC) by the Central Bank of Nigeria (CBN) was ₦985,578,651,801.61 thereby resulting to a difference of ₦146,515,337,154.77.

(iii) The total amount debited into CBN Federation Account as per AGF mandates in respect of the items in the analysis below was ₦197,670,792,583.15 while the total amount in respect of the same mandates was ₦191,352,637,598.09 thereby resulting to a difference of ₦6,318,154,985.06.

Date Of Mandate	Date Of Bank Statement	Mandate No	Particular	Amount In Bank Statement	Amount In AGF Mandate	Difference
				₦	₦	₦
13/01/09	15/01/2009	42730/RS/74/40/DF	Distribution Of Excess Crude	36,693,106,456.60	34,017,674,458.84	2,675,431,997.76
02/12/09	17/02/2009	42730/RS/74/143/DF	Allocation To FGN & OSB	117,513,586,222.14	112,844,227,987.35	4,669,358,234.79
13/10/09	15/10/2009	42730/RS/75/300/DF	Transfer To LGC	43,464,099,904.41	44,490,735,151.90	-1,026,635,247.49
	TOTAL			**197,670,792,583.15**	**191,352,637,598.09**	**6,318,154,985.06**

3.4 The Accountant-General of the Federation had been requested to explain the differences.

3.5 <u>Deductions Not Paid Into Federation Account Before Sharing</u>

(i) At the Office of the Accountant-General of the Federation, it was observed from the component statements of 2009 that Joint Venture Cash Calls (JVC) of the sum of ₦817,279,077,806.00, Excess Crude of the sum of ₦166,405,188,593.95 and Petroleum Product Subsidy of the sum of ₦46,648,808,457.91 were deducted from proceeds of crude oil sales, while the sums of ₦210,451,898,155.45 and ₦60,461,666,072.22 were excess proceeds deducted in respect of Petroleum Profit Tax (PPT) and Royalties respectively. These deductions were made before the net revenues were paid to the Federation Account contrary to the provisions of Section 162(1) of the 1999 Constitution of the Federal Republic of Nigeria which requires all such revenues to be paid directly into the Federation Account.

(ii) The sum of ₦437,318,752,821.62 was classified as Excess Crude Oil/PPT/Royalty and deducted from total oil and gas revenue collected before the balance was paid to the Federation Account. These deductions were observed to contravene the provisions of Section 162 (1) of the Constitution of the Federal Republic of Nigeria, 1999 which state that "The Federation shall maintain a special account to be called "The Federation Account" into which shall be paid all revenues collected by the Government of the Federation, except the proceeds from the personal income tax of the personnel of the armed forces of the Federation, the Nigeria Police force, the Ministry or Department of government charged with responsibility for Foreign Affairs and the residents of the Federal Capital Territory Abuja".

3.6 This matter had been brought to the notice of the Accountant-General of the Federation for prompt action. He was also advised to ensure that the provision of the 1999 Constitution should be fully complied with.

3.7 <u>Uncollected Revenues From Concessional Rentals</u>

Concessional Rentals receivable in the months of October and December 2009 were not collected and paid into the Federation Account. Records evidencing the amounts receivable were also not made available for audit verification.

3.8 The Accountant-General of the Federation had been requested to produce the required documents for audit verification.

3.9 <u>Deductions of Contractual Obligations From the Statutory Revenue Allocations of State Governments</u>

States' Contractual Obligations amounting to ₦4,580,244,652.76 were observed to have been paid from the Federation Account by the order of the Governors, of Anambra, Cross River and Lagos States. Also a sum of ₦849,182,274.00 was paid to a Commercial Bank from Benue State allocation on 3rd March, 2009 with OAGF Mandate Number 42730/RS/Vol.74/164/DF described as Contractual Obligation. These payments contravened the provisions of Section 120(1,2,3&4) of the Constitution of the Federal Republic of Nigeria, 1999.

3.10 The Accountant-General of the Federation had been requested to furnish to my Office

(i) The resolutions of each of the States' House of Assemblies of the affected States authorizing the payments of the above Contractual Obligations.

(ii) The purpose of the above Contractual Obligation.

(iii) Reason for the contravention of Section 120(1,2,3&4) of the Constitution of the Federal Republic of Nigeria, 1999 on the payment of the above sum.

3.11 **Payments Made Without the Certification by the Auditor-General for the Federation**

(i) The total sum of ₦367,764,114,513.97 and US$479,032,979.23 as detailed below were deducted directly from Federation Account Allocation to States without certification of the Auditor General for the Federation. This practice constitutes violation of the provision of Section 168(1) of the Constitution of the Federal Republic of Nigeria, 1999, which requires that such set-off fund by the Federal Government from the allocation of States shall be certified by the Auditor- General for the Federation.

Description	**Amount (₦)**	**Amount ($)**
Fertilizer Fund	42,502,054,918.36	
Rural Water Supply Scheme	269,670,000.00	
National FADAMA Project	313,421,315.42	
Payment of Civilian Pension	17,564,302,149.61	
Payment of Military Pension	33,693,970,373.99	
External Debt Service Requirement	55,840,874,384.38	479,032,979.23
Subsidy To PPPRA	217,579,821,372.21	
Total	**367,764,114,513.97**	**479,032,979.23**

(ii) The sum of ₦241,444,410.52 described as 0.75% Paris Club Exit refund was paid to External Creditors by Central Bank of Nigeria (Federation Account) Bank Account on 30th December, 2009.

This payment will appear to be irregular since the Nation had been given Debt forgiveness as far back as year 2005 by both Paris Club and London Club.

(iii) Examination of CBN statement for FGN Excess Crude, PPT and Royalty with the bank for International Settlement Basele revealed that between January and December 2009 a total amount of USD4,764,888,985.65 as detailed below was transferred to the Federal Ministry of Energy without the Certification of the Auditor-General for the Federation as required by Section 168(1).

S/N	DATE	PARTICULAR	AMOUNT US$
i	05/02/09	Funding of Ministry of Energy	2,463,448,500.00
ii	26/02/09	Funding of Ministry of Energy	1,000,000,000.00
iii	26/02/09	Funding of Ministry of Energy	1,241,854,774.39
iv	23/10/09	Monitisation - Ministry of Energy	59,585,711.26
		TOTAL	**4,764,888,985.65**

3.12 The Accountant-General had been asked to explain

(i) The purpose of the above payment to the External Creditors

(ii) The payment to the Ministry of Energy

(iii) Reason for the contravention of Section 168(1) of the Constitution of the Federal Republic of Nigeria, 1999 on the payment of the above sum.

(iv) Evidence of Appropriation by National Assembly for these payments.

3.13 <u>Non Availability of Relevant Records In Respect of Fixed Term Deposit</u>

(i) In the year under review, sums totalling US$22,403,900.11 were credited to the FGN Excess Proceeds of Crude Oil Sales Account as interest on Fixed Term Deposit. The authority for placing the funds which yielded the above interest in the deposit account was not made available for audit verification. The Bank Statements and the Banks where the deposits were made, the principal sums deposited, the tenor and the rate of interest were also not made available for audit verification.

(ii) Sums totaling USD10,471,866.45 and USD13,274,586.72 were also credited to the FGN Excess of Crude Account as interest from Excess Crude Oil and interest from Excess PPT/Royalty respectively. The authority for placing the funds which yielded the interest in deposit account was not made available for audit verification. The banks where the deposits were made, the principal sums deposited, the tenor and the rate of interest were also not made available for audit verification.

3.14 The Accountant-General had been requested to produce the following documents for audit verification.

(i) The authority for the deposits.
(ii) The principal sums placed on deposits.
(iii) The tenor of the deposits.
(iv) The rate of interest payable and paid.
(v) The certificate for the funds placed on deposits.
(vi) The bank statements for the deposit accounts.
(vii) The position of the deposited principal.

3.15 Differences In the Figures of Revenues Remitted by Nigeria Customs Service (NCS) Into Federation Account

Audit examination of the records maintained for the Federation Account at the Nigeria Customs Service, revealed that discrepancies existed between the figures of revenue generated obtained from Nigeria Customs Service and the figures of revenue remitted to the Federation Account by Nigeria Customs Service obtained from the CBN components. The discrepancies arose from the figures of nine (9) months (January, February, April, May, June, July, August, September and December) which indicated that Nigeria Customs Service remitted less than the revenues collected during the nine months period to the Federation Account. While, the figures for three (3) months (March, October and November) indicated that the Nigeria Customs Service remitted more than the revenues collected during the three months period to the Federation Account which gave rise to a total net difference of ₦11,122,289,245.79 as detailed below.

Month	Custom Figure ₦	Figure as per CBN Component ₦	Difference ₦
January	18,363,205,132.56	17,530,408,298.20	832,796,834.36
February	24,563,262,545.15	23,312,117,541.89	1,251,145,003.26
March	21,028,990,396.81	21,612,913,541.92	-583,923,145.11
April	24,704,640,599.80	21,692,874,792.87	3,011,765,806.93
May	22,315,038,670.65	22,137,204,788.76	177,833,881.89
June	22,315,038,670.65	20,527,982,794.10	1,787,055,876.55
July	28,287,186,708.92	24,834,104,626.27	3,453,082,082.65
August	29,021,445,787.19	28,738,239,362.55	283,206,424.64
September	25,859,832,582.22	25,064,235,917.49	795,596,664.73
October	26,598,124,985.25	48,538,478,708.35	-21,940,353,723.10
November	26,884,682,448.97	28,750,401,029.77	-1,865,718,580.80
December	26,045,485,225.55	24,370,261,597.34	1,675,223,628.21
TOTAL	**295,986,933,753.72**	**307,109,222,999.51**	**-11,122,289,245.79**

3.16 The Accountant-General had been requested to ask the Nigeria Customs Service to explain the differences month by month resulting into a net difference totalling ₦11,122,289,245.79

3.17 **Wrong Basis of Calculating Royalties and Failure of Department of Petroleum Resources (DPR) to Raise Assessment**

(i) During the audit examination of accounting and other records at the Department of Petroleum Resources, for the Federation Account Revenue, that the computation of royalties payable by the Oil companies was based on actual crude oil lifted by them and not calculated on actual production figures contrary to the provisions of the MOU's with the relevant oil companies. The MOU's provide that payment of royalties should be based on production volume multiplied by the prescribed royalty rates.

(ii) Furthermore, the Department of Petroleum Resources (DPR) has since shirked its responsibility of raising the assessments on royalties and sending the demand notices to the various oil companies for prompt settlement. Rather the Oil Companies are allowed to engage in the self-assessment of royalties' payable by them. This action is obviously detrimental to the interest of the Country.

3.18 The Director of Department of Petroleum Resources had been informed of this anomaly through the Accountant-General of the Federation. He had also been requested to ensure that computation of royalties is based on the production as contained in the MOU's and Department of Petroleum Resources should be responsible for the determination of the assessment of the Royalties.

3.19 **Amount of Revenues Owed by Oil Companies for Gas Flaring and Royalties**

Audit investigation revealed that a sum of ₦1,148,915,167.00 on Penalty on Gas Flared and US$795,309,716.00 on Royalties on Crude Oil were owed by various oil companies as at December, 2009. (Appendices II & III for details)

3.20 The Director of Department of Petroleum Resources had been informed of this anomaly through the Accountant-General of the Federation, and he was requested to intensify efforts to collect the outstanding balances from the affected companies.

3.21 **Late Remittances and Non Payments of Penalties by Banks to Federal Inland Revenue Service (FIRS)**

Audit examination of the accounting records maintained for the Federation Account at the Federal Inland Revenue Service, revealed that the collecting banks were in the habit of late remittance of actual collections to CBN thereby contravening the agreement between FIRS and the Collecting Banks. Also there was no documentary evidence to authenticate the payment of Penalties and Interests totaling to ₦172,655,926.37 to Federation Account.

3.22 The Chairperson, Federal Inland Revenue Service had been notified of the anomaly through the Accountant-General of the Federation for prompt action and had been requested to produce documentary evidence that the sum of ₦172,655,926.37 was actually collected and remitted to the Federation Account.

Petroleum Product Pricing Regulatory Agency

3.23 Non Payment of Outstanding Amounts of Over-Recovery by Contractors and NNPC to PPRA

(i) An amount totalling ₦31,946,229. 50 were still outstanding against a Contractor as over-recovery due during the 2009 Financial Year. This practice negates the funding principle of the Petroleum Support Fund (PSF) Scheme which states that "the PSF account is expected to be supplemented with the accruals during the period of Over-Recovery".

(ii) From the record of over-recovery from petroleum products payable by NNPC presented to the Audit Team out of a total sum of ₦8,619,742,217.92 only ₦3,884,635,714.03 was paid by NNPC as at 31st December 2009 as over recovery on petroleum products thereby resulting to outstanding of ₦4,735,106,503.89.

3.24 The Executive Secretary of Petroleum Product Pricing Regulatory Agency had been requested through the Accountant-General of the Federation to recover the amount of ₦31,946,229.50 from the Contractor and ₦4,735,106,503.89 from NNPC and recovery particulars forwarded to my Office.

3.25 Non Transfer of Balance of Over-Recovery Amount in PSF Account into Federation Account

The sum of ₦3,307,273,828.20 being the balance in the CBN Bank Statement for Over-Recovery in respect of the PSF Account as at 31st December 2009 which should have been paid back into Federation Account by PPPRA was yet to be transferred to the Federation Account as at 31st December 2009.

However, this amount was inclusive of ₦1,765,063,824.23 owed to a private Oil Company, which was said to be under litigation.

3.26 The Executive Secretary of Petroleum Product Pricing Regulatory Agency had been requested through the Accountant-General of the Federation;

(i) to transfer the amount of ₦1,542,210,003.97 to Federation Account and evidence of the transfer be forwarded to my Office.

(ii) The outcome of the litigation in respect of ₦1,765,063,824.23 out of the total balance of ₦3,307,273,828.20 should be forwarded to my Office

3.27 Non Rendition of Mandatory Annual Report by FAAC to National Assembly

The Federation Accounts Allocation Committee (FAAC) had not been rendering the mandatory Annual Report as provided for under Section 5 (3b) of Allocation of Revenue (Federation Account, etc) Act 1982 which stipulates that FAAC is "To report annually to the Nation Assembly in respect of the functions specified in the Act". This had been subject to my reports of 2007 and 2008.

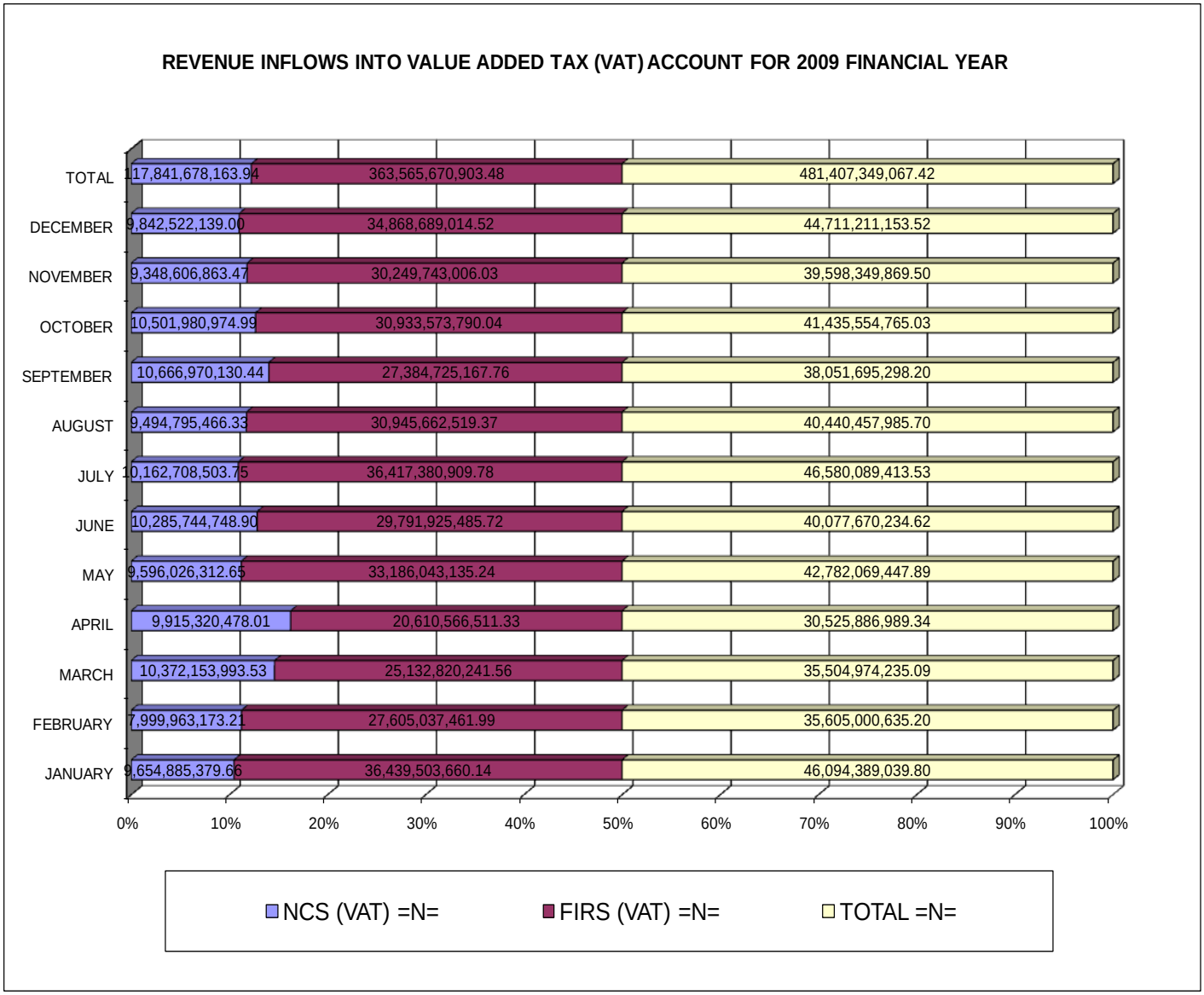
3.28 The Accountant-General of the Federation had been notified of this omission for rectification.

VALUE ADDED TAX (VAT) ACCOUNT

3.29 Revenue Inflows into Value Added Tax Account

The analysis of receipts into Value Added Tax Account for the Financial Year ended 31st December, 2009 as detailed below amounted to ₦481,407,349,067.42.

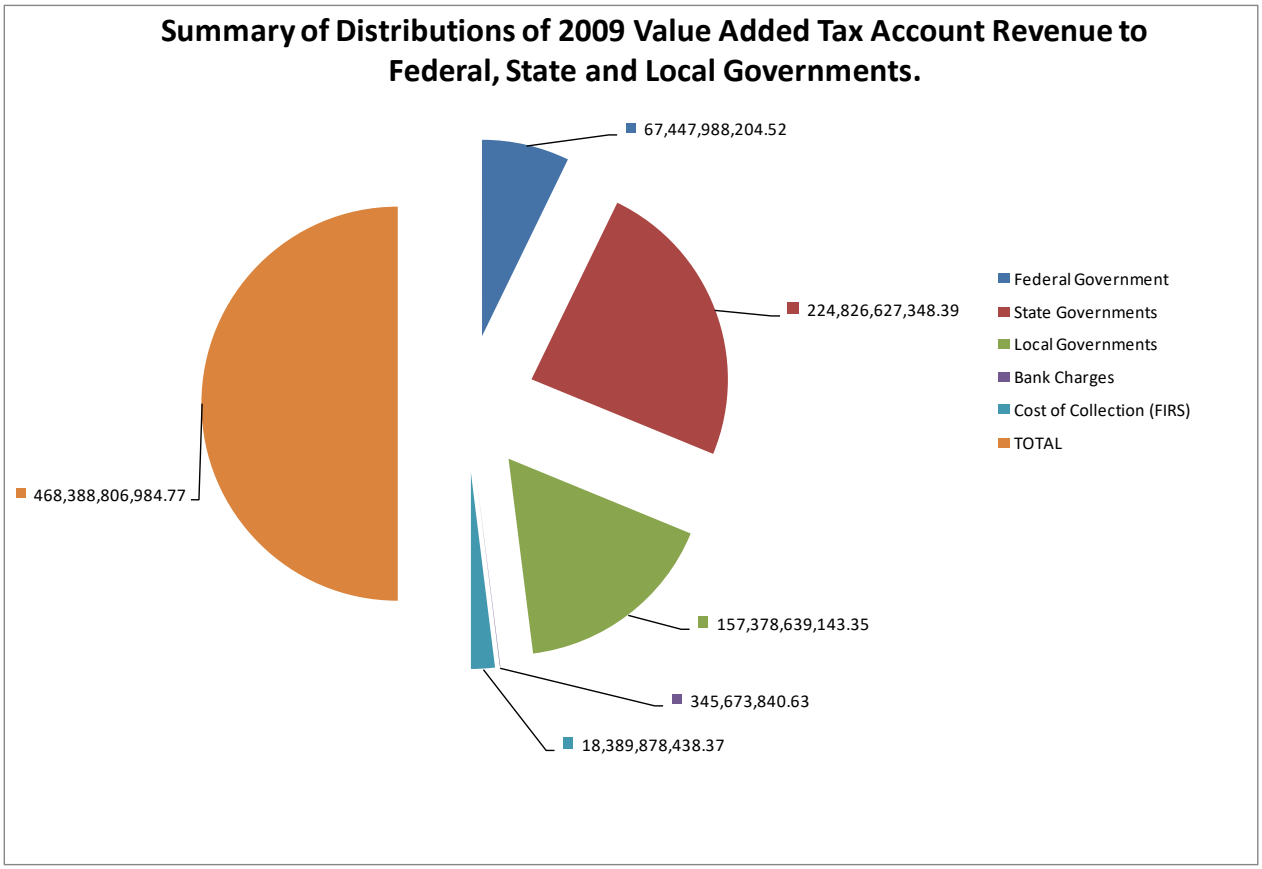
MONTH	NCS (VAT)	FIRS (VAT)	TOTAL
-	₦	₦	₦
JAN	9,654,885,379.66	36,439,503,660.14	46,094,389,039.80
FEB	7,999,963,173.21	27,605,037,461.99	35,605,000,635.20
MAR	10,372,153,993.53	25,132,820,241.56	35,504,974,235.09
APR	9,915,320,478.01	20,610,566,511.33	30,525,886,989.34
MAY	9,596,026,312.65	33,186,043,135.24	42,782,069,447.89
JUNE	10,285,744,748.90	29,791,925,485.72	40,077,670,234.62
JULY	10,162,708,503.75	36,417,380,909.78	46,580,089,413.53
AUG	9,494,795,466.33	30,945,662,519.37	40,440,457,985.70
SEPT	10,666,970,130.44	27,384,725,167.76	38,051,695,298.20
OCT	10,501,980,974.99	30,933,573,790.04	41,435,554,765.03
NOV	9,348,606,863.47	30,249,743,006.03	39,598,349,869.50
DEC	9,842,522,139.00	34,868,689,014.52	44,711,211,153.52
TOTAL	**117,841,678,163.94**	**363,565,670,903.48**	**481,407,349,067.42**



3.30 Summary of Distributions of 2009 Value Added Tax Account Revenues to Federal, States and Local Governments.

A total sum of ₦468,388,806,984.77 as summarized below was distributed to the three tiers of Governments and cost of collection to FIRS.(Appendix IV for details).

Description	Amount ₦
Federal Government	67,447,988,204.52
State Governments	224,826,627,348.39
Local Governments	157,378,639,143.35
Bank Charges	345,673,840.63
Cost of Collection (FIRS)	18,389,878,438.37
TOTAL	**468,388,806,984.77**



3.31 **<u>Under Payments of Federal Government Share of Value Added Tax</u>**

Audit examination of the accounting records of Value Added Tax Distribution by FAAC revealed that there was under payment of ₦4,496,532,547.06 to the Federal Government from the Value Added Tax distribution by FAAC during the period under review, while the share of the State Governments was also over paid by the same amount using the approved rates of 15% for Federal Government, 50% for State Governments and 35% for Local Governments. (Appendix V for details).

3.32 The Accountant-General of the Federation had been requested to reconcile the discrepancies of ₦4,496,532,547.06 and appropriate refund made to the Federal Government by the State Governments from over payments made to the State Governments due to the miss-application of the sharing percentage.

3.33 **Deductions of Contractual Obligations Amounting to ₦1,200,000,000.00 from VAT Allocation to Kwara State Government**

The sum of ₦1,200,000,000.00 in six tranches at ₦200,000,000.00 per month of July, August, September, October, November and December 2009, were deducted from the Value Added Tax allocation to Kwara State Government for the payment of Contractual Obligations. These payments contravened the provisions of Sections 120(1, 2, 3 & 4) of the Constitution of the Federal Republic of Nigeria, 1999.

3.34 The Accountant-General of the Federation had been requested to furnish to my Office

(i) The resolution of the Kwara State House of Assembly of the affected State authorizing the payments of the above Contractual Obligations.

(ii) The purpose of the above Contractual Obligation.

(iii) Reason for the flagrant contravention of Sections 120(1, 2, 3 & 4) of the Constitution of the Federal Republic of Nigeria, 1999 on the payment of the above sum.

3.35 **Deduction of Bank Charges from Value Added Tax Account**

Examination of Value Added Tax records at the Federation Account Allocation Committee (FAAC) Secretariat in the Office of the Accountant General of the Federation revealed that a total sum of ₦345,673,840.63 was deducted from the Value Added Tax Revenue as Bank Charges for the period under review. This practice would appear to be abnormal, since the agreed Bank Charges are suppose to have been deducted from Value Added Tax collection by the Collecting Banks before remitting the balance to the Value Added Tax Account maintained with the Central Bank of Nigeria (CBN) by Federal Inland Revenue Service.

3.36 The Accountant-General of the Federation had been requested to:

(i) Explain the deductions of the Bank Charges from the Value Added Tax Revenue by FAAC.

(ii) Provide schedule of amounts of bank charges paid to individual banks and names of the Banks

3.37 **Non-Submission of Value Added Tax (VAT) Account Statement for the year ended 31st December, 2009 by the Accountant-General of the Federation.**

The Value Added Tax (VAT) Account Statement which comprises the source of revenue and the respective inflows and the disbursement of funds there from for the year 2009 which should have been presented for audit in compliance with Section 85(5) of the Constitution of the Federal Republic of Nigeria, 1999, which stipulates that: "the Auditor-General shall, within ninety days of receipt of the Accountant-General's Financial Statement, submit his reports under this section to each house of the National Assembly and each House shall cause the reports to be considered by a Committee of the House of the National Assembly responsible for public account."

3.38 The attention of the Accountant-General of the Federation had been drawn to this lapse.

SECTION 4

LOSSES OF CASH, STORES, PLANTS, VEHICLES AND EQUIPMENT

4.0. LOSSES OF CASH, STORES, PLANTS, VEHICLES AND EQUIPMENT

4.01 Losses of cash and stores arising from theft, fraud, negligence, death of government debtors, inadequate security and non-observance of existing regulations that have come to the notice of this Office since the date of last Report are tabulated in Appendix "I" of this Report.

4.02 The following schedule shows the comparative position with regard to losses in the preceding five years:

YEAR	LOSS OF CASH		LOSS OF STORES	TOTAL AMOUNT ₦
	NO	AMOUNT (₦)	NO	
2004	2	5,664,295.00	5	369,068,010.00
2005	3	44,316,186.07	4	11,915,000.00
2006	2	1,084,400.00	4	2,560,623.50
2007	2	10,225,940.00	2	17,521,440.00
2008	1	2,190,000.00	15	21,445,600.00
2009	1	34,051,500.00	5	7,150,000.00

4.03 From the above schedule, the undulation in the number of reported cases is not an indication of a reduction in the yearly losses of Government funds and stores, but an outright disregard for the provisions of Chapters 25 and 26 of the Financial Regulations which enjoin all Accounting Officers to render reports of any loss of Cash, Stores, Plants, Vehicles and Equipment to my Office, the Office of the Accountant-General of the Federation and to the Federal Civil Service Commission.

4.04 No accident case involving any Government vehicle was reported during the year. However, elsewhere in this Report, few cases of accident which came to light in the course of routine audit exercise were reported against several Ministries, Departments and Agencies (MDAs).

The stated regulations require strict compliance.

OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION

Federal Pay Office, Abeokuta:

4.05 It was observed that an official vehicle Toyota Corolla Saloon Model 2008 with Reg. No. FG 269 J10, Engine Number AZZU085024 and Chassis Number AHTLA52E40303759 valued at ₦3,400,000.00, belonging to the Federal Pay Office, Abeokuta was reportedly snatched from the Federal Pay Officer, by armed robbers at gun point on 16th February, 2009 at about 2.00p.m. at Arigbajo along Lagos/Abeokuta express road in Ewekoro Local Government Area, Ogun State. The incident was

promptly reported to the Divisional Police Officer, Ewekoro Division, whose investigation report disclosed that efforts made thus far to recover the vehicle had proved abortive up till the time of writing the Inspection Report in October, 2009. As the incident was not officially reported to my Office in accordance with extant Financial Regulations, the Accountant-General of the Federation has been requested to furnish my Office with the following documents:-

(i) Duly completed Treasury form 146;
(ii) Police Report; Interim and Final; and
(iii) Report of Panel of enquiry who investigated the loss.

NIGERIA FOOTBALL FEDERATION

4.06 During the period under review, a loss of Government Fund totalling USD235,000.00 (₦34,051,500.00) was observed to have occurred through burglary at the Office of Nigeria Football Federation, Abuja, on 19th March, 2009.

The matter was reported to the Police for thorough investigation and the report is still being awaited.

The Director-General did not furnish my Office with the necessary documents as stipulated in the provisions of the Financial Regulations through completed Treasury Form 146. He had been urged to follow the due process on the loss of government cash and store items as contained in the existing regulations.

THE NIGERIA POLICE FORCE

4.07 At the Central Police Station, Abuja, FCT, it was observed that guard services were being rendered to 14 banks and 4 companies but there was neither any record maintained for the revenue generated nor any evidence of payment to government coffers.

The Permanent Secretary, Federal Ministry of Police Affairs had been asked to investigate and account for the revenue generated from these services and forward evidence of remittances for audit verification.

At the Life Camp Divisional Police Station, Abuja, FCT, the following observations were made:

(a) 13 registered exhibits of various descriptions; materials and monetary were released without written bonds contrary to extant rules and regulations. The Permanent Secretary, Federal Ministry of Police Affairs, has been asked to produce

the bonds releasing these exhibits for audit verification. His response is being awaited.

(b) 4 Arms of different types were alleged to have been snatched by armed robbers in FCT between January, 2008 and September, 2009. The values of these Arms could not be ascertained at the time of writing this report.

The missing arms are yet to be reported officially in accordance with the provisions of the Financial Regulations. The case has been taken up with the Permanent Secretary, Police Affairs.

(c) 7 different Arms purportedly sent to the State CID were neither supported with a forwarding letter or signal nor any acknowledgment of the receipt of the Arms by the State CID. The Permanent Secretary, Police Affairs has been asked to confirm that the Arms were received by the State CID and to ensure that proper records and documentation of Arms and Ammunitions are kept in all locations to prevent them getting to wrong hands.

(d) Similarly, different exhibit vehicles, arms and items purportedly transferred to the State CID and SARS were not supported with a forwarding letter or signal neither was any acknowledgement of the receipt of the items given by the State CID.

The examination of the accounting records maintained at the Gwarinpa Divisional Police Station, Abuja, FCT, revealed that:-

(e) 4 monetary exhibits totalling ₦364,000.00 entered in the monetary exhibit register could not be accounted for as the Exhibit Keeper could not produce same for physical inspection.

The sum of ₦364,000.00 should be recovered from the Exhibit Keeper and forward the recovery particulars for my verification.

(f) Also, 3 arms and 40 round of ammunitions were alleged to have been snatched by armed robbers between July, 2005 and January, 2007. The values of these arms and ammunitions could not be ascertained at the time of writing this Report. It is worthy of note that none of these losses was reported to my Office on Treasury Form 146. The Permanent Secretary, Federal Ministry of Police Affairs had been requested to furnish me with explanations on the missing arms and ammunitions and whether they had been recovered.

(g) The accounting records maintained at Lugbe Divisional Police Station, Abuja, FCT, revealed the following observations:-

(h) 2 registered exhibits totalling ₦112,800.00 were released to the Investigation Police Officers on 19th December, 2008 and 22nd July, 2009 without bonds required for such releases.

(i) Again, 5 arms and 45 rounds of ammunitions whose values were not known were alleged to have been snatched in FCT by armed robbers between January, 2006 and September, 2009. It is worthy of note that none of these losses was reported to my Office, on Treasury Form (TF) 146.

The Permanent Secretary, Police Affairs had been requested to account for (i) arms and ammunitions, (ii)exhibits and produce the duly signed bonds for my verification.

4.08 At Utako Divisional Police Station, Abuja, FCT, the following observations were made:

(a) Makarov Pistols with Model No. IM-39-2569 and IM-39-2736 were missing as the Amourer could not produce them for physical inspection. These losses, whose values were not disclosed, are yet to be reported formally to my Office, in accordance with extant Financial Regulations.

(b) 3 Beretta Riffles and 1 Jincheng Motorcycle purportedly transferred to FCT Command were neither supported with a forwarding letter or signal nor any acknowledgement of receipt by the FCT Command.

(c) 128 rounds of ammunition (of different specifications and calibers) were found missing. The values of these ammunition could not be ascertained at the time of writing this report.

The Permanent Secretary, Federal Ministry of Police Affairs was requested to furnish me with explanations on the missing ammunitions, and all the irregularities mentioned above. His reaction is being awaited.

4.09 At the Abaji Divisional Police Station, Abuja, FCT, 8,109 rounds of ammunitions (of different specifications and calibers) were found missing. The value of these ammunition could not be ascertained at the time of writing this report.

(a) 11 exhibits and 2 accident vehicles were auctioned by Abaji Divisional Police Officer in the month of May, 2009 without following due process. Also, the revenue generated from the process was not accounted for.

The Permanent Secretary, Federal Ministry of Police Affairs was requested to comment and account for the revenue generated from the auction sales furnishing my Office with details of the sales and evidence of payment for verification. Also, furnish me with explanations on the missing ammunitions and confirm whether they had been recovered.

4.10 At the Police College, Ikeja, 60 bookings made for field event rentals between 3rd January, 2008 and 24th December, 2009 amounting to ₦16,200,000.00 were not

accounted for as revenue receipt books issued or evidence of remittance of the revenue generated to the Headquarters were not produced for audit.

(a) 44 officers who lodged in the Officer's Mess, Ikeja, were indebted to the tune of ₦4,335,000.00.

(b) 54 Library books borrowed from the College Library by members of staff between 1st August, 1995 and 22nd July, 2005 were yet to be returned as at the time of writing this report.

The Permanent Secretary had been requested to:

(i) recover the revenue totalling ₦16,200,000.00 from the Police College, Ikeja
(ii) recover the sum of ₦4,335,000.00 from the affected erring officers' salaries and
(iii) ensure that the officers who failed to return the 54 library books borrowed should be surcharged and forward recovery particulars to my Office for verification.

FEDERAL MINISTRY OF AGRICULTURE AND WATER RESOURCES

4.11 At the Federal Ministry of Agriculture and Water Resources, a Toyota Land Cruiser Jeep FGN 113 U03 (NM924 KJA) with engine and chassis Nos. IF207204088 and JTI 1090J075157385 belonging to the Ministry was reported stolen. The purchase value of the vehicle as the time of audit could not be ascertained. According to investigation the car was reported to have been snatched at gun point at about 9.00p.m in Abuja on Sunday 17th February, 2008. The case was not properly reported on Treasury Form (TF) 146 to my office and other relevant authorities.

The Permanent Secretary was directed to explain the present position of the motor vehicle and report accordingly.

4.12 A Toyota Hilux Van (double cabin) Reg. No. (unknown) engine and chassis Nos. 8155374 and 22G6080005431 belonging to the Ministry was reported to have been burnt. The cost of acquisition of the motor vehicle could not be ascertained as well as the action taken in accordance with the provisions of extant regulation on loss of motor vehicles.

The loss, the value of which was not disclosed, is yet to be reported formally to my Office, in accordance with extant Financial Regulations.

NATIONAL POPULATION COMMISSION, ASABA

4.13 At the National Population Commission, Asaba, a KIA Jeep with Registration Number FG 185 H49. Engine Number G6CU4D35952 and Chassis Number

KNAJC52385538929 acquired in 2005 was taken to Port-Harcourt for repairs in 2008 and subsequently got missing.

As at the time of writing this report, this loss has not been reported to my Office on Treasury Form 146 as required by extant rules.

The above irregularities had been communicated to the Permanent Secretary and his reaction is being expected.

CUSTOMARY COURT OF APPEAL

4.14 At the Customary Court of Appeal in the year under review, the following losses of vehicles were observed:-

(a) A Toyota Corolla Saloon car 1.4 XLI with Registration No. FJ 07ACCA, Engine No, 22V093134 and Chassis No. X03020337 which originally cost ₦3,750,000.00 was stolen from the Honourable Justice of Customary Court of Appeal, Abuja, along Garan-Bwari Road at gun point. The Police report from Bwari Divisional police Headquarters, revealed that efforts made to trace the vehicle, since 21st September, 2009 when it was stolen was unsuccessful. The stolen vehicle was not reported to the Auditor-General for the Federation, Accountant-General of the Federation and Federal Civil Service Commission as required by the extant Financial Regulation. Also the motor vehicles' books and other records revealed that a Company of Insurance Brokers paid the sum of ₦2,244,375.00 as a settlement of Insurance policy on the stolen vehicle. The Chief Registrar had been urged to comply with the extant Financial Regulation by conveying to this office the report of the stolen vehicle through Treasury Form (TF) 146 and evidence of remittance of the amount of ₦2,244,375.00 to the Sub-Treasurer of the Federation for verification.

(b) A Toyota Corolla 1.4XL model 2008 with Registration No.FJ47CCA, Engine No.V021802 and Chassis No.E003010027 belonging to the Honourable Court was seriously damaged when it was involved in an accident at Jere village along Abuja-Kaduna Expressway on 24/10/2008 when a Judge of the Court was returning from Kaduna after attending a Conference.

Audit investigation showed also that though the matter was reported to the Police, there was no former report forwarded to my office and the Accountant-General of the Federation in compliance with extant regulations.

All the issues raised on the losses of Government vehicles above had been brought to the attention of the Chief Registrar. He had been requested to forward the following documents to my office in respect of each case of the losses:-

(i) Duly completed Treasury Form (TF) 146
(ii) Police Report; Interim and final Reports
(iii) Report of panel of enquiry who investigated the loss, and
(iv) Their findings, recommendations and sanctions melted to the erring officers.

SECTION 5

MINISTRIES, DEPARTMENTS AND AGENCIES

MINISTRIES, DEPARTMENTS AND AGENCIES:

FEDERAL MINISTRY OF AGRICULTURE AND WATER RESOURCES

5.01 At the Federal Ministry of Agriculture and Water Resources, Abuja, the audit examination of the accounting records maintained in 2009 revealed the following:-

(a) 17 deductions totalling ₦1,162,880.96 collected as WHT and VAT between the months of May and December, 2009 from the Ministry's overhead expenditure was not remitted to the Federal Inland Revenue Service contrary to the provisions of Tax and VAT laws CAP 13 LFN of 2004.

The Permanent Secretary has been asked to ensure that the total amount of ₦1,162,880.96 collected be remitted to the Federal Inland Revenue Service and evidence of remittance should be forwarded to this Office for verification.

(b) Amounts totalling ₦20,770,603.03 collected as Value Added Tax (VAT) for the period under review, by a designated collecting bank was lodged into the Withholding Tax (WHT) bank account contrary to the provisions of the FIRS extant Regulation on the lodgement of VAT and Tax Revenue.

The Permanent Secretary has been asked to ensure that the amount of ₦20,770,603.03 VAT revenue wrongly lodged into WHT account should be reversed into the VAT account furnishing this Office with the relevant particulars for verification.

(c) An amount totalling ₦10,824,254.86 collected as Withholding Tax Revenue was lodged by the same bank into Value Added Tax Account, contrary to the provisions of Extant Regulation on the logement of WHT and VAT Revenue.

The Permanent Secretary has been asked to reverse the sum of ₦10,824,254.86 wrongly lodged into VAT account back into the WHT account furnishing this Office with the relevant particulars for verification.

(d) Similarly, an amount of ₦23,292,265.91 collected in respect of VAT Revenue was wrongly deposited into WHT account by another designated collecting bank contrary to the provision of government Financial Regulation on this matter.

The Permanent Secretary has been asked to correct the irregularity, forwarding the relevant documents to this Office for verification.

(e) Similarly amounts totalling ₦2,797,053.83 in respect of payment of unclaimed salaries were not entered into the unclaimed salaries register/cashbook, contrary to the provisions of Financial Regulations. The anomaly should be corrected.

(f) The sum of ₦7,121,000.00 was paid to 13 officers of the Ministry in December, 2009 to attend a workshop at ASCON in Lagos could not be confirmed, as the necessary supporting documents such as receipt for fees paid and so on were not attached to the payment voucher. The Permanent Secretary has been asked to produce the necessary supporting documents for audit verification.

(g) The sum of ₦3,582,000.00 was paid to an officer of the Ministry in April, 2009 to conduct staff promotion interview. However, the payment voucher was not detailed enough to substantiate the nature and items of expenditures involved, as such can not be accepted as proper and legitimate charge against public funds.

The Permanent Secretary has been asked to forward details of expenditure with necessary supporting documents to my Office for verification.

(h) Amounts totalling ₦12,863,674.84 were payments from overhead account in November, 2009; described as “debits in bank and not in cashbook”. This should be investigated and reconciled in accordance with extant regulation. The Permanent Secretary has been asked to investigate and reconcile the account.

(i) Amounts totalling ₦224,709,040.00 granted to 127 officers of the Ministry between January and December, 2009 for various purchases and supplies had not been retired as at the time of audit inspection in March, 2010, contrary to the Financial regulation. 21 officers took successive advances without the retirement of the previous ones. Financial Regulation allows for only 7 days for advances to be retired on completion of an assignment and further advances should not be granted until the previous ones have been retired. The Permanent Secretary has been requested to ensure that all the advances are retired forthwith. Otherwise, they should be recovered from the emoluments of the defaulting officers.

(j) A total sum of ₦1,979,979,999.80 was diverted from fertilizer procurement/revolving fund to settle expenses relating to Azare and Gurara Water Scheme which should have been charged to the appropriate votes on water supply. Moreover, these payments were made without seeking virement approval from the National Assembly. The Permanent Secretary has been asked to produce the authority for the virement of the funds..

(k) 53,325.55 metric tones of fertilizers worth ₦531,349,500.00 were short falls of fertilizers supplied to 13 states of the Federation under 2009 wet season farming programme. The shortfalls impacted negatively on the volume of fertilizers made available to farmers to prosecute the food security programme of the Federal Government in the states. The Permanent Secretary has been asked to explain the shortfall of fertilizers supplied to the 13 states of the Federation.

(l) Amounts totalling ₦1,377,500.00 being losses due to theft of fertilizers at the Ministry's fertilizer warehouse at Funtua, Kastina State on 14th September, 2009 was not reported in accordance with the provisions of Financial Regulation on loss of government stores.The Permanent Secretary has been asked to report the loss accordingly and the action taken on those whose duty was to guard the fertilizer warehouse.

(m) 45.35 metric tones of fertilizers worth ₦4,870,000.00 were reported damaged. The damages were caused by poor packaging and poor storage facilities at the primary distribution centres in Plateau State. The Permanent Secretary has been asked to safeguard such waste in the future, while arranging for the disposal of the damaged fertilizers in accordance with the provisions of the Financial Regulations.

(n) A Peugeot 406 station wagon Reg. No. FGN 10 A25 and motor vehicle No. FG01BA25 with chassis No. 6153055 belonging to the Ministry of Agriculture and Water Resources, Abuja were carried away to other Ministries where the officers whom these vehicles were attached, were posted to. The Permanent Secretary has been asked to ensure that the motor vehicles were returned or brought into the pool of the motor vehicles maintained by the Ministries where the officers were transferred to.

(o) 11 motorcycles acquired between 2006 and 2007 were found undergoing wear and tear where they were abandoned since the time of purchase. The cost of purchase of those motorcycles could not be ascertained. The Permanent Secretary has been asked to effect immediate distribution of those motorcycles to the end users informing my Office for verification purposes.

All the issues raised have been communicated to the Permanent Secretary for prompt action and his reaction is being awaited.

(p) At the Federal Ministry of Agriculture and Water Resources, a Toyota Land Cruiser Jeep FGN 113 U03 (NM924 KJA) with engine and chassis Nos. IF207204088 and JTI 1090J075157385 belonging to the Ministry was reported stolen. The purchase value of the vehicle as the time of audit could not be ascertained. According to investigation the car was reported to have been snatched at gun point at about 9.00p.m in Abuja on Sunday 17th February, 2008. The case was not properly reported on Treasury Form (TF) 146 to my office and other relevant authorities.

The Permanent Secretary was directed to explain the present position of the motor vehicle and report accordingly.

(q) A Toyota Hilux Van (double chain) Reg. No. (unknown) engine and chassis Nos. 8155374 and 22G6080005431 belonging to the Ministry was reported to have been burnt. The cost of acquisition of the motor vehicle could not be ascertained as well as the action taken in accordance with the provisions of extant regulation on loss of motor vehicles.

The loss, whose value was not disclosed, is yet to be reported formally to my Office, in accordance with extant Financial Regulations.

FEDERAL CIVIL SERVICE COMMISSION

5.02 At the Federal Civil Service Commission, the following irregularities were observed:-

(a) 45 payment vouchers totaling ₦68,795,721.91 were not made available for audit examination. It is therefore difficult to confirm that the expenditure was a proper and legitimate charge against public funds. The Permanent Secretary has been asked to produce the payment voucher for audit examination.

(b) The following observations were made from 6 payment vouchers totalling ₦1,021,500.00 paid within 1 (one) month in respect of legal tours:-

(i) Attachment of court summons, situation reports on cases and other relevant court proceedings were not made available for audit scrutiny.

(ii) A payment voucher dated 11th March, 2009 for ₦150,700.00 was raised and paid for a court date which fell on Sunday, 22nd February, 2009.

(iii) Efforts to peruse the case files in order to ascertain the genuineness of the applications for court hearings were frustrated.

The irregularities have been communicated to the Permanent Secretary and his response is being awaited.

(c) 22 Law Books which were supplied in 2008 for a sum of ₦984,000.00 and taken on store charge through SRV B573-575 on 29th August, 2008 and issued to legal unit on 3rd September, 2008 were not made available for audit inspection.

Similarly, 30 books supplied on SRV/FCSC/AC/46 of 11th December, 2008 amounting to ₦855,200.00 were not made available for sighting at the Library, therefore, I could not confirm that the various payments made were proper and legitimate charges against public funds. The Permanent Secretary has been asked to produce the books for audit inspection.

(d) A payment voucher raised and paid in respect of retirement of cash advance for amount totalling ₦4,421,500.00 to carry out various services on behalf of the Commission were observed on scrutiny that receipts attached to cover the expenses were either altered and/or falsified. The Permanent Secretary has been asked to investigate the matter to ensure that no fraud was perpetrated.

(e) A payment voucher of ₦1,120,000.00 was made to a consultant for services rendered to the Commission. However, audit observation revealed that no receipt was issued by the Consultant as evidence of receiving the amount.

Similarly, a sum of ₦700,000.00 was paid to a staff on the 18/6/2009 as course fee, however, the receipt to confirm actual attendance was not produced for audit verification.

The Permanent Secretary has been asked to produce the receipts for my verification.

(f) Cash/Personal advances totaling ₦10,949,600.00 were granted to 27 officers of the Federal Civil Service Commission between January, 2008 and December, 2009. It is however, disturbing to note that these advances had not been retired as at May, 2010. The Permanent Secretary has been requested to direct the affected officers to retire the outstanding advances against them otherwise; the amount should be recovered from their salaries. Evidence of retirements should be forwarded to me for audit verification.

FEDERAL MINISTRY OF TOURISM, CULTURE AND NATIONAL ORIENTATION

5.03 At the Federal Ministry of Tourism, Culture and National Orientation, Abuja, in the year under review the following observations were noticed:-

(a) 18 payment vouchers for recurrent expenditure made between January and June, 2009 totalling ₦21,744,081.25 for various services like carnival running cost, courier service, purchase of stationeries, repairs of vehicle etc. were not made available for audit examination contrary to the extant regulations. It is therefore difficult to accept that the amounts incurred on the services are proper and legitimate charges against public funds. The Permanent Secretary has been requested to produce the payment vouchers for audit verification, otherwise he should account for the amount involved without further delay.

(b) The retirement voucher dated May, 2009 was prepared to retire the expenses for hosting the electronic copy of Nigerian Tourism Development, Master Plan document on Goggle, yahoo, MNS and e-bay.

However, there was no relevant vital supporting documents attached to the voucher, such as receipts in respect of retirement of Personal advances totalling ₦10,080,000.00 granted to an officer of the Ministry.

The Permanent Secretary has been asked to ensure the retirement of the Personal advance in line with relevant provisions of the Financial Regulation otherwise, the entire amount of ₦10,080,000.00 should be refunded en-bloc to chest.

(c) A total sum of ₦7,910,260.00 was paid to 4 contractors for the supply of office equipment such as computers and accessories and photocopying machines. However, these items purported to have been supplied to the Ministry were not taken on charge into Store Ledger as evidence of supply. The relevant store documents such as Store Receipt Voucher (SRV), Store Issue Voucher (SIV) etc were not produced for audit checks. It is very doubtful if these items were supplied. The expenditure incurred therein cannot therefore be regarded as a proper charge against public funds. The Permanent Secretary was asked to account for the amount by producing relevant documentary evidence in support of these supplies; otherwise the total amount of ₦7,910,260.00 involved should be recovered from the contractors and the officer that authorized the payments.

(d) On 19/10/2009, a contract was awarded to a company for the sum of ₦9,350,000.00 for feasibility study and development of e-library. However, examination of the payment voucher revealed that:-

(i) There were no relevant supporting documents such as invoice, receipt etc attached to the payment voucher to facilitate audit review, and also to ascertain whether the study was conducted or not. The relevant documents should be produced for audit verification.

(ii) Similarly, a total sum of ₦2,270,000.00 was paid on 23rd September, 2009 to an officer as an advance in respect of the World Tourism day held in September, 2009. There were no relevant invoices/receipts, details of lunch for participants attached to support the amount of ₦2,270,000.00 advanced to the officer. The lack of essential documents could not allow any proper audit exercise to be carried out on this voucher. The relevant documents and particulars to support the retirement of the cash advance should be furnished for audit verification.

(e) Audit examination of the Bank Reconciliation Statements for the financial year under review showed the following unresolved issues:-

(i) 8 items totalling ₦1,426,497.00 were described as “Receipts in the Cash book not in Bank” between 10/11/08 and 29/01/09 for the Recurrent Account. These are revenues generated by the Ministry which were not paid into bank account. The Permanent Secretary had been requested to investigate and clear these items accordingly and inform my Office for verification.

(ii) Receipts of various amounts totalling ₦4,653,146.00 which featured as “receipt in Bank not in Cash book” had also accumulated between October, 2008 and June, 2009. This could be direct revenue payment into the Ministry’s bank account which did not pass through the Cash book. These outstanding items ought to have been investigated and cleared without delay in accordance with the extant regulations.

The Permanent Secretary has been asked to comment on the irregularity.

(f) 37 Capital payment vouchers of various amounts totalling ₦230,918,764.78 for the year 2009 were not made available for audit examination. I cannot therefore certify that the expenditure incurred on them are legitimate charges against public funds. The Permanent Secretary had been requested to produce the payment vouchers to enable me express opinion as to the legitimacy and authenticity of the transactions.

FEDERAL MINISTRY OF YOUTH DEVELOPMENT, ABUJA

5.04 At the Federal Ministry of Youth Development, Abuja, the following observations were made:

(a) It was observed that in the year 2009 a total sum of ₦298,355,810.29 was spent under the vote for Rehabilitation, furnishing and implementation of the National Youth Centre Owode-Egba, while the total amount released for the vote was ₦277,000,000.00 thereby resulting in an over expenditure totalling ₦21,355,810.00 without authority.

The Permanent Secretary has been requested to produce the authority for the excess expenditure amounting to ₦21,355,810.29 for audit verification.

(b) In September, 2009 a payment voucher for the sum of ₦20,000,000.00 which was raised in favour of National Association of Nigeria Students (NANS) and described as financial assistance was discovered to have been paid to a staff without authority contrary to Financial Regulation 613 and 616. The Permanent Secretary has been requested to produce the acknowledgement receipt from National Association of Nigeria Students (NANS) for audit verification.

The issues are under correspondence.

MINISTRY OF DEFENCE HEADQUARTERS

5.05 At the Ministry of Defence Headquarters, Abuja, the following observations were made:-

(a) 2 payment vouchers dated 29th April, 2009 and 4th May, 2009 for a total sum of ₦6,000,000.00 were raised and paid to two consultants as course fees for the training of officers of the Ministry without relevant supporting documents such as Authority to Incur Expenditure (AIE), list of participants, due process certificate, letter of award and minutes of tenders Board Meeting. This is contrary to the provisions of Financial

Regulation 603 which requires that all payment vouchers should be supported by such documents. The Permanent Secretary has been requested to furnish my office with the relevant supporting documents, otherwise the sum of ₦6,000,000.00 cannot be accepted as a proper and legitimate charge against public funds. .

(b) During the audit examination of the accounting records maintained at the Ministry of Defence Headquarters, Abuja, it was noted that a total sum of ₦9,250,000.00 was paid to a contractor on 28th May, 2009 as 100% payment for the provision and installation of internet of 640 modes in the Ministry.

However, as at the time of audit inspection on the 15th April, 2010, it was observed that the work had not been completed. As a result of this situation, the officer supervising the project could not issue a job completion certificate, yet the Ministry went ahead to make 100% payment.

This contravenes Financial Regulation 412 which stipulates that no money will be claimed other than the cost of work certified to have been performed.

The matter has been referred to the Permanent Secretary for his comment on the violation of these extant regulations.

(c) At the Ministry of Defence Headquarters, Abuja, 2 officers were paid a total sum of ₦6,520,000.00 for the printing of payment vouchers, paying-in-forms and Budget forms. This action contravenes Treasury Circulars Nos. TRV/A5 and B5/2001 dated 7th September, 2001 which require that all procurement of stores and services costing over ₦100,000.00 shall be made through contract.

Besides contravening the above provision, the payment vouchers, paying-in-forms and Budget forms that were purportedly printed were not taken on ledger charge as there were no Stores receipt vouchers attached to the payment vouchers contrary to the provisions of Financial Regulation 2405.

I am therefore not convinced that the expenditure of the sum of ₦6,520,000.00 was a proper charge against public funds. The Permanent Secretary has been requested to recover the sum of ₦6,520,000.00 from the officers and pay back to chest. My Office should be informed of the payment for audit verification.

(d) A total sum of ₦4,830,300.00 was paid to an officer as out of pocket expenses for the repair of 19 photocopiers, 43 computers, 36 split air-conditioners and 63 refrigerators. The list of items repaired, the location of the items and the certificate of completion of repairs certifying that the items had been repaired were not attached. The repairs purportedly done became doubtful when all the items were repaired at a uniform price, an indication that all the items had identical faults. It is tempting to ask what the annual salary of the officer is that he would incur out of pocket expenses of such an amount on behalf of government.

The Permanent Secretary has been requested to comment on the irregularities as stated herein as I find it difficult to accept this expenditure as a proper and legitimate charge against public funds.

(e) Examination of payment vouchers revealed that 6 payment vouchers of various amounts totalling ₦22,475,000.00 were raised and paid to some officers for various courses without relevant supporting documents such as receipts for fees, list of participants and evidences of payment to individual officer's account contrary to the circulars on e-payment and Financial Regulation 603.

The Permanent Secretary has been requested to forward the relevant supporting documents in complete discharge of accountability to my Office for my verification.

(f) The sum of ₦3,000,000.00 was paid as financial assistance to Alumni Association of National Defence College, Abuja, on 10th December, 2009. This sum was vired from Office Rent sub-head contrary to the provisions of Financial Regulation 310 which states that any virement must be duly authorized by the National Assembly.

The Permanent Secretary has been asked to comment on the irregularity mentioned herein.

(g) A total sum of ₦15,143,222.30 was paid to a contractor in April, 2009 for pre-contract consultancy for the rehabilitation of ship house building without the relevant supporting documents, such as procurement planning committee (PPC) certificate of no objection, job completion certificate and tender documents. The Permanent Secretary has been requested to forward the relevant documents to justify this expenditure as a proper charge against public funds.

(h) Similarly, an amount of ₦1,660,000.00 was paid in August, 2009 as house rent for an officer of the Ministry for 2 years without the relevant supporting documents such as Tenancy Agreement and receipt for payment.

It should be noted that payment of rent has since been monetized as such, the expenditure of the sum of ₦1,660,000.00 can not be accepted as a legitimate and proper charge against public funds.

(i) During the examination of the Bank Reconciliation Statements for the year 2009, the following observations were made:-

(i) 67 cheques totalling ₦47,850,736.90 issued between April, 2007 and June, 2009 had become stale and as at December, 2009 were not written back to the cash book as required by Financial Regulation 807.

(ii) 8 cheques issued from Overhead account totalling ₦1,620,220.00 had also become stale and were yet to be written back to the cash book as at December, 2009.

(iii) 3 mandates of various amounts from Capital Account totalling ₦814,789,524.64 issued in June, 2009 had remain uncleared and should have been written back to the cash book as at December, 31st 2009.

(iv) Amounts totalling ₦4,542,756,735.23 from Overhead Accounts and ₦521,617,531.69 from Personnel Accounts were accumulated between August 2008 and July, 2009 as "credit in the bank not in the cash book", as at December, 31st 2009 and should be captured in the cashbook in consonance with extant rules and regulation.

(v) Various amounts of ₦18,281,479.60, ₦55,625,852.86 and ₦10,624,501,494.88 from Overhead, Personnel and Capital accounts respectively featured as debits in bank not in the cash book. This should have been investigated and cleared expeditiously in accordance with existing Financial Regulation.

(vi) Various sums of ₦7,146,975.00, ₦469,311,126.84 and ₦67,694,294.34 from Overhead, Personnel and Capital accounts respectively which were described as "receipts in the cash book not in the Bank" in the months of July and December 2009 Bank Reconciliation Statement should have been investigated and cleared expeditiously.

The response of the Permanent Secretary on the above observations is being awaited.

NIGERIA ARMY

5.06 At the Nigeria Army Headquarters, Directorate of Army Logistic (DOAL), it was observed that the sum of ₦47,498,575.00 was paid to a firm for the supply of logistic items on a payment voucher dated 12/05/2009. The items supplied to 63 Regular Recruit Intake (PRI) Kaduna could not be confirmed as the receipt, invoice and store receipt vouchers attached did not indicate description of items, quantity supplied and rate for each item supplied. Also the location of the various items could not be ascertained. The Tenders Board Minutes and Due Process Certification were not attached for my perusal.

The Permanent Secretary had been requested to explain why the extant rules were faulted and produce documents detailing how these items were distributed, otherwise the entire amount of ₦47,498,575.00 should be paid back to the government coffers.

(b) At the Nigerian Army School of Medical Science, Ojo, Lagos State, the following observations were made:-

(i) A total sum of ₦12,000,000.00 was paid through a payment voucher dated 25th May, 2009 to a contractor for the supply of various food items without following due process. There was no letter of award, contract agreement or job order in consonance with the Public Procurement Act. It was further observed that there were no storage facilities for the volume of food items purportedly purchased and no store records of receipt or issue to and from the store. Consequently, it was difficult for me to verify the authenticity of the expenditure.

The Permanent Secretary has been requested to forward the relevant store documents and explain why this expenditure should be accepted as a proper and legitimate charge against public fund or recover the sum, forwarding treasury details for verification.

(ii) A sum of ₦7,145,000.00 was paid to Headquarters (NASMS) for transportation and course allowances of officers. There was no sub-receipt attached to show the details of the beneficiaries, signatures, dates and amount due to each of them contrary to the provisions of the existing regulation

The Permanent Secretary has been requested to furnish the detailed list of beneficiaries, their signatures, date and amount due to each of them in accordance with the extant regulation, otherwise the expenditure incurred will not be accepted as a proper and legitimate charge against public funds and should therefore be refunded. His response is yet to be received.

5.07 At the 34 Field Artillery Brigade Obinze, Imo state, the following observations were made:

Sums totalling ₦937,683.00 were purportedly paid for the purchase of stationery items, but store receipt vouchers were not produced to authenticate that these items were supplied to the brigade and taken on store ledger charge for proper accountability contrary to Financial Regulation 2402.

The permanent Secretary has been requested to explain why the financial regulation was flouted and also produce the evidence that the items were supplied and forward the particulars for my verification.

NIGERIA NAVY

5.08 During the audit of the accounts and records maintained at the Nigeria Navy NNS Wey Navy town Ojo, Lagos, it was noted that there was a duplication of the remitted sum of ₦6,012,800.00 made available to the unit for the provisions of Solar Power Panels.

This irregularity has been brought to the notice of the Permanent Secretary and his reaction is still being awaited.

5.09 During the audit of the accounts and records at the Nigeria Navy Eastern Naval Command, Calabar, it was observed that 21 receipt vouchers amounting to ₦100,324,602.00 were not accounted for in the cash books and no corresponding payment vouchers were produced as evidence of expenditure in consonance with the provision of Financial Regulations 202 and 601.

(b) Payment vouchers raised in favour of various officers totalling ₦14,908,369.76 were paid without the relevant supporting documents contrary to the provisions of Financial Regulation 603. Without these documents I cannot certify that these are legitimate claims against public fund.

The Permanent Secretary Ministry of Defence has been requested to produce the cash book, payment vouchers and relevant documents or treasury receipt particulars of refund for audit verification. His response is being awaited.

NIGERIA AIR FORCE

5.10 At the Nigeria Air Force Station, Port-Harcourt, it is regrettable to note that the Station persistently refused the routine audit Inspection of its accounts since 2004. All efforts to get authorization for the audit inspection proved abortive.

The Nigeria Airforce Headquarters are yet to cite and produce copies of superior authorities exempting it from the statutory obligation of the Auditor-General for the Federation.

The Permanent Secretary, Ministry of Defence has been informed and the latest correspondence on the matter dated 7th July, 2009 with Ref. No. OAGF/PH/NAF/44 did not yield any result.

(b) During the audit examination of accounts and other records maintained by the Nigeria Air Force, Maiduguri, Various store items for amounts totalling ₦3,094,000.00 allegedly purchased between February and August, 2008 were not taken on ledger charge, as there were no relevant store receipt vouchers acknowledging their receipt into the store and there were no store issue vouchers raised in respect of usage of these items. It will therefore be difficult to accept the expenditure as legitimate charges against public funds.

5.11 At 81 Air Maritime Group, Nigerian Airforce, Benin, the sum of ₦865,000.00 was expended on the repairs of vehicles and other items. However, the payment vouchers raised for the amount did not have supporting documents such as invoices, job completion certificates and receipts.

In view of the above, I can not accept the expenditure of the sum of ₦865,000.00 as a proper and legitimate charge against public funds.

The Permanent Secretary has been requested to recover the sum of ₦865,000.00 from the officers forwarding the recovery particulars for audit verification.

(b) Various items valued at ₦505,070.00 were purported to have been purchased at 81 Air Maritime Group, Nigeria Air force, Benin. The items were not taken on ledger charge, there were no Stores Receipt Vouchers to indicate that the items were receipted and issued out. Above all, the items could not be seen on audit verification.

I can not therefore, accept the expenditure of the sum of ₦505,070.00 as a proper and legitimate charge against public funds.

The Permanent Secretary has been requested to recover the sum of ₦505,070.00 forwarding the recovery particulars for audit verification.

(c) Also, payment vouchers of various amounts totalling ₦3,499,903.91 were raised and paid to 2 officers to renovate some quarters, beautify and maintain street lights in the barracks.

5.12 During examination of the payment vouchers, it was observed with dismay that 81, Maritime Group, Nigeria Air force, split the renovation works to deliberately avoid tendering process. The Force gave separate jobs for painting, tiling and 3 other renovation works in the same quarters.

Furthermore, the payment vouchers did not have supporting documents such as authority to carry out the renovations and job completion certificates. Besides, there were no visual signs to show that the renovations, beautifications and the maintenance of the street lights were executed.

In view of this, I am not convinced that the expenditure of the sum of ₦3,499,903.91 incurred by 81, Maritime Group, Nigeria Air force, Benin is a proper and legitimate charge against public funds and cannot be accepted as such.

The Permanent Secretary has been requested to recover the sum of ₦3,499,903.91 from the 2 officers and inform me of the recovery for audit verification.

5.13 At the Ground Training Group Nigeria Airforce Kaduna, the following irregularities were noted:

(i) It was observed that a sum of ₦10,764,350.00 was purportedly spent on the purchase of food stuff and stationeries through cash advanced to the officers of the Unit. Scrutiny of the records revealed that none of the vouchers were supported with Store Receipt Vouchers to authenticate that the items were duly supplied.

The Permanent Secretary has been requested to produce evidence of purchase and utilization of the items, otherwise, the sum of ₦10,764,350.00 should be recovered being amount not properly accounted for.

(ii) The sum of ₦4,082,210.00 was claimed to have been expended on repairs of motor vehicle, maintenance and renovation of building etc of the Ground Training Group. However, it was observed that the relevant supporting documents, such as Invoices, Job Orders etc were not attached to the payment vouchers thus making the genuineness of the transaction doubtful.

The said documents should be produced for my verification otherwise the sum of ₦4,082,210.00 should be recovered and paid to Treasury.

5.14 At the Air force Institute of Technology, Kaduna, it was observed that 5 cheques totalling ₦14,322,612.19 for various payments were raised during the period under review but had not been entered into the cash book as at the time of audit visit in April, 2009 contrary to the extant regulation. Although in an explanation, it was claimed that the cheques were returned from bank as unpaid due to the recently introduced e-payment policy, but the alleged returned cheques were not produced for examination. This made it difficult to accept the claim that the cheques were returned and NOT cashed. The Permanent Secretary has been requested to produce the said cheques for my verification.

(b) At the Training Command Headquarters, Nigeria Air force Kaduna, it was observed that the sum of ₦48,017,005.00 was claimed to have been spent on training of officers of the Command. Such Training included Study Sponsorship, Various Educational Courses, Workshops and Seminars etc. However, as at the time of audit visit, it was observed that none of the payment vouchers was supported with relevant documents such as receipt etc as evidence for retirement of the amount advanced nor were the documents produced for audit examination. Consequently, the Permanent Secretary was requested to produce these documents. In response to my request, supporting documents for expenditure totalling ₦35,601,299.00 were produced, leaving the sum of ₦12,406,706.00 unaccounted for.

The foregoing has been communicated to the Permanent Secretary for prompt action.

FEDERAL MINISTRY OF EDUCATION

5.15 During the examination of the Financial transactions and other related records at the Federal Ministry of Education for the year ended 31st December, 2009, the following observations were made:-

(a) Contracts worth ₦21,765,000.00 awarded to 30 contractors for the supply of provisions, stationery items, computer consumables and so on were found after conducting an independent market survey, to have been inflated by the sum of ₦10,387,770.00. This action contravenes Financial Regulation (2009) No. 415 which requires that officers responsible for expenditure must exercise due economy. Money must not be spent merely because it has been voted. The amount of ₦10,387,770.00 should however be recovered from the contractors and the approving authorities.

(b) Amounts totalling ₦18,036,000.00 were paid to 3 consultants in the month of May, 2009, in respect of training conducted for the clerical staff of the Ministry in 4 batches in Abuja. The audit of the payment vouchers however revealed that:-

(i) Supporting documents such as acknowledgement receipt from the consultants and the signed list of beneficiaries who collected the transport claims of ₦3,000.00 each, were not attached to the voucher.

(ii) Batch B which comprised of 42 participants, was paid the amount of ₦4,650,000.00 instead of ₦4,056,000.00, thus resulting in an overpayment of ₦594,000.00.

The Permanent Secretary had been communicated to produce the supporting documents and also to recover the overpayment of the sum of ₦594,000.00 from the consultant.

(c) Personal advances totalling ₦20,788,290.00 granted to 45 members of staff between the months of March and August, 2009, were yet to be retired as at the time of my inspection in June, 2010. The Permanent Secretary was urged to ensure prompt retirement of the advances from the defaulting officers, forwarding the relevant particulars for audit verification.

(d) 186 Capital payment vouchers for amounts totalling ₦298,862,373.00 paid between the months of April and October, 2009, were not produced for audit inspection. It is therefore not possible to ascertain that the payments made were legitimate charges against public funds. The payment vouchers should be produced for audit examination.

Federal Science College, Ibillo

5,16 At the Federal Government College, Ibillo, a contract was awarded for the construction of 1 block of 4 classrooms at a contract sum of ₦7,261,184.00. The audit of this project however, revealed that the contractor did a substandard job. Surprisingly, the entire building was collapsing and the roof had been blown off by wind as at the time of audit inspection.

The Permanent Secretary had been requested to call the contractor back to site, to rectify the work done, as no value has been derived from the contract,

otherwise the entire contract sum of ₦7,261,184.00 should be recovered from the contractor.

Federal Science and Technical College, Tungbo

5.17 At the Federal Science and Technical College, Tungbo, a contract for the construction of Kitchen Cooking Bay was awarded at a contract sum of ₦2,013,007.50. At the time of inspection, it was revealed that the flooring was not properly done.

Similarly, another contract for the Rehabilitation of 1 block of 3 Bedroom Staff Quarters awarded at ₦1,942,342.50 had been fully paid for but the contractor was yet to execute the job, one year after payment.

(b) 3 capital projects awarded to a contractor, in September, 2008 at the Federal Science and Technical College, Tungbo for sums totaling ₦46,200,000.00 were not executed at the time of inspection in September, 2009. The contractor had been fully paid, hence the sum of ₦46,200,000.00 should be recovered from him. The contractor and the approving officers should be sanctioned in line with Financial Regulations No. 3104.

The Permanent Secretary had been requested to recall the contractors back to site to complete the jobs otherwise the sums of ₦1,942,342.50 and ₦46,200,000.00 should be recovered from the contractors forwarding evidence of recovery to my Office for verification.

Federal Science College, Uyo

5.18 At the Federal Science College, Uyo, Akwa Ibom, it was observed that:-

A contract for the tarring of 1,000 metres Access Road was awarded to a contractor at a cost of ₦2 million and payment fully made. A site inspection however revealed that only 121 metres was worked on without bitumen as specified in the contract agreement. The contractor should be recalled back to site to complete the job or the sum of ₦2 million be recovered recovery particulars should be forwarded for my audit verification.

(b) Another contract was awarded to a contractor for the provision of street light at a sum of ₦1,200,000.00. The street light poles installed were found to be substandard and 3 of them had already collapsed. The Permanent Secretary has been asked to recall the contractor back to site to replace the damaged poles.

(c) Also, a contract for the “Installation of VSAT 2.4 Metre Dish C Band for the schools within South-South of Nigeria was awarded to a company. However, 1 year subscription at a sum of ₦8,999,996.00 was paid. It was observed that the system packed up, after working for just one month.

The Permanent Secretary was asked to recover the 1 year subscription totalling ₦8,999,996.00 from the company, since no value was derived from the services rendered by the company.

Federal Science College, Ogoja

5.19 At the Federal Science College, Ogoja, a contract for the Renovation of 6 No hostels was awarded to a company at the sum of ₦7,500,000.00. A site inspection of the contract revealed that only 2 hostels were renovated.

Similarly, the renovation of the school's Sport complex was awarded to a contractor at a contract sum of ₦5,110,902.00. It was observed that the iron poles used for the sport complex and the basket ball posts were substandard, as one of them has already collapsed.

The Permanent Secretary has been communicated to recall the contractors to site to complete the jobs to standard or recover the difference between the work done and amounts paid to the contractors and terminate the contracts for poor performance.

Federal Science and Technical College, Ohoada,

5.20 At the Federal Science and Technical College, Ohoada, a contract for the construction of Girls Hostel was awarded to a contractor at a contract sum of ₦8 million and had been fully paid. However, the job is yet to commence as at the time of my inspection report in August, 2010.

The sum of ₦8million paid to the contractor should be recovered and the officers who approved payment for job not done should be sanctioned in line with the provisions of Financial Regulations No. 3104.

Federal Government Girls College, Abuloma

5.21 At the Federal Government Girls College, Abuloma, a contract for the Renovation of a block of 10 classrooms was awarded to a contractor in 2008 at a contract sum of ₦3,455,915.00 and had been fully paid. The site inspection however revealed that the contractor only repainted the block without proper renovation; the roof was still leaking, doors were not fixed, the floor pealed, toilets were bad and louvers were not fixed. Hence, value has not been derived for money expended.

The Permanent Secretary has been asked to recall the contractor to site to complete the job as awarded or refund the entire contract sum of ₦3,455,915.00 to the Federal Government.

Federal Government College, Ikot Ekpene:

5.22 At the Federal Government College, Ikot Ekpene, a contract for the purchase of 2 no Digital Duplicators, 1 no Peugeot 307 wagon, 30 Seater Toyota bus, Street Light and 100 no 2 Seater Classroom Desks was awarded to a contractor at a contract sum of ₦25,690,000.00. It was however observed that the contractor did not supply the 30

seater Toyota bus and 2 no digital duplicators all costing a total sum of ₦17,500,000.00.

The Permanent secretary has been requested to ask the contractor to complete the supply of Assets paid for but not supplied, otherwise the sum of ₦17,500,000.00 should be recovered from him.

Federal Government College Port-Harcourt

5.23 At the Federal Government College Port-Harcourt, a contract for the renovation of 1 no. Girls' Dormitory and 1no. Boys' Dormitory was awarded to a contractor at a contract sum of ₦3million in the year 2006. It was observed that only the Girl's Hostel was renovated in the year 2007, while the boys' hostel was not renovated at all, but payment had been fully made.

The Permanent Secretary has been requested to recall the contractor to site to renovate the Boy's Hostel, otherwise the sum of ₦1.5million should be recovered from him and paid back to government treasury.

(b) Another contract for the Renovation of 7Blocks of classroom and 2 Amphi theatres was awarded to a company at a contract sum of ₦4 million. The contract which was for the repair of roof had been fully paid for. However, a visit to the project site revealed that the roof was still leaking and the ceiling boards badly damaged. No value was received from the money paid.

The Permanent Secretary had been requested to ensure that the job is properly done or in the alternative recover the sum of ₦4 million from the contractor and sanction him in line with Financial Regulation No. 3109.

Federal Government Girls College, Calabar:

5.24 At the Federal Government Girls College, Calabar, a contract was awarded at a contract sum of ₦6,350,000.00 for the purchase of 150 Double desk Seaters and 100 KVA Lister Generator. Audit verification, revealed that a 75 KVA Perkins brand generating set was supplied instead of a 100KVA Lister Generator specified in the award letter.

The Permanent Secretary has been requested to explain these anomaly and ensure that the contractor supplies the specific generator agreed upon in the letter of award or the contractor should be blacklisted and be reported to Economic and Financial Crimes Commission for prosecution in line with extant rules.

(b) Contract for the Rehabilitation of Chemistry/Integrated science and Agric. Science block was awarded at a sum of ₦5million. A visit to the site revealed that the contractor failed to execute the job, which had been paid for. The school re-awarded the job to another contractor who has just started work at the time of inspection.

The Permanent Secretary was communicated to recover the sum of ₦5million paid to the first contractor, otherwise the contractor and the officers who approved

payment should be sanctioned in compliance with the provisions of Financial Regulations No. 3104(i) & (iii) which states that either a contractor or a public officer who presents a false certificate of completion or fraudulently pays money for a contract shall be referred to EFCC for prosecution.

Federal Government College Warri:

5.25 At the Federal Government College Warri, a contract was awarded for the Expansion of Assembly Hall at a contract sum of ₦8,109,612.98 in the month of September, 2008. The contractor had been fully paid. A visit to the site however, revealed that the contractor only removed the old roof and abandoned the work. This action exposed the building to further deterioration and depreciation as a result of rainfall and harsh weather.

The Permanent Secretary had been communicated and the contractor/officers who approved payment should be sanctioned and referred to EFCC for prosecution in accordance with extant regulation.

(b) The College awarded contracts to some companies for amounts totalling ₦16,798,110.00 during the year under review. A close scrutiny of the documents revealed the following anomalies:

(i) The priced Bills of Quantities were not attached to the payment vouchers presented for audit inspection.

(ii) Tender Board minutes were also not attached.

(iii) Evidence of competitiveness for the job before finally awarding the projects to the contractors was not presented.

(iv) Publications of the jobs in at least 2 daily Newspapers were also not attached as supporting documents.

With the afore mentioned anomalies, I could not satisfy myself that the contract awards followed due process.

The Permanent Secretary has been requested to explain the violation of extant regulations and his reaction is being awaited.

Federal Science Technical College, Uromi,

5.26 During the inspection of projects executed at the Federal science Technical College, Uromi, it was observed that 3 contracts for the sums totalling ₦12,851,099.02 awarded in September, 2008 were yet to be executed, but had been fully paid for.

The Permanent Secretary has been asked to recover the sum of ₦12,851,099.02 from the defaulting contractors. The contractors and the officers who

approved payments should be sanctioned in line with Financial Regulations 3104(i) & (iii).

Federal Government Girls College, Ibusa, Delta State:

5.27 At Federal Government Girls College, Ibusa, Delta State, it was observed that:

(a) Amounts totalling ₦986,641.20 deducted as Withholding Tax (WHT) and Value Added Tax (VAT) for the months of November and December, 2009, were not paid to the relevant Tax Agencies. The WHT was to be paid to Delta State Board of Internal Revenue Service, while the VAT was to be paid to the Federal Inland Revenue Service. As at the time of audit inspection on 16th February, 2010, contrary to Financial Regulation 334(i) which states that "It is mandatory for Accounting Officers to ensure full compliance with the dual roles of making provision for the Value Added Tax and Withholding Tax (WHT) due on supply and service contract and actual remittance of same".

The Permanent Secretary has been asked to pay the taxes to the relevant Tax Agencies forwarding remittances particulars for audit verification.

(b) Also, 2 construction works were awarded to contractors at a total cost of ₦35million in year 2008. The contractors were paid for the jobs not executed.

The Permanent Secretary had been urged to ensure the recovery of the monies paid to the 2 defaulting contractors. Also the contractors. and the officers who approved the payments should be sanctioned as stipulated in Financial Regulations 3104(i) & (iii).

Federal Government Girls College, Benin,

5.28 At the Federal Government Girls College, Benin, a contract for the supply of 150 KVA generating set and 1 tractor slizer was awarded to a contractor at a sum of ₦9,820,000.00 in September, 2008. Audit revealed that the contractor supplied items not specified in the award letter instead of the Tractor/Slizer requested.

The Permanent Secretary has been communicated to ensure that the tractor/Slizer be supplied as specified in the award letter, otherwise the value of the contracts should be recovered from the contractor. The contractor and the Principal who accepted the wrong items should be sanctioned according to existing regulations.

Federal Government College, Azare

5.29 A contract for the supply of classroom furniture of 1,500 chairs to Federal Government College, Azare was awarded at a contract sum of ₦14,999,999.70. Audit examination revealed that the contractor supplied benches instead of armless chairs as specified in the priced Bill of Quantities.

The Permanent Secretary has been requested to ensure that the contractor complies with the contract specification, otherwise recover the total sum of

₦14,999,999.70 from him forwarding the recovery particulars for audit verification. The principal who accepted the items should be cautioned.

Federal Government Girls College, Gwandu:

5.30 A total sum of ₦27,500,000.00 was remitted to the Federal Government Girls College, Gwandu for the completion of 7 projects in year 2009. However, the contract documents were not produced for audit examination despite the fact that the contractors were fully paid. I can not therefore accept the expenditure of the sum of ₦27,500,000.00 as a legitimate and proper charges against public funds.

The Permanent Secretary has been asked to produce the contract documents for inspection, otherwise refund the sum of ₦27,500,000.00 to government coffers.

Federal Government College, Birni Yauri,

5.31 At the Federal Government College, Birni Yauri, a contract for the construction of perimeter fencing of 10500m was awarded at a sum of ₦10 million. A site inspection revealed that construction was abandoned after constructing only 500 m after full payment was made. The contractor should be recalled back to site to complete the abandoned project or refund the sum of ₦10,000,000.00 forwarding evidence of refund for my verification.

(b) Secondly, another contract for the completion of blown off roofs of 2 classroom blocks was awarded at a sum of ₦10 million only; 1 of the blocks was roofed with ordinary zinc instead of Aluminum sheet. The contractor should be recalled to site to complete the job or be sanctioned.

(c) The sums of ₦3,980,000.00, ₦3,446,698.00 were paid to 3 contractors on 9 payment vouchers for the construction of 4 classrooms, renovation of 3 classrooms and 2 female hostels between 27 October, and 11th December, 2009.

During the physical inspection of the projects it was discovered that the job was poorly executed. The roofing was yet to be completed, the vast interior area was in a mess. The toilet, windows, electrical installation and fittings and plumbing works as specified in the priced Bill of Quantities were poorly executed. The walls were fast collapsing because the finishing, such as plastering, flooring and external job were not completed, yet the contractors were paid in full because the completion certificate have been signed by both the project Quantity Surveyor and Resident Architect in collaboration with the former principal.

It was disturbing to note that the Federal Pay Officer processed and effected the payment despite a letter from the Acting Principal instructing him to stop payment to the contractors.

The Permanent Secretary has been informed of the irregular payment and has been requested to recall the contractors back to site failing which the officer responsible for the payment should be surcharged of the total contract sum.

(d) The sums of ₦9,331,338.00 and ₦7,137,900.00 were paid to 2 contractors for the construction of a Block Wall Fence and Construction of Chairs and Tables for the College on 6 payment vouchers dated 27th October and 11th December, 2009 respectively. It was however discovered that the contracts were not advertised in any Newspaper publication as required by Due Process Circular and Financial Regulations.

The above irregularity had been brought to the attention of the Permanent Secretary, Federal Ministry of Education and his reaction is being awaited.

(e) Food items totalling ₦5,891,250.00 already taken on store ledger charge when the students were on long vacation between July – October 2009 were observed to have been removed through fictitious Store issue vouchers on various dates in July, 2009. Further investigation revealed that no student stayed back in the school during the holidays and the feeding register was not produced to ascertain the genuineness of the issuance. It would appear that the Store issue vouchers were deliberately issued to remove the food items from the store. The Permanent Secretary has been asked to investigate the matter and take appropriate disciplinary action against the officers that performed the illegal act.

(f) The sum of ₦517,750.00 was raised in favour of the Principal on a payment voucher dated 17th January, 2009 for various expenditures, while another sum of ₦300,000.00 was paid to the school Store officer for the purchase of chemicals for College grass control on another payment voucher dated 6th August, 2009.

However, in flagrant violation of the E-payment procedure, the college attached the invoices and receipts of the school food contractor to the payment vouchers while the payments were made to the Principal and Store Officer's bank accounts. It is therefore difficult to certify that the payment to the Officers were proper and legitimate charges against public funds.

5.32 *Federal Government Girls College, Sagamu, Ogun State:*

(a) Government Financial Regulations stipulate that the functions of the Accounting officer shall include "Ensuring the safety and proper maintenance of all Government Assets under his care". However, it was observed that the building housing the Store is not conducive for storing food stuff and other equipment. Some parts of the roof and ceiling had collapsed and therefore needed urgent renovation.

The Permanent Secretary has been communicated to initiate immediate action to prevent further deteriorations.

(b) It was also observed during the physical audit verification exercise carried out in the College that 3 unserviceable vehicles; 1 no. Peugeot 504 car with Registration Number FG 358A07, 1 no. Peugeot 404 Pick-up van with Reg. No. FG356A07 and 1 no. Civilian Bus with Reg. No. FG377A07 were packed in the premises of the College without any effort to dispose off the vehicles by public auction in accordance with extant regulations.

Similarly, some 10 nos. Typewriter machines, 1 no. Gas Cooker, 1 no. Duplicating machine and 50 nos. Double Bunk Beds marked as obsolete items were rotting away. The Permanent Secretary had been communicated to expedite action on the disposal of all obsolete equipment in accordance with the procurement Act of 2007.

Federal Government College, Ogbomoso

5.33 Audit examination of the Cashbook and other school fees ledger at Federal Government College, Ogbomoso, revealed that a total sum of ₦1,303,070.00 was still outstanding as uncollected school fees owed by the outgoing SSS 3 students between June and November, 2009.

The Permanent Secretary has been asked to recover the money from the parents or guardians, forwarding the recovery particulars for audit verification.

Federal Government Girls' College, Ipetumodu, Osun State:

5.34 During the audit examination of the accounts and records maintained at Federal Government Girl's College, Ipetumodu, it was observed that raw food items worth ₦2,162,450.00 which were purchased between July and August, 2009, were not taken on store charge. Neither were Store Receipt Vouchers issued to indicate that the goods were received, nor Store Issue Vouchers issued to indicate the movement of these items. The action contravenes Financial Regulations 2106 and 2414. Furthermore, the cheque raised for the settlement of the liabilities incurred was done in the name of an individual, despite the fact that various contractors handled the purchases. This act also contravenes Financial Regulations 613 and 616.

The issues raised above have been reported to the Permanent Secretary, Federal Ministry of Education for prompt action.

Federal Government Girls' College, Ikot Obio Itong, Akwa Ibom

5.35 During the audit of Federal Government Girls, College, Ikot Obio Itong, Akwa Ibom, it was observed that on 19th December, 2007 the underlised contracts were awarded by the school to a contractor for an agreed contract sum of ₦25,395,117.00.

(i) Construction of 1 no Science Block
(ii) Construction of 1 no. Lecture Theatre

(iii) Tarring of College Roads.

The contracts were to be completed within a period of 12 weeks and handed over by April, 2008.

The projects have been abandoned by the contractor after he had been paid an advance of ₦6,348,779.25 as mobilization fees.

However, the physical inspection of the site as at January, 2010, revealed that no service was ever rendered or performed by the contractor 30 months after the award of the contract.

The Contractor should be called upon to refund the mobilization fees of ₦6,348,779.25, since no job had been rendered to the Government while the refund particulars should be forwarded for audit verification.

The observations raised herein have been communicated to the Permanent Secretary, Federal Ministry of Education for prompt action.

Federal Government College, Keffi

5.36 During the audit examination of the accounting and other records maintained at Federal Government College, Keffi, the following observations were made:

(a) It was observed that a total sum of ₦43,054,144.00 was allocated to the College for meal subsidy and overhead cost in the 1st and 2nd quarters of year 2009. Out of this amount, payment vouchers produced amounted to ₦7,741,091.00, while a balance of ₦35,313,053.00 was not accounted for. Payment vouchers relating to the expenditure of the ₦35,313,053.00 were neither recorded in the vote book and cash book, nor produced for examination and verification. Failure to produce these records means that the said amount was spent but could not be accounted for. The expenditure could therefore not be taken as a proper and legitimate charge against public funds.

The issue has been brought to the attention of the Permanent Secretary, Federal Ministry of Education for investigation and prompt action.

(b) It was also observed that the sum of ₦6,208,831.66 was paid to various contractors and staff of the College for the supply and purchase of various store items such as foodstuff, diesel, stationery, etc. However, audit examination revealed that the items were not taken on ledger charge and were not produced for verification.

Therefore, the expenditure could not be considered as proper and legitimate charge against public funds. Officers who approved the expenditure should be made to refund the amount involved to government Treasury.

(c) It was further observed that the College authorities have been paying for various contracts without deducting the mandatory 5% Withholding Tax (WHT) and 5% Value Added Tax (VAT). A total sum of ₦1,795,142.60 was supposed to have been deducted from the payments to these contractors in the period under review. The failure has resulted into a loss of government revenue. The College authorities should recover the un-deducted taxes from the contractors concerned and forward the recovery particulars to me for verification.

The issue has been brought to the attention of the Permanent Secretary for prompt action.

Federal Government Girls College, Minna, Niger State

5.37 Relevant treasury receipts were not produced to confirm that revenue totalling ₦365,000.00 collected by the college in 2009 were paid to government treasury contrary to Financial Regulations 209 (iv)

The Permanent Secretary has been requested to produce relevant treasury receipts for the sum of ₦365,000.00 for my verification.

Federal Government Girls College, Bida, Niger State

5.38 67 payment vouchers totalling ₦8,296,742.68 were not produced for audit examination. I cannot certify that the payments involved were proper and legitimate charges against public fund. The Permanent Secretary has been directed to produce the 67 payment vouchers valued at N8,296,742.68 for audit examination.

Federal Government College Suleja, Niger State

5.39 Amounts totalling ₦625,200.00 were paid to some officers to make purchases for diesel, foodstuff, hand mowing machine etc but relevant receipts, invoices, local purchase Order, Store Receipt Vouchers necessary to authenticate the payments were not produced for audit examination.

The Permanent Secretary has been directed to recover and pay to treasury the full advances granted to each officer and submit recovery particulars for my verification.

Federal Ministry Of Education, (Inspectorate) Gombe

5.40 At the Inspectorate Department of the Federal Ministry of Education, Gombe, it was observed that the sum of ₦200,000.00 being the 2nd quarter allocation to the branch office, was traced to a private bank account of an officer. This act contravenes Financial Regulation 713 which warns that public money shall in no circumstances be paid into a private account. Any officer who pays public money into a private account is deemed to have done so with fraudulent intention.

The Permanent Secretary has been informed of this fraudulent intent for prompt action in accordance with the extant regulations.

(b) The sum of ₦186,500.00 was paid to an officer for the supply of a set of desktop computer. The payment did not have supporting documents such as vouchers and invoice. Furthermore, the computer could not be produced for audit verification.

In view of this, I am not convinced that the computer was procured as such the sum of ₦186,500.00 cannot be accepted as a legitimate and proper charge against public funds.

The Permanent Secretary had been requested to recover the sum of ₦186,500.00 from the officer and pay back to chest. I should be informed of the recovery particulars for audit verification.

NATIONAL SPORTS COMMISSION

5.41 During the examination of the accounts and other records maintained at the National Sports Commission, Abuja, it was observed that:-

(a) 22 capital payment vouchers were raised between August and November, 2009 in favour of various contractors for the construction of Mini Sport Centers in different parts of the country for a total sum of ₦940,297,792.81 out of which the sum of ₦418,247,587.67 was paid as 15% mobilization fees.

Further scrutiny revealed that:

(i) Minutes of the meeting of Ministerial Tenders Board were not attached in accordance with the provisions of Procurement Act 2009.

(ii) Project designs and drawings (Full specification not produced).

(iii) Priced Bill of Quantities (BOQ), and Bill of Engineering Measurement and evaluation were not produced.

(iv) Job completion period was not stated.

The attention of the Director-General National Sports Commission had been drawn to the irregularities for prompt action.

(b) 17 payments vouchers for amounts totalling ₦299,916,350.82 raised and paid between February and April, 2009 , were not produced for audit. It is therefore, difficult to confirm that the amount so expended is a proper and legitimate charge against public fund. The Director-General, National Sports Commission had been asked to produce the payment vouchers for audit examination.

(c) Amounts totalling ₦12,981,423.00 raised as deductions in respect of mandatory 5% Value Added tax (VAT) and 5% Withholding Tax in the month of November, 2009

could not be traced to the relevant tax authority. There was no documentary evidence confirming the remittance. The Bank statement was not made available as at the time of audit. The matter had been taken up with the Director-General for prompt investigation.

The response of the Director-General on all the issues is still being awaited.

FEDERAL MINISTRY OF COMMERCE AND INDUSTRY

5.42 At the Federal Ministry of Commerce and Industry, Abuja, it was observed that between January and December, 2009, the sum of ₦2,827,250.00 was further collected as revenue by the Weights and Measures Department. However, it was further observed that the total amount remitted to Central Pay Office as evidenced by the receipts issued was ₦2,580,750.00. This created a shortfall in revenue remittance in the sum of ₦246,500.00. No reason was given for the shortfall in the revenue remitted.

The Permanent secretary has been asked to explain the difference and ensure that the full amount is paid to the Sub-Treasurer forwarding remittance particulars for audit verification. His response is being awaited.

FEDERAL MINISTRY OF POWER

5.43 At the Federal Ministry of Power, Abuja, the following observations were made during the audit exercise of the accounting records of the Ministry for the year under review:-

(a) Payment vouchers for amounts totalling ₦6,933,325.00 paid from the Recurrent Expenditure Vote for the year 2009, were not presented for audit examination. This is against the provisions of the Financial Regulation 2009 No. 601. The vouchers should be released for my verification, otherwise the payments will not be accepted as proper charges against public funds, and should be recovered forwarding the recovery particulars to my office for audit verification.

(b) The audit of Bank reconciliation statements prepared for the month of December 2009, revealed that amounts totalling ₦7,955,974,321.63 described as "Debits in Bank not in Cash book" were still being reflected as at the time of audit. The Permanent Secretary has been communicated to investigate and clear the items from the Account.

(c) During the audit of Accounts and records maintained at the Federal Ministry of Power, it was observed that in May, 2009 two sums totaling ₦15,633,419,108.30 were paid to Power Holding Company of Nigeria (PHCN) Market Operations, in respect of Multi Year-Tariff Order (MYTO) subsidy for the period January – March, 2009. It was

however, observed that out of the sum paid, the sum of ₦343,561,729.05 was disbursed for Pension and Gratuity in contravention of Financial Regulations No. 47, which states that vote must be applied only for the purpose for which the money is provided. The payment of the sum of ₦343,561,729.05 for pension and gratuity from the funds meant for MYTO amounts to unauthorized virement..

The Permanent Secretary has been requested to produce the virement authority for the payment of Pensions and Gratuity out of the fund that was allocated for electricity subsidy.

FEDERAL MINISTRY OF ENVIRONMENT

5.44 At Federal Ministry of Environment, Headquarters, Abuja it was observed that:

(a) The sum of ₦34,002,132.56 representing 5% Value Added Tax (VAT) and Withholding Tax (WHT) were collected between March and September, 2009 as per Bank and E-tickets issued.

However, only ₦27,874,335.29 was remitted to Federal Inland Revenue Service, leaving a balance of ₦6,127,800.27 unremitted. The Permanent Secretary has been asked to remit the balance of ₦6,127,800.27 to the Federal Inland Revenue Service forwarding the necessary particulars for audit verification.

(b) Personal Advances totalling ₦14,128,143.06 granted to 10 officers for various assignments had remained unretired as at the time of audit inspection in March, 2010, contrary to the provision of the Financial Regulations which stipulate that such advances must be retired immediately after the services for which they were granted have been completed.

Consequently, the affected officers should be requested to retire their advances immediately otherwise, the amount of ₦14,128,143.06 should be recovered from their salaries and recovery particulars forwarded for audit verification.

(c) 15 payment vouchers raised between February and December, 2009, for amounts totalling ₦668, 700.00 were not produced for audit inspection. I cannot, therefore satisfy myself that the expenditures were proper and legitimate charge against public funds. The Permanent Secretary, Federal Ministry of Environment has been requested to produce the vouchers for audit verification.

(d) During the examination of the books of accounts of Federal Ministry of Environment, Housing and Urban Development, Jalingo, the sum of ₦1,361,104.11 only was observed to have been paid as promotion arrears to various officers in the Unit, However, the promotion letters, the authority to pay and the composite vouchers

of the beneficiaries were not produced for verification. Moreso, the said payments were not reflected on the Personal Emolument Cards of the beneficiaries.

I can not accept the payment of ₦1,361,104.11 as a proper and legitimate charge against public funds. The money should be recovered from those concerned and furnish me with recovery particulars for verification.

(e) At the Federal Ministry of Environment Yola, it was observed that 14 payment vouchers for amounts totalling ₦1,097,158.00 were paid to 2 officers of the unit as out-of-pocket expenses between November, 2008 and July, 2009.

Further audit examination revealed the following:

(i) The details of the expenses were not made known.

(ii) On the payment of duty tour allowance, it was observed that the duration and destinations of the tour were not indicated, while the letters authorizing these journeys were not produced for audit inspection.

The Permanent Secretary has been requested to produce appropriate authorization for these expenditure, otherwise I cannot accept the total sum of ₦1,097,158.00 as proper charges against public funds.

FEDERAL MINISTRY OF WORKS, HOUSING AND URBAN DEVELOPMENT

5.45 During the examination of the accounting books and other records maintained at the Federal Ministry of Works, the following observations were noted:-

(a) At the Federal Ministry of Works, Abuja, 5 road projects were found to be abandoned.

These include:-

(i) The contract for the construction of Mubi-Maiha-Sorau road with spur from Mubi-Bukula in Adamawa with a length of 91 km and 10 bridges was awarded at a contract sum of ₦7,067,604,852.00. The project was to commence on the 26th March 2002 and be completed on the 26th September, 2006. A site inspection of the project in the month of May 2010, however revealed that the job was abandoned in year 2008 after 36.62% level of completion.

The audit examination of records of the contract also revealed that the contractor was overpaid to the tune of ₦40,128,153.00, through interim certificate No. 10 at the time of disengagement which represents 57.63% of the contract sum..

Records also show that the contractor had been paid a total sum of ₦4,073,264,939.65 which represents 57.63% of the contract sum. However, when the 36.63% level of work accomplished is compared with the 57.63% total payments, it is clear that the contractor had been overpaid by 21.01% which amounts to ₦1,484,903,779.40. The total overpayment to the contractor is therefore ₦1,525,031,932.40 which has to be recovered forwarding the recovery particulars for audit verification.

(ii) In the same vein, the contract for the Rehabilitation of Funtau-Gusau-Sokoto Road Route 85, Section II, Gusau-Talata Mafara road in Zamfara State with a length of 98km was awarded at an initial contract sum of ₦2,198,146,739.25 in the year 2002 and later revised to ₦3,698,494,421.04 with a completion date of 4th February, 2008. A recent site inspection in April 2009, however revealed that only 87.0km was completed out of the 98.00km length awarded, leaving 11.00km undone despite full payment to the contractor and upward review of ₦1,500,347,681.79.

The Permanent Secretary has been communicated to recall the contractor back to site to complete the job otherwise a sum of ₦467,625,731.39 which represents the cost of the job abandoned should be recovered from him and the recovery particulars forwarded for audit verification.

(iii) Another abandoned project is the construction of Goronyo-Ramawa-Sabon Birni-Niger Republic border extension road with 2 Nos. Bridges at Sabon Birni. This contract was originally awarded by Sokoto State Government in year 2004 at a contract sum of ₦4,852,383,444.68. Records however showed that the Federal Government reimbursed Sokoto State Government the full amount of the contract sum, when the contractor achieved 93% level of job completion. The contractor thereafter abandoned the outstanding 7.0% job which was valued at ₦339,666,841.12.

The Permanent Secretary has been communicated to ensure that the contractor be recalled back to site to complete the outstanding job, otherwise the sum of ₦339,666,841.12 be recovered from him.

(iv) A contract for the construction of Gashua-Yasufari Road in Yobe State was awarded at a contract sum of ₦1,754,739,294.00 and to be completed by 31st December, 2005. A site inspection of the project in April 2010, revealed that the contractor had abandoned work since July 2007 on attaining 67.87% level of completion, after 8 years of commencement of work.

Records however, showed that the total amount committed by the Ministry to this project was ₦1,234,985,515.11 (i.e. 70.38% contract sum) as at the time of abandonment. When the percentage of completion (i.e. 67.89%) was compared with the percentage of contract sum paid (i.e. 70.38%), it revealed that the contractor had been overpaid by 2.49% which amounts to ₦43,693,008.42.

The Permanent Secretary has been requested to recover the sum of 43,6903,008.42 overpaid the contractor or in the alternative recall the contractor back to site to complete the contract.

(b) Amounts totalling ₦27,230,000.00 were paid to 3 bodies/organizations as the Ministry's Participation Fees/Contribution towards the success of its activities. However, the receipts in acknowledgment of these payments were not produced for audit verification. I could not verify the claim and therefore accept the payment as proper and legitimate charges against public funds.

The Permanent Secretary, Ministry of Works has been requested to produce the receipts for verification. His reaction is being awaited.

(c) A total sum of ₦5,208,800.00 paid between the months of March and September, 2009 for Professional conference/Courses in favour of 4 members of staff of the Ministry was paid in contravention of the Head of Civil Service Circular No. HCSF.PSO/784/III/2 dated 23rd January, 2009 which abolished such payments.

The Permanent Secretary has been requested to recover the money from the beneficiaries and his response is being awaited.

(d) During the audit of the contract for the supply of Diesel Oil for the Ministry's Generating Set, it was observed that two contracts executed by an oil company as indicated on the quotation for the sum of ₦8,687,260.00 was paid to an individual instead of the company. This contract for the sum of ₦8,687,260.00 and another one, for the sum of ₦4,331,250.00 had no stock verifiers certification and also the certificate of "No Objection" from the Procurement Planning Committee.

The anomalies had been communicated to the Permanent Secretary whose response is being awaited.

(e) 3 Motor vehicles procured in December, 2009 at a total sum of ₦26,027,500.00 which included; 2 (nos.) sunny Nissan vehicles, at the cost of ₦2,800,000.00 each and 1 (no.) Hiab Lorry M/RS.13148 tons (complete with Hydraulic Crane) at the sum of ₦20,427,500.00 were not produced for audit verification and their location could not be identified. The Permanent Secretary had been requested to produce the vehicles or identify their locations for my audit verification. His reaction is being awaited.

(f) Cash advances totalling ₦256,025,062.90 were granted to 121 members of staff of the Federal Ministry of Works, Housing and Urban Development to enable them carry out certain assignments between the months of February and December, 2009. It was however observed that up till the time of writing this report in June, 2010, the advances were yet to be retired and so could not verify how proper the advances were used. Some officers were granted additional advances, while the previous ones collected had not been retired as required by extant regulations.

The Permanent secretary has been asked to recover all the advances from the affected officers and recovery particulars forwarded for audit verification. His response is being expected.

(g) During the examination of the payment vouchers paid by the Ministry between the months of December, 2008 and July, 2009, it was observed that the Ministry entered into a tenancy agreement with an Hotel in the month of January, 1999, which however expired in December, 2003, at the commencement of the monetization programme.

In a letter dated 15th January, 2009, the Hotel Management demanded for claims from the Ministry in the sum of ₦21,100,825.00. Consequently, the Ministry set up a committee to verify the claims. The recommendation of the committee was that only ₦3,095,000.00 would be paid out of the sum of ₦14,750,825.00, that the Hotel demanded for the renovation of its building. The Ministry, however, set aside this recommendation and paid the Hotel the sum of ₦14,750,825.00, and overpayment of ₦11,655,825.00.

The Permanent Secretary has been asked to justify why the committee's recommendation was ignored, otherwise the sum of ₦11,655,825.00 should be recovered from the approving authority. His reaction is being awaited.

***High Way Capital Projects*:**

5.46 During the inspection of 17 Road Construction contracts, where a total mobilization fees of ₦4,439,925,438.19 already paid, were found to be between 5% and 46% level of completion. The slow pace of work was attributed to the following reasons:

(i) Contractors have no financial capability as the work accomplished was not beyond the advance payments made to them.

(i) Lack of equipment/personnel and competence. These factors however shows that the process of selection of bids was faulty.

In some cases, where interim certificates were issued, payments were deliberately delayed which have resulted in requests for price variation by the contractors due to ever increasing cost of materials and labour. Such projects could not be completed within the set time frame due to this deliberate delay in payments.

The attention of the Permanent Secretary has been drawn to the issues raised herein and to explain efforts being made to complete the projects. His explanation is being awaited.

(b) Contract for the construction of Panyam-Bokkos-Wamba road Section 1, in Plateau state with a length of 50km was awarded to a contractor at a contract sum of ₦5,338,200,930.90. The job was to commence in April, 2007 and to be completed in April, 2010.

A recent site inspection of the project however, revealed that the pace of work is very slow, as only about 17.69% of work was accomplished, which did not justify the amount of ₦3,214,619,954.69 representing 60% of the contract sum already paid.

The Permanent Secretary has been requested to ensure that the contractor speed up work on the project, so that value can be derived from the sum of ₦3,214,619,954.69 already expended and to avoid request for upward review.

(c) Amounts totalling ₦47,432,316.00 was observed to be "Credit in Bank not in the Cash Book" in two commercial banks which featured since 2006 to December, 2009.

Similarly, 129 items totalling ₦28,199,931.94, most of which were Bank Charges featured repeatedly since November, 2006 to October, 2009 as "Debits in Bank not in Cashbook".

The Permanent Secretary has been requested to ensure that all the outstanding items in the Bank Reconciliation statement are reconciled expeditiously in accordance with the provision of the Financial Regulations.

(d) A total sum of ₦21,634,758.71 was charged as "Commission on Turnover" (COT) and "Value Added Tax" by a Commercial Bank in December, 2009, in contravention of the provision of Financial Regulation No. 834 which stipulates that "No Government Organization or Agency shall place government funds in any Commercial Bank that will charge any commission on transaction". All Sub-Accounting Officers shall ensure that Monthly Statements of Bank Accounts are obtained regularly to confirm that no COT is being charged.

The Permanent Secretary has been requested to ensure that the sum of ₦21,634,758.71 is refunded into the Account and particulars made available for audit verification.

(e) Payment of an amount of ₦11,000,000.00 was made as balance payment for the rent of office accommodation for the Ministry's F.C.T. Field Headquarters in the month of September, 2009, having paid ₦15,000,000.00 earlier. Vital documents which include; demand notice from the landlord, tenancy agreement on the property and acknowledgement receipts from the landlord were not produced for verification.

The Permanent Secretary has been requested to make available the documents in support of the payments for verification, otherwise; the disbursements would not be accepted as proper and legitimate charge against public funds.

(f) The sum of ₦5,215,678.00 was paid in the month of June, 2009 to enable an officer undertake an overseas official trip to Saudi-Arabia. It was however observed

that the officer was overpaid by the sum of ₦348,656.48 being the difference between the exchange rate used for the calculation of the estacode allowance and the prevailing rate at the time of payment in June, 2009.

Similarly, another officer was paid the sum of ₦4,287,891.00 to enable some officers travel to Nairobi, Kenya on official duty. The estacode allowance was also overpaid by the sum of ₦153,881.26.

The Permanent Secretary has been communicated to ensure the recovery of the total excess payment of ₦538,537.73 being the addition of the over payments above and furnish me with the recovery particulars for my verification.

(g) It was observed that the incidence of Garnishee order Absolute by the court against the Ministry seems to have become a regular phenomenon. In June, 2008, amounts totalling ₦155,860,000.00 were paid to judgment creditors, ₦3.2 billion in year 2009 yet to be paid. All attempts made to know why the Ministry was adjudged a debtor did not receive satisfactory response, as no details were given. However, the prompt response to the Garnishee order to the court over the monies of the Ministry without the consent of the Honourable Attorney-General of the Federation contravened the provisions of Section 84 of the Sheriffs and Civil Process Act, Cap 56, Laws of the Federation of Nigeria 2004. Besides, the cases should have been referred to the Judgment Debt Committee of the Federal Ministry of Justice for settlement.

The attention of the Permanent Secretary has been drawn to the issues raised herein.

(h) The sum of ₦1.0 billion was released to the Public Private Partnership (PPP) Unit of the Ministry for its activities in year 2009. This includes take off of the unit, capacity building training for PPP staff and information technology for the unit. An audit of the payment vouchers raised in the unit revealed that sums totalling ₦14,539,525.00 were spent on stationery items, office equipment, installation of Internet and so on. All efforts made to check the items proved abortive. It was further observed that the sum of ₦958,580,075.00 was transferred from the PPP account to the Road Sector Development Team, the reason for which could not be established as at the time of writing this report. This action amounts to virement of the sum of ₦958,580,075.00 from the Public Private Partnership vote to the Road Sector Development vote without the approval of the National Assembly.

The Permanent Secretary has been requested to produce the items claimed to have been purchased by the PPP unit for verification and also produce the authority for the virement of the sum of ₦958,580,075.00 to Road Sector Development Team. His response is being awaited.

Works, Housing And Urban Development, Uyo, Akwa Ibom:

5.47 During the audit of the books of accounts of the Federal Ministry of Works, Housing and Urban Dev. in Uyo, Akwa Ibom, the following irregularities were observed:

A contract for the rehabilitation of Federal Secretariat complex, phase 5, Uyo, Akwa Ibom State, was awarded on 22nd August 2007 for an agreed contract sum of ₦10,326,142.11. The contract was to be completed within a period of 6 weeks and handed over by October, 2007.

The project had been abandoned by the contractor after he had been paid an advance of ₦2,581,535.53 which represents 25% of mobilization fees. Audit investigation revealed that the contractor did not commence work on the site and he did not move any material to the site after collecting the mobilization fees.

It is therefore considered that the sum of ₦2,581,535.53 has been paid for services not rendered and should be recovered.

The irregularities mentioned herein have been brought to the notice of the Permanent Secretary, Federal Ministry of Works, Housing and Urban Development and his reaction is still being awaited.

Works, Housing And Urban Development, Rivers State

5.48 3 payment vouchers totalling ₦540,000.00 were not presented for audit examination and as such the expenditures could not be considered as proper and legitimate charges against public funds.

The Permanent Secretary has been requested to make available the payment vouchers for my examination.

Works, Housing And Urban Development, Owerri, Imo State

5.49 Revenue totalling N598,720.00 were generated through the site and services scheme of the Ministry but treasury receipts as evidence of remittances to treasury were not produced for audit.

The Permanent Secretary has been requested to produced the evidence of remittance of ₦598,720.00 to treasury and forward for my verification.

Armoured cable (ix 60mm) measuring 80 meters and valued at ₦448,000.00 linking the Federal Secretariat substation and the plant house was reported vandalized by unknown persons on 15th June 2009.

Therefore as stipulated by Financial Regulations 2004 to 2507, the Permanent Secretary has been requested to submit the following documents to the office of the Auditor-General for the Federation and Accountant-General for further necessary actions:-

(i) Police Report
(ii) Duly completed treasury form 146
(iii) Report of a board/committee set up to investigate the circumstance surrounding the vandalization.

His response is being awaited.

FEDERAL CAPITAL TERRITORY ADMINISTRATION
AREA COUNCIL SERVICE COMMISSION

5.49 Amounts totalling ₦2,746,633.49 being internally generated revenue accrued to the Area Council Service Commission between 31st December, 2007 and 31st December, 2008 was observed that contrary to Financial Regulation 313(ii) which stipulates that on no account shall any withdrawal be made from the revenue account other than for the purpose of transfer to the Consolidated Account, 17 payments totalling ₦1,366,050.00, made up of security allowances, purchase of stationeries, diesel and refreshments were made from the revenue account. This amount should be recovered and paid to chest.

ABUJA METROPOLITAN MANAGEMENT COUNCIL

5.50 At the Federal Capital Territory administration, Metropolitan Management Council, Abuja, the following observations were made:-

(a) A contract for the rehabilitation and resurfacing of Michael Opara Street, in Wuse District, Abuja, was awarded to a contractor at a contract sum of ₦84,393,177.75, with a completion period of 12 weeks, on a contract award letter dated 2nd September, 2009.

15% mobilization fee of ₦12,658,976.67 was paid to the contractor through payment voucher of 12th February, 2010. It was, however, observed during a verification exercise in July 2010, eleven months after the contract had been awarded, that the rehabilitation and resurfacing works had not yet commenced. No value has been derived from the contract award. The reason for the non-performance was not made known to me.

(b) Another contract for the supply, installation and running cost of standby generating sets for the airport road to Aso Villa Streetlights was awarded to a contractor at a contract sum of ₦177,937,022.91. As at December, 2009, the sum of ₦26,690,553.43 had been paid to the contractor, and the job was claimed to have been 100% completed. However, a routine verification exercise conducted on the site revealed that the combination of 150 KVA generating sets which were claimed to have been fixed had neither been supplied nor installed.

(c) Amounts totalling ₦24,410,000.00 were paid to 2 members of staff as imprest between the months of April and September, 2009 for purposes not quite explained, and without imprest warrants, contrary to extant regulation, which stipulates that applications for imprests should be made to the Accountant-General or in case of a self-accounting agency, to the Accounting Officer and should state the amount and purpose for which it is required.

(d) It was also observed that the Council maintained 3 revenue accounts with 3 commercial banks into which revenues collected were kept before being remitted to the Federal Capital Territory Internally Generated Revenue Account. It was however, observed that the Council had more interest in accumulating revenue balances in its bank accounts than in remitting them to the Federal Capital Territory Revenue Account. Between January and October, 2009, the sum of ₦51,876,358.12 was withheld in the Council's account each month, with a commercial bank. Within the same period, the Council withheld a minimum of ₦14,281,628.86 and a maximum of ₦74,861,728.17 monthly in its account with another commercial bank, and also withheld a minimum of ₦21,686,939.50 and a maximum of ₦222,847,665.00 in its account with another bank, monthly. The amounts withheld were cash surpluses which ought to yield interests, and in conformity with extant regulation, interests earned on bank accounts must be properly classified to the appropriate revenue head of accounts, and paid to the Consolidated Revenue Fund. This was not done in these cases.

(e) Cash advances totalling ₦94,045,125.00 were granted to 2 members of staff of the Office between June and August, 2009 to enable them purchase fuel, uniforms and safety boots for the office. These purchases could have better been rendered through the award of contracts after competitive tender procedures. In addition, Financial regulation 2302(ii) states that on no account shall special imprest or cash advance be used in place of Local Purchase Order or Job Order for the procurement of stores locally.

The Permanent Secretary has been requested to explain these anomalies.

AREA COUNCIL STAFF PENSION BOARD

5.51 At the Federal Capital Territory Administration Area Council Staff Pension Board, it was observed that:-

(a) The Board invested the sum of ₦80,344,545.13 by fixing it at a commercial bank for 3 consecutive 90-day periods at an interest rate of 11%, from 14th October 2008 to 13th July, 2009, when the capital rose to the sum of ₦87,061,094.84, the same day, (13th July 2009), the sum of ₦60,000,000.00 out of ₦87,061,094.84, was re-invested as the new capital for another 90-days, at an interest rate of 12%, with 12th October, 2009 as the maturity date, leaving a balance of ₦27,061,094.84. However,

the expected accruable interest of ₦1,775,342.47 was not posted into the books, neither was the balance of ₦27,061,094.84 accounted for.

(b) A capital sum of ₦60,000,000.00 was claimed to have been fixed with another bank at Kubwa, on 24th September, 2009 at an interest rate of 14% for 30 days. The certificate of investment, however, was not produced for my perusal, neither was the accrued interest of ₦690,410.96 accounted for.

(c) Another sum of ₦65,000,235.47 was fixed in an account with another commercial bank in Wuse, for 90 days, from 2nd November 2008 to 2nd February, 2009 at an interest rate of 11%. By 29th July, 2009, after two consecutive 90-day investment periods, the capital had risen to ₦70,434,049.45. Thereafter, the sum of ₦50,000,000.00 was re-invested as the new capital for another 90 days, leaving a balance of ₦20,434,049.45, which was also not accounted for.

(d) Another capital sum of ₦69,622,493.72 was fixed at another bank in Garki on 21st December, 2008 at an interest rate of 11% for 6 consecutive 30-day intervals, which appreciated to ₦74,150,068.35 as at 19th July, 2009. The same day, the sum of ₦60,000,000.00 was re-invested out of the ₦74,150,068.35 that was yielded, leaving a balance of ₦14,150,068.35, which was not accounted for.

(e) Contrary to the provision of Financial Regulation 716 which stipulates that all officers authorized to keep bank accounts must compare on weekly basis, and at the close of each month, the entries appearing in the bank statements with those in their cash books and effect early clearance of outstanding items, the sum of ₦13,734,532.51 on Oceanic Bank cheque number 1822247 DP which was credited in the bank statement on 24th September, 2009 was not reflected in the receipt column of the cash book, neither did it reflect in the bank reconciliation statement..

The Permanent Secretary has been requested to explain all the anomalies stated above. His reaction is being expected.

ABUJA MUNCIPAL AREA COUNCIL

5.52 At the Abuja Municipal Area Council, Abuja, in the year under review, the under mentioned irregularities were noted:-

(a) Sums totalling ₦26,920,372.10 were paid in the month of March 2009 to three contractors being 30% of revenue purportedly generated for the Council in respect of tenement rate collection. However, all efforts to audit the revenue collected had proved abortive.

The Honourable Chairman has been requested to release the relevant documents for audit, otherwise, the sum of ₦26,920,372.10 paid as consultancy

charges will not be accepted as legitimate charges against public funds and should be recovered.

(b) Personal advances totalling ₦4.5 million granted to 2 officers of the council in the month of January 2009, in respect of imprest and visitation expenses are yet to be retired contrary to Financial Regulation No. 1011.

(c) Amounts totalling ₦16,827,500.00 paid on 6 payment vouchers for various activities in the Council were without supporting documents. Whereas Financial Regulations (2009) No. 603 stipulates that all payment vouchers shall contain full particulars such as Local Purchase Order (LPO), Invoices, time sheet etc so as to enable them to be checked without reference to any other documents.

The Honourable Chairman of the Council has been requested to produce the necessary attachment for my verification, otherwise the entire sum of ₦16,827,500.00 should be recovered from the payees and furnish my Office with recovery particulars.

BWARI AREA COUNCIL

5.53 During the audit examination of the accounting records maintained by the Bwari Area council, Abuja for the year 2009, it was observed that:

(a) The sum of ₦47,612,100.00 raised and paid on 5 payment vouchers between September, 2008 and December, 2009 was diverted from the Bwari Area Council account for the establishment of a Finance Company named Bwari Investment Development Enterprising Agency Ltd.
Further scrutiny revealed that:

(i) The finance Company is situated in Kubwa, Bwari Area Council.

(ii) The sum of ₦28,000,000.00 was paid for the registration at the Co-operate Affairs Commission.

(iii) The Finance Company was commissioned by the Chairman on 29th August, 2008.

(iv) The sum of ₦1,612,100.00 was expended to take care of the entertainment during the Commissioning.

(v) The sum of ₦15,000,000.00 was approved as take off grant contrary to the advice of the Bwari Area Council Budget Officer.

(vi) The sum of ₦3,000,000.00 also was approved for purchase of four (4) vehicles.

(vii) The representative of the Auditor-General for the Federation resident in the Area Council was not allowed to perform his statutory audit because the finance company is said to be a private enterprise owned by some individuals when infact all the related costs were raised from the Council's funds.

(viii) That the Chairman also drafted his Chief Revenue Officer and Executive Officer to the Finance Company which he established with Council Funds as Chairman and Secretary respectively.

(ix) The objective clause of the company was not made known.

These issues have been taken up with the Chairman Bwari Area Council and his reaction is still being awaited.

(b) Personal advances amounting to ₦9,135,000.00 granted to 10 members of staff of the Council in the month of May, 2009, to enable them execute some projects had not been retired as at the time of audit inspection in March, 2010. Incidentally, three officers were granted multiple advances even when the previous ones had not been retired hence audit could not establish what they were used for.

It is disturbing to note that the Council did not make any concerted efforts to see that its officers retire their advances in accordance with the provisions of Financial Regulations.

The Chairman, Bwari Area Council has been asked to recover the sum of ₦9,135,000.00 from the payees and the recovery particulars forwarded for audit verification.

(c) A contract for the construction of Bwari Mini Stadium was awarded on 9th October, 2007 for a total sum of ₦9,996,059.99. The contract price was later, on the verbal directives of Head of Department/Works increased to ₦39,880,499.50 on 14th January, 2008 without reference to due process on contract award.

Further inspection of the project, showed that:

(i) The contract had since been abandoned and the work done thus far has even collapsed due to poor work.
(ii) The contract was not properly authorized by the appropriate quarters.
(iii) The contract sum has been fully paid.
(iv) The reasons and details of the upward review by over ₦30 million has not been given.

(d) 5 contracts were awarded for the construction of Comprehensive Primary Health Care Centre at different locations in Bwari Area Council at a total cost of ₦72,530,794.47. The sum of ₦18,132,698.61 was paid as mobilization fees. The contract agreement was signed on 29th October, 2008 with a completion period of 8 weeks.

Further audit inspection revealed that:

(i) The contractors have abandoned the projects as at the time of audit in July, 2010.
(ii) The award of contract did not follow due process

(iii) The contracts were split in contravention of the provisions of the Public Procurement Act 2007.

The attention of the Chairman has been drawn to the observations raised herein and his reaction is been awaited.

KUJE AREA COUNCIL, ABUJA

5.54 During the audit of the accounting records maintained at Kuje Area Council, Abuja, the following anomalies were noted:-

(a) Monthly Transcripts from January to December, 2009 were not submitted for my examination as required by the Financial Regulation 2009 No. 110 which states that "the Auditor-General or his representatives shall, at all reasonable times, have free access to books of accounts, files, security documents and other records and information relating to the accounts of all Federal Ministries/Extra-Ministerial offices and other arms of government or units". As at the date of writing the Inspection Report in May, 2010, these important accounting records were not submitted to my office to enable me perform my statutory duties inspite of my concerted efforts.

The Hon. Chairman had been communicated with this situation and advised to submit the monthly transcript for auditing. His response is being awaited.

(b) It was observed that ₦3,500,000.00 was retired through Adjustment Voucher of July, 2009.

However, the scrutiny of the documents attached to the Adjustment Voucher under reference revealed that only ₦688,000.00 was properly accounted for out of ₦3,500,000.00 while the retirement particulars for the balance of ₦2,812,000.00 were fraught with irregularities.

The Hon. Chairman had been requested to retire the sum of ₦2,812,000.00 properly otherwise, the said amount should be recovered and evidence of recovery be forwarded for my audit verification.

(c) It was further noted from the records of accounts that ₦1,200,000.00 was retired through an Adjustment Voucher dated July, 2009 by an officer.

The submission by the Officer pertaining to the retirement of the ₦1,200,000.00, showed that the said sum was used to finance the installation of new District Heads in the three Chiefdoms in Kuje Area Council in 2009.

Included in the amount was the sum of ₦1,170,000.00 which was paid to 15 people. However, the purpose of the payment to the said people by the officer was not disclosed. Hence, the sum of ₦1,270,000.00 can not be accepted as a proper charge against public funds.

In the light of the foregoing, the Hon. Chairman was requested to state the purpose for the disbursement of the said amount of ₦1,170,000.00 and furnish the relevant supporting documents to my Office for verification. Otherwise the sum of ₦1,170,000.00 should be recovered and evidence of recovery forwarded for my examination. .

(d) It was further noted during the examination of the records of accounts that ₦1,050,000.00 was spent on the acquisition of materials and procurement of services by 2 officers of the Area Council.

The said sum was retired using 3 Adjustment Vouchers. Included in the above mentioned sum of money was ₦950,000.00 which disbursement was fraught with irregularities such as:

(i) No proper description of what the money was spent on.

(ii) Failure to take the acquired movable items on store's charge and issuance of Store Receipts Voucher(s) to support the acquisition of the movable items.

Based on the anomalies detected, the sum of ₦950,000.00 can not be accepted as a proper charge against the public funds.

The Honourable Chairman was requested to explain and recover the amount of ₦950,000.00 from the affected officers and furnish me with the evidence of recovery for my verification.

(e) The sum of ₦700,000.00 was paid on a payment voucher dated 24th March, 2009 to an officer for the purpose of taking care of fire accident victims in the Area Council. However, it was observed that there was no fire incidence in the area to warrant the payment. Also there was no report, application or request from any fire accident victim to support the claim.

Furthermore, the actual locations and the beneficiaries of the expenditure on the fire incidence were never stated to authenticate the claim and validate the expenditure in the best interest of the public. It is therefore difficult to accept this expenditure as a valid claim against public funds.

The Honourable Chairman has been requested to recover the total sum of ₦700,000.00 and inform me of the recovery for my audit verification. His reaction is being awaited.

KWALI AREA COUNCIL

5.55 At Kwali Area Council, Abuja, it was observed that:-

(a) The sum of ₦359,162,925.00 was appropriated for various projects in the 2009 financial year. The sum of ₦115,718,253.59 was spent on the projects leaving a balance of ₦243,444,671.41 unaccounted for as at the end of the year by the Council. The Chairman has been requested to account for the unutilized sum and ensure that the amount is paid back to chest forwarding particulars of payment to my Office for verification. His reaction is still being awaited.

(b) Contracts totalling ₦3,681,090.00 were awarded between December, 2008 and November, 2009 for the construction and renovation of open stalls and lock-up shops in Kwali Market, Abuja. However, it was observed, at the time of audit inspection, that the sum of ₦7,178,090.00 had been paid to the contractor between December, 2008 and November, 2009 resulting in an overpayment of ₦3,497,000.00. We could not trace any evidence of upward review of this contract.

The chairman has been asked to ensure that the overpayment made to the contractor totalling ₦3,497,000.00 is recovered from him and particulars of recovery is forwarded to this Office for verification. His response is being awaited.

GWAGWALADA AREA CONCIL

5.56 At the Gwagwalada Area Council, Abuja, it was observed:

(a) 24 Personal Advances totalling ₦46,487,000.00 granted to members of staff of the Council between January and December, 2009 had not been retired as at the time of audit in May, 2010. Incidentally, four officers were granted multiple advances even when the previous ones granted them had not been retired.

Concerted efforts should be made to ensure the recovery from the officers in accordance with extant rules

(b) 22 payment vouchers for amounts totalling ₦20,680,228.31 raised between January and December, 2009 were not produced for audit examination despite the fact that they retain them in the office. It is therefore difficult to confirm that this

amount so expended is a proper and legitimate charge against public funds. The payment vouchers should be produced for my examination.

These irregularities have been communicated to the Honourable Chairman and his reaction is still being awaited.

FEDERAL MINISTRY OF FINANCE, HEADQUARTERS

5.57 At the Federal Ministry of Finance, Abuja, an authority to Incur Expenditure (AIE) of 13th May, 2009 for ₦80,252.000.00 was issued to the Committee and Sub-Committee members of the West African Monetary Zone, to enable them handle various aspects of their assignments. It was however observed that only the sum of ₦51,514,800.00 was vouched for through payment voucher of 15th May 2009, and moved to an Imprest Account in a commercial bank. The balance of ₦28,737,200.00 was not accounted for. Also, a scrutiny of the payment vouchers revealed that a total sum of ₦24,429.706.59 out of ₦51,514,800.00 was spent in the form of cash advance to members. These cash advances were not properly accounted for, as some of the receipts attached to the vouchers did not cover the expenses incurred. Furthermore, up till the time of audit inspection in October 2009, some of these cash advances had not been retired by the sub-committee members, contrary to the financial Regulation which stipulates that special imprest which is granted for a particular purpose must be retired in full when the purpose has been achieved. The sum of ₦28,737,200.00 should be properly accounted for, while the sum of ₦51,514,800.00 should be retired.

(b) A payment voucher dated 21st May 2009 for an amount of ₦45,300,919.75 was paid to a contractor for the furnishing of the Ministry's phase II office complex.

Audit investigation into the supplies revealed that:-

(i) No Store Receipt Voucher (SRV) was attached to the payment voucher contrary to Financial Regulation No.2402(i) which stipulates that on all payment vouchers for the purchase of stores, except where they are expendable stores obtained in small quantities for immediate use, the storekeeper must certify that the stores have been received and taken on charge in the store ledger, quoting the stores receipt voucher number and attaching the original copy of the store receipt voucher to the original Local purchase Order (LPO).

(ii) No comprehensive list of the furniture items supplied was produced, and the location of the furniture could also not be traced.

(iii) Also, the plant and equipment register where all the furniture supplied was documented could not be produced.

No explanation was provided for these anomalies.

(c) Payment voucher of 3rd April, 2009 for the sum of ₦8,399,043.85 was estacode allowance of $56,725.00 at the rate of ₦146.60 to USD1 plus 1.01% CBN Commission to a member of staff and 8 others in order to participate in the 2009 spring meetings of the International Monetary and Financial Committee (IMFC), and also the Development Committee in Washington D.C. (USA) from 25th to 26th April, 2009. It was however, observed that there was miscellaneous expenses of $11,000.00 (₦1,612,600.00) built into the estacode of $56,725.00, meant for the hiring of office accommodation, telephone charges, transport, hotel meeting room, among other things which was not accounted for, since no receipts were produced. Similarly, a payment voucher dated 18th May 2009 for ₦13,701,390.56 being estacode allowance of $40,048.00 at the rate of ₦146.01 to USD1 plus 1% CBN Commission, was granted to an officer and 7 others to enable the Honourable Minister of Finance and 7 others attend the 34th Annual Meeting of the Board of Governors of I.D.B. at Ashgabat, Turkey. Also a total sum of $8,000.00 (₦1,168,080.00) meant for hiring of delegation office equipment, transportation etc was not receipted and could not be accounted for.

The total sum of ₦2,780,680.00 should be accounted for or otherwise the entire amount should be refunded to Government.

(d) The contract for the construction of Federal Ministry of Finance Building, Phase II was awarded to a company at the cost of ₦4,600,000,000.00 in November, 2001. The cost was reviewed upwards to ₦6,191,269,889.84 in 2009 with a completion period of 2 years(104 weeks).

Physical inspection of the project in March 2010 showed the following defects:

(i) The Central air-conditioners were leaking and they were not functioning properly.

(ii) The 28 No red chairs supplied to the Ministers' Conference Room were of lower standard to the ones stated in the priced bill of quantities.

(iii) The basement of the building was yet to be fully completed when they moved into it.

(iv) Differences in the types of wall tiles used for the 2 No. lobbies and the executive floors 5th-7th floors when compared with other floors, were obvious. All the floors and lobbies should have the uniform wall tiles both at the stair case and around the lifts as that of the executive floors in 5th – 7th floors as that is the accepted chosen material by the Ministry.

(v) Suspension ceilings were falling off on the ground and 1st floors of the building.

(vi) The gymnastic equipment though supplied were yet to be installed and put into use at the basement.

(vii) The 6 No. lifts provided for the priced bill of quantities and purportedly supplied amounted to ₦153,155,006.89, however, only 4 were installed which breaks down and traps officers regularly. The remaining 2 lifts purchased were not accounted for.

The Permanent Secretary, Ministry of Finance was asked to account for the 2 lifts and rectify all the defects noticed in the building. His response is being awaited.

A sum of ₦300,000,000.00 was provided in the priced bill of quantities for contingency. However, no explanation was made on how it was expended. The sum of ₦300,000,000.00 which was provided for as contingency should be accounted for with receipts and other necessary documents forwarded to my Office for verification.

(e) Audit exercise revealed that the contract claimed interest on delayed payment from 2003 – 2008 which amounted to ₦108,604,043.02. However, the New Pro Quantities Consultant Report revealed that, most of the delays were caused by the contractor who went on a 4 days break every other month which was not part of the contract terms.

It was revealed during the audit exercise that Federal Ministry of Finance was yet to deduct the cost implication of the off-duty days which was put at ₦154,200,000.00 between 2003 – 2008 from the total contract sum.

The Permanent secretary has been asked to deduct the said sum of ₦154,200,000.00 from the contractor future payments and forward the particulars for audit verification. His response is being awaited.

(f) Audit exercise revealed evidences of virement payments made from the Capital Account maintained with the Central Bank of Nigeria (CBN) such as:-

(i) The sum of ₦165,000,000.00 expended in 2009 to fund Federal Ministry of Finance Reforms Agenda which was not part of the project cost.

(ii) Also 6 No Toyota Camry and 3 No Prado Jeep, totalling ₦71,998,200.00 purchased from 2009 releases on Capital project, for a project that was almost completed as at the time payment was made in December, 2009.

The Ministry should produce supporting documents permitting it to spend money meant for capital projects on items that were not in 2009 Budget and forward evidence that the money had been returned to Capital Project Account to this Office for verification.

(g) The colossal sums of ₦2,395,503,600.00 and ₦2,805,110,702.35 appropriated and released in 2007 and 2008 respectively for Capital Projects in the Ministry could not be accounted for as the payment vouchers, cash books, vote books and other

accounting documents relating to the expenditure were not produced for audit examination.

The Permanent Secretary had been urged to account for the sum of ₦5,200,614,302.35 released for Capital Projects during the period under review. His response is being awaited.

(h) During the audit of Federal Ministry of Finance building project Phase 1, it was observed that 3 contracts were awarded for the renovation of the building as follows:-

(i) A total sum of ₦48,780,000.00 was paid to a contractor to renovate the conference room on the 2nd floor in Phase 1 of Federal Ministry of Finance Building on 27/11/08. The audit revealed that there was no competitive bidding for this contract.

(ii) The sum of ₦25,580,688.00 was paid on 31/12/08 to the same contractor for another contract to renovate part of Federal Ministry of Finance Building, Phase 1.

(iii) The contract for rehabilitation of the entire Federal Ministry of Finance Building, Phase 1 was awarded in March, 2009 to another contractor at a total cost of ₦1,300,000,000.00. The objective of this project was to renovate the entire building, removing everything in the building including floors, doors, windows roofs, louvers etc.

The renovation of Federal Ministry of Finance Building, Phase 1 revealed splitting of contracts as there were three separate contracts awarded, one after another between November 2008 and March, 2009 for the same project. If there were plans to renovate the entire building by replacing every item in the building, there should not have been any need for the previous awards and payments in November and December, 2008 before awarding the main contract of ₦1,300,000,000.00 in early 2009.

The Permanent Secretary was directed to comment on the apparent waste of public funds, and account for payments made for the two contracts in November and December, 2008 amounting to ₦74,360,688.00 before the main contract was awarded in 2009 if this was not meant to avoid returning money to chest.

(i) It was revealed that all the computers, calculators and furniture items existing in the building and those purchased between 2007 – 2009 estimated at ₦500,000,000.00 were auctioned to staff at various prices not disclosed as at the time of audit inspection in March, 2010. The Resident Federal Auditors and Bureau for public procurement officers were not involved in this exercise as required by extant regulations.

The Permanent Secretary was required to produce a comprehensive list of items sold to staff with their prices and also forward evidence that the total amount realized was paid to government chest to my office for verification. His reply is being awaited.

The Permanent Secretary has been informed of all the issues raised and his reaction is being awaited.

OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION

5.58 The following observations were made during the examination of the books of accounts and documents in the Office of the Accountant-General of the Federation:

(a) A sum of ₦15,000,000.00 was paid to a contractor for a re-sponsorship of ONE-DAY special legislative briefing and roundtable discussion on E-payment on a payment voucher dated 3rd April, 2009. The following irregularities were observed:

(i) There was no proposal for the contract from the consulting firm on the purported consultancy job.

(ii) No indication of awarding procedures such as competitive bidding, advertisement, etc of the contract.

(iii) No mention was made of the authorizing Ministerial Tenders Board for authorization and approval.

(iv) Cash receipt acknowledging receipt of money from the consulting firm was not attached.

(v) The expenditure was not budgeted for in the Appropriation Act.

(vi) The letter purportedly written by the National Assembly Anti-money Laundering & Cyber Security Coalition, endorsed by one Honourable (Coordinator of the Coalition) requesting for the money had no reference number. The genuineness of this letter is in doubt for lack of substances such as reference number, the House committee concerned, etc.

(vii) List of participants and Facilitators/Presenters were not attached.

(viii) An amount of ₦2 million paid to the press for a day briefing is on the high side.

The above expenditure of ₦15,000,000.00 should be justified, otherwise, the amount should be refunded and evidence of refund forwarded to my Office for verification.

(b) A contractor was paid ₦7,889,082.46 on a payment voucher dated 27th February, 2009 instead of ₦7,530,487.81 resulting in an over-payment of ₦358,594.65.

The overpayment of ₦358,594.65 should be recovered from the contractor and recovery particulars forwarded to my Office for verification.

(c) An amount of ₦3,244,501.50 was paid to the Commissionaires for security of staff houses. This is contrary to the tenets of monetization policy of the Federal Government. The payment is irregular.

All officers concerned who are the occupiers/owners of the houses should severally and collectively refund the total amount of ₦3,244,501.50 and recovery particulars be forwarded to my Office for audit verification.

(d) A total sum of ₦4,201,058.28 was paid to an hotel based in Abuja including ₦1,000,000.00 earlier deposited for accommodation of Adviser to the Federal Treasury Academy, Orozo on a payment voucher dated 18th November, 2009.

The following irregularities were observed:

(i) No cash receipt from the hotel was attached to authenticate the payment of the amount.

(ii) Letter of engagement of the Adviser by the Office was not attached to the payment voucher.

(iii) No Contract Agreement was attached, therefore, it could not be ascertained whether the provision of accommodation is the responsibility of the Office.

In the absence of any justified reason, the amount of ₦4,201,058.28 should be recovered and particulars of recovery forwarded to my Office.

All the issues raised have been communicated to the Accountant-General of the Federation and his reaction is being awaited.

Federal Pay Office, Abeokuta:

5.59 It was observed that an official vehicle Toyota Corolla Saloon Model 2008 with Reg. No. FG 269 J10, Engine Number AZZU085024 and Chassis Number AHTLA52E40303759 valued at ₦3,400,000.00, belonging to the Federal Pay Office, Abeokuta was reportedly snatched from the Federal Pay Officer, by armed robbers at gun point on 16th February, 2009 at about 2.00p.m. at Arigbajo along Lagos/Abeokuta express road in Ewekoro Local Government Area, Ogun State. The incident was promptly reported to the Divisional Police Officer, Ewekoro Division, whose investigation report disclosed that efforts made thus far to recover the vehicle had proved abortive up till the time of writing the Inspection Report in October, 2009. As

the incident was not officially reported to my Office in accordance with extant Financial Regulations, the Accountant-General of the Federation has been requested to furnish my Office with the following documents:-

(i) Duly completed Treasury form 146;
(ii) Police Report; Interim and Final; and
(iii) Report of Panel of enquiry who investigated the loss.
(iv) Their findings, recommendations and sanctions meted to the erring officers.

BUDGET OFFICE

5.60 At the Budget Office of the Federation, approvals were made by the Permanent Secretary for 25 Authorities to Incur Expenditures amounting to ₦21,292,436,820.30 issued to Ministries, Departments and Agencies (MDAs) from the Service-Wide Vote without obtaining the approval of the Honourable Minister of Finance as required by extant regulations.

Similarly, the sum of ₦22,064,356.737.00 was expended from the Public Service Reform Vote of the Service Wide Vote to finance 7 transactions that were not appropriated for by the National Assembly without approval for virement as required by extant regulations.

The irregularities have been communicated to the Director-General of the Budget Office of the Federation and his reaction is still being awaited.

(b) Financial Regulation mandates all Ministries, Departments and Agencies (MDAS) that are issued Authorities to Incur Expenditure (AIEs) to render expenditure returns, giving detailed expenditure of the amounts on the AIEs. Furthermore, paragraph 4 of the various AIEs issued to the MDAs also emphasizes the rendition of the detailed expenses incurred from the amounts in the AIEs.

However, it was observed that at the Budget Office of the Federation, the expenditure returns were not rendered by the Office from all AIEs issued to it, contrary to the extant regulations.

The Director-General has been informed of this anomaly.

(c) In 2007, the National Assembly appropriated fund for Petroleum Support Fund (Arrears 2006) in the Service Wide Vote. However, the sum of ₦1,844,035,453.77 was expended from this vote as contribution to African Union without recourse to the National Assembly for virement.

The Director-General has been requested to provide appropriate authority for this virement and his reaction is still being awaited.

(d) Withholding tax deductions valued at ₦33,696,692.00 were made from capital payments between December, 2009 and February, 2010. There was no evidence to show that the sum of ₦33,696,692.00 was remitted to the Tax Authorities. Also, Value Added Tax deductions of ₦3,799,439.00 were made, but the proof of remittance was not produced for examination.

The Director-General has been requested to produce evidence that the total sum of ₦37,496,131.00 being Tax deductions was remitted to the appropriate Tax Authorities.

MINISTRY OF FOREIGN AFFAIRS

5.61 During the audit of the accounting records maintained by the Ministry of Foreign Affairs, Headquarters, Abuja for the 2009 fiscal year, the following observations were made:

(a) During the fiscal year ended 31st December, 2008, amounts totalling ₦2,201,077,340.20 were allegedly transferred to various Overseas Missions, under the Recurrent Expenditure vote. A total sum of ₦1,365,523,175.21 was transferred on 5th December, while the sums of ₦418,525,805.20 and ₦417,028,359.79 were transferred on 23rd and 30th December, 2008 respectively. No document relating to any of these transfers was made available for my examination as at the time of writing this report in June, 2010, despite persistent pressure on the Ministry to produce the documents for my verification.

Also on 31st December, 2008, the sum of ₦169,500,000.00 was likewise said to have been transferred to "Rome Intervention Fund". It was not possible to obtain any information regarding this transfer because all documents relating to the transaction, including the payment voucher, were not produced for my verification.

The Permanent Secretary has been requested to substantiate with relevant and verifiable documents, the legitimacy of these foreign transfers, otherwise the transfers will not be taken as proper and legitimate charges against public funds. His reaction is being awaited.

(b) A total sum of ₦4,151,664,187.00 was provided in the 2009 Capital Expenditure budget for "part-furnishing of Headquarters Building" of the Ministry of Foreign Affairs still under construction. Subsequently, the Federal Executive Council at its meeting of 8th July, 2009, approved the award of a contract for the furnishing of the Ministry of Foreign Affairs new Headquarters complex in Central Business District, Abuja, in favour of an Abuja based contractor, in the sum of ₦3,963,997,027.20, with a completion period of 6 months.

The company was paid 15% mobilization fee amounting to ₦594,599,554.08 in August, 2009. Surprisingly, the relevant voucher was processed through the Internal Control System of the Ministry in October, 2009, an indication that the payment was

made without raising a payment voucher. There is need to explain this flagrant contravention of extant Financial Regulations.

By March, 2010, amounts totalling ₦3,705,781,300.69, representing 93.48% of the contract sum had been paid to the contractor, leaving a paltry balance of ₦258,215,726.51 or 6.52% of the contract sum. Yet, not even one item of the furniture has been delivered to the Ministry. Infact, the new Headquarters complex was far from completion as at the time of compiling this report in June, 2010. The unusual haste to award this contract for the furnishing of a building which its final completion date is uncertain should be explained.

During audit enquiries as to the whereabout of the furniture items, the Deputy Director (Projects) explained that the contract was progressing as expected and that all the furniture items already manufactured by the contractor were warehoused in the Company's premises. It was therefore not possible for me to establish the existence of the furniture items.

Also, the Furniture Schedule and the Project consultant's cost estimates which detailed the specific items of furniture to be supplied as well as their individual costs, were not produced for my inspection, despite repeated demands. It was therefore difficult to assess the extent of job performed vis-a-viz the substantial amount already paid to the contractor.

The amount so far spent on this project cannot be accepted as a proper and legitimate charge against public funds unless the documents mentioned above are made available for my verification and confirmation that commensurate value has been received for the amount paid. One also wonders the size of the warehouse that can accommodate such quantity of furniture.

The irregularities have been brought to the notice of the Permanent Secretary, Ministry of Foreign Affairs and his reaction is being awaited.

(c) In paragraph 6.91 of my Annual Report on the Accounts of the Federation of Nigeria for the year ended 31st December, 2008. I reported that copies of contracts awarded by the Ministry of Foreign Affairs between January and December, 2008 as well as Tenders Board minutes were not presented for my inspection, despite written and verbal requests for their release.

However, up to the time of this report in June 2010, the documents were yet to be presented for inspection contrary to the provision of section 85(2) of the Constitution of the Federal Republic of Nigeria, 1999 and financial Regulation 2924 and 2934(i).

The Permanent Secretary has been requested to produce these documents for audit inspection and his response is still being awaited.

(d) The award of contract for the implementation of the first phase of the Ministry's Global Communication Network (GCN) project was approved by the Federal Executive Council on 9th September, 2009. The Global Communication Network Project is to link the new Headquarters of the Ministry in Central Business District of Abuja with Nigerian Missions abroad to enhance effective, efficient, and on line communications between Headquarters and Missions.

A letter of award was issued to the contractor, on 18th September, 2009. The first phase of the project involved interconnecting the Ministry's Headquarters in Abuja with selected 16 Missions abroad, spread over Africa, Asia, America and Europe, at the contract sum of ₦930,000,000.00. The completion period was set at 6 months from the date of payment of mobilization fees.

A 15% mobilization fee amounting to ₦139,500.000.00 was accordingly paid to the contractor on 23rd October, 2009, thus setting the completion date of the project at April, 2010. However, it was surprising to discover that this huge amount was paid without a payment voucher. The relevant payment voucher was discovered to have been raised on 6th November, 2009, entered into the Vote Book on December 28th, passed by the Checking Section on 29th December and pre-audited by the Internal Auditor on 31st December, 2009. The essence of the checking and Internal Audit examination which took place two months after the actual payment, was not understood. The rationale for paying without a payment voucher and without subjecting the payment to the established Internal Controls as stipulated in Government financial Regulations should be explained.

A second payment of ₦465,000,000.00 was made to the contractor on 10th December, 2009, based on the payment Certificate issued by the Project Coordinator, certifying that the contractor had placed firm and confirmed orders for communication and Networking Systems equipment and Bandwidth.

The last and final payment of ₦325,500,000.00 was made on 31st March, 2010 at a time when the equipment had not been delivered.

At the time of compiling this report in June, 2010, installation of equipment had been completed in only 3 out of the 16 Missions. According to the Director (ICT), installation was expected to commence on 7 Missions in June, 2010 and in 4 other Missions in July, 2010. The remaining 2 Missions were said to be experiencing Import Restriction Challenges. The Headquarters installation had not been done, as the building is still under construction. It appears therefore that the final payment was made without attaining the relevant project implementation milestones set out in the contract agreement.

The Director (ICT) defended the release of the final payment before attainment of set milestones on the grounds that the funds would have lapsed on 31st March, 2010 and this would have resulted to a problem in funding the project. Furthermore,

the payment was secured with a 120-day Advance payment Guarantee issued by a reputable commercial bank.

I am worried that the time over-run on this project out-lived the 120-day Advance payment Guarantee submitted by the contractor, which expired on 31st July, 2010. Since this project has not been completed before 31st July, 2010, the Ministry has been exposed to high risk to the value of the unexecuted aspect of the contract.

The Permanent Secretary has been asked to address all the issues raised herein and inform me of the remedial measures put in place to minimize the Ministry's exposure to risk on expiration of the Advance payment Guarantee in July, 2010. His reaction is being awaited.

(e) The contract for Consultancy services on the Ministry's Global Communication Network project was awarded to an Abuja based company at a total sum of ₦84,699,720.00 on 5th November. 2009.

11 days after the award, the Consultant requested for and was paid amounts totalling ₦71,995,758.00 made up of ₦12,704,958.00 for 15% mobilization due upon award while the balance of ₦59,290,800.00 was said to be "remuneration in MAN-MONTHS for services delivered up to milestone number 2 of the contract terms". The service purportedly rendered by the consultants were quantified variously at between 7 and 14 man-months. This needs to be justified.

In any case, the balance of ₦12,703,962.00 on this contract was paid to the consultants on 31st March, 2010. As at the time of this payment, the project was far from being completed. The equipment had not been fully delivered and installed. The Bandwidth had also not been secured. The consultants services on the project was therefore far from completion. Apparently, the consultants were paid for services not yet rendered, contrary to the provisions of extant Financial Regulations.

The irregularities observed herein have been communicated to the Permanent Secretary, Ministry of Foreign Affairs and his reaction is being awaited.

(f) The payment of the sum of ₦17,302,356.00 to a Travel Agency in respect of air tickets issued to officers of the Ministry who travelled to different missions abroad on official trips was surprisingly split into 2 bits of ₦14,183,771.00 and ₦3,113,585.00 and paid to different Companies. For unexplained reasons, 2 separate payment vouchers were raised for the different amounts even though they were raised on the same day, charged to the same sub-head of expenditure and paid on the same date. Disturbingly, only the sum of ₦14,183,771.00 was paid into the travel Agency's account. The other sum of ₦3,113,585.00 was paid into a different Company's account, as revealed on the bank payment schedule.

This is quite irregular and at variance with extant Government Financial Regulations. No explanation was given for this irregularity. The relationship between the Travel Agency and the other Company was also not disclosed.

The irregularities observed herein have been brought to the notice of the Permanent Secretary, Ministry of Foreign Affairs and his reaction is being awaited.

(g) There were some cases of misapplication of funds in the Ministry, contrary to the provisions of the Financial Regulations which stipulate that expenditure will be classified strictly in accordance with the estimates and votes must be applied only to the purpose for which money is provided.

Amounts totalling ₦79,442,336.05 were wrongly charged to 7 Recurrent expenditure sub-heads. The subhead of expenditure involved are Generator fuel, Sewage charges, Electricity charges, Office Equipment Maintenance, Telephone charges, Building (Office) Maintenance, and motor vehicle fuel. The extraneous expenditures were incurred on supply of office materials/consumables, purchase and installation of 800 KVA Generator, hosting of internal meetings, travelling allowances etc.

The Permanent Secretary has been requested to explain the reason and authority for the misapplication of funds contrary to the provisions of extant rules and his reaction is being awaited.

(h) Over-expenditures totalling ₦15,707,889.02 were observed on 5 Recurrent Expenditure subheads. Spending above budgetary allocation constitutes an infraction of the provisions of the Financial Regulations and the Appropriation Act.

The irregularities have been brought to the notice of the Permanent Secretary, Ministry of Foreign Affairs and his reaction is being awaited.

(i) 14 payment vouchers totalling ₦204,077,825.00 were paid in October, 2009, without following the due process of Internal control in the Ministry contrary to the provisions of the Financial Regulations. All the payments were for air tickets issued to the Ministry by various Travel Agencies. Hence, it was difficult to understand the unusual haste to effect these payments even without passing through established internal control Processes. The propriety of this irregular payment procedure should be explained.

The irregularities mentioned herein have been brought to the attention of the Permanent Secretary, Ministry of Foreign Affairs and his reaction is being awaited.

(j) 216 payment vouchers for amounts totalling ₦2,299,466,568.85 paid between October and December, 2009 under the Recurrent Expenditure Cash Book, were not presented for audit inspection and therefore the details and purposes could not be established.

The Permanent Secretary has been requested to produce the payment vouchers to enable me satisfy myself that the various payments were proper and legitimate charges against public funds. His reaction is being awaited.

(k) At the Foreign Service Academy, Lagos, the following observations were made:

26 contracts awarded between July and December, 2009 for a total sum of ₦17,270,090.75 were characterized by the following anomalies:

i. Payments for the contracts were made on the same day the award was approved, even where in some cases, the contracts involved substantial renovation works and building repairs which could not possibly be completed in one day.

ii. Some of the contracts were split to fall within the Director's approval threshold and circumvent reference to superior authority for approval.

iii. No job completion certificates were tendered as evidence that job was satisfactorily executed and completed. The Technical officer ascribed this to oversight. However, he could not convincingly support his assertion that the works were carried out.

iv. Out of the total sum of ₦7,438,612,69 collected as Withholding and Value Added Taxes between June and December, 2009, only a sum of ₦3,515,268.75 was remitted to the relevant Tax Authorities as at the time of audit inspection in February, 2010. The balance of ₦3,923,343.94 was not accounted for. This amount should be remitted forthwith to the relevant Tax Authorities and remittance documents forwarded for my verification.

The lapses have been reported to the Permanent Secretary, Ministry of Foreign Affairs and his reaction is expected.

OVERSEA MISSION

EMBASSY OF NIGERIA, BANGKOK, ROYAL KNGDOM OF THAILAND

5.62 At the Embassy of Nigeria, Bangkok, Royal Kingdom of Thailand, the sum of Baht 574,300 (₦2,278,488.87) was realized as revenue and expended to off-set expenses incurred by the Embassy in the processing of consular dues.

The practice of expending revenue is an infraction to the provision of financial regulation which requires that on no account shall any withdrawal be made from revenue account other than for the purpose of transfer to the Consolidated Revenue Fund (CRF).

The Permanent Secretary has been requested to recover the sum of ₦2,278,488.87 from the Embassy and pay same to the Consolidated Revenue Fund and inform me of the recovery and payment for my verification.

(b) At the Embassy of Nigeria, Bangkok, Royal Kingdom of Thailand, privately printed receipts booklets were used for the collection of Government Revenue contrary to financial regulation which states that "under no circumstance shall temporary or privately printed receipts be utilized for the collection of government revenue".

This practice encourages fraudulent activities as it makes it difficult to track the receipts issued out and thus difficult to determine the actual revenue generated.

The Permanent Secretary has been requested to explain why this serious infraction of the financial regulation occurred.

(c) The sum of USD500,000 (₦58,139,534.88) was remitted to the Nigeria Mission in Bangkok and received by the mission on the 5th June, 2009 being the contribution of the Federal Government of Nigeria to the United Nation's fund for cyclone victims in Nyanmer. This amount was still in the custody of the mission as at March, 2010.

I have raised eyebrows on the delay by the mission in paying the money to the United Nation's (UN) fund as intended.

The Permanent Secretary has been requested to immediately pay in the money to the United Nation's fund for cyclone victims in Nyanmer and inform me of the payment for my verification.

TEL-AVIV, ISRAEL

5.63 Examination of financial documents at Nigeria Embassy, Tel-Aviv Israel showed that:

(a) Internally Generated Revenue collected between 2001 and 2009 in Sheckel and Dollar denominations amounted to NIS6,264,377.00 and USD161,290.00 (₦23,888,661.90) respectively. These revenues were not paid into the Federal Government Independent Revenue account, as required by the applicable laws, but were spent by the Embassy without approval.

Examination of the payment vouchers used for these expenditures indicated that the revenue was not expended judiciously, diligently and with due economy. The narrations on the payment vouchers showed that a significant amount of the revenue was spent on renting very expensive houses simply narrated as "miscellaneous and staff", maintenance of gardens and Trimming of flowers.

During the audit exit conference, the officials of the Nigerian Embassy Tel-Aviv refused to see reason why they should desist from spending Internally Generated Revenue. According to the Embassy, "The practice is common to all the Nigerian Foreign Missions; and it will be unfair to ask only Nigerian Embassy Tel-Aviv to stop".

The Permanent Secretary has been asked to investigate whether this claim of Tel-Aviv that "the practice is common to all Nigerian Foreign Missions" is correct and

to indicate the period this practice has been going on. He has also been asked to recover the sums NIS6,264,377.00 and USD161,290.00 (₦23,888,661.90) from the mission and pay same to the Federal Government Independent Revenue account and inform me of the recovery and payment for my verification.

(b) The sum of USD4,876.00 (₦722,184.36) and USD5,946.00 (₦880,662.06) were withdrawn from the Bank Account of the Embassy in December, 2005. These amounts did not appear in the cash book but were treated normally in the Bank Reconciliation Statements as Debit in bank but not in cash book. Surprisingly, without any evidence of expenditure, these amounts disappeared in the Embassy's record including December 2006 Bank Reconciliation. There was no evidence to show that the money was spent for public interest.

The Permanent Secretary has been asked to recover the sum of USD10,822.00 (₦1,602,846.42) from the officers involved in these withdrawals and to furnish me with details of recovery for my verification as I am not convinced that the amount was spent in the public interest and can not be charged against public funds.

(c) Cash payment of USD5,000.00 (₦740,550.00) was made to a Security Company by the Embassy, which the Embassy claimed it hired to guard one of its residences in Northern Israel during the Hezbollah Shelling offensive of Israel. The payment to a firm by cash contravenes Financial Regulations which required that such payments shall be made only by cheques crossed "Not Negotiable", "Account Payee only" in favour of the firm.

The explanation given by the Embassy official that cash payment was made because the Embassy "had lost creditability in the sight of its suppliers and also to enable the company avoid tax" was not only unacceptable but an indication that the Embassy could make statements to aid tax evasion, which could lead to an embarrassment to the Nigerian Government.

In addition, the supporting document attached to the payment voucher was a mere computer print-out receipt on a non-letter head. Paper. This again raise doubts as to the authenticity of the receipts and the transaction as a whole. I am therefore constrained to conclude that the payment was not made for the public interest and can not be accepted as a legitimate charge against public funds.

The Permanent Secretary had been urged to recover the sum of USD5,000.00 (₦740,550.00) from the officer(s) who effected these transactions, investigate the statement credited to the Embassy official and confirm the Embassy no longer aids tax evasion.

(d) The sum of USD23,831.50 (₦2,765,883.89)was paid as medical bills and air ticket for one person from 5th January to 1st February 2007. Even though there was no evidence to show that this person was an employee of the Federal Government, the money was paid hoping he would refund to the Embassy. However, there was no

originating letter authorizing chancery to take over the payment of this medical bill. There was also no evidence that the amount was refunded.

The Embassy irregularly expended Government funds without recourse to extant regulations and proper internal control mechanism.

I am not convinced that the sum of USD23,831.50 (₦2,765,883.89) was expended in the public interest and therefore, cannot be accepted as a legitimate charge on public funds.

The Permanent Secretary has been asked to recover the sum of USD23,831.50 (₦2,765,883.89) from the Embassy officials that approved the transaction and forward the recovery particulars to my office for verification.

(e) On the 8th October, 2007, the Ambassador directed that the sum of USD15,000.00 equivalent of ₦2,221,650.00 be transferred from internally generated revenue and expended on 2 officers and settlement of bills.

It should be noted that Financial Regulation requires that on no account shall any withdrawal be made from revenue account other than for the purpose of transfer to the Consolidated Revenue Fund (CRF).

The Permanent Secretary has been requested to recover the sum of USD15,000.00 (₦2,221,651.00) as appropriate and furnish me with details of payment into the Federal Government Independent Revenue Account for my verification.

NIGERIA HIGH COMMISSION, YAOUNDE, CAMEROUN

5.64 At the Nigeria High Commission, Yaoundé, Cameroun, the sum of USD50,000.00 (₦5,803,000.00) which was meant for the rehabilitation and construction of perimeter fence at the residence of the High Commission was transferred to recurrent account and utilized for the payment of allowances to 4 members of staff.

Extant regulations made it clear that virement from one Head of Account in the Recurrent Expenditure estimates to another Head of Account in the capital estimates and vice versa shall not be allowed. Besides, any virement has to be approved by the National Assembly.

The Permanent Secretary has been requested to explain the deliberate and flagrant violation of the extant regulations by the Nigeria High Commission in Yaoundé, Cameroon.

(b) The sums of 13,643,000CFA (₦3,151,533.00) and 11,545,000CFA (₦2,666,895.00) were realized as revenue in the 2008 and 2009 fiscal years respectively. Instead of the High Commission to transfer these sums realized as revenue to the Federal Government Independent Revenue account at Chase Morgan

Bank New York, the High Commission illegally expended the sum of 8,350,000CFA (₦1,928,850.00).

The above action is a contravention of extant rules and regulations governing the handling of revenue. Financial rule 213(ii) stipulates that "on no account shall any withdrawal be made from the revenue account other than for the purpose of transfer to the Consolidated Revenue Fund account"

The Permanent Secretary has been requested to transfer the entire amount of 25,188,000CFA(₦5,818,428.00) being revenue realized in 2008 and 2009 fiscal years to the Federal Government Independent Revenue Account at Chase Morgan Bank, New York and evidence of transfer made available for my verification.

NIGERIAN HIGH COMMISSION, PORT OF SPAIN, TRINIDAD AND TOBAGO

5.65 At the Nigerian High Commission, Port of Spain, Trinidad and Tobago, 2 new vehicles were purchased and four others were disposed between July 2008 and November, 2009.

During the audit examination of the records relating to the acquisition and disposal of the vehicles, it was observed that the High Commission did not obtain approval from its supervising Ministry for the acquisition and disposal of the vehicles.

It was further observed that the amount realized from the disposal of the 4 vehicles could not be ascertained as there was no record to show how much the vehicles were disposed for. Furthermore, the amount realized from the disposal could not even be traced in any of the records of the High Commission.

Enquiring further, the Transport officer confirmed the disposal of the 4 vehicles and that the money realized was handed over to the former financial Attaché.

The Permanent Secretary has been requested to make available the approval for the purchase of the 2 new vehicles and disposal of the 4 other vehicles from the Ministry of Foreign Affairs. He has also been requested to investigate with a view to ascertaining how much the Federal Government realized from the disposal of the four (4) vehicles and at the same time recover the amount so realized. The recovery particulars should be forwarded to my office for verification.

(b) During the examination of Bank reconciliation Statements of the local currency accounts maintained by the Nigeria High Commission, Port of Spain, Trinidad and Tobago, the sum of TT$39,762 was fraudulently debited from the account of the High Commission in October, 2008. The amount so debited did not appear as unpresented cheques in the month of September, 2008 and did not also appear as payments in the cashbook for the month of October, 2008.

I am not convinced that the amount of TT$39,762 was expended in the public interest and should be recovered.

The Permanent Secretary has therefore been requested to recover the sum of TT$39,762 which was fraudulently debited from the High Commission's account and inform me of the recovery for my verification.

EMBASSY OF NIGERIA MANILA, PHILIPPINE

5.66 At the Embassy of Nigeria, Manila, Philippines, the sum of 2,010,000 peso (₦5,658,738.79) was expended on the purchase of consumable stores in July, 2009. However, the items were not taken on ledger charge and the payment vouchers did not have relevant supporting documents such as Store Receipt Vouchers (SRV) and invoices.

In view of this, I am not convinced that the sum of ₦5,658,738.79 was expended in the public interest and cannot be accepted as a charge against public funds.

The Permanent Secretary has been requested to recover the sum of ₦5,658,738.79 from the Embassy and inform me of the recovery for my verification.

(b) At the Embassy of Nigeria, Manila, Philippines, some expenditure sub-heads were over-expended to the tune of ₦47,183,735.74 between January 2008 and December, 2009.

This is an outright infraction of financial regulation which requires that no expenditure on any sub-head of the recurrent estimates in excess of the provision in the approved estimates or supplementary estimates may be authorized by any officer controlling a vote without the approval of the National Assembly. Such approval shall be sought by means of an application for supplementary provisions or virement.

EMBASSY OF NIGERIA, HAVANA, CUBA

5.67 At the embassy of Nigeria, Havana, Cuba, some expenditure Sub-Heads were overspent to the tune of ₦105,801,542.41 in 2008 and ₦95,473,257.01 during the period January – November, 2009. This action contravenes Financial Regulation which provides that no expenditure on any sub-head of the Recurrent estimates in excess of the provision in the approved estimates or supplementary estimates may be authorized by any officer controlling a vote without a prior approval of the National Assembly.

The Permanent Secretary has been informed of this flagrant infraction of extant regulation and his reaction is being awaited.

(b) It was observed that various sums totalling USD2,686,461.35 were remitted to the Nigeria Embassy, Havana, Cuba between July 2007 and July, 2009 through the Nigerian High Commission, Ottawa, Canada. Unfortunately, only the sum of

USD2,493,788.95 was actually released by the Nigerian High Commission, Ottawa, Canada to the Embassy of Nigeria, Havana, Cuba, thereby resulting into under-remittance of the sum of USD192,672.40 (₦26,010,774.00).

The Permanent Secretary has been requested to recover and pay back to chest the sum of USD192,676.40 (₦26,010,774.00) from the Nigerian High Commission, Ottawa, Canada and furnish me with the recovery and payment particulars for audit verification.

CONSULTATE-GENERAL OF NIGERIA, HONG KONG

5.68 At the Consulate-General of Nigeria, Hong Kong, the sum of HKD35,150.00 (₦631,059.24) being deposit of rent of a property was refunded on the 30th June, 2009. Surprisingly, the amount refunded could not be traced to both the cashbook and the Bank Statement of the Account maintained by the Consulate.

The Permanent Secretary has been requested to investigate the miraculous disappearance of the sum of HKD35,150.00 (₦631,059.24) with a view to recovering it and to furnish me with the recovery particulars.

NIGERIA EMBASSY, BRASILIA, BRAZIL

5.69 At the Nigeria Embassy, Brasilia, Brazil, the sum of USD484,630.00 was credited into the Mission's account at J.P. Morgan Chase Bank, New York by the State House, Abuja for the procurement of cassava equipment/machinery.

Further investigation revealed that the mission added the sum of USD9,812.00 to procure the equipment/machinery at the cost of USD494,442.00. Enquiring further, it was noted that the equipment/machinery even though shipped to Nigeria was not delivered to the State House.

The Permanent Secretary has been asked to investigate and inform me of the final destination of the imported cassava equipment/machinery.

HIGH COMMISSION OF THE FEDERAL REPUBLIC OF NIGERIA, PRETORIA

5.70 At the High Commission of the Federal Republic of Nigeria, Pretoria, an account was maintained by the High Commission with a commercial bank into which the mission lodges the proceeds from Market Link/Royal Sugar Company, Lesotho. Records maintained by the mission in relation to the account shows that the account was closed in 2005 with a nil balance.

However, audit examination of the books and records of this account revealed that though the account was closed in 2005, there was a balance of R1,304,886.32 (₦28,997,473.78) out of which the sum of R2,173.00 (₦48,288.89) was transferred to the Federal Government Independent Revenue Account with JP Morgan Chase Bank, New York. The balance of R1,302,713.32 (₦28,949,184.89) could not be accounted for by the mission.

Even though the Mission claimed to have transferred the sum of R1,310,506.75 (₦29,122,372.23) to the Federal Government Independent Revenue account at JP Morgan Chase Bank, New York, this amount was transferred from the Mission's call account No. 0845-018784135 and not from the account of the Market Link/Royal Sugar Company Lesotho.

I have requested the Permanent Secretary to offer an acceptable explanation concerning the whereabout of the balance of R1,302,713.32 (₦28,949,184.89). His response is being awaited.

(b) Financial Regulation 313 stipulates that the authority conveyed to officers controlling votes is limited to the amounts provided under each sub-head in the approved estimates and no expenditure in excess of the approved estimates may be authorized by any officer controlling a vote without the approval of the National Assembly.

Contrary to the above provisions, the High Commission of the Federal Republic of Nigeria, Pretoria, expended the sum of ₦266,492,291.63 in excess of the approved provisions in the estimates for the 2007 – 2009 fiscal years.

The Permanent Secretary had been requested to comment on this infraction of the extant regulations. His response is being awaited.

CONSUTATE-GENERAL OF THE FEDERAL REPUBLIC OF NIGERIA, JOHANNESBURG:

5.71 Financial Regulation 313 stipulates that the authority conveyed to officers controlling votes is limited to the amounts provided under each sub-head in the approved estimates and no expenditure in excess of the approved estimates may be authorized by any officer controlling a vote without the approval of the National Assembly which will be sought by means of an application for virement or supplementary provisions.

Contrary to the above provisions, the Consulate-General of the Federal Republic of Nigeria, Johannesburg expended the sum of ₦179,443,190.66 in excess of the approved provisions under the recurrent sub-heads of expenditure in the 2008 and 2009 fiscal years.

The Permanent Secretary had been informed of this breach of extant rules and his comment is being awaited.

EMBASSY OF NIGERIA, WASHINGTON DC, USA:

5.72 At the Embassy of Nigeria, Washington DC, USA, the sum of USD100,000.00 (₦14,811,000.00) was generated as revenue between January 2009 and December, 2009 but, as at the time of audit inspection in May, 2010, the Embassy had not remitted the amount to the Federal Government Independent Revenue Account.

The Permanent Secretary has been requested to remit the sum of USD100,000.00 (₦14,811,000.00) to the Federal Government Independent Revenue Account and evidence of remittance produced for my audit verification.

EMBASSY OF THE FEDERAL REPUBLIC OF NIGERIA, LOME, TOGO

5.73 At the Embassy of the Federal Republic of Nigeria, Lome, Togo, the sum of CFA29,549,000.00 (₦7,705,084.785) was generated as revenue between May, 2008 and March, 2010 and instead of the Embassy remitting the whole amount to the Federal Government Independent Revenue Account, it remitted only CFA7,959,000.00 (₦2,075,358.53). The balance of CFA21,590,000.00 (₦5,629,726.20) could not be accounted for by the Embassy.

The Permanent Secretary has been requested to recover the sum of CFA21,590,000.00 (₦5,629,726.20) and remit to the Federal Government Independent Account. Evidence of remittance should be forwarded to my Office for audit verification.

FEDERAL MINISTRY OF HEALTH

5.74 At the Federal Ministry of Health, Headquarter, Abuja, it was revealed that:-

(a) Various amounts totalling ₦16,618,850.00 were paid to 2 contractors for the supply of Diesel. Relevant documents such as Store Receive Voucher (SRV), Store Issue Voucher (SIV) and delivery note in respect of the purported supplies of diesel were not attached to the payment vouchers and were also not made available for audit. It was therefore difficult to ascertain the genuineness of the transactions and payments. This is a violation of the provision of Financial Regulation 2110(i), which stipulates that all items (including Diesel and lubricant) must be taken on store charge.

The Permanent Secretary has been requested to furnish me with the necessary documents.

(b) No payment vouchers could be produced to support payments totalling ₦14,102,255.00 made on 31st December, 2009. The first payment for ₦7,452,000.00 said to be for supply of diesel for the month was made to a company while the other two payments for ₦3,500,255.00 and ₦3,150,000.00 said to be for renovation/PHCN bills and payment of rent respectively, were made to officials of the Ministry. The Permanent Secretary has been requested to produce the vouchers for audit.

The Permanent Secretary has been requested to recover ₦813,569.05 from the concerned contractors.

(c) Amounts totalling ₦601,143.02 which comprise of 5% Value Added Tax of ₦205,571.51 and 5% Withholding Tax of ₦395,571.51 were not deducted from payments made to 5 contractors of the Ministry between October and December

2009. The Permanent Secretary has been asked to recover all the amounts involved for remittance to the relevant Tax Authorities.

(d) A sum of ₦250,000.00 was included as contingency expenses in the personal advance of ₦2,203,600.00 granted to an officer of the Ministry on 1st December, 2009. The advance was for monitoring the pre-installation works at 4 of the 7 Specialist Hospitals

Contingency is an accountable expense provided for unforeseen events or emergencies. Therefore, the amount of ₦250,000.00 provided for contingency under this advance should be fully accounted for or refunded by the officer forthwith.

(e) The sum of ₦4,729,200 was paid on 3rd April 2009, as Personal advance to an officer instead of the approved sum of ₦4,477,200.00. This resulted to an over-payment of ₦252,000.00.

The Permanent Secretary has been asked to recover the overpayment of ₦252,000.00 en-bloc from the officer and forward particulars of recovery for verification.

(f) 8 members of staff of the Ministry were overpaid personal advances totalling ₦3,400,520.00. The overpayments arose from:

(i) The use of inflated mileage rates over and above the approved ₦20 per kilometer for computation of transport claims.

(ii) Wrong computation and arithmetical errors in the summation of some amounts.

(iii) The use of inflated rates for Duty Tour Allowance.

(iv) Wrong payment of DTA and hotel accommodation for ministry's Headquarter staff for programmes/workshops held within Abuja.

Duty Tour Allowance (DTA) is not paid to officers carrying out official duties in their State of Residence.

The sum of ₦3,400,520.00 resulting from the overpayment to the 8 officers should be recovered from them and paid to government chest. In addition, 6 laptop computers valued ₦900,000.00 which were claimed to have been purchased by one of the officers involved should also be recovered.

(g) Personal Advances totalling ₦262,630,078.33 were granted to various officers of the Ministry between January and December, 2009 for various purposes.

Disturbingly, all these advances had not been retired as at May, 2010. Some of the officers were granted multiple advances without retiring the previous ones granted

to them. The Financial Regulation forbids granting of further advances to officers who had not retired the previous ones.

The Permanent Secretary has been communicated and requested to give a deadline to the affected officers to retire the outstanding advance(s) against them otherwise, the outstanding amounts should be recovered en-bloc from the salaries and entitlements of all the affected officers, while the new employers of those who have been transferred out to other Ministries should be notified of their indebtedness for recovery. Evidence of the retirements and other actions taken to enforce compliance should be forwarded to me for verification.

(h) A total sum of ₦6,942,609.25 generated as revenue from the sale of some Narcotic Drugs between April, 2009 and 2nd March, 2010 at the Central Medical Stores, Oshodi, was not remitted to the Consolidated Revenue Fund as required by extant regulations and the Constitution of the Federal Republic of Nigeria, 1999.

The Permanent Secretary has been requested to compel the officer-in-charge to remit this money to the Consolidated Revenue Fund without further delay and forward evidence to me for verification.

The response of the Permanent Secretary to all the issues raised is still being awaited.

FEDERAL MINISTRY OF INFORMATION AND COMMUNICATION

5.75 At the Federal Ministry of Information and Communication, Abuja, the following observations were made:

(a) 242 payment vouchers totalling the sum of ₦207,433,616.12 paid in the year 2009 were not produced for audit examination, 229 Nos. were recurrent payment vouchers totalling ₦184,952,404.84 while 13 Nos. were capital payment vouchers totalling ₦22,481,214.28. Therefore, I cannot accept the expenditures on these payment vouchers as legitimate charge against public fund.

The Permanent Secretary has been requested to produce the relevant payment vouchers for audit examination.

(b) In May 2009 an officer of the Ministry was paid the sum of ₦700,000.00 as out of pocket expenses incurred by the Honourable Minister to host Corporate Nigeria and Hollywood on 24th and 25th of April 2009 in Abuja and Lagos respectively. A scrutiny of the payment voucher revealed that, 20 participants to the events were purportedly paid N35,000.00 each as Honorarium. But the location where the events took place in Abuja and Lagos were not indicated neither was the approval for the payment sighted.

The Permanent Secretary has been requested to produce the authority for the payment of the honorarium.

The location in Abuja and Lagos where these events took place should be disclosed. Also the necessary receipts of payment made for hosting the events should be produced for audit verification.

(c) The Ministry made the following payments to various bodies totalling ₦7,116,373.00 for which no receipts or acknowledgements were produced for audit examination.

(1) In April 2009 the sum of ₦2,000,000.00 was paid to an Abuja based hotel for reservation made for a guest on re-branding

(2) On 2 payment vouchers, a total sum of ₦4,514,870.00 was paid to an Abuja based hotel for reservation for the Ministry's activities related to re-branding.

(3) On other 2 payment vouchers, a total sum of ₦601,503.00 was paid to the Radio House Joint Maintenance Committee for settlement of PHCN bill and water Board bill respectively.

The Permanent Secretary has been requested to produce receipts and acknowledgements from these bodies for my verification.

(d) A total of ₦15,700,000.00 vired from professional services sub-head under Recurrent expenditure votes to Rebranding sub-head Under capital expenditure votes were paid to 3 contractors in November/December 2009 for the Management of Stake- holders Forum event under rebranding activities contrary to FR 316 (iii) which states that virement from recurrent expenditure estimates to capital expenditure estimates shall not be allowed and vice verse.

It was also observed that ₦5,100,000.00 meant for one of the contractors was paid into a different bank account number other than the bank account number the contractor provided for the payment.

The Permanent Secretary has been requested to produce for my verification (i) the authority for the virement and (ii) the authority for the payment of ₦5,100,000.00 into a different bank account other than the one provided by the contractor.

(e) 17 payment vouchers of various amounts totalling ₦21,387,860.00 raised in December, 2009 were paid to various payees without relevant supporting documents such as invoices, job Orders, Receipt etc. This is contrary to the provision of Financial Regulation 603.

In view of this it will be difficult to accept these expenditures as proper and legitimate charges against public funds.

The Permanent Secretary has been requested to recover the payments from the beneficiaries and furnish me with the details of the recovery for audit verification.

(f) A member of staff was paid the sum of ₦1,010,000.00 in December 2009 as out of pocket expenses for removal of huge debris at the Radio house complex. But audit examination of payment particulars revealed that the computerized cash/credit sales invoice submitted in place of receipt was a forged document. Further audit observation revealed that within the same month a Company was paid the sum of ₦4,990,000.00 for executing the same job which the officer claimed he had done.

Therefore I cannot satisfy myself that the officer executed any job to justify the payment of ₦1,010,000.00.

The Permanent Secretary has been directed to recover enbloc the sum of ₦1,010,000.00 from the member of staff and forward recovery particulars for my verification.

(g) In September 2009 the sum of ₦2,911,400.00 was paid to a staff as advance for pre-retirement training for 66 officers of the Ministry. However examination of the retirement documents revealed the following irregularities:

(i) Though the training was planned for 66 officers, the DTA totalling ₦1,752,000.00 purportedly paid to 40 of the retirees was signed by one person instead of the 40 beneficiaries.

(ii) Amounts totalling N1,028,000.00 purportedly expended for the pre-retirement training were not receipted.

(iii) Furthermore the following documents/information concerning the re-training were not produced for audit examination.

Letter of invitation to the concerned officers, Internal memo or circular, the date, venue and time of the event.

In view of the above, I cannot satisfy myself that the sum of ₦2,922,400.00 was expended in the public interest.

The Permanent Secretary has been requested to recover enbloc the sum of ₦2,911,400.00 from the beneficiaries and forward particulars for my verification.

(h) A sum of ₦900,000.00 was granted as personal Advances in August, 2009 to 7 officers to attend the Annual International conference and General meeting (AGM) of the Nigerian Institute of Mechanical engineering at Oshogbo, Ogun state. A scrutiny of the retirement voucher revealed that only the sum of N486,000.00 was spent leaving a balance of ₦414,000.00 to be accounted for.

The Permanent Secretary has been requested to recover from the officers concerned and pay to Government Chest the un-retired amount of ₦414,000.00 and furnish my office with the recovery particulars for audit verification.

NIGERIA POSTAL SERVICE

5.76 The examination of payment vouchers at the Nigeria Postal Service, Headquarters, Abuja revealed that:

(a) 3 payments totalling ₦9,735,000.00 were made as cash advances to a grade level 09 officer on 4th February 2009 for the direct purchase of 30 desktop computers, 20 laptops and 10 computer note books contrary to Financial Regulation 2302 which stipulates that on no account shall Special Imprest or Cash Advance be used in place of local purchase Order or Job Orders for the procurement of stores locally. The approval threshold of the Postmaster General on procurements was exceeded in 2 out of the 3 instances.

Meanwhile, there is no evidence that the procurement was actually executed because no store Receipt voucher was produced as proof that the items were received into the store nor were the items presented for physical audit verification.

(b) Similarly, the sum of ₦2,289,000.00 was paid to the chief procurement officer on 12th May 2009 for the purchase of 4 projectors, 4 laptop computers (Dell) and 3 projector screens. Again, no store Receipt voucher was produced to confirm that the items were actually purchased and supplied.

(c) A total sum of ₦2,940,200.00 was paid to 2 members of staff on 11th March, 2009 as personal advances for the purchase of gift items for NIPOST officers who retired from service in 2008. The documents attached to the payment vouchers did not specify the entitlement of each retiree. Details of the gift items purchased were not provided. As a result, it was difficult to verify that the items were actually purchased and supplied.

Although all the payments were said to be personal advances and direct purchases, 5% Withholding Tax and 5% value Added Tax were levied on all the transactions. This is quite irregular and should be explained. Furthermore, all the

items purportedly procured should be properly and fully accounted for, failing which the amounts involved should be recovered from the officers concerned.

The above irregularities have been communicated to the Postmaster-General and his reaction is still being expected.

Nigeria Postal Service, Lokoja

5.77 Salary Advances totalling ₦388,000.00 were granted to 12 members of staff, but no evidence was produced to show that the advances had been recovered from the monthly salaries of the officers concerned, contrary to Financial Regulation 1409.

The Postmaster-General has been requested to deduct enbloc and pay to chest, the amounts of salary advances granted to each of the officers totalling N388,000.00 and forward the evidences for my verification.

Within the year 2009, 7 staff members were granted personal advances totalling ₦3,314,710.00 but evidence of retirement of the advances were not presented for audit examination.

As I cannot satisfy myself that of these advances all were expended in the public interest, the Postmaster-General has been requested to recover the advances from the beneficiaries and furnish particulars for verification.

Nigeria Postal Service, Maiduguri

5.78 The sum of N569,824.00 being unspent balance at the end of the 2008 fiscal year was allegedly transferred to NIPOST Headquarters, Abuja, but the relevant Postal Service receipt evidencing the transfer was not produced for audit scrutiny.

The Postmaster-General has been asked to produce the receipt for audit verification.

(b) 61 payment vouchers for amounts totalling ₦1,118,774.45 raised between March and December, 2009 were not backed by any authority to Incur Expenditure (A.I.Es). Relevant A.I.Es. should be produced to authenticate the transactions otherwise, they can not be accepted as legitimate charges against public funds.

NIPOST Territorial Headquarters, Birnin Kebbi

5.79 At the NIPOST Territorial Headquarters, Birnin Kebbi, the sum of ₦4,821,570.00 stood as arrears of debts owed by the subscribers, for rent of private mail bags and post office boxes as at November, 2009. This comprises of ₦1,517,300.00 for private mail bags and ₦3,304,270.00 for post office boxes.

These issues have been communicated to the Post Master-General and his comments are being awaited.

FEDERAL MINISTRY OF INTERIOR

5.80 During the audit review of the financial and other related records of the Federal Ministry of Interior, the following observations were noted:

(a) There was an overpayment of ₦1,020,416.00 on the sum of ₦3,666,480.00 paid on 17th April 2009 to an officer of the Ministry to enable him attend a 2 week international training programme in the USA from 8th-17th June 2009.

(i) The sum of US $20,336.00 approved for the programme was converted at the rate of ₦180,00.00 to US $1.00 instead of the prevailing rate of ₦145.25 which was used for another officer who traveled within the same period, resulting in an overpayment of ₦706,676.00.

(ii) Similarly, the officer in question was paid an Estacode supplement of US $2,160.00 equivalent of ₦313,740.00 for meals which is irregular as indicated in the letter of offer that tuition included meals.

The Permanent Secretary has been requested to ensure the refund of the excess payment of ₦1,020,416.00 to the coffers of Government.

(b) A contract for the supply and installation of granite tiles to 3 offices in the Ministry was awarded at a contract sum of ₦5,524.000.00 and paid for in July 2009. It was however observed that the surface area of 792 sq metres that was initially approved was eventually reduced to 580 Sq metres without a corresponding reduction in the contract sum. The difference of ₦1,478,646.46 should be recovered.

(c) Another contract was awarded at a sum of ₦2,206,500.00 and paid in October 2009 for installation of floor tiles in the 3 toilets of the offices mentioned above with a coverage floor area of 38 sq metres. This was expected to have been included in the first award. This is an outright contract split to circumvent tender procedure.

The Permanent Secretary has been requested to explain.

(d) On 31st December 2009, an amount of ₦35,000,000.00, released to the Ministry was spent without due economy as stipulated by Financial Regulation.415. Out of the amount mentioned above, the sum of ₦16,460,000.00 was paid on frivolous claims, while ₦6,460,000.00 was paid for the purchase of 60,000 litres of diesel. The supply of which could not be confirmed because the receipt and distribution could not be traced into the diesel register. This is diversion of funds at the end of the year to avoid returning same to chest.

The attention of the Permanent Secretary has been drawn to the issues raised for prompt action.

(e) The 2009 Vote Books were not properly balanced to reflect the actual expenditure, outstanding liabilities and balance available. The balances recorded for the 42 sub-heads in the Vote Book at the end of the year amounted to ₦42,011,545.61, while the Cash book recorded an unspent balance of ₦10,433,427.37 which was duly paid back to the sub-Treasury. The difference of ₦30,578,117,22 reflects the level of irregularities and errors observed in the two records. This is likely to be the hurriedly paid out sum of ₦35 million in paragraph (e) above.

I have requested that the records be reconciled, corrected and re-presented for audit examination. This is yet to be complied with by the authority.

NIGERIA IMMIGRATION SERVICE

5.81 An audit examination of the Cash book maintained at the Nigeria Immigration Service, Headquarters, Abuja revealed that 43 recurrent expenditure payment vouchers for amounts totalling ₦211,518,491.20 were outstanding. These payments which were made on Mandate Nos. 306, 207, 244, 184 and 185, were in respect of various contracts awarded for different jobs and services. Similarly, capital expenditure payment vouchers totalling ₦94,238,468.00 were not produced for audit examination.

The Comptroller-General has been asked to produce the payment vouchers totalling ₦305,756,959.20 for audit examination. Otherwise the amounts on them can not be accepted as legitimate charges against public funds.

(b) Amounts totalling ₦6,798,039.39 granted to staff between July and December 2009 as personal advances remained unretired as at the time of the audit in February 2010.

The Comptroller-General has been communicated to ensure the recovery of the amounts from the affected officers and forward recovery particulars for audit verification.

(c) Contract for the supply and installation of Air conditioners at Ikoyi and Festac Passport offices at the sum of ₦700,000.00 and fully paid was not executed.

Another contract for the repairs of Air-conditioners at the sum of ₦600,000.00 was also not executed.

Furthermore, another contract for the aluminum partitioning of Ikoyi and Festac Passport offices at a contract sum of ₦687,000.00 and paid on the 20th November, 2007 was also not executed.

Still, another contract for the tiling of the same Ikoyi and Festac Passport offices was awarded at the sum of ₦700,000.00 and fully paid for was also not executed.

Another contract awarded in November, 2007 at the sum of ₦640,000.00 for the supply of tiling materials and paid in 2008 was not executed.

The Comptroller-General has been requested to recover the total sum of ₦3,327,000.00 from the contractors. I should be informed of the recovery for my verification.

(d) A contract for the construction of the Immigration Divisional office Yenegoa/Kolokuma/Opokuma Local Government was awarded to a company at a contract sum of ₦9,891,155.06. Full payment was made in 2008 to the contactor. Audit inspection in April 2010 revealed that the contractor failed to complete the job after collecting the full payment. The windows, doors, wall finishing, floor finishing, ceiling, painting, mechanical and electrical services all valued at ₦3,157,650.00 were not done.

The Comptroller-General has been asked to recall the contractor to site or recover the sum of ₦3,157,650.00 for job not executed. The officer that authorized the payment should be reprimanded.

(e) A contract for the construction of the Immigration Divisional Office at Ovia South Local Government Council of Edo State was awarded to a company in Abuja, at a contract sum of ₦9,891,155.00 on 13th November, 2008, with a completion period of 10 weeks.

The final certificate of completion was issued and signed by ACII (Works) on 12th December, 2008. Based on the recommendation of the ACII (Works) dated 10th December, 2008, approval for payment of the sum of ₦9,891,155.06 was granted and payment fully made.

Physical inspection of the project site on 4th December, 2009 revealed that the contractor has not completed the job as provided in the priced Bill of Quantity. He has rather abandoned the site.

In all, the total value of work not done by the contractor was ₦2,206,023.00.

The Comptroller-General of Immigration had been requested to mobilize the contractor to site to complete the job or ensure the recovery of the sum of ₦2,206,023.00 value of work not executed. His response is being awaited.

(f) A contract for the renovation/rehabilitation of Command Office Headquarters in Benin City, Edo State was awarded to a company at a contract sum of ₦3,645,489.75 on 13th November, 2008.

The contractor was paid the full contract sum of ₦3,645,489.75 since December, 2008, but physical verification revealed that plumbing installation which included W. C. suits medium size wash hand basin were not supplied and fixed. Also a close look at the Bill of Quantity shows that 28 doors with frames were to be supplied and fixed, but the contractor only supplied 26 doors without frames.

The Comptroller-General had been communicated to recall the contractor to site or ensure recovery of the sum of ₦262,800.00 being value of job not executed. His reaction is being awaited.

Immigration Service, Imo State

5.82 In August and September, 2009 4 payment vouchers for amount totalling ₦993,756.00 were paid for Honoraruim to professionals, repair of motor vehicles, repair of generating set and travels.

Audit examination revealed that the 4 payment vouchers produced for audit inspections were photocopies. While it is only original payment vouchers that can be audited. I can not accept the payments totalling ₦993,756.00 as legitimate charge against public fund. The Comptroller General has been requested to produce the original payment vouchers and the receipts for audit verification.

(b) 22 payment vouchers for amounts totalling ₦1,401,000.00 were not presented for audit examination.

The Comptroller-General has been requested to produce the 22 nos outstanding payment vouchers for audit inspection else the total sum of ₦1,401,000.00 will not be accepted as legitimate charges against public fund.

NIGERIA PRISONS SERVICE

5.83 During the audit examination of the accounts and other records maintained at the Nigeria Prisons Service, it was observed that:

(b) 150 Jincheng motorcycles (Model CG 125) valued at ₦20,250,000.00 (₦135,000.00 each) and said to have been procured for the Logistics Department, were not made available for physical inspection.

Similarly, 2 other motorcycles procured at a total cost of ₦270,000.00 and allocated to the Public Relations Unit of the Nigeria Prisons Service were also not produced for physical verification.

The Comptroller-General has been notified and asked to facilitate the physical audit inspection of the 152 motorcycles.

(c) A total sum of ₦13,008,000.00 was paid to 2 contractors for the supply of accounting materials to 2 State Commands, to be utilized in establishing their self-

accounting status. The Store Receipt Vouchers presented for audit showed that these items were procured, supplied and received into the store at Abuja. However, the items were neither taken on ledger charge nor entered into the bin card in the store, an indication that the items may have not been actually supplied as claimed. On audit inquiry, the store officers claimed total ignorance of the transactions. Meanwhile, Lagos State Command, which was alleged to have benefited from the supply, has been functioning as a Self-Accounting Department since 2006 with all required materials.

On account of the doubts surrounding the entire transaction, I have called for the Comptroller-General's explanations.

(d) Assorted items worth ₦37,378,000.00 meant for various State Commands and Zonal offices were discovered dumped at the Headquarters Store. The items were said to be awaiting approval for distribution and conveyance to the various states. The items were delivered and received at the Headquarters Store instead of the Zonal and State Command Stores where they were needed. For instance, laboratory equipment and reagents meant for Ilorin, Sokoto and Owoh Prisons clinics were delivered and received at Abuja.

Aside the fact that this arrangement is cumbersome and creates room for pilferage or diversion, additional costs and man-hours would be incurred to deliver the items from the Headquarters to the Zonal/State Commands, resulting in increased overall procurement costs. Besides, these items could expire before delivering them to the commands that are in need of them.

The Comptroller-General has been requested to explain the propriety of this procurement procedure.

Nigeria Prison Service, Plateau State:

5.84 During the examination of the accounts and records maintained at the Nigeria Prison Service, Jos, it was observed that:

The sum of ₦2,068,000.00 was spent on drugs purportedly purchased for the inmates of the command. Audit could not verify this because the relevant expenditure records were not produced by the schedule officer.

The Comptroller-General has been duly informed about this development and requested to recover the sum of ₦2,068,000.00 from the officer and his reaction is awaited.

Nigeria Prison Service, Dutse Jigawa State:

5.85 The audit examination of the accounting records maintained at the Nigeria Prison Service Dutse, Jigawa State, during the period under review revealed that:

Payment for various drugs purported to have been purchase in the Nigerian Prisons Service for amounts totalling ₦1,829,429.00 was made to an officer in the command.

However, the drugs were neither seen physically nor evidence of taking them on store ledger charge made available.

In the circumstance, I find it difficult to accept the expenditure as a proper and legitimate charge against public funds.

The Comptroller-General has been requested to recover the sum of ₦1,829,492.00 from the officer-in-charge and forward recovery particulars for verification**.**

IMMIGRATION, PRISONS AND CIVIL DEFENCE PENSIONS OFFICE

5.86 During the audit examination of the Bank Reconciliation Statements at the Immigration, Prisons and Civil Defence Pensions Office, Gwagwalada, Abuja, it was observed that:

(a) The sum of ₦129,873,890.02 featured as "Debits in Bank not in Cashbook". It is inexplicable that such a huge amount would be debited from the Bank account and not in the Cashbook without the Office making concerted effort to investigate the circumstances surrounding the debit.

The Permanent Secretary has been requested to expeditiously investigate the circumstances surrounding the debit of the sum of ₦129,877,890.02 that did not feature in the Cashbook.

(b) In another account the sum of ₦1,135,256.85 featured as unpresented cheques. Since these cheques have become stale, they should be written back to the Cashbook.

The Permanent Secretary has been requested to write back the stale cheques into the Cashbook.

(c) Cash advances totalling ₦4,743,300.00 granted to 16 members of staff between July and December, 2009, mainly for servicing, repairs and fuelling of motor vehicles had not been retired as at the time of audit in May, 2010. This is contrary to Financial Regulation 1405 which stipulates that Accounting Officers are responsible for ensuring the prompt repayment of all advances by installments or otherwise.

The failure to retire the advances has been brought to the knowledge of the Permanent Secretary.

NIGERIA SECURITY AND CIVIL DEFENCE CORPS

Jigawa State Command, Dutse

5.87 The Nigeria Security and Civil Defence Corps had operated an office and carried out accounting functions in Dutse, Jigawa state since year 2003.

However, several attempts to carry out the audit of the Corps' financial records for the period 2003-2009 was rebuffed by the State Commandant. This uncooperative attitude is a contravention of Financial Regulation 110 and an affront on my Office in view of the authority vested on me by the 1999 Constitution of the Federal Republic of Nigeria.

The State Commandant should be compelled to produce all his records for the past 7 years for my examination without further delay and be sanctioned for frustrating Audit statutory functions.

The Commandant-General has been informed of this anomaly and his response is being awaited.

FEDERAL MINISTRY OF JUSTICE, ABUJA

5.88 During the examination of the accounting books and other records maintained at the Federal Ministry of Justice, Abuja, it was observed that:-

(a) Between April and June, 2009, amounts totalling of ₦7,638,266.00 were paid to 7 officers of the Ministry as Duty Tour Allowances and estacode for a business conference. This amount was charged to the Capital expenditure vote without the appropriate authority of the National Assembly. No explanation was offered to justify this breach of extant regulations.

(b) In April, 2009, 23 payments for amounts totalling ₦16,669,828 were effected using photocopied vouchers on varied expenses such as sitting allowance, purchase of stationeries, purchase of office materials etc contrary to existing regulations. Surprisingly, the said payment vouchers did not pass through the Internal Control system of the ministry like the Checking Section, the Internal Audit and had no paid stamp of the Ministry on them.

(c) A Cash Advance was granted to an officer to the tune of ₦3,500,000.00 for the purchase of 31 books on "Contemporary Issues in Islam". These books were not routed through the store at the time of supply as required by the Financial Regulations and were not seen on physical verification. An authenticated distribution list of the said books; as well as signatures of the beneficiaries are required. The relevant retirement voucher for the said sum of ₦3,500,000.00 and other particulars should be furnished for audit verification.

(d) A total sum of ₦3,336,205.00 being Value Added and Withholding taxes deducted from the contracts awarded to some companies were not remitted to Federal Inland Revenue Service as required by Financial Regulations 234 and VAT Act of 1993

The Solicitor-General has been requested to remit this money and forward the remittance particulars for my verification.

(e) The audit of the stores carried out in the year under review revealed that the sum of ₦1,307,100.00 was paid for Law Books that were not supplied. This fraudulent disbursement can not be accepted as a legitimate charge against public funds and should therefore be refunded by the defaulting contractor.

(f) 10 items which include, UPS, extension wire, printers standing fan, computer machines and laptop totalling ₦3,526,018.00 which were purported to have been issued to different Units as recorded in the Ledger and Bin Card, could not be traced to any of the Store Issue Vouchers. Evidence of requisition for these items were also not seen. The vouchers should be produced for verification. Also, the locations of the equipment should be disclosed to enable physical verification.

The response of the Solicitor-General and Permanent Secretary, Ministry of Justice on all the issues is still being expected.

HIGH COURT OF JUSTICE, ABUJA

5.89 The examination of the accounts and other records maintained at the High Court of Justice, Abuja for the period under review, revealed the following irregularities:-

(a) A contract worth ₦6,196,920.00 was awarded to a company for the supply of 7 executive tables, 3 executive chairs, 7 visitors chairs, 4 new clime cabinets, 2 computer tables and 2 secretary's chairs for the purpose of furnishing the Magistrate Centre at Kado and FIDA Office at Federal Capital Territory (FCT) High Court of Justice Complex in Maitama, Abuja. The payment was effected on 21st August, 2009. A visit to the Magistrate Centre, Kado and FIDA Office in June, 2010 revealed that items worth ₦1,210,510.00 were not supplied. I have requested that the remaining items should be supplied immediately otherwise the amount of ₦1,210,510.00 should be recovered from the company.

(b) At the High Court of Justice, Abuja, it was observed that various payments totalling ₦2,406,000.00 were made on a number of payment vouchers as insurance allowances, to those who attended workshops/seminars at various locations.

The payment of insurance allowances to the staff was an unjustifiable disbursement as the staff had already been insured with an Assurance company for which a premium of ₦8,344,813.60 was paid on 3rd December, 2009.

This expenditure can not be accepted as a proper and legitimate charge against public funds. The Chief Registrar has bee requested to ensure the recovery of the said amount from the various beneficiaries and inform me accordingly for audit verification.

(c). The Cleaning of the Court was out-sourced to a company for which a total sum of ₦78,000,000.00 was paid in 2009. Surprisingly, the nominal roll of the Court listed 134 cleaners in the service of the court. A total sum of ₦21,336,956.00 was paid to the cleaners as salary during the year under review. It was expected under the Civil Service Reforms Circular No. NSCF/626/S.2/11/174 of 28th April, 2005, that the contract awarded to the company for the cleaning of the Court premises would have invalidated the maintenance of the cleaners in the payroll of the Court.

The Chief Registrar was requested to:-

(i) Explain the reason for the double expenditure and waste of government scarce resources.

(ii) Ensure that the appointments and services of these cleaners are terminated immediately and Illegal payments to the tune of ₦21,336,956.00 should be refunded promptly by the beneficiaries to the coffers of the government or the services of the contractor be discontinued.

(d) A total sum of ₦11,662,837.70 granted as cash advances to some Judicial and non-Judicial Officers of the Court between March and December, 2009 were still outstanding against the officers as at the time of audit in June, 2010. Even, one of the officers was granted cash advances 23 times without retiring any of them. Some of the other defaulters were granted subsequent cash advances without retiring the previous ones, in contravention of the provisions of existing regulations.

All the advances should be retired forthwith or deducted from the emoluments of the officers concerned.

(e) 22 payment vouchers for sums totalling ₦18,851,163.90 paid under the Recurrent expenditure vote in 2009 were not presented for examination despite repeated requests.

The non-presentation of the payment vouchers violated the provisions of Financial Regulation 110 which stipulates that “Auditor-General for the Federation or his representatives shall have free access, at all reasonable times, to all files, safes, documents, books and other records relating to the accounts of all Federal Ministries/Extra Ministerial/Departments or Units”. The Chief Registrar should make

the payment vouchers available for audit. Otherwise, the sum of ₦18,851,163.90 will not be accepted as proper and legitimate expenditure against public funds.

(f) In line with the Civil Service Reform Programme that Cleaners and Security Guards cadre (Grade Levels 01 – 03) be disengaged from the Federal Civil Service, the High Court of Justice, Abuja, employed the services of a company to take charge of the security of the FCT High Court. In year 2009 a total sum of ₦58,000,000.00 was paid to the company for services rendered.

However, during the examination of Personal Emolument records in June, 2010, it was observed that security guards numbering 169 were still in the employment of the High Court, despite the directive given through the Civil Service Reform Circular No. HCSF/C/626/S.2/11/274 of 28th April, 2005. It was discovered that a total sum of ₦28,415,256.00 was paid to these security guards during the year under review. This arrangement was observed to be double payment for the same service which had been contracted out. I have advised that this wasteful disbursement of Government resources should be stopped and the illegal retention of the security guards be done away with immediately or the contractor disengaged.

The Chief Registrar has been communicated on these matters and his reaction is being awaited.

SUPREME COURT

5.90 At Supreme Court of Nigeria, Abuja, it was observed that:

(a) A contract for the supply of furniture items awarded to a contractor in the sum of ₦8,085,000.00 and paid for on 30th July 2009 could not be traced into the store Relevant documents such as store receipt voucher bills, invoices etc were not produced to confirm that the items were actually purchased and taken on charge in the store ledger. The items were not even seen on physical verification.

The chief Registrar has been asked to produce verifiable documentary evidence to confirm the purchase and receipt of the items into the store otherwise, the total sum of ₦8,085,000.00 should be recovered from the contractor, forwarding recovery particulars for verification.

(b) The Financial Regulations stipulate that all expenditure must be properly and accurately classified to the appropriate head and sub-head. However, the Supreme Court awarded a contract in the sum of ₦4,460,400.00 for the supply of telephone sets which was misclassified to the electricity charges vote, apparently to prevent excess expenditure under the appropriate sub-head of telephone services, contrary to the provision of the Financial Regulation 417.

(c) The audit examination of the capital account records kept at the Supreme Court revealed that ₦22,956,202 was vired from the sub-head meant for the

purchase/construction of Justices Quarters to the sub-head for Rehabilitation of guest houses without evidence of approval from the National Assembly.

This is contrary to the provision of Financial Regulation 417 which stipulates that ''Expenditure must be applied only for the purpose the money is provided for, expenditure incorrectly charged to a vote will be disallowed''.

(d) A contract for the supply of court recording systems awarded at the sum of ₦36,960,312.36 on the 12th May 2009 could not be traced to the store because the equipments were not taken on store ledger charge nor were store issue vouchers raised to account for their distribution and usage. The mandatory 5% Value Added Tax (VAT) and 5% Withholding Tax totalling ₦3,696,031.24 were not deducted from the payment. The whereabout of the recording systems should be explained while the undeducted taxes totalling ₦3,696,031,24 should be recovered and paid to Federal Inland Revenue Services, furnishing recovery particulars for audit verification.

(e) 4 units of 5-bedroom duplexes were purchased in the sum of ₦240,000,000.00 and allocated to Deputy Chief Registrar (III), Deputy Registrar (IV) Deputy Director (I) Medical and Deputy Director (II) in contravention of the Federal Government policy on monetization. The scrutiny of the Personal Emolument records of the affected staff revealed that monthly deductions of rents were not being made from their salaries.

The Chief Registrar has been asked to effect deductions of rents from the salaries of the affected officers from the time they occupied the houses up to date and forward the particulars for verification.

(f) Amounts totalling ₦56,700,000.00 were paid to a contractor for the supply of 1 5,000-liters capacity fire fighting truck. Although not taken on store charge, physical audit verification of the vehicle revealed that it was fairly used and re-furbished, in contrast with the specifications in the contract agreement. The Chief Registrar has been asked to investigate the purchase with a view to ensuring that there was no fraudulent practice and that there was value for money in the whole exercise.

The Chief Registrars' response on all the issues is still being expected.

NATIONAL INDUSTRIAL COURT

5.91 At the National Industrial Court, amounts totalling ₦10,107,242.87 raised between September and November, 2009, were paid to an Insurance Broker to provide:

- Fire/Special Perils Insurance cover for the following:

- Office Complex for Enugu Division of the Court, i.e. the building premise, security, gate house
- Plant and Machinery (Generator/Inverters),

- Office Furniture, computers/Accessories, Kitchen Utensils, personal properties of staff and others not mentioned, Clinic.

- Fire/Special Perils and Burglary Insurance Cover for the following in all the Court's Divisions:

  - Library Law Books, Journal
  - Reports and Magazines,
  - Generating Sets.

The examination of the payment voucher and supporting documents revealed that other than the office complex in Enugu, the SCHEDULE of the insured assets showing detailed description and quantity was not attached to the policy neither was this information printed in the policy Certificate. Thus, claims could become contentions if in future; a situation comes up demanding for claims on the Insurance broker.

The attention of the Chief Registrar has been drawn to the observation raised and his response is being awaited.

COURT OF APPEAL, ABUJA

5.92 At the Court of Appeal, Abuja, it was observed that:-

(a) A contract was awarded to a company for the renovation of an Honourable Justice's Quarters at a contract sum of ₦7,500,000.00 and paid for on 29th July, 2009. It was however discovered that the renovation was not carried out by the contractor.

The Chief Registrar has been requested to recall the contractor to execute the contractor or refund the contract sum of ₦7,500,000.00 and forward recovery details for audit verification or the amount should be recovered from the officer who approved payment for contract not executed.

(b) A contract was awarded to a company for the fencing of Ibadan Court complex at a contract sum of ₦16,285,714.30. An audit inspection visit by my staff revealed that no fence was constructed and yet the said amount was paid to the contractor.

The Chief Registrar was advised to request the contractor to refund the full sum of ₦16,285,714.30 and forward recovery details for audit verification.

(c) A total amount of ₦2,803,119.92 was paid to the Federal Inland Revenue Service (FIRS) on 22/10/2009 as outstanding tax liabilities of the Court for the period 2005 to date. Audit examination revealed that the voucher was not receipted by the Federal Inland Revenue Service and no supporting documents showing the analysis

of the tax liabilities, and receipts issued by Federal Inland Revenue Service were not attached to support the alleged payment.

Withholding Tax (WHT) and Value Added Tax (VAT) for both Capital Expenditure and Recurrent expenditure amounting to ₦117,020,208.25 and ₦91,367,814.33 respectively for the period January to November, 2009 were also yet to be acknowledged by the Federal Inland Revenue Service.

Furthermore, Value-Added-Tax (VAT) and Withholding Tax (WHT) records for January to November, 2009, revealed that out of the total WHT and VAT of ₦26,545,184.60 and ₦25,656,879.15 for recurrent expenditure, only ₦14,278,379.08 and ₦19,153,292.67 inform of WHT and VAT were acknowledged by the FIRS, leaving balances of ₦12,266,805.52 and ₦6,503,586.46 as WHT and VAT yet to be acknowledged by the FIRS.

(d) It was observed that a sum of ₦1,500,000.00 was paid to an officer on 20/10/09 to enable him fuel official bus and cars of invited Honourable Justices to the chief Justice of Nigeria (CJN) Sport Competition at Lafia from 8th – 24th October, 2009.

Audit examination of the payment voucher revealed that no supporting documents were attached showing the list of vehicles and the receipts of fuel purchased for the Honourable Justices cars and vehicles.

The Chief Registrar was requested to:-

(i) explain why this amount was not given to the officer as an advance to be retired;

(iii) also request the officer to produce the list of the vehicles and receipts for fuel he bought for audit scrutiny, otherwise, the payment cannot be accepted as a bonafide disbursement of Government.

(e) 446 payment vouchers for a total sum of ₦216,555,293.09 raised under the Recurrent expenditure vote in March, and July to November, 2009 were not produced for audit. Hence it was not possible to accept the total expenditure as legitimate charges against the taxpayers fund.

The Chief Registrar had been requested to produce these vouchers for examination. His response is being awaited.

SHARIA COURT OF APPEAL

5.93 3 vehicles were not seen during the physical inspection of motor vehicles owned by the Court. The vehicles that were not presented for inspection are:-

(i) Honda - FJ 11SCA
(ii) KIA Celato - FJ 11B SCA
(iii) Honda Accord - FJ 11C SCA

The existence and location of these vehicles including costs of vehicles, name of officer(s) the vehicles were allocated to, etc should be disclosed to enable full audit inspection.

(f) An examination of relevant accounting records and documents revealed that the contract for landscaping at Kuje Office was awarded to a company and payments totalling ₦7,316,500.00 made. These payments were merely a waste of Federal Government fund and resources because the contractor did not do any work to merit the payments. According to the provision of Financial Regulation 515, all offices responsible for expenditure should exercise due economy in the management of government expenditure. Money must not be spent merely because it has been voted for.

The sum of ₦7,316,500.00 should be recovered from the contractor and forward the recovery particulars for my verification.

CUSTOMARY COURT OF APPEAL

5.94 At the Customary Court of Appeal in the year under review, the following losses of vehicles were observed:-

(a) A Toyota Corolla Saloon car 1.4 XLI with Registration No. FJ 07ACCA, Engine No, 22V093134 and Chassis No. X03020337 which originally cost ₦3,750,000.00 was stolen from the Honourable Justice of Customary Court of Appeal, Abuja, along Garan-Bwari Road at gun point. The Police report from Bwari Divisional police Headquarters, revealed that efforts made to trace the vehicle, since 21st September, 2009 when it was stolen was unsuccessful. The stolen vehicle was not reported to the Auditor-General for the Federation, Accountant-General of the Federation and Federal Civil Service Commission as required by the extant Financial Regulation. Also the motor vehicles' books and other records revealed that a Company of Insurance Brokers paid the sum of ₦2,244,375.00 as a settlement of Insurance policy on the stolen vehicle. The Chief Registrar had been urged to comply with the extant Financial Regulation by conveying to this office the report of the stolen vehicle through Treasury Form (TF) 146 and evidence of remittance of the amount of ₦2,244,375.00 to the Sub-Treasurer of the Federation for verification.

(b) A Toyota Corolla 1.4XL model 2008 with Registration No.FJ47CCA, Engine No.V021802 and Chassis No.E003010027 belonging to the Honourable Court was seriously damaged when it was involved in an accident at Jere village along Abuja-Kaduna Expressway on 24/10/2008 when a Judge of the Court was returning from Kaduna after attending a Conference.

Audit investigation showed also that though the matter was reported to the Police, but there was no former report forwarded to my office and the Accountant-General of the Federation in compliance with extant regulations.

All the issues raised on the losses of Government vehicles above had been brought to the attention of the Chief Registrar. He had been requested to forward the following documents to my office in respect of each case of the losses:-

(v) Duly completed Treasury Form (TF) 146
(vi) Police Report; Interim and final Reports
(vii) Report of panel of enquiry who investigated the loss, and
(viii) Their findings, recommendations and sanctions melted to the erring officers.

A total sum of ₦28,389,373,63 was paid to National Judicial Council (NJC) as unspent cash book balance at the end of 2009 financial year. The breakdown of the payments by sub-Heads is as follows:-

MANDATE NO/DATE	SUB-HEAD	AMOUNT ₦
29024D of 30/12/09	Over Head Cost	1,030,669.86
290021Z of 30/12/09	Consolidated Cost	314,103.81
290263 U of 30/12/09	Personnel Cost	27,044,599.96
TOTAL		**₦28,389.373.63**

The Accounting Officer has been requested to produce relevant of receipt of payment of the amount to the Sub-Treasurer through National Judicial Council and forward same to this office for verification. His comment is being awaited.

MINISTRY OF LABOUR AND PRODUCTIVITY

5.95 During the audit of the books of accounts of the Federal Ministry of Labour and Productivity, the following irregularities were observed:

(a) Amounts totalling ₦275,019,446.00 granted between July, 2006 and December, 2009 as personal advances to 309 staff of the Ministry to render one service or the other remained unretired as at the time of audit in July, 2010. Incidentally, some of the officers were granted multiple advances even when the previous once granted them had not been retired in accordance with extant rules.

The Permanent Secretary has been asked to recover the total sum of ₦275,019,446.00 from the officers and forward particulars for audit verification.

(b) 15 payment vouchers from the Recurrent Expenditure account for amounts totalling ₦67,784,658.42 raised between February and March, 2009 were not

produced for audit. The amounts therefore could not be certified as proper and legitimate charges against public funds.

The Permanent Secretary had been asked to produce the payment vouchers for my examination.

(c) The sum of ₦1,200,000.00 was paid on 6th June, 2009, as cost of refreshment for meetings in two months. Supporting documents detailing the breakdown of expenditure were not attached to the voucher, contrary to the extant rules.

The Permanent Secretary has been communicated to produce the relevant supporting documents, otherwise the expenditure will not be accepted as a legitimate charge against public funds.

(d) The sum of ₦5,200,000.00 was paid to 43 members of staff, between March and August, 2009 as car refurbishing loans to enable them fix their grounded vehicles. Audit investigation revealed that, as at the time of this audit in July, 2010, no deduction in the form of repayment has been made. 6 out of the 43 beneficiaries have since been posted out of the Ministry.

The Permanent Secretary has been requested to recover from the affected beneficiaries the full amount of the loans and furnish me with the particulars of recovery. The indebtedness of the 6 Officers who had been posted out should be communicated to the Ministries of their posting for full recovery and the details of that should also be forwarded to me for verification.

(e) Audit investigation into the books of accounts maintained in the Salary section of the Ministry showed that there was under-deduction of personal income tax to the tune of ₦46,526,524 between January, 2007 and June, 2009.

The Permanent Secretary was requested to commence the recovery of this shortfall from the salaries of the affected officers and remit same to the appropriate government revenue subhead.

(f) The sum of ₦6,000,000.00 was raised in March, 2009, to contribute to the stakeholders' meetings with the National Assembly. Audit examination shows that the voucher was not supported with evidence of payment and thus, could not be certified as a proper and legitimate charge against public funds.

MINISTRY OF MINES AND STEEL DEVELOPMENT

5.96 A Cash Advance of ₦5,000,000.00 was paid to an officer of the Ministry on 17th June, 2009 for the payment of course fee to 2 resource companies for the in-house

training organized for 100 staff on grade levels 07 -14 at Minna and Kaduna. The payment ought to have been made directly to the account of the resource companies in accordance with the Financial Regulation 631 and 632 which stipulates the government policy on e-payment and prohibits the use of cash/cheque for payment.

The Payment of a cash advance of such magnitude to an officer instead of directly to the resource companies can encourage fraudulent activities. Also the federal Government was denied the revenues of 10% Withholding Tax (WHT/VAT) amounting to ₦500,000.00.

The Permanent Secretary had been requested to explain the infraction and ensure the recovery of the amount of ₦500,000.00 tax evaded and forward the particulars for audit verification.

(b) An amount of ₦1,625,000.00 was paid to a consultant through a payment voucher dated 27th August, 2009 as course fees for 25 members of staff of the Ministry to attend a workshop on performance improvement for junior staff. The mandatory, 10% Withholding Tax (WHT) amounting to ₦162,500.00 was not deducted in accordance with extant rules.

(c) A payment voucher for the sum of ₦1,500,000.00 dated 27th August, 2009, was raised in favour of a training consultant as course fee for 25 members of staff to attend a workshop on Performance Improvement for Confidential Secretaries and Typists. Surprisingly, 10% Withholding tax (WHT) which amounted to ₦150,000.00 was deliberately evaded. Consequently, the action of the Ministry contravened the government Financial Regulation on tax deduction.

(d) A payment voucher for ₦1,920,000.00 dated 18th November, 2009 was raised in favour of a resource company as course fee for a 5 day-in-house training programme for 32 officers on "Sharpening Managerial Effectiveness and Strategies for Organizational Development". However, 10% Withholding tax (WHT) amounting to ₦192,000.00 was not deducted. This is a direct infringement of the extant regulation. The officer who failed to deduct the tax should be sanctioned in accordance with the extant circular.

(e) Also, a payment voucher for the sum of ₦1,820,000.00 dated 18th November, 2009 was raised in favour of a resource company to pay the course fee of 28 officers who attended a 5 day-in-house-training programme on "Geographical Information System Principle and Implementation". Again, 10% Withholding tax (WHT) amounting to ₦182,000.00 in form of revenue to the government was deliberately not deducted.

The Permanent Secretary had been asked to recover the various taxes totalling ₦1,381,500.00 and forward the tax receipts to my office for verification.

(f) Personal/Cash Advances ranging between ₦10,000.00 and ₦476,000.00 and totalling ₦803,000.00 granted to 4 officers for various duties and services rendered to the Ministry between July and November, 2009 were yet to be retired as at the time of this report in July, 2009, contrary to the Financial Regulation 1420 of 2009 which provides that "It is the responsibility of all accounting officers to ensure that all advances granted to officers are fully recovered.

The Permanent Secretary had been requested to direct all the defaulting officers to retire the advances granted to them and forward the retirement particulars to my office for verification. His response is being awaited.

MINISTRY OF POLICE AFFAIRS

5.97 A cash advance of ₦212,490.00 was granted to a member of staff for the provision of internet facility to 35 members of staff of the ministry. Further scrutiny revealed that only 25 officers were provided with the facility while the remaining 10 were not provided with the modem. The balance of the sum of ₦60,711.42 being the cost of the 10 moderns not provided should be recovered.

(b) Amounts totalling ₦1,466,282.46 described as "debit in bank not in cash book" had accumulated between April and December, 2009. These amounts possibly represent wrong debits which should be investigated and reconciled with a view to confirming their status. The true status of these debits should be communicated to me to confirm that government fund is not lost in any form.

(c) Personal/Cash Advances totalling ₦23,732,157.60 were granted to 99 officers to carry out various purchases and services between January and December, 2009. Contrary to the provision of Financial Regulation 1405, the advances had not been retired as at May, 2010. All the amounts should be accounted for in order to ensure that they have been utilized as appropriated and that there is value for money.

(d) Audit examination of the Plant Ledger maintained by the Ministry revealed that 3 motor vehicles belonging to the ministry could not be produced for inspection.

Similarly, 2 motor vehicles belonging to the ministry were withdrawn by the Nigeria Police to undisclosed loclation without release approval to back the action. The Permanent Secretary should ensure that these vehicles are brought back to the fleet of the ministry as well as explain why proper controls were not exercised on government assets in line with Financial Regulation 112(d).

(e) 73 payment vouchers amounting to ₦49,109,119.49, raised between January and December, 2009 for various services rendered to government, were not produced for examination. It was therefore difficult to confirm that this amounts so expended constitute proper and legitimate charges against public funds.

The irregularities have been brought to the notice of the Permanent Secretary and his reaction is still being awaited.

POLICE SERVICE COMMISSION

5.98 At the Police Service Commission, Abuja, the following observations were made:

(a) Towards the end of the year 2009, the sum of ₦35,246,200.00 balance in the honorarium vote was misapplied in making various payments not covered by the purpose for which the fund was released ostensibly to prevent the vote from lapsing to Consolidated Revenue Fund (CRF) contrary to the provisions of the Appropriation Act which stipulated that funds must be spent only for the purpose it was voted for and Financial Regulation 415 which requires officers responsible for expenditure to exercise due economy. Money must not be spent because it has been voted.
Among the various payments were:-

(i)	Duty tour allowance	=	₦30,797,000.00
(ii)	Fuelling and maintenance of motor vehicles	=	₦2,584,200.00
(iii)	Others	=	₦1,865,000.00
	TOTAL	**=**	**₦35,246,200.00**

The Permanent Secretary has been requested to explain the flouting of the above regulations.

(b) A contract for NPF data entry in Police Service Commission Data base was awarded to a Company on 31st December, 2009 for the sum of ₦9 million and payment was made on a payment voucher of 30th December. 2009. However audit investigation revealed that the contractor did not execute the contract.

The Permanent Secretary has been requested to recover the amount from the contractor. And also to explain why payment was made for contract not executed.

(c) On 1st December 2009, the following contracts were awarded to two different Companies:

(i) The contract for the Refurbishing/Maintenance of furniture items at a sum of ₦2,493,083.25.

(ii) The contract for the maintenance of Power Generating sets at the sum of ₦1,798,335.00.

The two contractors were paid fully on 30th December 2009. However audit investigation revealed that the contracts were not executed. This, I feel, is deliberate to spend cash balance so that they do not lapse and subsequently returned to chest.

The Permanent Secretary has been directed to recover the total sum of ₦4,291,418.25 from the contractors and submit for my verification. And also explain why contractors were paid for jobs not done.

(d) That contracts amounting to ₦15,225,230.05 for the supply of computer materials and office stationery, printing of security and non-security documents, and supply of sporting kits were split into 11 bits and awarded to 11 contractors on 17th June, 2009. The contracts were split apparently to circumvent the provisions of the Financial Regulations. The Permanent Secretary should explain the reason for the splitting of contracts.

(e) It was observed that cash advances amounting to N2,688,800.00 granted to 24 staff of the Commission from January to December, 2009 remained unretired as at 31st December, 2009.

The Permanent Secretary has been requested to recover these advances from the defaulting officers and furnish me with details of the recovery for audit verification.

THE NIGERIA POLICE FORCE

5.99 The examination of the accounting books and records maintained by Works 'C' Department of the Nigeria Police Headquarters, Abuja revealed the following observations.

(a) At the Abudu Divisional Police Headquarters, Abudu, the sum of ₦182,000.00 generated from bank guard duties could not be accounted for by the Divisional Police officer.

The Commissioner of Police, Edo state had been requested to recover the sum of ₦182,000.00 from the Divisional Police officer, Abudu Divisional Police Headquarters and remit same to the Consolidated Revenue Fund.

(b) The Divisional Police Headquarters, Abudu auctioned some exhibit items. However, there was no evidence that the Divisional Police officer was granted approval for the disposal of the items. Besides, the revenue generated from the auction could not be produced for audit inspection. The amount realized as revenue from the auction could not be ascertained because Treasury Receipts (TR 6A) were not issued.

The Inspector-General of Police has been requested to comment on this anomaly.

(c) During the audit examination of the accounting records and other documents maintained in the Assistant Inspector-General's Office Zone 3, Yola, it was observed that 12 payment vouchers for amounts totalling ₦3,893,112.00 were raised and paid to 2 contractors for the supply of lubricants and diesel between April and December, 2009. Further audit investigation revealed the following:

(i) The total sum of ₦3,893,112.00 was vired from other subheads such as electricity charges and water rates.

(ii) The items purportedly supplied to the unit were not taken on ledger charge and there were no Store Receipt Vouchers nor Store Issue Vouchers raised to account for their distribution. They were not seen in the store as they were no records that they were issued out.

(iii) Fuel requisition register was not maintained.

The officer has been asked to produce the authority for virement in accordance with extant regulation and also produce supportive documents for receipt and issuance of the lubricants and diesel.

In the absence of these documents, it will be difficult to accept the payments as proper and legitimate charges against public funds.

The irregularities have been brought to the notice of the Inspector-General of Police and his reaction is being awaited.

(d) At the Nigeria Police Transport Division, Yola, the sum of ₦476,000.00 was paid to an officer of the unit on 2 payment vouchers for the purchase of fuel and diesel.

Further audit scrutiny revealed that there were no supporting documents like bills, receipts, and application written by the officer for the fund. Details of these transactions like the quantity and the rate at which these products were purchased were not available to enable me ascertain if the quantity purchased was commensurate with the amounts paid to the officer.

The Inspector –General of Police has been informed about the irregular payment and his reaction is still being awaited

Nigeria Police Force, Bayelsa State Command, Yenagoa

5.100 At the Nigeria Police Force, Bayelsa State Command, Yenagoa, it was observed that:-

(a) Five payment vouchers for amounts totalling ₦13,859,592.00 were not produced for audit. On account of this, I cannot confirm that the payment was a proper and legitimate charge against funds. The Inspector-General of Police has been requested to produce the payment vouchers for examination. .

(b) Three payment vouchers for amounts totalling ₦769,925.00 were raised and paid in December, 2008 to an Oil Marketing Company for supply of petrol purchased by the Federal Highway Patrol Department of the Nigeria Police Force, Bayelsa State Command, Yenagoa. The transaction were claimed to have occurred between January and December, 2008. However, the audit revealed that the quantity purchased during the period and the contract agreement that contained conditions that facilitated such credit facility, were not provided.

Secondly, further scrutiny revealed a clear case of double payment amounting to ₦249,975.00 in respect of the payment as the items had already been paid for in the payment of 12/12/2008.

The Inspector-General of Police has been requested to initiate measures to recover from the oil marketing Company the sum of ₦249,975.00 being an over payment made for the months of January to May 2009 and caused to be produce details of quantity purchase.

(c) Monetary Exhibits totalling ₦3,659,000.00 was released without bonds contrary to extant rules. In the absence of bonds signed by a competent authority, it will be difficult to accept the claims that the exhibits were released to the rightful owners.

Attention of the Inspector-General of Police has been drawn to the irregularity and his response is being awaited.

(d) 16 payment vouchers for amounts totalling ₦1,894,000.00 were purportedly paid between January and December, 2008 for purchase of items ranging from communication gadgets to stationery for 'B' Departments (communication). Audit investigation revealed that all the payments for the communication gadgets including stationery and others were in favour of a particular Company. It was also observed that the payment vouchers presented had no supporting documents such as store receipt voucher (SRV) and store issue voucher (SIV) which suggested that these items were not taken on store ledger charge. Without these supporting documents, it will be difficult to accept the expenditure as a proper and legitimate charge against public funds.

The anomalies have been communicated to the Inspector-General of Police and his reaction is being awaited.

Police Force, Nasarawa State Command

5.101 During the examination of the accounting records maintained at various Divisional police offices in the Nasarawa State Command of the Nigeria Police Force, the following observations were made:

(a) At the Divisional Police office, Nasarawa, it was observed that a sum of ₦579,208.00 was spent on the purchase of various store items such as stationery, vehicle spare parts, fuel, lubricants etc. However, there was no evidence to show that these items were taken on ledger charge.

In the absence of the evidence, the expenditure can not be accepted as a proper and legitimate charge against public funds and should be recovered.

The issue has been brought to the attention of the Inspector-General and his reaction is being awaited

Nigeria Police Force, Rivers State Command

5.102 At the Divisional Police office, Woji, Port-Harcourt, 1 Tokarex (Para) Pistol Number 49116296 with 8 rounds of 7mm ammunition were reported missing on the 11th October, 2009 while two officers were on duty.

The case has been reported to the police Command Headquarters, and the outcome of the police investigation is yet to be communicated to my office.

(b) At the Divisional Police Headquarters, Degema, Rivers state, a survey of the arms and ammunition register revealed that 7 nos of arms and 28 nos caliber of ammunition were missing. The missing arms and ammunition were noted during the examination of the handing and taking over note vis-a vis the ledger balances.

The Inspector-General of Police has been informed appropriately.

(c) An examination of the material exhibit register reveals that 6nos motorcycles and 28 nos of other material exhibits comprising of household items, electronics and other valuables were auctioned on the 31st January, 2009. The proceeds from the auctioned items were not made available and the Treasury book 6A, stipulating amount realized and relevant receipts were not produced.

The Inspector-General has been informed and is yet to respond.

(d) At the divisional Police Office, Chida, Rivers state, a total of 80nos 7,62mm and 23 nos 5,5mm ammunition were missing and could not be accounted for.

The Inspector-General of Police has been informed about the anomaly and his reaction is still being awaited.

Zamfara State Police Command

5.103 During the audit inspection of 3 Police Divisions under Zamfara State Police Command, it was discovered that monetary exhibits amounting to ₦1,362,030.00 could not be accounted for. Evidences from available records revealed that the monetary exhibits were either released to their owners or Divisional officers. But such releases were neither substantiated with bonds from courts nor written applications from purported owners.

The Inspector-General of Police has been requested to either furnish my office with bonds to release from courts/written applications from the purported owners or recover the sum of ₦1,362,0030.00 from the affected Divisional Police officers (DPOs) after which particulars of recovery be sent to my officer for verification.

Nigeria Police Force, Kano Command

5.104 It was observed that the sum of ₦1,991,535.00 was recorded as unclaimed salary of 11 officers for the month of December, 2008. Although the physical cash was produced there was no reason tendered for not paying back that money to Government chest.

The Permanent Secretary has been directed to pay the unclaimed salaries totalling ₦1,991,535.00 into Government Treasury and forward the evidence for my verification. And also explain why the salaries were not claimed and kept in the office for more than a year.

(b) During the examination of the records of the Divisional Police Headquarters, Zaria Road division, Kano, The exhibit registers revealed that the sum of ₦1,200,000.00 being exhibit with registration number CB/3592/KS/ZRD/Vol,7/53 was not found in the exhibit room for verification which was registered since 28th day of July 2008.

The Inspector-General has been directed to account for the exhibit money totalling ₦1,200,000.00 and inform me for confirmation.

At the Central Police Station, Abuja, FCT, it was observed that guard services were being rendered to 14 banks and 4 companies but there was neither any record maintained for the revenue generated nor any evidence of payment to government coffers.

The Permanent Secretary, Federal Ministry of Police Affairs had been asked to investigate and account for the revenue generated from these services and forward evidence of remittances for audit verification.

Life camp Divisional Police Station, Abuja, FCT:

5.105 At the Life Camp Divisional Police Station, Abuja, FCT, the following observations were made:

(a) 13 registered exhibits of various descriptions; materials and monetary were released without written bonds contrary to extant rules and regulations. The Permanent Secretary, Federal Ministry of Police Affairs, has been asked to produce the bonds releasing these exhibits for audit verification. His response is being awaited.

(b) 4 Arms of different types were alleged to have been snatched by armed robbers in FCT between January, 2008 and September, 2009. The values of these Arms could not be ascertained at the time of writing this report.

The missing arms are yet to be reported officially in accordance with the provisions of the Financial Regulations. The case has been taken up with the Permanent Secretary, Police Affairs.

(c) 7 different Arms purportedly sent to the State CID were neither supported with a forwarding letter or signal nor any acknowledgment of the receipt of the Arms by the State CID. The Permanent Secretary, Police Affairs has been asked to confirm that the Arms were received by the State CID and to ensure that proper records and documentation of Arms and Ammunitions are kept in all locations to prevent them getting to wrong hands.

(d) Similarly, different exhibit vehicles, arms and items purportedly transferred to the State CID and SARS were not supported with a forwarding letter or signal neither was any acknowledgement of the receipt of the items given by the State CID.

5.106 The examination of the accounting records maintained at the Gwarinpa Divisional Police Station, Abuja, FCT, revealed that:-

(e) 4 monetary exhibits totalling ₦364,000.00 entered in the monetary exhibit register could not be accounted for as the Exhibit Keeper could not produce same for physical inspection.

The sum of ₦364,000.00 should be recovered from the Exhibit Keeper and forward the recovery particulars for my verification.

(b) Also, 3 arms and 40 round of ammunitions were alleged to have been snatched by armed robbers between July, 2005 and January, 2007. The values of these arms and ammunitions could not be ascertained at the time of writing this Report. It is worthy of note that none of these losses was reported to my Office on Treasury Form 146. The Permanent Secretary, Federal Ministry of Police Affairs had been requested to furnish me with explanations on the missing arms and ammunitions and whether they had been recovered.

5.107 The accounting records maintained at Lugbe Divisional Police Station, Abuja, FCT, revealed the following observations:-

(a) 2 registered exhibits totalling ₦112,800.00 were released to the Investigation Police Officers on 19th December, 2008 and 22nd July, 2009 without bonds required for such releases.

(b) Again, 5 arms and 45 rounds of ammunitions whose values were not known were alleged to have been snatched in FCT by armed robbers between January, 2006

and September, 2009. It is worthy of note that none of these losses was reported to my Office, on Treasury Form (TF) 146.

The Permanent Secretary, Police Affairs had been requested to account for (i) arms and ammunitions, (ii)exhibits and produce the duly signed bonds for my verification.

5.108 At Utako Divisional Police Station, Abuja, FCT, the following observations were made:

(a) Makarov Pistols with Model No. IM-39-2569 and IM-39-2736 were missing as the Amourer could not produce them for physical inspection. These losses, whose values were not disclosed, are yet to be reported formally to my Office, in accordance with extant Financial Regulations.

(b) 3 Beretta Riffles and 1 Jincheng Motorcycle purportedly transferred to FCT Command were neither supported with a forwarding letter or signal nor any acknowledgement of receipt by the FCT Command.

(c) 128 rounds of ammunition (of different specifications and calibers) were found missing. The values of these ammunition could not be ascertained at the time of writing this report.

The Permanent Secretary, Federal Ministry of Police Affairs was requested to furnish me with explanations on the missing ammunitions, and all the irregularities mentioned above. His reaction is being awaited.

5.109 At the Abaji Divisional Police Station, Abuja, FCT, 8,109 rounds of ammunitions (of different specifications and calibers) were found missing. The value of these ammunition could not be ascertained at the time of writing this report.

11 exhibits and 2 accident vehicles were auctioned by Abaji Divisional Police Officer in the month of May, 2009 without following due process. Also, the revenue generated from the process was not accounted for.

The Permanent Secretary, Federal Ministry of Police Affairs was requested to comment and account for the revenue generated from the auction sales furnishing my Office with details of the sales and evidence of payment for verification. Also, furnish me with explanations on the missing ammunitions and confirm whether they had been recovered.

5.110 At the Police College, Ikeja, 60 bookings made for field event rentals between 3rd January, 2008 and 24th December, 2009 amounting to ₦16,200,000.00 were not accounted for as revenue receipt books issued or evidence of remittance of the revenue generated to the Headquarters were not produce for audit.

(b) 44 officers who lodged in the Officer's Mess, Ikeja, were indebted to the tune of ₦4,335,000.00.

(c) 54 Library books borrowed from the College Library by members of staff between 1st August, 1995 and 22nd July, 2005 were yet to be returned as at the time of writing this report.

The Permanent Secretary had been requested to:

(i) account for the revenue totalling ₦16,200,000.00
(ii) recover the sum of ₦4,335,000.00 from the affected erring officers' salaries and
(iii) ensure that the officers who failed to return the 54 library books borrowed should be surcharged and forward recovery particulars to my Office for verification.

POLICE PENSION OFFICE

5.111 At the Police Pension Office, Abuja, it was observed that:

(a) An officer who retired in June 2007 was paid his monthly salaries up to July 2008, resulting in a total overpayment of ₦1,041,388.30.

The Permanent Secretary has been requested to investigate, and recover the overpayment of ₦1,041,388.30 and forward recovery particulars for my verification.

(b) The sum of ₦5,875,420.00 was paid to 4 officers for overseas courses in Dubai without relevant supporting documents such as receipt for course fees and air tickets stubs or certificates of attendance to authenticate this expenditure.

The Permanent Secretary has been requested to forward the relevant documents in complete discharge of accountability. His response is being awaited.

NIGERIA POLICE WELFARE INSURANCE SCHEME (NPWIS)

5.112 During the investigation exercise of the above Scheme, the following observations were made:

(a) 560 cheques amounting to ₦21,480,976.70 belonging to the Scheme were illegally diverted and cleared into the bank account of a private company with a commercial bank.

In the same vein, several cheques amounting to ₦22,543,466.06 belonging to the Scheme were illegally diverted/converted and cleared into the bank account of the same private Company with another Commercial Bank.

This unwholesome action of the Commercial Banks to clear these third-party cheques into the accounts of private companies is a violation of Central Bank of Nigeria[CBN] circulars Ref Nos: OFID/DO/CIRC/VOL./387 of 29th April,2004 and OFID/DO/CIRC/VOL.1/459 of 18th April, 2006, which prohibit the clearing and conversion of third- party cheques belonging to Parastatals, Agencies, Corporate bodies and individuals by Commercial and Community Banks.

From the audit investigation, it was further observed that the cheques were crossed and marked "Account Payee Only" "Not Negotiable", yet the banks went ahead to clear them into the accounts of the private company.

The Inspector-General of Police has been requested to recover the sums of ₦21,480,976.70 and ₦22,543,466.70 from the respective commercial banks together with the accrued interest at the prevailing market rate, being the amount of loss suffered by Nigeria Police Welfare Insurance Scheme as a result of the illegal clearing of these third party cheques into the accounts of the private company.

(b) 66 of cheques amounting to ₦10,383,790.77 belonging to Nigeria Police Pension were diverted and cleared into the bank account of a private company with a Commercial Bank.

It was further observed that another set of 60 cheques amounting to ₦37,383,942.95 belonging to Nigeria Police Pension were diverted and cleared in to the bank account of the same private company with another commercial bank.

This unwholesome practice by these banks in clearing third-party cheques into bank accounts of private companies, even when the cheques were crossed and marked "Account Payee Only" and "Not Negotiable" is a violation of Central Bank of Nigeria[CBN] circulars quoted above.

The Inspector-General of Police has been requested to recover the sum of ₦10,383,790.77 and ₦37,383,942.95 from the respective banks, with accrued interest, at the prevailing market rate, being the loss suffered by Nigeria Police Pension as a result of the illegal action of the banks.

(c) An amount of ₦53,950,294.00 was disbursed from Nigeria Police Welfare Insurance Scheme Fund for the payment of Group Accident Insurance. The Nigeria Police Welfare Insurance Scheme{NPWIS} and Group Accident Insurance are separate and distinct funds, therefore, payment of Group Accident Insurance claims from the Scheme is considered inconsistent with the objectives and spirit of the

establishment of NPWIS. It also constitutes a drain of the fund of NPWIS. These payments were also observed to have been made without appropriate authority.

The Inspector-General of Police has been requested to recover the amount of ₦53,950,294.00 from all Officers responsible for the unauthorized disbursement.

(d) The sum of ₦350,000,000.00 was placed in a Fixed Deposit Account on 9th January, 2006. The authority for the placement was not made available at the time of investigation. Also, the interest of 9% accruable on the investment could not be traced to any account of the Scheme.

The Inspector-General of Police has been requested to provide the authority for the placement and evidence of the receipt of accrued interest on the placement.

(e) Amounts of ₦10,000,000.00 and ₦15,000,000.00 were transferred to Nigeria Police Education Endowment Trust Fund Account on 11th May, 2007 and 15th May, 2007 respectively. The following inadequacies were observed in the fund transfer:

[i] The Minutes of the Meeting of the Board of Trustees [B.O.T] of the Scheme approving the transfers were not sighted;

[ii] Evidences of the receipt of the sum transferred by Nigeria Police Education Trust Endowment Fund through acknowledgement could not be sighted.

These disbursements were observed not to be in line with the objectives and spirit of the Scheme and in fact, a contravention of The Trust Deed of the Scheme.

The Inspector-General of Police has been requested to transfer back to the Scheme, the total sum of ₦25,000,000.00 irregularly disbursed to Nigeria Police Education Trust Endowment Fund. His responses on these matters are being awaited.

MINISTRY OF NIGER DELTA AFFAIRS

5.113 The audit examination of accounts and records kept at the Ministry of Niger Delta Affairs revealed that:-

(a) Several contracts for amount totalling ₦238,678,500.00 were awarded to Companies which were observed to be owned by the same persons, in utter disregard for the provisions of the Public Procurement Act 2007 which forbids splitting of contract. Nineteen (19) of the these companies, though with different names had the same mobile telephone number and were paid for jobs totalling ₦148,430,500.00 between August and October, 2009.

Other 4 companies with the same address and same mobile number were also granted 4 jobs, all for the supply of 1(no) 60 KVA Sound Prof Generator each at the sum of ₦4,987,500.00, ₦4,987,500.00, ₦4,977,500.00 and ₦4,977,500.00 all in October, 2009.

The Permanent Secretary has been communicated to explain why due process was flagrantly violated.

(b) A large portion of jobs totalling ₦1,387,289,423.13 executed by the Ministry were done through indiscriminate appointment of consultants, inspite of the various cadre of professionals employed by the Ministry. The consultants did not make economy their watch-word while drawing up their designs. For instance, two contracts, one of ₦40,612,000.00 for the design of 5.6 Km Ughbowoton-Gelegele road in Edo state, and the another of ₦10,540,000.00 for the design of 9Km Isoko South Road in Delta state, were awarded to two different consultants and surprisingly, the cost of the design of a shorter distance road (Ugbowoton-gelegele road) was higher than that of a longer distance road (Isoko South). Also the design of the Ministry's 9 State offices was contracted to different consultants and one wonders why the design of one state office could not be used as a model for all other Sate offices.

(c) Personal Advances for amounts totalling N239,485,544.00 granted to various members of staff of the office between June and December, 2009 to enable them render some services were not retired even at the time of audit in May, 2010. Incidentally, three members of staff were granted multiple advances, each amounting to ₦26,983,324.00, ₦31,523,867.00 and ₦25,772,015.00 without the previous ones being retired.

The Permanent Secretary has been communicated to ensure the recovery of the amounts standing against the officers and to forward the recovery particulars for verification.

(d) 3 payments for amount totalling ₦7,920,000.00 paid between July and August, 2009 were made to a consultant in respect of consultancy services on E-payment Training Program for Accounts and Internal audit staff between 20th and 31st July, 2009. It was however observed that 10% Withholding tax (WHT) totalling ₦792,000.00 were not deducted in arriving at the amount paid to the consultant, thus depriving government of revenue derivable from taxes on contracts.

The Permanent Secretary has been mandated to ensure the payment of ₦792,000.00 to Government purse.

(e) On 30th December, 2009, a sum of ₦5,800,000.00 described as "provision for reconciliation" was posted as a payment on the credit side of the Ministry's recurrent account with a bank, without the supporting payment voucher. The amount was supposed to form part of the unspent balances paid back to treasury at the end of 2009 financial year.

The Permanent Secretary had been communicated to ensure payment to chest immediately. His reaction is being awaited.

(f) An amount of ₦8,954,400.00 was paid to a member of staff and 36 others on September, 2009, as duty tour/local running allowances for official duty to Holding/Rehabilitation of Centres in the Niger Delta Region. Embedded in the total sum of ₦8,954,400.00 was an amount of ₦2,275,000.00 meant for hiring of vehicles. This amount was expended inspite of the fact that local running allowances equivalent to 30% of the duty tour allowances of the officers making the trip had been paid to them. The payment of the sum of ₦2,275,000.00 for hiring of vehicles was considered unnecessary, and therefore, cannot be accepted as a legitimate charge against public fund. The issues have been taken up with the Permanent Secretary to ensue the recovery of the sum of ₦2,275,000.00 from the affected officers. His reaction is being awaited.

STATE HOUSE

5.114 At the State House, in the year under review, the following irregularities were observed:-

(a) On 23rd April, 2009, the sum of ₦5,340,840.00 was said to have been paid to Power Holding company of Nigeria (PHCN) Plc for settlement of outstanding arrears incurred in residence of staff. There was no evidence of payments as no receipts were produced. Hence the expenditure can not be regarded as legitimate charge against public funds.

(b) An Airline in Abuja got a payment of ₦4,134,000.00 being rent of aircraft for first and second Ladies trip to Katsina, but no receipt from the Airline was produced for examination contrary to extant regulation.

(c) Several payments and transfers of amounts totalling ₦112,372,553.55 were made by the State House to companies/Agencies abroad for purported repairs/maintenances of Presidential Air fleet (PAF) aircraft in February, 2009 without supporting documents such as quotations for the repairs/maintenance/bidding documents and invoices.

The issues have been taken up with the Permanent Secretary and his reaction is being awaited.

(d) A commercial bank was paid the sum of ₦100,259,547.52 for issuance of CBN cheque to a company in France for additional works carried out on one of the aircrafts in the Fleet, Falcon 900 (5N-FGE).

A memo to the President seeking approval noted the following among others;

(i) The aircraft was ferried to the company on 7/4/08 for periodic depot maintenance.

(ii) While carrying out the job, several problems were discovered notably corrosion on rear fuselage tank, left wing fuel tank, centre wing section etc. and hence the volume of refurbishment was over 70% of that anticipated in the original proposal.

(iii) The maintenance has been completed and ready to ferry back to Abuja with outstanding bills incurred, outside the down payment and cost of additional works earlier paid.

(v) The outstanding bills incurred for jobs carried out on the aircraft between September and December 2008 now remain to be settled.

(vi) No documents were attached to support these claims.
(vii) There were no quotations/invoices/bills/receipts etc from the said company certifying work done and payments thereto.

(g) Another payment of ₦4,529,173.73 was made to the same bank on February 4th 2009 for issuance of CBN cheque to a company in London "being payment for Aircraft Maintenance Tracking services Subscription…"

(i) No subscription form was seen
(ii) No agreement/Memorandum of Understanding (MoU) was produced
(iii) No evidence of receipts were produced.

The Permanent Secretary has been informed to produce these documents, and his response is still being awaited.

NATIONAL ASSEMBLY – SENATE, ABUJA

5.115 During examination of the accounts and other records maintained at the National Assembly, the following were noted:-

During the audit of personal advances record maintained at the National Assembly, Abuja, it was observed that un-retired personal advances to the tune of ₦4,899,976,426.75 were standing against 62 Senators, contrary to the provisions of Financial Regulations which stipulate that an advance should be retired promptly on conclusion of the purpose for which the advance was granted.

The Clerk of the National Assembly has been requested to intensify efforts towards compliance with extant regulations or recover the outstanding advances from the affected Hon. Members and furnish me with relevant particulars for audit verification.

(b) The examination of the Bank Statement of the Senate overhead Account revealed that a total sum of ₦3,445,636.87 was classified as bank charges/COT. However these chargers contravened the Federal Treasury Circular Reference No TRY/AB and B3/2001 OAGF/PRS/005111/185 dated 26th June, 2001 that abolished such charges.

The content of this circular should be brought to the attention of the Bank Manager with a view to ensure the return of the said amount and forwarding the details of recovery particulars to my office for verification.

(c) A total of 156 payment vouchers for amounts totalling ₦127,549,686.37 paid under the recurrent expenditure and entered into the cash book between January – December, 2009 were not produced for examination.

Similarly, 20 payment vouchers for amounts totaling ₦125,549,681.27 which were disbursed under the capital expenditure between May and December, 2009, were still outstanding.

The payment vouchers should be produced for examination, otherwise the disbursements of ₦127,549,686.37 and ₦125,549,681.27 can not be accepted as proper and legitimate charges against public funds.

NATIONAL ASSEMBLY - MANAGEMENT, ABUJA

5.116 Records maintained at the National Assembly Management showed that 143 staff who were granted advances between January – December, 2009 still had a total of ₦180,526,964.00 outstanding against them. Some of the staff were granted additional advances without retiring the previous ones thereby contravening the Financial Regulations which stipulate that an advance must be cleared promptly on completion of the Job/Tour and that a second advance must not be granted unless the first one has been retired.

The Clerk of the National Assembly has been requested to intensify efforts to recover the outstanding advance from the affected staff and furnish me with the recovery particulars for audit verification.

(b) The bank statement of the National Assembly Management\General Services Account revealed that a total sum of ₦7,187,345.06 was classified as Bank Charges/COT. These charges contravened the Federal Treasury Circular Ref. No. TRY/AB and B3/2001 OAGF/PRS/005/111/185 dated 26th June, 2001 which forbid such charges. It is advised that the content of this Circular be brought to the attention of the bank manager. Meanwhile, the sum of ₦7,187,345.06 should be recovered from the bank and the recovery particulars forwarded to my Office for audit verification.

(c) A total sum of ₦4,642,400.00 was incurred for the procurement of anti-virus and toner for use in National Assembly Management. However, the audit revealed that the items supplied had expired and thereby resulted to wastage of public funds.

Henceforth, perishable items should not be procured in very large quantities to forestall waste of government resources. Also, ensure that the officers responsible for these lapses are surcharged.

(d) During a recent audit inspection of the stores maintained by the National Assembly Management, shortages of items worth ₦41,408,200.00 were observed. This relates to 1320 items that were recorded in the store ledger books but not produced for physical inspection.

The sum of ₦41,408,200.00 should be recovered from the store officer and recovery particulars forwarded for my verification.

(e) A total of 522 payment vouchers for amount totaling ₦217,071,000.00 paid under the recurrent expenditure and entered into the cash book between January – December, 2009 were not produced for audit examination. For this reason it is difficult to accept the expenditure on such payment vouchers as proper and legitimate charges. The outstanding vouchers should be produced for examination.

The issues highlighted above have been reported to the Clerk of the National Assembly and his response is being awaited.

NATIONAL ASSEMBLY – HOUSE OF REPRESENTATIVES, ABUJA

5.117 The audit of Personal advance Ledgers in the National Assembly for the period of January – December, 2009 showed un-retired personal advances to the tune of ₦19,957,083,404.63 standing against 313 Honourable Members of National Assembly contrary to the provision of Financial Regulations.

(b) During a recent audit verification of Store Items supplied to the House of Representatives Store, certain discrepancies were observed between the Ledger balances and the physical balances of some items. A total of 904 store items valued at ₦27,055,472.00 were not seen. This discrepancy between physical and ledger balances should be reconciled. Otherwise, the sum of ₦27,055,472.00 should be recovered from the store officers and details of recovery furnished to my office for audit verification.

The issues raised have been communicated to the Clerk of the National Assembly and his reaction is still being awaited.

OFFICE OF THE HEAD OF CIVIL SERVICE OF THE FEDERATION

5.118 The following observations were generated at the Office of the Head of Civil Service of the Federation during the examination of the financial records and other documents relating to the year under review.

(a) A sum of ₦1 billion was voted for the settlement of backlog of death claims of deceased civil servants in the month of December, 2008. However, relevant payment vouchers and supporting documents were not produced for audit examination despite repeated requests. Out of the amount quoted above, a total sum of ₦953,973,395.88 was released to:

(i) 23 Ministries, Departments and Agencies (MDAs) to settle the entitlements of deceased civil servants, who had no retirement Savings Account (RSA) prior to their demise, and

(ii) Various Pension funds Administrator/Pension funds custodians through the National Pension Commission for those who had opened retirement Savings Account (RSA) before their death.

However, the balance of ₦46,008,565.47 said to have been paid back to treasury, could not be justified, as there was no evidence/sufficient proof to support the claim.

The Head of Civil Service has been requested to produce the payment vouchers and also the records/evidence in form of Treasury Receipt confirming payment of the balance to chest.

(c) Personal advances totalling ₦77,472,599.00 granted to members of staff in the year 2009, were yet to be retired as at the time of writing this report in the month of June, 2010. Defaulting officers were also granted more advances when the previous ones collected had not been retired.

The Head of the Civil Service of the Federation had been requested to ensure the retirement of all the outstanding personal advances and forward the retirement particulars to my Office for verification. Otherwise, the entire amount of ₦77,472,599.00 should be recovered from those concerned, forwarding recovery particulars to my Office for verification.

(d) During the audit of the Bank reconciliation Statements prepared at the Office of the Head of Civil Service of the Federation, it was observed that 65 cheques for amounts totalling ₦183,805,032.24 issued in the months of April 2008 and December, 2008, had become stale and were not written back to the cash book as required by the Financial Regulations, but still featured as unpresented cheques.

(ii) Other sums totalling ₦73,557,842.72 also reflected as "Debit in Bank not in cash book". These debits ought to have been investigated and cleared.

(e) Sums totalling ₦269,200,000.00 were paid through 3 payment vouchers in the months of November and December, 2009 for Capacity Building Millennium Development Goal (MDG) Programme. These payments however, lacked vital supporting documents, such as special letters of authority and receipts as stipulated by the Financial Regulation (2009 Revised) No. 603.

The Head of the Civil Service of the Federation has been asked to forward all the necessary supporting documents to my Office to enable me ascertain the genuineness of the transaction.

The observations raised above have been communicated to the Head of Civil Service and his reaction/response is being awaited.

Federal Training Centre, Lagos

5.119 During the examination of the accounts and records maintained at the Federal Training Centre, Lagos, it was observed that amounts totalling ₦816,523.00 deducted from various contractors as Withholding Tax (WHT) and Value Added Tax (VAT) in 2007 and 2009 were not remitted to the appropriate Tax authorities.

The Permanent Secretary, Office of the Head of the Civil Service of the Federation has been requested to ensure the immediate remittance and forward the particulars for audit verification.

OFFICE OF THE SECRETARY TO THE GOVERNMENT OF THE FEDERATION

5.120 During the examination of payment vouchers at the Office of the Secretary to the Government of the Federation, Abuja, it was observed that:-

(a) An Abuja base company was awarded a contract to supply 3 Giant Generators to Shehu Shagari Complex in 2008 at a total contract sum of ₦187,997,771.21 the contractor was paid the sum of ₦112,000.00 (60%) in 2008 and the balance in 2009 financial year.

The Secretary to the Government of the Federation relocated from Federal Secretariat Complex to Shehu Shagari Complex P-Wing in June 2009, but surprisingly, the contractor had not supplied the 3 generators. This made the Secretary to the Government of the Federation enter into another agreement with another Abuja base company to hire 500 KVA at ₦2,050,000.00 per month. As at the time of audit inspection in September 2010 a total sum of ₦26,650,000.00 had been expended for hiring the generating set. The hiring of the generating set is unjustifiable and a waste of public fund.

The Permanent Secretary has been requested to comment on the Hiring of Generating Set and recover the sum of ₦26,650,000.00 paid from the contractor who failed to supply the generating set as at when due.

(b) 5 staff were granted special advances totalling the sum of ₦138,685,223.00 for various assignments. These amounts have not been retired as at September, 2010, even after the completion of the assignments. This is contrary to Financial Regulations 1720 and 3124.

The Permanent Secretary (GSO) have been requested to ensure that the Special Cash Advances are retired and particulars of retirement made available for my confirmation otherwise, recover the various sums against each staff from salaries and forward recovery particulars for further audit action.

(c) 35 items totalling the sum of ₦32,325,039.59 were debits in Bank Statements between January and September 2009 without corresponding entry into the cash book neither did they appear in the Bank Reconciliation Statements. Such debits could be illegal transactions into the account of unauthorized person.

(d) A limited liability company was established by the Federal Government in June, 2006. The company was assigned the following responsibilities:-

(i) Build and Operate a National Wide Network backbone and integrate all existing and desperate Government owned ICT infrastructure assets into a single holistic platform.

(ii) Deliver Connectivity and other transversal (Cross Cutting) Services to Ministries, Departments and Agencies (MDAs), through the operation of a single nationwide network platform and other shareable infrastructure.

(iii) Operate and manage the nationwide infrastructure to enable digital inclusion for rural and underserved communities to support the attainment of Millennium Development Goals (MDGs).

The company since incorporation has been receiving budgetary allocations from the approved estimate like any other Government Ministry or Department on annual basis, even though it was incorporated as a private company.

Examination of payment vouchers revealed that the total sum of ₦5,699,063,901.98 was paid to the company between 2008/2009 financial years through the Office of the Secretary to the Government of the Federation.

It was observed that:

(i) Memos written by the company did not specifically mention which of the MDAs will be beneficiary of the connectivity.

(ii) There was no time limit as to when to achieve total bandwidth connectivity to all MDAs.

(iii) In 2008 and 2009 payments, a total sum of ₦401,754,000.00 was provided for Training, Awareness and Capacity Building Services.

(iv) The total sum of ₦128,540,212.00 was provided as VAT element. There was no evidence that VAT has been paid to FIRS as revenue to Government.

(v) The status of company as a private company and yet drawing Annual Budgetary Allocations from the Federal Government Account is not in line with Extant Regulations.

The Permanent Secretary has been communicated with the anomalies and his response is being awaited.

(f) 105 payment vouchers paid under Office of the Secretary to the Government of the Federation for amounts totalling ₦596,053,093.37 between January and December 2009 were not produced for audit examination.

In the same vein, a total of 66 payment vouchers for amounts totalling ₦807,975,676.74 related to Ecological Fund Office were not produced for audit examination.

The Permanent Secretary has been requested to make available all the vouchers for my examination. His response is being awaited.

(g) Between April and December 2009, 414 staff were granted advances of various sums totalling ₦753,472,739.74. However, these advances still remained unretired at the time of audit in April, 2010.

The Permanent Secretary has been asked to ensure retirement of all outstanding advances. Otherwise recover same from the affected officers and furnish recovery particulars for audit verification.

(i) An Enugu based company was awarded a contract of one (1) Heavy Duty Fire Fighting Truck (Mercedes MB 3331) for the sum of ₦57,420,000.00 for the use of fire Service Station at the Federal Secretariat, Phase 1, Abuja.

The contractor was paid 100% up-front in December, 2008, instead of 15% as provided by Procurement Act 2007. As at the time of audit inspection in July, 2009 the Truck had not been supplied. However, in November, 2009; my attention was drawn by the Office of the Secretary to the Government of the Federation that the contractor had supplied the truck.

Unfortunately, on two scheduled dates to test and take over the truck, the testing by experts (Fire Service Personnel) proved that the truck was defective and could not discharge water as expected.

The contractor and officer who authorized payment should be made to refund the total sum of ₦57,420,000.00 as Government did not get value of the money spent in purchasing the Truck.

The Permanent Secretary (GSO) has been communicated and his response is being awaited.

(j) 3 Nigerian based companies were awarded contracts for the supply of Furniture, Physics Laboratory equipments and one (1) Toyota Hiace Motor Vehicle to the Nigeria International School, Malabo, Equatorial Guinea, at a total contract sum of ₦25,126,075.22 and payment was effected in December, 2008. The company contracted to supply 1 No. Toyota vehicle fully executed the contract and was accordingly paid ₦7,922,434.22. However, the performance of the other 2 companies leaves much to be desired.

The contractor that was to supply furniture to the school short supplied chairs and tables to the tune of ₦6,372,220.00, while the contractor who supplied physics equipment and furniture; only supplied physics equipment which were still lying in the Headmaster's Office after one year without installing them in the laboratory as provided in the contract agreement. Moreover, Article 5.21 stated that, "payments of the contract sum for the supply shall not be made, until necessary certificates of satisfactory completion of supply is issued by the employer".

The contract was inconclusive but 100% payment was made. The contractor should be compelled to install and test Physics Equipments as stated in the contract agreement or the officer who issued certificate of job completion be held responsible.

(h) A Nigerian based company was awarded a contract to renovate the thirty-three (33) bed Anisok Polyclinic Hospital in Bata, Equatorial Guinea for a total contract sum of ₦18,784,627.50 and mobilization fee of 25% which amounted to ₦4,696,156.88 was paid. Prior to the award of this contract, my earlier report revealed that, the Government of Equatorial Guinea forcefully took over the Hospital and renovated it. It was surprising the SGF awarded another contract for the same renovation and paid mobilization fee of ₦4,696,156.88.

The Permanent Secretary has been requested to offer an explanation.

(l) 4 Nigerian based contractors were awarded various contracts for the supply of Chemistry, Biology Laboratory Equipments, but yet to install them. Inventory of items supplied revealed that, a lot of equipments were broken or short supplied by the contractor. But surprisingly the two contractors who supplied Biology and Chemistry

Laboratory had been paid 100% before installation and testing as against the relevant provisions in the contract agreement.

The Permanent Secretary has been communicated and his reaction is being awaited.

ECOLOGICAL FUND OFFICE, ABUJA

5.121 At the Ecological Fund Office, a total sum of ₦8,000,000.00 was paid to 4 consultants for consultancy services rendered to the Office on matters relating to general environmental issues and afforestation. These payments were effected without deducting the mandatory taxes amounting to ₦1,200,000.00.

The Permanent Secretary has been requested to recover the sum of ₦1,200,000.00 from the consultants and remit to the appropriate tax authorities. Evidence of the recovery and remittance should be forwarded to my Office for audit verification.

(b) At the same Ecological Fund Office, approval of the sum of ₦25,000,000.00 was granted by the Hon. Minister of Environment who doubles as the Chairman, National Committee on Ecological Problems (NCEP) for Training, Workshops and overseas study tours relating to Warri Remedial Project.

The payments were effected on 5 vouchers as cash advances to 5 officers of the Federal Ministry of Environment and the Office of Ecological Fund.

However, as at the time of audit inspection in may, 2010, the cash advances had not been retired.

Also, an officer was advanced the sum of ₦14,900,000.00 to enable him co-ordinate a study tour to the United States of America between 6th and 10th July, 2009. This amount was yet to be retired as at the time of audit in may, 2010.

Furthermore, 2 other payments amounting to ₦2,000,000.00 were made to the Personal Assistant to the Permanent Secretary as advance to run the office of the Permanent secretary. As at the time of audit inspection in May, 2010, the ₦2,000,000.00 had not also been retired.

In a related development, another cash advance of ₦4,500,000.00 was granted to an officer to enable him host the National Committee on Ecological Problems (NCEP) stakeholders meeting and Inspection of Projects in National Ecological Geo-Political Zones between 7th and 8th May, 2009. As at the time of audit inspection in May, 2010, the advance had not been retired.

The Permanent Secretary has been requested to ensure that these advances are retired forthwith.

NATIONAL POVERTY ERADICATION PROGRAMME

5.122 At the Bauchi Office of the National Poverty Eradication Programme, the following irregularities were observed:

(a) 2 Units out of Embroidery Sewing Machines valued at ₦88,500.00 (₦44,250 x 2) collected from Abuja Headquarters were not produced for inspection nor accounted for.

(b) An amount of ₦2,053,500.00 being proceeds from the sale of 56 units of KEKE NAPEP allocated to the Bauchi office of the Organization could not be accounted for.

A total sum of ₦300,000.00 (Otta Farm Programme Loan) given to three beneficiaries in 2002 have not yet been recovered despite repeated correspondences.

It was noted that the State Coordinator stood as "guarantor" for the loans.

(c) Examination of Farmers Empowerment Programme (FEP) loan register revealed that ₦54,000.00 only has so far been recovered from a total of ₦4,500,000.00 loan granted to 18 cooperative Societies since the year 2005.

(d) A total of ₦16,526,000.00 was observed to be outstanding unrecovered Capacity Acquisition Programme Loan (CAP) given to 200 persons in 2004 out of the ₦16,600,000.00 loan. At the time of audit, an appalling sum of ₦74,000.00 only had been repaid by the beneficiaries.

The National Coordinator has been requested to ensure recovery of all outstanding loans from beneficiaries and also recover ALL un-remitted proceeds from sale of KEKE NAPEP from the Bauchi State Coordinator of NAPEP. His reaction is still being awaited.

(e) Sums totalling ₦2,979,703.17 were allocated to the organization for Over Head, Arrears of overtime and Personnel Cost but were paid into the Personal Accounts of the Accountant and the Administrative Officer, Bauchi Office despite my advice in the previous year's inspection report against such practice.

The National Coordinator has been asked to explain the irregularity. His reaction is still being awaited.

(f) 32 Payment Vouchers for amounts totalling ₦3,301,593.52 paid between February and December, 2008 were not produced for audit despite repeated requests

for them. Therefore, I could not satisfy myself that the payments were proper and legitimate charges against public funds.

The National Coordinator has been asked to produce the outstanding vouchers for audit examination.

5.123 At the Benin Office of the National Poverty Eradication Programme, the sum of ₦1,112,691.96 was deducted by 2 banks as bank charges from the funds of the programme contrary to extant Regulations

The sum of ₦1,112,691.96 should be recovered from the banks and in an event that the banks fail to refund, the officers that have incurred this unauthorized commission should be surcharged in line with the provision of Financial Regulation 735. The National Co-ordinator had been informed accordingly.

Also, in the same Benin office, a loan of the sum of ₦4,500,000.00 was granted to various Associations in 2006 with 15 months repayment period. However, 36 months after the grant of the loan, no single Association has repaid the loan and the National Poverty Eradication Programme, Benin office seems NOT to have made any effort to recover the loans.

This is a deliberate attempt to frustrate government programmes believing that government money is no body's money. The sum of ₦4,500,000.00 should be recovered from the various Associations and my Office should be informed of the recovery for audit verification.

(b) At the same Benin office, various amounts totalling ₦4,620,000.00 were withdrawn from the accounts of the programme for the VED monitoring exercise.

However, it was observed that the actual allocation for the VED monitoring exercise was ₦2,121,481.00. The excess withdrawal of ₦2,498,519.00 could not be explained by the officers concerned.

In view of this, I can not accept the expenditure of the sum of ₦2,498,519.00 as a proper and legitimate charge against public funds.

The National Co-ordinator has been requested to recover the sum of ₦2,498,519.00 and inform me of the recovery for my audit verification.

(c) Also, at this same Benin office, a cheque valued at ₦1,200,000.00 was raised and the cash was withdrawn on the 28th October, 2008 without raising payment voucher and making cashbook entries.

Three weeks later, precisely on the 13th November, 2008, the same amount was lodged into the account of the programme at a different branch of the Bank by one of the accounts staff.

There was no explanation for this action. What the money was used for could not be ascertained but definitely it could not have been used for official purpose.

I am therefore, fully convinced that the sum of ₦1,200,000.00 was withdrawn for personal purpose which is a serious infraction of extant rules.

The National co-ordinator has been requested to sanction the affected officer to serve as a deterrent to others

(d) Furthermore, at this same Benin office, the sum of ₦1,900,000.00 featured as "payment in cashbook not in bank". Since the mandate/cheque is stale, the sum of ₦1,900,000.00 should be written back to the cashbook.

Also, various amounts totalling the sum of ₦1,235,000.00 have been featuring as "credits in Bank but not in cashbook since January, 2009. These amounts should be investigated and proper clearance effected.

The National Co-ordinator has been informed and his response is being awaited.

5.124 At the National Poverty Eradication Programme, Awka, it was observed that 8 payment vouchers for amounts totalling ₦238,340.00 raised in May and October, 2009 for various purposes had no vital supporting documents such as invoices, bills, receipts etc. attached to them, contrary to the provisions of Financial Regulation 603(i) which stipulates that all vouchers will invariably be supported by relevant documents such as Local Purchase Order, Invoice, etc so as to enable them to be checked without reference to any other documents. I therefore find it difficult to accept such payments as legitimate charges against public funds.

NATIONAL EMERGENCY MANAGEMENT (NEMA)

5.125 At the National Emergency Management Agency, it was observed that 3 payment vouchers of various amounts totalling ₦8,577,284.80 were raised in June, 2009, as personal advance to an officer for handling and logistic cost of relief materials to Democratic Republic of Congo (DRC) and to enable the officer purchase some relief items in the Democratic Republic of Congo to be presented to the country as humanitarian assistance by the former First Lady and Chairperson, African First Ladies Peace Mission.

However, audit examination of the 3 payment vouchers revealed that:

(i) These advances in the sum of ₦8,577,284.80 remained unretired as at the time of audit examination in 2010.

(ii) Breakdown of detail expenditure of USD50,000.00 (₦7,335,000.00) was not made available for audit examination.

(b) 9 officers of the Agency were granted separate cash advances of various amounts totalling ₦3,131,555.00 between April and May, 2009. These advances remained unretired as at the time of audit in June, 2010. One of the staff was even granted a second advance without retiring the previous one contrary to extant regulations.

The Director-General has been requested to enforce the retirement of these advances.

(c) It was observed that the sum of USD3,500.00 (₦514,200.00) was granted as advance for Contingency in June, 2009 in respect of a trip to Kingshasha, Democratic Republic of Congo and has remained unretired as at the time of audit in June, 2010.

The Director–General has been requested to enforce the retirement of the advance of USD3,500.00 (₦514,200.00).

(d) It was observed that a payment voucher was raised in March, 2009 for the sum of ₦1,261,202.95 as shortfall on remittance of CAD $42,000.00 (₦4,936,415.40) for 2009 COSPAS-SARSAT subscription. Further scrutiny revealed that no official Central Bank Foreign Exchange rate was stated to determine how the shortfall of ₦1,261,202.95 was arrived at.

Again, the Central Bank letter reference no. FOD/IR02/QRY/VOL.1 dated 20th March, 2009, highlighting the shortfall has no name of the undersigned Senior Manager, Payment and Settlement Office.

The matter has been taken up with the Director-General and his reaction is being awaited.

CODE OF CONDUCT BUREAU

5.126 At the Code of Conduct Bureau, Headquarters, Abuja, it was discovered that:-

(a) Cash Advances for amounts totalling ₦7,523,900.00 raised between April and October, 2009 were granted to 39 officers for various assignments such as Course fees, Workshop materials, Electricity bills, Recharge card, etc. were yet to be retired as at the time of audit in June, 2010, contrary to the provisions of the Financial

Regulation. Some officers were even granted multiple advances without retiring the previous ones.

(b) The sum of ₦2,400,000.00 was paid in May, 2009 as 2 years rent in favour of Borno State branch office without the necessary documents such as rent agreement and the official receipt attached to authenticate the payment. Also, a company was paid the sum of ₦1,780,000.00 for the supply of 85 public enlightenment plagues to State branches without attaching the necessary documents to show the distribution. In the absence of the relevant documents, it would not be possible for me to ascertain the payments as legitimate charges against public funds.

The Chairman, Code of Conduct Bureau has been notified of the anomalies and urged to furnish my Office with the relevant documents to enable me express an opinion on the transactions but his reaction is still being awaited.

(c) 4 payment vouchers raised between November and December, 2009 for amounts totalling ₦5,026,000.00 were not produced for audit examination in accordance with the existing regulations. Consequently, I cannot satisfy myself that the payments involved were proper and legitimate charge against Public Funds.

The attention of the Chairman has been drawn to these anomalies and his comments are being awaited.

CODE OF CONDUCT TRIBUNAL

5.127 At the Code of Conduct Tribunal, Headquarters Abuja, the following observations were made:

(a) The sum of ₦4,407,294.94 was realized as internally generated Revenue by the Code of Conduct Tribunal between March and July, 2009 but there was no evidence to show that the amount was remitted to the Consolidated Revenue fund..

(b) Cash Advances for amounts totalling ₦2,700,677.07 granted to members of staff between April and November, 2009 to render various services such as printing, registration etc had not been retired as at the time of audit in June, 2010 contrary to the provisions of Financial Regulations which stipulate that such advances must be retired immediately after the services for which they were granted have been completed. One of the staff was granted a second advance contrary to the provision of Financial Regulations.

The chairman has been notified about the irregularities and his reaction is being awaited.

FEDERAL GOVERNMENT STAFF HOUSING LOANS BOARD

5.128 During the audit of financial records and other related records of the Federal government Staff Housing Loans Board, the following irregularities were noted:

(a) 31 beneficiaries from various Ministries, Departments and Agencies (MDAs) who were granted housing loans between February and December, 2009, for amounts totalling ₦33,228,360.00 had not made any repayment to the Board as at the time of audit inspection in April, 2010.

(b) 19 Ministries, Departments and Agencies (MDAs) who carried out deduction of loans taken by officers from their various salaries, failed to remit same to the Board. At the time of audit in April, 2010, a total sum of ₦2,701,115.62 was yet to be remitted to the Board, thereby depriving prospective borrowers from enjoying loan facilities.

(c) An officer of the Independent National Electoral Commission took a loan of ₦1,000,000.00, but the Return File and other related records required to verity whether he is paying back or not were not produced for my perusal.

The anomalies mentioned above had been communicated to the Executive secretary for his comments and his reaction is being awaited.

FEDERAL MINISTRY OF PETROLEUM RESOURCES

5.129 During the examination of the accounts and other records maintained at the Federal Ministry of Petroleum Resources, Abuja, the following anomalies were noted:-

(a) Amounts totalling ₦658,680.00 were found to have been paid to 4 officers in respect of annual subscriptions and conference of their professional bodies in contravention of the Head of the Civil Service Circular No. HCSF/PSO/86/II/214 of 1st of April, 2009 which abolished such payment.

(b) Also, sums totalling ₦2,852,754.00 were found to have been irregularly paid to 14 members of staff being 30% estacode allowance as “local running expenses” for oversea trips. The Public Service rule No. 130107(c) only provides for 30% of Duty Tour allowance as “Local Running Expenses” for local travels.

The Permanent Secretary has been requested to recover all irregular payments as stated above, from the beneficiaries and forward recovery particulars for my perusal.

(c) Another sum of ₦1,100,000.00 paid to an officer in the month of September 2009, meant to cover the expenses of a weekend sensitization in-house programme for 20 newly posted staff to the Ministry, had not been retired as at the time of writing this report in the month of June, 2010. This should be retired without further delay.

(d) Sums totalling ₦24,989,218.00 were paid to two consultants in the month of October, 2009. Out of this sum, an amount of ₦13,713,520.00 was meant for the training of senior staff while the sum of ₦11,275,698.00 was part payment for the actualization and implementation of E-Government. However, the Ministry failed to deduct Withholding Tax and VAT totalling ₦2,620,812.00 from the transactions.

This amount should be recovered and remitted to the Federal Inland Revenue Service in compliance with Financial Regulations and forward recovery particulars for my verification.

(e) Personal advances totalling ₦13,223,449.00 granted to 27 members of staff between the months of February and December, 2009, were yet to be retired as at the time of writing this report in July, 2010.

The Permanent Secretary had been requested to recover the amounts from the defaulting officers and furnish my Office with recovery particulars for audit verification. His reaction is being awaited.

PUBLIC COMPLAINTS COMMISSION

5.130 At the Public Complaints Commission, Headquarters, Abuja, it was observed that:-

(a) The sum of ₦882,720.00 was paid to a contractor in July, 2009 for the refurbishing of office furniture which were not physically seen during the audit inspection.

(b) Also, a total sum of ₦1,731,060.00 was paid to 2 companies for fumigation and landscaping work in the office complex. Physical audit inspection could not ascertain that any work was carried out.

The National Secretary had been asked to recover the money from the 3 companies or ensure performance of the contracts and inform my Office for verification.

(c) The sum of ₦837,000.00 was paid to a company for the supply of Photocopier accessories in February, 2009. Further scrutiny revealed that the items were not supplied as there were no documentary evidence to show any purchase.

(d) Also, the sum of ₦801,540.00 was paid on a voucher dated 31st July, 2009 for the repair of a generating plant situated at the Headquarters of the Commission. The execution of the job could not be ascertained as at the time of audit in March, 2010 because the replaced parts were neither produced for my inspection nor any record available to indicate they were returned to the store.

All the above anomalies have been communicated to the National secretary for his reaction and his comments are being awaited.

MINISTRY OF SCIENCE AND TECHNOLOGY, ABUJA

5.131 At the Ministry of Science and Technology, Abuja, it was observed that:

(a) A sum of ₦2,000,000 was paid as contribution by one of the Ministry's parastatals as its contribution towards the "Brand Repositioning Strategy of Federal Ministry of Science and Technology" estimated to cost a total of ₦72,166,033.91. This contribution appeared questionable for the following reasons:-

(i) The amount was supposed to have been budgeted for in the Ministry, due to the amount involved.

(ii) The Project Account was domiciled in one of the Ministry's Parastratals instead of the parent Ministry.

The Permanent Secretary had been communicated on this issue and his comments are being awaited.

(b) A total of 31 payment vouchers for amounts totaling ₦32,598,360.00 paid as advances to officers for the purchase of stationeries, computer accessories and consumable were retired without the items being taken on ledger charge, hence the expenditure could not be accepted as correct charge against public fund.

The Permanent Secretary's comments are being awaited.

(c) In contravention of the Monetization Policy of the Federal Government, a total sum of ₦1,347,600.00 was paid to the Honourable Minister's Personal Assistant as "Duty Tour Allowance (D.T.A) which he was not entitled to.

The Permanent Secretary's attention has been drawn to the anomaly and his comments are being awaited.

(d) A payment voucher with amount totalling ₦734,500.00 was paid to an officer of the Ministry as Out-of-Pocket Expenses incurred on maintenance of photocopier machine and purchase of stationeries. However, the audit scrutiny of the payment voucher revealed that the store receipt voucher, invoice and other documents which

would have authenticated the payment were not attached to the payment voucher. Consequently, the action contravenes the government Financial Regulation 603.

The Permanent Secretary has been acquainted with this irregularity and his reaction is being awaited, as to the presentation of the relevant documents to me for audit verification.

(e) An amount totalling ₦224,781.35 was discovered as overpayment made to 20 officers of the ministry between January and December, 2009, in the course of audit of personnel emolument records.

The lapses has been communicated to the Permanent Secretary for his action on the recovery of the overpayment.

(f) Personal advances totalling ₦55,459,861.00 were granted to 178 officers of the Ministry between February and December, 2009 for various services rendered to the Ministry. However, the audit observation revealed that some officers were granted advances when the previous ones have not been retired. Consequently, the action contravenes government Financial Regulation 1420 which provides that "It is the responsibility of all accounting officers to ensure that all advances granted to officers are fully recovered".

The Permanent Secretary has been requested to direct all the affected officers to retire the advances granted to them and also to inform me accordingly. His reaction is still being awaited.

(g) A payment voucher amounting to ₦161,830.00 was raised in favour of an officer as a refund of out of pocket expenses (OPE) incurred on the production of report for National Council of Science and Technology. However, the audit examination of the payment voucher revealed that ₦161,830.00 was paid to 10 developers at the rate of ₦16,183.00 for each, instead of the approved ₦5,000.00 each that should amount to ₦50,000.00, thereby resulting to an overpayment of ₦111,830.00. Consequently, the action contravenes government Financial Regulation 414 which says that "The Federal Government requires all officers responsible for expenditure to exercise due economy. Money must not be spent merely because it has been voted".

The excess amount spent should be recovered from the officer that procured the printing materials and evidence of payment should be forwarded to me for verification.

The irregularities have been communicated to the Permanent Secretary and his reaction is still being awaited.

NATIONAL POPULATION COMMISSION

5.132 During the examination of the accounts and other records maintained at the National Population Commission Headquarters, Abuja, it was observed that:

(a) In September, 2009, an amount totalling ₦7,682,717.00 was illegally transferred from the Main Account to the Census Direct Account. Details of how the amount was spent was not disclosed.

The Chairman National Population Commission has been requested to produce expenditure breakdown for audit verification.

(b) Amounts totalling ₦2,428,000.00 being revenue from attestation fees were received between July and December, 2009. Further scrutiny revealed that the sum of ₦940,000.00 only was remitted to Sub-Treasury leaving a balance of ₦1,488,000.00 unremitted.

Similarly, amounts totalling ₦135,590,128.37 being tax deductions between January and December, 2009, were not remitted to the appropriate tax authorities.

The Chairman, National Population Commission has been requested to urgently remit the sums of ₦1,488,000.00 to the Consolidated Revenue Fund and ₦135,590,128.37 to the Federal Inland Revenue Service and furnish me with the relevant remittance particulars. His response is being awaited.

5.133 At the National Population Commission, Awka, it was observed that:

(a) A sum of ₦2,117,559.71 was withdrawn from the unit project account maintained with a commercial bank on 5th January, 2009. The money was purportedly used for payment of staff promotion arrears. This transaction was neither recorded in the Vote Book nor the Cashbook and no payment voucher was raised for the payment as required by Financial regulations. Moreover, the names of the beneficiaries were not stated.

In view of this, the expenditure of the sum of ₦2,117,559.71 can not be accepted as a proper and legitimate charge against public funds.

(b) Amounts totalling ₦3,022,166.00 were paid from the Unit project account for unknown projects between January and December, 2009 without payment vouchers, contrary to Financial Regulation 601 which stipulates that all payments shall be vouched for on one of the prescribed treasury forms. Therefore, I cannot accept the payments as legitimate charges against public funds.

The chairman has been requested to recover these amounts from those responsible for the payment.

(c) At the National Population Commission, Asaba, a four apartment storey building was rented as office accommodation for the newly established Owerri office at an annual rent of ₦1,500,000.00. The sum of ₦3,000,000.00 was subsequently paid as rent for 2 years, however, the payment was effected without any tenancy agreement. Besides, the payment was effected without the acknowledgement of the Landlord.

The Chairman has been requested to make available for my verification, the tenancy agreement and the receipt of the landlord acknowledging the payment. His response is being awaited.

(d) A KIA Jeep, Registration Number FG 185 H49, Engine No. G6CU4D35952 and Chassis No. KN AJC 52385538929 acquired by the Commission in 2005 was found missing during physical verification of vehicles.

It was claimed that the Jeep got missing when it was taken to Port-Harcourt for repairs in October, 2008. Therefore as stipulated by Financial Regulation 2504 to 2507, the Chairman should submit the following documents to the Office of the Auditor-General for the Federation and Accountant-General of the Federation for further necessary actions.

(i) Police Report.
(ii) Duly Completed Treasury form 146
(iii) Report of a board/committee set up to investigate the circumstances surrounding the loss of the Jeep.

FEDERAL MINISTRY OF TRANSPORT

5.134 The audit examination of the books and accounting records maintained at the Federal Ministry of Transport, Abuja, revealed that:-

(a) Besides, the Treasury Cash Book kept by the Accounts Department, the Ministry maintains another cash book called “Ad-hoc Cash book” kept solely for the receipt and expenditure of monies received from parastatals under them. The acceptance of funds and request for financial support in any form from Parastatals by Ministries contravenes Circular Ref. No. SGF.6/VIII/08 of 08 May, 2008 which in part states that the practice of Ministers and Ministries accepting or requesting for funds and financial support of any form, including loans and purchase of vehicles from the parastatals under their supervision should stop henceforth.

The practice of accepting and requesting for funds from Parastatals by the Federal Ministry of Transport resulted in the Ministry receiving the sum of ₦109,971,067.55 from 6 parastatals. The expenditure documents such as payment vouchers, bank statements, mandate files, and remittance advice from the parastatals

were never produced for audit verification, contrary to the extant regulations. These should be produced for audit verification.

(b) 31 payment vouchers for amounts totalling ₦29,931,833.00 were effected from a sub-head meant for legal consulting on marine and railway bills programme. The monies were spent on unrelated items like supply of stationeries, printing, junior and senior staff promotion interviews, duty tour allowances and purchase of recharge cards for mobile phones, contrary to Financial Regulation No. 417 which states that expenditure shall strictly be classified in accordance with Estimates, and vote must be applied only to the purpose for which the money is provided. Expenditure incorrectly charged to a vote shall be disallowed.

(c) Cash advances totalling ₦43,575,591.60 granted to 63 members of staff between February 2006 and December 2009 were not retired even at the time of audit inspection in May, 2010. Incidentally, 9 of the members of staff were granted a second advance without the previous ones being retired.

(d) The examination of 7 payment vouchers with various amounts totalling ₦7,050,500.00 for supplies purportedly delivered, and to members of staff as out-of-pocket expenses revealed that the payments were made before the payment vouchers were audited by the internal audit, contrary to Financial regulation 1705, which stipulates that the Head of Internal Audit Unit in all Ministries "shall ensure that 100% prepayment audit of all checked and passed vouchers is carried out".

Surprisingly, a scrutiny of the supporting documents revealed that 6 out of the 7 payment vouchers had no Store receipt Vouchers (SRV) attached to them contrary to Financial Regulation 2402(i) which states that on all payment vouchers for the purchase of stores, the store keeper must certify that the stores have been received and taken on charge in the stores ledger, quoting the store receipt voucher number, and attaching the original copy of the store receipt voucher to the original Local Purchase Order.

(e) 2 payment vouchers of various amounts totalling ₦27,445,616.99 purportedly paid to 16 members of staff as repatriation allowance and other 52 members of staff as first 28 days allowance, both classified to the recurrent expenditure head, were not produced for audit inspection. As I cannot satisfy myself that the various payments were legitimate charges against public funds, the Permanent Secretary has been requested to produce the vouchers for my examination.

All the issues raised above had been brought to the attention of the Permanent Secretary and his response is being awaited.

FEDERAL MINISTRY OF AVIATION

5.135 At the Federal Ministry of Aviation, Abuja, in the year under review, the following observations were revealed:-

(a) Sums totalling ₦12,173,827.00 were paid on 2 vouchers in the months of November and December, 2009. These payments were to enable members of staff carry out oversight functions at Rome, Israel and Saudi Arabia. It was however observed that the funds were drawn from various subheads that have no connection with International Travels in contravention of Financial Regulations 2009 No. 417 which provides that votes released shall be spent for its intended purposes. This audit feels, was done to avoid returning the amount to chest.

(b) The sum of ₦4,302,000.00 was paid to some members of staff as overtime purportedly done between the months of April and August, 2009. However, the payment voucher did not have the necessary supporting documents such as the names of the beneficiaries and the time sheets.

In view of this, I can not accept this expenditure as a proper and legitimate charge against public funds.

(c) 29 payment vouchers for sums totalling ₦10,080,720.00 were not produced for audit examination. I therefore cannot accept the payments as proper and legitimate charges against public funds.

The above anomalies have been communicated to the Permanent Secretary and his response is being awaited.

FEDERAL MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT

5.136 At the Ministry of Women Affairs and Social Development, the following observations were made:-

(a) The examination of the Bank Reconciliation Statements prepared for the 3 bank accounts maintained for Overhead and Personnel Costs revealed that:-

(i) 209 cheques issued between 5th June, 2008 and 26th June 2009 for amounts totalling ₦62,671,826.90 had become stale but were still featuring in the Bank reconciliation Statement as unpresented cheques. These should be written back to the cashbook.

(ii) 42 debit entries totalling ₦61,433,688.53 were made into the Ministry's bank accounts with 2 commercial banks between July 2008 and June, 2009 without corresponding credit entries in the cashbook. The origin and validity of these debit entries should be investigated for clearance action.

(ii) 23 items for amounts totalling ₦3,413,944.72 which were credited to the Personnel Costs account between January and June 2009 were not entered into the cashbook. These should be investigated and brought into the relevant cashbook.

(b) A total sum of ₦35,017,222.44 deducted as Withholding Tax from various contractors who rendered services to the Ministry between January and December, 2009 was paid to one of the Federal Inland Revenue Services (FIRS) designated banks as stipulated by FIRS extant regulations. However, only ₦1,619,540.65 was receipted as being received from the bank by FIRS while a total sum of ₦33,397,681.79 had not been receipted by FIRS.

The Permanent Secretary has been requested to investigate the reason for the non-remittance of the balance and notify my Office accordingly for audit verification.

(c) The provisions of the National Health Insurance scheme states that 0.05% of an employee's gross emolument shall be deducted monthly to finance the scheme. Contrary to this provision however, no deductions were made from the emoluments of 463 officers of the Ministry between January and December, 2009. By this non-deduction of contributions there was a resulting loss of revenue of ₦1,302,205.98 to the Federal government in year 2009.

The irregularity has been brought to the notice of the permanent Secretary and his reaction is being awaited.

(d) 7 officers granted various advances totalling ₦14,629,550.00 between July and August, 2009, had not retired the advances at the time of compiling this report.

The Permanent Secretary has been asked to ensure the retirement of the advances forthwith and notify my Office accordingly.

OFFICE OF THE SURVEYOR-GENERAL FOR THE FEDERATION

5.137 During the examination of the accounts and other records maintained at the Office of the Surveyor-General for the Federation, Abuja, the following irregularities were observed:-

Under the capital expenditure, 7 payments for various services amounting to ₦11,778,991.00 were made between October and December, 2009 without attaching

necessary supporting documents contrary to the provisions of the Financial Regulation (2009) Nos. 603 and 2402. Hence, it was not possible for me to authenticate the genuineness of the transaction.

The attention of the Surveyor-General has been drawn to the anomaly stated above. His reaction is being awaited.

(b) At the Office of the Surveyor-General for the Federation field Headquarters, Owerri, Imo State, numerous Surveying Instruments/Equipments numbering 71 contained in the hand over note of the outgoing resident Surveyor were not presented for physical inspection.

The Surveyor-General has been requested to produce the listed items for my audit inspection, else the items would be declared missing and the process of ascertaining the circumstances surrounding the disappearance of government property will be instituted.

SECTION 6

PERFORMANCE (VALUE-FOR-MONEY) AUDIT

PERFORMANCE (VALUE-FOR-MONEY) AUDIT:

NATIONAL AGENCY FOR FOOD AND DRUG ADMINSISTRATION AND CONTROL (NAFDAC), ABUJA

6.01 On 24th January, 2006, a company was awarded a contract for the construction of Warehouse at NAFDAC Laboratory, Agulu, Anambra State at a fixed price of ₦16,756,003.00 for a completion period of 3 months. Further investigations revealed the following:-

(i) The project file was not made available to the audit team on request;

(ii) The contractor abandoned site immediately he was paid a total sum of ₦10,850,590.56 without an interim payment certificate to evaluate the extent of work done; and

The Director-General had been asked to invite the contractors to complete the project at the agreed contract sum of ₦16,7856,003.00 otherwise, recover the total money amounting to ₦10,850,390.50 paid to him less the professionally valued work done from the contractor and evidence of such recovery should be forwarded to my Office for verification. His reaction is being awaited.

(b) On 17th November, 2008 a company was awarded a contract for Networking of NAFDAC Operations including Internet connectivity WAN and Hosting Services at a fixed contract sum of ₦22,446,386.53 to be satisfactorily completed within 8 weeks.

The following items were to be deployed and installed at NAFDAC locations nationwide in 36 States and FCT:-

1.2m VSAT antenna
2 Watt Buc/Ku-Band LNB
Hughes HN 7740 VSAT Modern
Charger/Two 80 AH Battery
1 & U Cabinet Rack

However, investigations revealed that:

(i) The same day, 17th November, 2008 the contractor requested for 100% payment of ₦22,446,388.50 to facilitate mobilization to site, instead of 15% mobilization fee payable.

(ii) On 12th December, 2008 the sum of ₦22,446,388.56 representing 100% of contract sum was paid to the contractor for work not done;

(iii) The payment was made without any interim valuation payment certificate as required by extant rule;

(iv) For a contract valued at ₦22,446,588.56 less, WHT and VAT at 5% each amounting to ₦2,244,658.86 which gives a net value of ₦20,201,749.68 an amount of ₦20,308,637.25 was paid to the contactor. Hence there was an underpayment of taxes to the tune of ₦106,887.57.

(v) The same Galaxy Backbone Plc., was awarded another contract in the sum of ₦13,251,000.00 for the same work which was earlier awarded and paid for in 2008. This contract which was awarded in 2009 was immediately paid in full.

(vi) Majority of locations visited such as Yaba, Benin, Asaba, Anambra, Agulu, Port-Harcourt, Nasarawa, Niger, Kaduna etc. were not enjoying the services of internet connectivity of NAFDAC Operations valued at ₦35,697,388.55;

(vii) Only at the NAFDAC offices located at Lokoja and FCT that services of internet connectivity were observed to be in operation.

(viii) Value-for-Money was not derived from contracts awarded to Messrs. Galaxy Backbone Plc., valued at ₦35,697,388.55 as the intended functional internal connectivity of NAFDAC Operations nationwide was not achieved.

The Director-General had been requested to provide explanations for all the issues raised and recover the sum of ₦106,887.67 from the contractor, being underpayment of statutory deductions forwarding the recovery particulars to my Office for verification. His response is being awaited.

(c) A contract was awarded on 17th November, 2008 to a company for the Networking of NAFDAC Operations; provision of Soft and Hardware support, at the sum of ₦17,743,611.47 with 8 weeks completion period.

However, it was noted that:-

(i) The priced Bills of Quantities for the provision of Soft and Hardware support offered by the contractor was not made available to the audit team;

(ii) On 12th December, 2008, the full contract sum of ₦17,743,611.47 was paid to the contractor contrary to the payment of 15% of contract sum as mobilization fees;

(iii) The payment was not based on any interim valuation payment certificate as required by extant rules and regulation;

(iv) On 24th October, 2009, an additional contract in the sum of ₦22,948,001.00 was awarded for the same work which was awarded in 2008 to the same contractor without following due process;

(v) Though the contractor signed and collected the award letter on 12/12/09, he was paid the full contract sum of ₦22,948,001.00 on 02/11/09 without any payment valuation certificate to justify value-for-money;

(vi) For the 2 contracts totalling ₦44,692,611.47 (₦17,743,611.47 + ₦22,948,001.00) the VAT plus Withholding Tax paid was ₦3,875,791.66 instead of ₦4,469,261.15 leading to short payment of ₦593,469.49; and

(vii) Based on the above irregularities and the non-functional status of internet connectivity of NAFDAC Operations nationwide, it is difficult to establish Value-for-Money paid to the company amounting to ₦44,692,611.47.

The Director-General has been asked to comment on the issues raised above and recover the sum of ₦593,469.49, being under-deduction of VAT plus Withholding Tax and forward evidence of such recovery to my Office for verification. His reaction is being awaited.

(d) Two contracts totalling ₦161,998,226.29 were awarded to a company for the supply of Laboratory Equipment to NAFDAC Laboratory Oshodi on 22/10/07 (for ₦73,212,918.24) and 22/10/07 (for ₦88,785,308.02) based on presidential approval for the completion period of 6 months.

Detailed examination of contract documents revealed that:-

(i) On 12/03/08, the contractor based on Performance Bank Guarantee Nos. SKYE/PB/2542-3/08 for 365 days validity, requested for 100% payment of contract sum;

(ii) On 25/03/08, the contractor was paid the full contract sum of ₦146,569,823.79 (net) before supply contrary to extant rules and regulations.

(iii) The total fixed contract sum of ₦161,998,226.29 less statutory deductions of 10% ought to be ₦145,798,403.66 and not ₦146,569,823.79;

(iv) From "iii", above, VAT and Withholding Tax were under paid to the tune of ₦771,420.13 (₦ 146,567,823.79 – ₦145,798,403.66);

(v) On 22/08/08, the supplies were allegedly made as evidenced on SRV. NAFDA/AF/NRC/030/XX/42 and 50 respectively;

(vi) Though Stores Receipt Vouchers were issued, the equipment were not taken on Ledger Charge as "Ledger Folio Columns" were all blank, thereby making it

almost impossible to correctly ascertain supplies to store. Moreover, the equipment could not be produced for verification.

(vii) On 22/06/09, I No UV Spectrophotometer with computer system and all other accessories valued ₦12,927,272.12 was issued from NAFDAC Oshodi, stores to NAFDAC Laboratory Port-Harcourt. On physical inspection at the Port-Harcourt NAFDAC Laboratory, the item could not be produced for inspection and verification and was not entered in the Port-Harcourt Asset Ledger.

(viii) The transaction above, was without the Chief Executive Officer's approval as no such evidence was produced to the audit team.

The Director-General has been asked to comment on the above irregularities and recover the sum of ₦771,420.13 being under deduction of VAT plus Withholding Tax and forward evidence of recovery to my Office for verification.

NIGERIAN AIRSPECE MANAGEMENT AGENCY, (NAMA), LAGOS

6.02 During the audit monitoring and evaluation of Capital Projects/Programmes executed by the Nigerian Airspace Management Agency, Lagos (NAMA) for the period 2006 – 2008 the following observations were made:-

(a) A contract was awarded through a contract agreement dated 12th June, 2006 for the production of operational manuals at a total cost of ₦46,500,000.00. The manuals are as follows:-

- Flight Information Service;
- Aeronautical Station Operations;
- Air Traffic Services;
- Mandatory Occurrence Reporting;
- NOTAMS Procedures; and
- Radio Telephone Manuals.

The contractor was paid the sum of ₦11,625,000.00 as 25% mobilization fees on 30th September, 2006 but failed to perform thereafter.

Surprisingly, an officer in the Air Traffic Services of the Agency, in a memo dated 5th December, 2006 claimed to have received all the manuals and recommended that a second payment in the sum of ₦23,250,000.00 should be made to the contractor.

This recommendation was debunked by the Agency's Internal auditor, in a memo dated 21st February, 2007, which revealed that none of the said manuals was received.

A physical verification by the Project Auditors also confirmed the position of the Agency's Internal Auditor.

The Managing Director has been requested to recover the sum of ₦11,625,000.00 paid to the contractor as 25% mobilization fees on the contract he failed to execute.

Similarly, the officer who presented a false memo to mislead the Agency that the manuals were received on the basis of which the second but aborted payment of ₦23,250,000.00 would have been made should be investigated and confirm that adequate disciplinary measures are taken against him. His reaction is being awaited.

(b) A contract for the supply and installation of Voice Control Switching System (VCSS) at Enugu, Jos, Yola and Port-Harcourt Airports was awarded to a contractor at the sum of ₦47million. The contractor had been paid a total sum of ₦39,950,000.00 in 5 installments.

However, it was observed that another contractor got a contract in the sum of $84,000.00 (₦9,756,600.00) for the upgrading of VCSS in the 4 Airports and was subsequently paid the sum of $79,972.45 or ₦9,288,800.00 at the exchange rate of ₦116.15 - $1.00.

The Managing Director was asked to clarify the second contract of supply and installation of VCSS made by the second contractor or recover the sum of ₦9,288,800.00 paid for job not done.

(c) A contract was awarded to a company to carry out the supply and installation of communication for integration of Area Control Centre (ACC) in Lagos and Kano Airports for the sum of ₦4,902,194.00. Full payment was made to the contractor on 4th December, 2008.

Surprisingly, at the time of inspection of Kano Airport in September, 2009, and Lagos in October, 2009, these equipment have not been installed. They were all exposed to harsh weather in sealed wooden containers at the Airport.

The Managing Director has been requested to explain why these equipment were not installed long after they were supplied by the contractor.

NIGERIAN COLLEGE OF AVIATION TECHNOLOGY (NCAT), ZARIA

6.03 Audit Monitoring and Evaluation of Capital Projects in the Nigerian College of Aviation technology (NCAT), Zaira revealed that:-

(a) A contract for the construction of an Auditorium Complex, valued at ₦200,968,456.50, awarded since June, 2002 to a company and which was supposed

to be completed within one year from the date of award (June, 2002) had since been abandoned.

Examination of files relating to the Auditorium Complex contract showed that the contractor was paid the sum of ₦50,242,114.13 as mobilization fee.

The project had barely left the DPC level when in October, 2002 the contractor submitted an Interim Payment Certificate for the payment of the sum of ₦23,307,230.70 and immediately vacated the project site for an apparent reason that he had not been paid the sum stated in his first interim certificate.

Physical inspection and evaluation of work done on the project showed clearly that Government had not got the value for the sum of ₦50,242,114.13 paid to the contractor as mobilization fee.

As a result of the abandonment, the cost of the completion of the Auditorium Complex has gone up with the inflations.

The Rector was requested to ensure that the contractor return to site for the completion of the project otherwise recover the total sum of ₦50,242,114.13 paid to him as mobilization fees for failure to perform. Evidence of recovery should be forwarded to this Office for verification.

(b) A contract for the sum of ₦45,000,000.00 was awarded to a company on 10th December, 2007 for the procurement of Helicopter Mock-Up for the College's Maintenance Training. 25% mobilization fees of ₦11,250,000.00 was subsequently paid to the contractor on 7th February, 2008.

A physical inspection as at time of audit in February, 2009, revealed that the College was yet to receive or take delivery of the Helicopter Mock-Up, 12 months after the payment of mobilization fees.

The Rector has been requested to ask the contractor to supply the Helicopter Mock-Up, otherwise recover the sum of ₦11,250,000.00 paid as mobilization fees for the unexecuted contract from him and forward recovery particulars for audit verification.

PETROLEUM EQUALIZATION FUND MANAGEMENT BOARD

6.04 At Petroleum Equalization Fund Management Board, it was observed that the Board started the construction of its Headquarters office complex in year 2001 with the procurement of land from FCDA which was later terminated in year 2006 before real work started.

Before the revocation of the land, a total sum of ₦20,272,472.35 had already been expended on land procurement, certificate of occupancy, ground rent, recertification and consultant on Structural, Architectural, Electrical and Mechanical and Quantity Surveying.

The sum of ₦20,272,472.35 spent so far at the proposed Headquarters building site is thus a waste of government resources and no value has been derived from this expenditure. The Executive Secretary has been requested to ensure the recovery of the revoked site from Abuja Geographic Information Systems (AGIS) so that all the money so far spent will not be a waste. Investigation revealed that the land has not been given out.

NIGERIA FRENCH LANGUAGE VILLAGE

6.05 The audit examination of accounting records and documents maintained at the Nigeria French Language Village for the period of 2005 – 2009, revealed the following observations:-

(a) A contract for the rehabilitation of road network/drainage was awarded to a company at a contract sum of ₦18,579,029.70 and ₦9,022,052.00 comprising Phase 1 and 2 respectively. In November 2008, the contractor was paid a total sum of ₦21,878,182.15 representing 79.27% of the contract sum. However, an inspection tour of the entire project in November, 2008 confirmed that the contractor attained only 30% completion of the project more than 6 months after the project delivery date of 23/02/09.

It was also observed that Phase 2 Section B of the project comprising the portion of the road stretching to the second gate/primary school was not attended to despite the collection of ₦7,138,133.07 by the company.

The contractor should be recalled back to site to complete the project and inform me for verification.

(b) In order to improve water supply to the Institution, a contract was awarded to a company for general improvement of water supply at a contract sum of ₦11,496,261.00 in October, 2008. Records available indicate that the company was fully paid as at the time of the audit examination. A close scrutiny of the priced Bill of Quantities revealed that the cost of constructing a 92 Cubic meter steel surface tank valued at market price of ₦2,500,000.00 was outrageously inflated to ₦4,388,125.00 leaving a difference of ₦1,888,125.00 representing the inflated sum.

The sum of ₦1,888,125.00 should be recovered from the company and forward the recovery particulars for verification.

(c) A contract for the supply of simultaneous interpretation equipment was awarded to a company at ₦14,520,000.00 but later reviewed to ₦16,500,000.00 in November, 2007. Records in respect of this contract revealed that the payment to the contractor was effected before the item was supplied and the review of the contract had no approval from the appropriate authority. This anomaly should be explained.

The Executive Director has been asked to explain this anomaly and his reply is being awaited.

(d) A company was awarded a contract for the extension of classroom block Phase 1 and II at a total contract sum of ₦16,069,198.95 in August, 2008. Additional valuation of ₦3,521,804.50 for work/fluctuation was approved by the Executive Director despite a contingency provision of ₦1,811,320.00 in the priced Bill of Quantities which ought to absolve the unexpected/unforeseen expenses from the contract.

The Executive Director has been requested to recover the sum of ₦1,811,320.00 from the contractor and forward the recovery particulars for my verification.

(e) A contract for the extension of academic block was awarded in 2007 and mobilization fees of ₦2,800,000.00 was released to the contractor after which the contractor absconded and never mobilized to site up to the time of my audit examination in November, 2009.

The sum of ₦2,800,000.00 should be recovered from the contractor and forward the recovery particulars for my verification.

(f) During an audit examination of accounting records maintained at the Nigeria French Language Village, it was observed that a contract was awarded to a company for the procurement of a 30-Seater Toyota Bus at a total contract price of ₦8,350,000.00 without delivery period. The Executive Director in assessing the request from the contractor for a review, approved the review of the contract sum to ₦10,552,000.00 without considering the budgetary provision of ₦8,500,000.00. This amounts to an unauthorized excess expenditure of the sum of ₦2,050,000.00.

The Management had been requested to provide the authority for the excess expenditure of ₦2,050,000.00.

(g) Capital payment vouchers for the period 2006 – 2009 financial years amounting to ₦63,451,467.67 were not produced for audit examination to determine the nature of projects executed hence, they cannot be considered as legitimate charges on public fund. All the outstanding payment vouchers should be made available to enable me verify the projects and form an opinion, otherwise the entire amount of ₦63,451,467.67 should be refunded to the coffers of the government.

The Executive Director had been requested to comment on these anomalies and forward his response to me for verification.

NIGERIA EXPORT PROCESSING ZONE AUTHORITY

6.06 At Nigerian Export Processing Zone Authority, it was observed that:-

(a) A contract was awarded to a company for extension of water reticulation and networking at Kano for a total contract sum of ₦27,472,050.00. Inspection visit to the project site in Kano revealed that the contractor performed below expectation despite the fact that the full payment had been made. It was also noted that the priced Bill of Quantities had arithmetical error of ₦1,000,000.00 in the overall total.

		₦
Calculation as per BOQ	=	27,472,050.00
Calculation as per audit	=	26,472,050.00
Overpayment	=	**₦1,000,000.00**

The Managing Director had been asked to:

(i) explain why the total contract sum was paid to the contractor without following due process and
(ii) recover the sum of ₦1,000,000.00 being overpayment made from the contractor and forward the recovery particulars to my Office for verification.

(b) The authority awarded a contract to a company to construct pave dome ways to 5 No. investors' suites at Kano for a contract sum of ₦4,594,200.00. Physical inspection on the project site revealed that the contractor only constructed pave dome ways to 3 No. investor's suites leaving the 2 investors' suites unattended to, having collected the full payment for the contract. The Managing Director had been asked to:-

(i) recall the contractor to site to complete the project.
(ii) sanction the officer who irregularly issued the Job Completion Certificate and inform me of action taken.

(c) A contract for the extension of water supply and reticulation works was awarded to a company at a total contract sum of ₦27,940,850.00. This contract included the provision of 1 No. 100m^2 ground tank Braithwaite type non corrosive pressed steel water tank. Further examination of the authority's accounting books and records revealed that the contract was fully paid for but the contract was not executed. The Managing Director had been asked to recall the contractor to site to complete the job or in the alternative recover the entire contract sum of ₦27,940,850.00 from the contractor and forward the recovery particulars for my verification.

YABA COLLEGE OF TECHNOLOGY (YCT), LAGOS

6.07 During the audit examination of the books and records of the capital projects maintained at Yaba College of Technology, it was observed that:-

(a) The contract for the construction of classroom and Laboratory for new school of Agriculture phase 1 was awarded to a contractor for the sum of ₦17,815,885.50 through a letter of award No. AD/R/0.8 VOL.9/117 dated 26th February, 2007. Examination of Valuation Certificate No. 2 issued by the Physical Planning Unit revealed that the total value of work done was 100% completed which prompted the sum of ₦7,683,974.08 on the certificate to be approved, when it was partially completed.

The Rector was urged to re-call the contractor back to site to complete the job otherwise, recover the sum of ₦7,683,974.08 already paid to the contractor for job not done, forwarding recovery particulars for verification in lline with Financial Regulations No. 3106 which states that a public officer who makes an irregular payment from public fund shall be made to refund the money and be removed from his schedule.

(b) Contract for the Supply and Installation of 1 No 1.5 MVA Generator set and Auxiliary Works at YCT was awarded for the sum of ₦73,322,300.00 through a letter of award Ref. No. AD/R/O.8/VOL.8/209 dated 12th January 2006 with 12 weeks completion period. Further examination of the documents made available revealed that the contract was not approved by the Federal Executive Council contrary to existing regulations.

The Rector had been asked to explain why Federal Executive Council approval was not obtained before the contract was awarded.

FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY, ABUJA

6.-08 In pursuance of reducing the level of unemployment in the country, the Federal Ministry of Labour and Productivity, awarded two contracts for the construction of Training workshop and classroom, Kitchen, canteen and Hostel accommodation in many parts of the country.

During the physical survey of the projects, the following observations were made:-

(a) The contract for the construction of Training Workshop, Kitchen and Canteen was awarded to a company in Garki, Abuja on 15th December, 2006, at a contract sum of ₦35,935,647.95 with a completion period of 24 weeks. After a total sum of

₦8,983,924.00 had been paid to the contractor, the project was abandoned at 35% completion stage.

Available information revealed that the sum of ₦26,951,723.93 which was the balance for the completion of the project had been mopped-up by the Federal Government because of the non-utilization of the fund while the site had been covered with weeds. Due to non-implementation of the contract, the Federal Ministry of Labour and Productivity has not received any value for money from the fund voted for the project.

The Management had been requested to furnish me with explanation as to why the project was abandoned and to state his plans for resuscitating it.

(b) The contract for the construction of Hostel for the Skill Acquisition and Job Centre Enugu, Enugu State was awarded to a company in Garki, Abuja on 15th December, 2006 for the sum of ₦42,345,400.00 and to be completed on 15th June, 2007. During the audit visit to the project site, the project had been abandoned at 45% stage and the area over grown with weeds. No explanation was offered for the abandonment of the project.

(c) The contract for the construction of Training Workshop Classroom, Kitchen and Canteen for the Skill Acquisition and Job Centre, Calabar, Cross-Rivers State was awarded to a company for the sum of ₦37,703,539.60 in the year 2006 and was paid ₦27,020,780.04 which was 72% of the contract sum.

During the audit visit to the project site for physical inspection on 4th August, 2008, it was not possible to gain entrance into the building as it was locked. However, it was observed that the soak-way was poorly done.

The Permanent Secretary had been requested to recall the contractor to site for the completion of the project and eventual handover of keys by the contractor. The audit project Monitoring and Evaluation team should be invited after the completion of the project for inspection.

(d) The contract for the construction of Hostel for the Skill Acquisition and Job Centre, Calabar, Cross River State was awarded to a company at a sum of ₦41,654,670.00 with a completion period of 24 weeks. By August, 2008, a sum of ₦29,852,513.60 was paid to the contractor which was 71% of the contract sum.

During the physical inspection of the project, it was observed that the project was abandoned at 40% completion stage while the payment made was not commensurate with the job done.

In view of the above, contract awarded for the construction of Hostel for the skill acquisition and job centre Calabar for the sum of ₦41,654,670.00 by the Federal Ministry of Labour and Productivity was yet to receive value for money paid.

Consequently, the irregularities had been conveyed to the Permanent Secretary and he should ensure that the contractor return to site to complete the project at no additional cost. He is also to enforce penalty claims for the delay in completing the project as contain in the contract agreement.

FEDERAL HIGH COURT, LAGOS

6.09 During the audit Monitoring and Evaluation of Capital Projects/Programmes executed by the Federal High Court, Lagos for the period 2005 – 2008, the following observations were made:-

(a) A contract was awarded for the construction of the Federal High Court Headquarters Complex, Abuja in April, 2004 at a total sum of ₦4,500,000,000.00.

Available records showed that as at 16th of March, 2007, the contractor had submitted 3 interim payment certificates for works done and was paid accordingly bringing the sum paid plus mobilization fees to ₦3,789,401,126.15. The payment so far represents 84% of the contract sum, implying that the project was 84% completed.

On the 20th of March, 2007, barely 4 days after the payment of certificate No. 3, the consultant to the project, submitted a proposal for what was called "Pre-Commissioning Estimate" on the Court Complex totalling ₦31,716,686.20. The proposal was approved by the Chief Judge on 22nd of March, 2007, two days after while payment was made on (the following day) 23rd March, 2007.

Surprisingly, the Federal Judicial Tenders Board in their letter Ref. No. FJTB/CON/VOL.II/04 of 6th September, 2007 reviewed the contract up-wards by ₦1,573,152,600.19 after the purported commissioning.

As at the time of this review, the contractor has been paid a total sum of ₦3,821,117,812.35, representing 85% of the contract sum, leaving a balance of ₦678,882,187.65 outstanding to complete the project.

Government did not derive any value for the sum of ₦31,716,686.20 paid to the contractor as Pre-Commissioning expenses since the project was yet to be completed as at the time.

The payment of the sum of ₦31,716,686.20 for Pre-Commissioning activities was therefore a waste since the items procured were said to be temporary and "make-belief" which were not useful after the purported commissioning ceremony.

The Federal Judicial Tenders Board did not exercise due economy as required by extant rules in reviewing only 15% uncompleted job in the project valued at ₦678,884,187.65 to a whopping sum of ₦1,573,152,600.19 over 200% increase.

There was no priced Bill of Quantities (BOQ) for additional work or Due Process Certification or structural adjustment in support of the upward review as required by extant rules and regulation.

The Chief Registrar had been asked to recover from the contractor the sum of ₦31,716,686.20 paid to him for the purported commissioning of the uncompleted project.

Similarly, satisfactory explanation is required as to the cause of the upward review of the contract which was at 85% completion by a whopping sum of ₦1,573,152,600.19. Provide the mandate for the upward review and the priced Bill Of Quantities to support the review otherwise, recover the sum of ₦1,573,152,600.19 from the contractor and forward recovery particulars for my verification as the payment cannot be accepted as a legitimate charge against public fund.

(b) Contract for the construction of Federal High Court Complex, Kaduna was awarded at a gross sum of ₦86,839,151.00 to a contractor. As at March, 2006, total payment on this project stood at ₦85,839,131.00 leaving a balance of ₦1,000,000.00 outstanding. Suddenly, a variation in the sum of ₦13,077,884.64 was introduced when the works on the contract was 99% completed and payment made in the same manner.

No reason was given for the upward variation on the contract in the sum of ₦13,072,884.64 and no priced Bill of Quantities was prepared on material or structural valuation to justify the variation.

The Chief Registrar was asked to explain this sudden variation with the sum of ₦13,077,884.64 at the time payment was 99% made on the total cost of the contract; and produce the material and work valuation that resulted to the variation of ₦13,077,884.64 to justify his action otherwise, recover from the contractor the sum of ₦13,077,884.64 and forward particulars of recovery to this Office for further verification.

(c) The sum of ₦3,248,650.24 was observed as an over-payment to a contractor through an over-statement of interim payment certificate resulting from under taxation.

	₦
Amount certified (Net) attached I.P.C. No. 6.	682,216,547.21
Tax and VAT Deduction at 10%	68,221,654.72
Amount payable after taxation at 10%	613,994,892.49
Amount actually paid (Net)	617,243,542.73
Over-payment due to wrong taxation	**₦3,248,650.24**

The Management Director has been asked to recover the sum of ₦3,248,650.23 from the contractor and pay to the appropriate tax authorities, forwarding the recovery particulars to this Office for verification.

KUJE AREA COUNCIL

6.10 During the audit examination of the projects executed by Kuje Area Council, Abuja the following observations were made:-

(a) A limited liability company was incorporated on the 13th March, 2000 with Kuje Area Council holding 50% of its share capital with the aim of generating income through the sale of shops and other commercial activities. Records available to me revealed that the Area Council has committed the total sum of ₦124,167,207.04 to the take off of the project site in November, 2008. At the time of inspection, it was discovered that the project site was overgrown with weed without any contractor on ground to respond to enquiries by me.

The Chairman had been urged to recall the contractor back to the site for the purpose of quick completion of the project or recover the sum of ₦124,167,207.04 already spent on this project, forward the recovery particulars to my office for verification and blacklist the contactor.

(b) The Area Council awarded a contract of ₦48,619,055.00 to a company for the rehabilitation of Kuje Kayarda Road in Kuje Area Council, Abuja in June, 2008. A visit to the site of this project revealed that the length of the road is less than 1km and some of the items included on the priced Bill of Quantities were not provided thus affecting the quality of work done, as some portions of the road had already been washed away when the visit was carried out just few months after the contract was executed. The Chairman was requested to re-call the contractor to rectify the defects in the execution of the road or report him to either EFCC or ICPC for prosecution.

(c) A contract for the drilling of 11 No of hand pump boreholes was awarded to a company in June, 2007 and mobilization fees of ₦4,040,900.00 was paid to the contractor. The contractor failed to mobilize to site (one) 1 year after collecting mobilization fees despite the fact that physical inspections of all the project sites took place in November, 2008.

It was requested that the sum of ₦4,040,900.00 should be recovered from the contractor and forward the recovery particulars for my verification. The contractor and the officers who made the payment should be blacklisted and reported to the EFCC or ICPC for prosecution in line with the extant regulation.

All the above mentioned irregularities had been brought to the attention of the Honourable Chairman whose reaction is being awaited.

NIGERIAN CIVIL AVIATION AUTHORITY, LAGOS (NCAA)

6.11 During the audit Monitoring and Evaluation of Capital Projects/Programmes executed by the Nigerian Civil Aviation Authority, (NCAA) Lagos for the period 2006 – 2008 the following observations were made:-

(a) A contract for the construction of Prototype Regional Office Building at Lagos by NCAA was awarded to a contractor by the Ministerial Tenders Board at a total sum of ₦32,352,572.00. However, it was observed that the contract was reviewed upward by the Interim Board of NCAA to ₦47,939,083.00, resulting in a difference of ₦15,586,511.00 without reference to the Ministerial Tenders Board which awarded the contract and had capacity to award and review contracts of this magnitude.

Similarly, a contract for the construction of Lagos Regional Office and Store, awarded to another contractor by the Ministerial Tenders Board for ₦27,206,928.00 was increased to ₦40,544,776.00 by the Agency's Interim Board resulting in a difference of ₦13,337,848.00 without re-course to the Ministerial Tenders Board that awarded the contract, despite the fact that the letter of award given to the contractor specifically expressed that there would be no variation of contract sum.

The Director-General was asked to produce evidence in form of a mandate showing that the Interim Board was authorized to award or review contracts of such magnitude. Also to account fully for the sum of ₦15,586,511.00 and ₦13,337,848.00 totalling ₦28,924,359.00 for the differences between the initial and reviewed contract prices and forward evidence of recovery to my Office for verification. Again, the erring contractor and public officer should be sanctioned in line with extant regulations.

(b) A company was awarded the contract of constructing the Abuja Regional Office of the Agency at a total contract sum of ₦47,939,083.00. Included in the priced Bill of Quantities for the job was the sum of ₦2.0million contingency charges.

The contract was successfully completed and Interim Payment Certificate No. 2 of 27th November, 2007 for the sum of ₦22,832,228.94 including the contingency sum was issued to the contractor.

The payment of contingency sum without any report of contingency occurrence was queried by the Internal Auditor of the Agency, leading to the deduction of the amount of ₦2 million from the payment made to the contractor on 31st December, 2007.

However, in order to exhaust the irregular contingency provision in the contract, the project supervising engineers issued another certificate (IPC No. 3) on the 7th of July, 2008 (about 8 months after the contract was earlier certified as completed) releasing the sum of ₦2 million to the contractor. This payment was made on 24th July, 2008.

Furthermore, site instruction and approval by the Management allowing additional job to be carried out on the project was not made available. Equally lacking was the priced Bill of Quantities for any additional work on the project. Financial Regulations 415 stipulates that any public officer in charge of public expenditure, must exercise due economy. That money must not be spent merely because it is voted.

The Director-General had been asked to justify the payment of the sum of ₦2 million to the contractor as contingency charges in the absence of any contingency occurrence and, recover the sum of ₦2 million from the contractor and furnish my Office with recovery particulars for verification.

(c) A contract for the construction of fence at the Port Harcourt Regional Office Staff Quarters was awarded to a contractor at the sum of ₦35,540,726.00 on the 29th September, 2005.

A site inspection by the Audit Team in September, 2009 revealed that the contractor has since abandoned the project after the construction of culvert and making three layers of blocks above the DPC. Meanwhile, he was paid the sum of ₦7,422,926.18 on the 22nd of November, 2007.

The Director-General had been requested to recall the contractor back to site to complete the work otherwise, the sum of ₦7,422,926.18 should be recovered from him forwarding recovery particulars to this Office for verification. The contractor should be reported to the EFCC or ICPC for prosecution.

FEDERAL POLYTECHNIC IDA, KOGI STATE

6.12 At the Federal Polytechnic, Ida, Kogi State, the contract for the completion of the abandoned Student Hostel Phase IV was re-awarded to a company at a contract sum of ₦47,006,728.00 in year 2006.

Examination of documents revealed that a contract of this magnitude was carried out without a contract agreement that binds both parties. It was also observed that the contractor received a total sum of ₦20,939,223.09 without Unconditional Advance Payment Bond. The project was later abandoned after payment.

The issue has been taken up with the Rector of the Polytechnic to mobilize the contractor to site or recover the sum of ₦20,939,223.09 from him. The contractor should also be blacklisted and reported to the EFCC or ICPC for prosecution.

(b) A sum of ₦75,971,000.00 was irregularly transferred from the Personnel Cost to overhead expenses. It should be noted that virement of funds from one Sub-head to another shall be made on the approval of the National Assembly as enshrined in Financial Regulation No. 309.

The Rector had been requested to provide the evidence of the mandate issued by the National Assembly to authenticate the virement. His response is being awaited.

FEDERAL UNIVERSITY OF ILORIN, ILORIN

6.13 The contract for the construction of offices and lecture hall, College of Health Science (ICT) was awarded to a company for a total contract sum of ₦300,196,408.50 on 22nd of December, 2008 to be completed in 40 weeks. Within 62 weeks the sum of ₦166,496,528.57 was expended, an amount that represents 55.45% of the contract sum and the work was just about 40% completed. The audit team observed block work only as at the time of audit visit in March, 2010. The contractor had abandoned the job. The contractor was paid much more than the work done.

The Vice-Chancellor should explain why site was abandoned and why the contractor was paid the sum of ₦166,496,528.57 in vain and also to ensure that the contractor should return to site and complete the job. The contractor should be sanctioned in accordance with the extant regulations.

(b) The contract for the construction of faculty of Business and Social Science was awarded to a company on the 22nd of December, 2008 for a total contract sum of ₦125,117,217.00 to be completed in 20 weeks. 62 weeks after, the contract was still at 70% completion stage. Audit team observed that there was no worker on site. The project has been abandoned.

The Vice-Chancellor should explain why the site is abandoned. He has also been requested to:

(i) Ensure that the contractor return to site and complete the job or

(ii) Ensure the recovery of the sum paid, blacklist the contractor and refer him to the EFCC or ICPC in line with the existing regulations.

FEDERAL POLYTECHNIC, YOBE STATE

6.14 At the Federal Polytechnic, Yobe State, the contract for the construction of entrepreneurship block was awarded at a contract sum of ₦21,493,656.45 through a letter of award of 27/8/07. The completion period was 20 weeks.

During the audit examination of the contract documents and payment vouchers, it was observed that a total sum of ₦16,860,795.76 was paid to the contractor representing 79% of the contract sum. On physical inspection in December, 2009, it was observed that the project had been abandoned due to poor procurement plan.

The Rector had been requested to re-call the contractor to site for the completion of the project or refund the sum of ₦16,860,795.70 already collected and sanction the contractor in accordance with the extant rules.

FEDERAL POLYTECHNIC, BIDA

6.15 During the examination of the books of accounts and other records maintained at the Federal Polytechnic, Bida, the following observations were made:-

(a) The contract for the construction of Fence and Dressing Room was awarded to a company at a contract sum of ₦21,757,086.23 through a letter of award Ref. No. F|PB/TC/003/CVI of 22/10/08. The job was supposed to be completed within 12 weeks. Examination of the project documents on the 23rd October, 2009 revealed that the sum of ₦18,602,300.72 was paid to the contractor.

Physical inspection also revealed the following:-

(i) The contract was awarded without contract agreement.

(ii) Provision of ₦352,236.00 for roofing work was not executed.

(iii) Provision of ₦226,734.00 for 106 metre suspended ceiling was not executed.

(iv) Metal doors installed were of inferior quality.

(i) A provision of ₦3,166,554.00 for 134 Nos. 300mm x 1200 fabricated metal grill was partially executed.

(vi) A provision of ₦358,208.00 for 2 No. standard gates was partially executed and the only gate installed was of an inferior quality

The contractor should be recalled to site or refund the sum of ₦4,103,732.00 for job not properly executed and the matter should be handed over to the EFCC.

(b) Also, the contract for the construction of a lecture theatre was awarded to a company at Federal Polytechnic, Bida, at a contract sum of ₦39,879,512.00 through a letter of award dated 22nd October, 2008. The completion period was 12 weeks. Further examination of the accounting record revealed that:

(i) there was no agreement signed between the partners involved and the work was going at a slow pace using inferior materials. The Rector had been urged to recall the contractor back to site with a view to rectify the bad job or refund the amount of ₦39,879,512.00.

All the issues above had been communicated to the Rector and his reaction is being awaited.

COLLEGE OF EDUCATION, OKENE

6.17 At the College of Education, Okene, it was revealed that:-

(a) Examination of payment vouchers revealed that the College did not deduct Withholding Tax (WHT) and Value Added Tax (VAT) totalling ₦1,115,374.50 from 15 contracts. This practice is a contravention of the relevant tax laws and a loss of government revenue. The Provost has been asked to recover the un-deducted Taxes from the contractors and remit same to the Tax Authorities, forwarding the particulars of remittances to this Office for verification.

(b) Cheques totalling ₦11,051,481.00 were being raised before preparation of payment vouchers. This is a contravention of the Financial Regulations 601 which states that "under no circumstances should cheque be raised or cash paid for services for which a voucher has not been raised". The Provost was urged to comment on the anomaly.

(c) Similarly, it was observed that cheques totalling ₦8,513,750.00 were raised before payments were processed through the Internal Audit Unit. This is a contravention of the Financial Regulation No. 1705 which states that Internal Audit Unit shall ensure that "100% prepayment audit of all checked and passed vouchers is carried out". The Provost has been asked to comment on the anomaly.

(d) A contract, which totalled ₦3,468,900.00 for the supply of metal steel/book shelves into the College Library was split and awarded to 5 contractors on five Local Purchase Orders on the 9th August, 2007 in contravention of the provisions of the Financial Regulations which forbids split of contracts which states that such breach of trust will be severely dealt with by competent disciplinary authority as laid down in the Public Service Rules.

(e) Examination of Staff Nominal roll of the College revealed that 9 officers were still in service even after exceeding 60 years of age. The Public service Rule 020810 stipulates that "the compulsory retirement age for all grades in the service should be 60 years or 35 years of pensionable service whichever is earlier". The computed salaries, other allowances and leave grants enjoyed by the officers from the date they were due for retirement to June, 2008 totalled ₦50,163,783.75. The Management was asked to recover the total salaries, allowances and leave grants enjoyed by the officers within the period they over-stayed from the terminal benefits of the officers and forward recovery particulars for verification.

(f) Physical verification of the College vehicles revealed that, one Peugeot 406 with Registration No. FG 41 M 48 attached to the former Provost of the College was taken away by him and not returned as at time of audit inspection. This practice prevented the College from using the vehicle for the purpose for which it was

purchased. The Provost was urged to furnish this Office with efforts made to recover the vehicle from the former Provost. His response is being awaited.

(g) The Net Fixed Assets in the College Balance sheet for 2006 Audited Account was stated at ₦266,701,832.00 against the Value of the items in the notes which totalled ₦265,098,479.00 leading to over stated amount of ₦1,603,353.00. The Provost was asked to investigate the anomaly and report back to my Office.

All the anomalies above were duly communicated to the Provost whose response is being awaited.

(h) Amounts totalling ₦1,115,374.50 were deducted as Withholding Tax (WHT) and Value Added Tax (VAT) from 17 payment vouchers between January, 2007 and February, 2009 but the amount was not remitted to the appropriate Tax Authorities.

(i) Various advances totalling ₦10,664,937.00 granted to 72 staff of the College remained unretired as at the time of audit inspection. This is an indication of loose control over the recovery of Advances. Advances granted to officers should be retired immediately the services is rendered and particulars forward to audit for verification.

(j) It was observed that the College did not maintain main cash books for its transaction, capital, salaries, and wages, overhead and common charges, sub-heads, etc. Only separate Analysis Books were opened for grants/income and expenditure. As a result of this, no cash book balance was obtained throughout the period under audit; also the cash book balances used in the reconciliation statements on all the sub-heads could not be authenticated. This is a contravention of the Federal College of Education Accounting System Manual 1110 which spelt out procedures and guidelines for up-dating and balancing the Accounting Records. The Provost has been requested to ensure the opening of a main cash book where all income and expenditures are recorded, up-dated daily and balanced. His reaction is being awaited.

These irregularities have been brought to the attention of the Provost to ensure the recovery of the above sums and forward the recovery particulars for audit verification and his response is being awaited.

UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL MAIDUGURI

6.18 During the physical inspection of projects carried out by the University of Maiduguri Teaching Hospital, Maiduguri, it was discovered that as at the date of Inspection Report of 20th June, 2009, no work was done in respect of an amount of ₦15,393,000.00 paid to a contractor for the rehabilitation of the Central Sewage system. I have therefore asked the Chief Medical Director to recover the full amount from the contractor and furnish recovery particulars for my audit verification.

NATIONAL ORTHOPAEDIC HOSPITAL, DALA, KANO

6.19 The contract for the construction of Burns Centre, Accident and Emergency Unit at the National Orthopedic Hospital, Dala, Kano State was awarded to a company at a contract sum of ₦100,802,502.10. The final payment on the contract was made on 13th March, 2008. However, the physical verification of the payment revealed that 10 units of 2HP split unit air conditioners, and 6 fire extinguishers were not supplied by the contractor as specified in the Bill of Quantities. Also, mosquito nets were not fixed to the windows as specified. The Chief Medical Director has been urged to recall the contractor to complete the unexecuted aspects of the contract immediately.

NATIONAL PRIMARY HEALTH CARE DELIVERY AGENCY (NPHCDA)

6.20 At the end of 2007 fiscal year, 3 contracts for various sums totalling ₦26,075,000.00 were awarded for the computerization of the accounting system of the NPHCDA. The contracts which were for the amounts of ₦9,125,000.00, ₦9,000,000.00 and ₦7,950,000.00 were awarded to 3 different contractors on 14th December and paid for on 30th and 31st December, 2007. Curiously, on the same 30th December, 2007, 3 personal advances ranging between ₦5,000,000.00 and ₦8,799,500.00 and totalling ₦22,500,000.00 were granted to 3 officers of the Agency purportedly for the computerization of the same accounting system. This is apparently a duplication. Besides, during the physical verification of projects undertaken at the Agency in September, 2009, it was discovered that the computerization programme was not executed.

It is clearly evident that Government funds have been cleverly siphoned under the guise of computerizing the accounting system. The timing of the payments also suggested a desperate attempt by the Agency to exhaust un-utilized funds at the end of the financial year. Public funds to the tune of ₦48,575,000.00 were frittered away on this fictitious project with absolutely no value to show for it. The full amount should be recovered from the members of staff and companies involved in this fraudulent scheme. In addition, severe disciplinary action should be imposed on the staff members in form of gross misconduct while the companies should be blacklisted and referred to the EFCC or ICPC.

(b) Similarly, a sum of ₦5,833,000.00 was paid to a company on 30th December, 2007 for the supply of 200 cartons of photocopying papers, 20 pieces of HP Printer model HP4250 and 45 pieces of Printer Toner HP2015 (53A) to the Agency. Audit verification revealed that the items were not supplied. This amount should be recovered from the company forwarding recovery particulars to my office for perusal. The officer who encouraged this fraudulent payment should be discipline for misconduct while the contractor should be referred to the EFCC or ICPC.

The Executive Secretary's reaction to the issues is still being awaited.

NATIONAL INSTITUTE FOR POLICYAND STRATEGIC STUDIES (NIPSS)

6.21 During the year under review the Institute awarded 12 contracts for a total contract sum of ₦83,083,383.01 to 12 companies for the renovation of Participants Chalets in December, 2007. Surprisingly, 100% mobilization fee was paid to all the contractors on the same date of 28/12/08, apparently in a bid to circumvent the Accountant-General's Circular in respect of unspent funds for the 2007 financial year. This action violates section 35(1) of the Public Procurement Act, 2007 which prescribes a maximum of 15% mobilization fee on government contracts.

The Director-General has been asked to explain the breach of the Public Procurement Act and suspicious nature of the payments.

(b) Amounts totalling ₦77,453,804.29 were transferred from the Capital account of the Institute to other overhead accounts between March, 2007 and May, 2008. The rationale for the transfers was not explained. Also, no documentary approval was made available to justify the transfers from the National Assembly.

The Director-General was urged to produce the authority for the transfers in form of mandate from the National Assembly, letters of authority from the Minister of Finance, Accountant-General of the Federation and letter of notification to the Auditor-General for the Federation.

(c) No authority was produced to support the placement of a sum of ₦52,500,000.00 from the capital account of the Institute on a fixed deposit with a commercial bank. Besides, the sum of ₦20,000,000.00 said to have accrued as interest on the fixed deposit was not paid to Treasury, as required by the Financial Regulations.

The Director-General was requested to explain the where about of the interest amounting to ₦20,000,000.00 and pay the interest to Treasury immediately and forward relevant particulars to my office for verification.

NATIONAL IDENTITY MANAGEMENT COMMISSION (NIMC), ABUJA

6.22) A sum equivalent to ₦422,940,000.00 was paid as a transfer payment to the account of a French company through the opening of a letter of credit with the Central Bank of Nigeria (CBN).

Audit examination revealed that the said letter of credit from Central Bank of Nigeria (CBN) was not attached to the payment voucher. The policy file No. NIMC/OSGF/1/1/25 used in the processing of this payment was not made available to the audit team either. The team could not preview the content of the agreement

entered into by NIMC that warranted this payment. The file was said to be with the Office of Secretary to Government of the Federation (OSGF).

The afore-mentioned policy file should be retrieved from the Office of the Secretary to Government of the Federation for auditing to be carried out on the project in order to enable me express my opinion on the amount spent.

(b) The project for the provision of Primary Data Recovery Centres were made to be sited at the Headquarters of NIMC in Abuja and Minna, Niger State in Phases I and II of the project at contract sums of ₦150 million and ₦124,092,164.00 respectively. The contracts for the two Recovery Centres were awarded to one contractor.

Physical inspection of the two Centres revealed that existing buildings were renovated to house the equipment at both centres. The Minna Centre Project which commenced in July, 2009 was sited at the former Computer Centre of NIMC. This is not a new building but an existing bungalow.

It is therefore difficult to accept that the sums of ₦150,000,000.00 and ₦124,092,164.00 respectively, were utilized just for the renovation of existing buildings to house the Primary data Recovery Centres.

The Management of NIMC was ask to proof that the total amount of ₦274,092,164.00 was properly approved and was judiciously utilized for the purpose intended. otherwise the total amount should be recovered and paid to government coffers. Recovery particulars should be forwarded to me for verification.

All the issues raised in this report had been communicated to the Management of NIMC and the response is being awaited.

SMALL AND MEDIUM ENTERPRISES DEVELOPMENT AGENCY OF NIGERIA

6.23 During the examination of the books of accounts and other records maintained at the Small and Medium Enterprises Development Agency of Nigeria, Abuja, for the period 2006 – 2009, it was observed that between 3/3/08 – 11/3/08, the sum of ₦197,564,696.50 was transferred from Capital account to Overhead account without appropriate authority/mandate from the National Assembly in consonance with the extant regulations. Transfers from capital account to overhead account is not allowed and is against the law.

The Director-General had been requested to explain the rational behind this transfers, provide me with the mandate from the National Assembly and forward same to my Office for verification.

FEDERAL MINISTRY OF AGRICULTURE AND WATER RESOURCES

6.24 The contract for the construction of Shagari Dam was awarded in 2004 based on preliminary design and was completed in record time by the contractor at a total contract sum of ₦669,307,163.93.

However, the construction of the gallery included in the scope of work was not satisfactorily executed as the structure of the gallery was already showing serious cracks and may not be able to stand the test of time.

The Permanent Secretary, Federal Ministry of Agriculture and Water Resources was therefore urged to recall the contractor to correct the defects or refer the contractor to EFCC/ICPC for prosecution.

(b) The construction of the first phase of the Ile-Ife Dam and water supply scheme was awarded in December, 2004 at a total cost of ₦2,481,088,581.37. The second phase which is the water supply component will be awarded at the completion of the first phase. To date the first phase is yet to be completed and surprisingly, the contractor had since abandoned the site. The contract had already gulped 50% of contract sum and if no urgent action is taken, the project would be a failed one and money already spent would be a waste of scarce resources.

The Permanent Secretary, Federal Ministry of Agriculture and Water Resources had been requested to explain:

(i) The reason for non-completion of the project
(ii) Why a colossal amount of ₦2,481,088,581.37 should be allowed to be a waste.

(c) The contract for the Otta Water Supply project was awarded to a company at a sum of ₦2,000,000,000.00 in 2005. More than ₦1 billion had been expended on this project before it was abandoned. The site is in a sorry state, the pumping house is overgrown with weeds, the diesel tanker supplied over 3 years ago is rusting away, containers of pumps and other components are kept under rain and sun. The project is a colossal waste of public resources and of no benefit to the community.

The Permanent Secretary, Federal Ministry of Agriculture and Water Resources had to explain all the anomalies mentioned above. His reaction is yet to reach my Office.

NIGERIA HYDROLOGICAL SERVICES AGENCY

6.25 At the Nigeria Hydrological Services Agency, it was observed that a company was awarded the contract for the construction of ground water monitoring wells in the

6 geopolitical zones of the country at a contract sum of ₦6,841,950.00. The job was completed since 2007 but the project could not be put to use because loggers which are crucial to the functioning of the project are yet to be installed. Also the site was not fenced to ensure security and avoid intruders. No effort was put in place to source funds for the accomplishment of the outstanding jobs.

The Executive Director was urged to explain and show efforts made to source funds in order to complete the outstanding jobs, so that the objectives and benefits of this project may be realized and inform me accordingly.

NIGERIA IMMIGRATION SERVICE

6.26 At the Nigeria Immigration Service, the following were observed during the verification of on-going projects:-

(a) The contract for the renovation of the official quarters of the Assistant Comptroller-General Zone "B" at Kawo, Kaduna was awarded to a company for a sum of ₦4,500,000.00 in 2006. During an audit verification visit in October 2008, the property was found abandoned, unoccupied and under lock and key. It was understood that the ACG misled the contractor into working on a totally different property located at Ungwar Rimi – a building owned by the Federal Ministry of Works but used by the Nigeria Immigration Service. On discovering the deception, the contractor mobilized to the correct site but could not achieve much as his finances were already depleted on the wrong site. Thereafter, he abandoned the project uncompleted following which the ACG locked up the premises.

The Comptroller-General of Immigration Services has been requested to thoroughly investigate this matter with a view to ascertaining the authority for diverting the contractor.

(b) The contract for the construction of the Passport Office Makurdi, Benue State was awarded to a company in December, 2001 for a total sum of ₦49,778,003.80 and a completion period of 18 months. An audit site visit in August, 2008 revealed that the project had since been abandoned by the contractor. A total sum of ₦40,000,000.00 had been paid to the contractor whereas only 25% completion was achieved. The contractor should be recalled to complete the project or refund the over-payments made for works not executed.

(c) The contract for the construction of the Command Office Complex at Abakaliki, Ebonyi State was also awarded to a company in December, 2001 for a sum of ₦49,778,003.57 with a completion period of 18 months. Despite the payment of ₦47,289,103.62 representing 95% of the contract sum, this project had since been abandoned by the contractor and was over-grown with weeds as at the time of audit

visit in October, 2008. The contractor should be recalled to complete this project which had reached advanced stages of construction before it was abandoned.

(d) Work is yet to commence as at the time of audit visit in August, 2008, on the construction of ground water drainage and access road at the Command Office Complex, Abakaliki, awarded to a company since December, 2005 at a contract sum of ₦4,703,537.00. The Comptroller-General of Immigration Services has been advised to re-award this contract to another contractor.

(e) The contract for the construction of a Bore-hole with overhead tank at Sahuda Control Post in Adamawa State was awarded in March, 2005 at the contract sum of ₦4,500,000.00. A visit to the site on 28th August, 2008 revealed that no borehole was sunk and no overhead tank was constructed. Instead, the contractor merely installed a hand pump over a simple well. As at the time of audit visit, this well was completely dry. The objective of undertaking this project, which is to provide portable water for members of staff at this Post has therefore not been achieved.

The Comptroller-General was requested to explain how this contractor was paid without complying with the contract specifications. The contractor should be recalled to execute the project in accordance with the specifications and design or refund the full cost of the project. His response is being expected.

NIGERIA CUSTOMS SERVICE, ABUJA

6.27 During the verification of contract payments at the Nigeria Customs Service, Abuja, for the period 2005 – 2009, the following observations were made:-

(a) A company was awarded a contract for the total sum of ₦47,115,232.50 for fencing and landscaping the government warehouse at Murtala Muhammed Airport, Ikeja, Lagos in 2009 with a 12-month completion period. It was however, surprising to note that more than a year after the contract was awarded, a visit to the site of the project in June, 2010 revealed that the contractor had not attained an appreciable level of work as it was still on the block-fencing stage without any gate and no landscaping in place.

The incompetence of the contractor has been reported to the Comptroller-General whose reaction is being awaited.

(b) Another contract was awarded to a company for the construction of Government warehouse and Chain Link fencing at Area Office, Lafia at a contract price of ₦9,200,637.27. A visit to the project site in June, 2010 however, revealed that the contractor had since abandoned the site without completing the work, after collecting the entire contract sum.

The Comptroller-General had been urged to recall the contractor to site to complete the job or recover the sum of ₦9,200,637.27 from the company and forward recovery particulars for verification.

(c) The Service awarded a contract for the conversion of Customs House, Gwagwalada, Abuja into a barracks at a contract sum of ₦27,906,979.92 on 19th August 2009. Although mobilization fee was duly paid to the contractor, but a routine visit to the project site on 14th July, 2010 revealed that the contractor abandoned the contract after removing the windows and doors to the old building. The completion period of this contract was initially put at 16 weeks but nothing was achieved one whole year after the payment of mobilization fee to the contractor.

The contractor should be recalled to site to complete this contract or refund the mobilization fee paid to him. He should be blacklisted and also referred to the EFCC for prosecution.

(d) In its quest to develop befitting staff residential accommodation, the Service awarded a contract for the construction of a drive-in and parking areas at Customs barracks, Airport road, Abuja at a contract sum of ₦13,483,727.77 and a completion period of 12 weeks. Apart from the substandard job carried out by the contractor, the quantum of job completed vis-à-vis the amount of money already paid to the contractor cannot be justified as at the time of audit visit on 14th July, 2010. The contractor was not on site to explain his reasons for abandoning the project site.

The Comptroller-General has been requested to recall the contractor to site to complete this project, otherwise he should be referred to the ICPC for prosecution and refund.

(e) The contract for the construction of covered drains to roads A, F, G at Customs Barracks, Airport Road, Abuja at a contract sum of ₦39,788,233.51 and a completion period of 17 weeks was awarded in 2008. A routine inspection of the site carried out in July 2010, indicated that sub-standard materials may have been used in carrying out this project which had started showing signs of failure as the drains had started falling apart just after the completion of the contract.

Therefore, the contractor should be recalled to site to rectify this defect or be sanctioned in accordance with the regulations.

(f) After a competitive bidding process, a contract was awarded to a company for the construction of a modern corporate headquarters for the Nigeria Customs Service at a total contract sum of ₦2,884,293,955.00. The contract was awarded in 2005 with a completion period of 104 weeks. After several failures to meet the handover date of March 2008, which was reviewed later to March 2011, the contractor finally abandoned the project.

As at December, 2009, the contractor has been paid a total sum of ₦1,149,009,767.93. This project is a 13-storey building and work was still at the 2nd floor of the building when it was abandoned.

The Comptroller-General has been urged to terminate this contract and re-award it to a more competent contractor. There is no hope of the contractor handing over the building to the Service in March, 2011 even after collecting this whooping sum of more than ₦1 billion.

(g) The Service awarded contracts for the provision of street lighting and construction of a network of roads at the Command and Staff College Gwagwalada, Abuja in 2005 with mobilization and subsequent payments duly paid to the contractors.

It was however observed during a visit to the College in July, 2010 that the contactors performance was not commensurate to level of funds already collected by them.

The Comptroller-General was urged to ensure the early completion of these projects and inform me for follow-up verification.

All the above irregularities had been communicated to the Comptroller-General whose explanation is being awaited.

NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY, (NITT) ZARIA

6.28 At the Nigerian Institute of Transport Technology (NITT), Zaria, contract for the construction of Participants' Hostel Phase II was awarded at a contract sum of ₦493,625,172.37. On the 13th October, 2009, an interim payment certificate was issued for the payment of the sum of ₦53,221,313.63 and payment effected on the 20th October, 2009. In the interim certificate were two items worth ₦14,705,000.00 which were fully paid for.

During physical inspection, the two items i.e. Mechanical Plants and Technical and Surveying equipment, were not seen at the project site.

In view of this, the sum of ₦14,705,000.00 being the cost of the two items that were not physically seen at the site of the project but which were fully paid for can not be accepted as a proper charge against public funds.

The Director-General had been asked to cause the contractor to bring the Technical and Surveying equipment and the Mechanical Plants to site or the sum of ₦14,705,000.00 be deducted from the outstanding payments to the contractor.

(b) 16 contractors of various amounts totalling ₦946,933,217.11 were awarded and paid. Further scrutiny of the contract vouchers revealed that most of the contracts were supplied items. However, various amounts totalling ₦41,456,072.00 were added to the contract amounts as preliminary expenses.

It is inexplicable how contracts for the supply of office furniture could have an addition of preliminary expenses to the cost of the contract. In view of this, I can not accept the expenditure of ₦41,456,072.00 as a proper charge against public funds.

The Director-General has been requested to recover the sum of ₦41,456,072.00 from the 16 contractors and inform me of the recovery for my audit verification

(c) 13 contracts of various amounts totalling ₦640,914,667.97 were awarded and paid.

A scrutiny of the payment vouchers revealed that various amount totalling ₦16,000,000.00 were included in the Bills of Quantities as contingencies. However, there was no evidence to indicate the occurrence of any contingent happening at any time.

It should be noted that the payment of contingencies, whether or not included in the Bills of Quantities, can only be effected upon the happening of events and issuance of instructions by the site Engineer and or Architect with the approval of the Accounting officer.

The inclusion of these amounts in the Bills of Quantities and the subsequent payment without the happening of any unforeseen event is tantamount to over-payment.

In view of this, I can not accept the expenditure of the sum of ₦16,000,000.00 as a proper charge against public funds and should be recovered. The recovery particulars be forwarded to my Office for audit verification.

The Director-General had been requested to recover the sum of ₦16,000,000.00 from the 13 contractors and inform me of the recovery for my audit verification.

(d) 9 contracts of various amounts totalling ₦173,818,232.50 were awarded by the Nigerian Institute of Transport Technology, Zaria and various amounts totalling ₦121,672,762.75 representing 70% of the contract sum were paid as mobilization fees.

The payment of mobilization fee of up to 70% of the contract sum contravenes the provisions of the Public Procurement Act, 2007 which requires the payment of

15% of the contract sum as mobilization fee subject to the submission of an unconditional Bank guarantee.

The Director-General had been requested to comment and his response is being awaited.

NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY (NOSDRA), ABUJA

6.29 A company was awarded the contract for the construction of laboratory/warehouse at a contract sum of ₦394,003,621.25. The contract was signed and accepted by the contractor on the 18th November, 2008 with a completion period of 68 weeks (1 year and 4 months). However, a total sum of ₦111,997,450.08 had been paid to date.

A visit to the project site revealed that the project was just about 30% completion which is still on-going.

The Director-General had been instructed to liaise with the Budget Office to release fund in good time to enable the contractor meet up with the completion period so as to avoid variation being raised.

NATIONAL EXAMINATION CONUCIL (NECO) MINNA

6.30 At the National Examination Council, (NECO), Minna, contract for the construction of Bauchi State Zonal office was awarded at a contract sum of ₦28,988,594.80 with a completion period of 20 weeks.

As at the time the audit team visited the National examination Council Headquarters, the sum of ₦27,076,168.92 representing 93.4% of the contract sum had been paid to the contractor.

During the physical inspection of the project, it was observed that the construction work had not reached 50% completion level.

The Registrar was asked to explain why the payment of 93.4% of the contract sum was effected while the construction work was below 50% completion level. He should recall the contractor back to site to complete the uncompleted job or refer the matter to EFCC.

FCT HIGH COURT OF JUSTICE

6.31 The following observations were made at the Federal Capital Territory High Court:

(a) The contract for the completion of a duplex for use as the FCT Chief Judge's official residence at Katampe District Extension, Abuja was awarded in September, 2005 at the sum of ₦105,915,054.83. Available records showed that the contractor has so far achieved 95% completion and has been paid a total sum of ₦93,886,985.33.

However, the physical inspection of the project revealed that the project had been completely abandoned. The site was over-grown with weeds while the building was fast dilapidating.

Surprisingly, the project is situated in a remote, sparsely populated area and was therefore not habitable presently. This project has thus become a "white elephant project" on which Government has so far spent ₦93,886,985.33 without deriving any value. To all intents and purposes, the objective of embarking on this project, which is to provide befitting residential accommodation for the Chief Judge of the FCT has not been achieved after well over 4 years. I have called for the Chief Registrar's explanations.

(b) The sum of ₦300,000,000.00 was paid to a contractor on 5th December, 2008 as consultancy fee in respect of a proposed multi-level car park project. This is in a bid to avoid returning money to chest at the end of the year.

Available records showed that this consultancy services contract was not subjected to competitive bidding and did not receive the approval of the Federal Judicial Tenders Board before award and payment. The contractor was hand-picked by the Court and hurriedly paid the said sum of ₦300,000,000.00. The scope and nature of the consultancy service to be provided on the proposed project was not disclosed. It was however noted that to date, neither the car park project, on which the consultancy was based nor the consultancy contract itself was approved by the Federal Judicial Tenders Board.

The Chief Register has been requested to explain the propriety of the entire transaction, otherwise recover the amount paid from the consultant.

Furthermore, the sum of ₦15,000,000.00 wrongly refunded to the consultant as over-deduction of tax should be recovered forthwith. The refund was based on the misleading claim by the consultant that he should be levied 5% instead of 10% Withholding tax on the ground that he is an individual and not a company. Audit inquiries have since proved this to be untrue as this consultant has usually been levied 10% Withholding tax as a firm, in several other transactions with the Court.

(c) The contract for the construction of the FCT High Court complex at Maitama, Abuja was awarded for a total contract sum of ₦5,522,355,148.37. The complex was commissioned by the President on 16th December, 2006 as displayed on the plaque at the complex. The Valuation Certificate (No. 22) which released the final payment of ₦50,233,379.99 to the contractor was issued by the Project Consultant on 16th February, 2007 and paid on 6th March 2007.

Surprisingly, after full settlement of the final payment, the Federal Judicial Tenders Board at its meeting of 20th June, 2007 approved an upward review of the contract sum for the already-completed and commissioned project by an amount of ₦485,347,139.28, thereby bringing the reviewed contract sum to ₦6,007,702,287.65. This variation was fully paid on 28th December, 2007. No Bill of Quantities for the additional jobs said to have been done on site was produced during the audit. There was no evidence of valuation of additional jobs by the Federal Ministry of Housing and Urban Development and no due Process Certificate in respect of the alleged additional jobs was presented for inspection.

Similarly, "additional consultancy and residency fees" amounting to ₦175,000,000.00 was approved for the Project Consultant by the Federal Judicial Tenders Board on the same day. This upward review was said to have resulted from the increase in contract sum of the construction of the High Court complex. This ₦175,000,000.00 was equally paid to the consultant on 28th December, 2007. This is all in a bid to avoid returning money to chest at the end of the year.

In the absence of convincing proof of execution of additional jobs at the new High court complex, these additional payments totalling ₦660,347,139.28 would not be accepted as proper and legitimate charges against public funds, and should be refunded. Therefore, I have asked the Chief Registrar, FCT High Court to justify these additional payments and make available all relevant documents for my verification.

He is yet to respond to all the anomalies mentioned above.

NATIONAL AGENCY FOR PROHIBITION OF TRAFFIC IN PERSONS AND OTHER RELATED MATTERS (NAPTIP), ABUJA

6.32 Audit examination of records at NAPTIP Headquarters, Abuja, revealed that a total of 8 Nos. Buildings were purchased during the period under audit costing ₦302,487,550.00. This include the headquarters building in Abuja, Zonal Offices in some States and shelter houses for the victims of traffickers.

The title deeds which includes, C of O and Change of Ownership documents were not produced for sighting, to confirm if transfer of ownership of the properties was actually affected.

The Management was required to produce the purchase Agreement of the buildings and inform my Office for verification.

(b) Records at NAPTIP Headquarters, Abuja revealed that the sum of ₦235,200,000.00 was released in the warrant issued to NAPTIP for the purchase of the Headquarters building. The cost of purchase of the building according to available records was ₦120 million, leaving a balance of ₦115,200,000.00.

The Management was requested to show how the balance of ₦115,200,000.00 was expended. No response was received so far.

SECTION 7

PERIODIC CHECKS OF STATUTORY BODIES

PERIODIC CHECKS OF STATUTORY CORPORATIONS, COMMISSIONS, AUTHORITIES ETC.

UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU

7.01 At the University of Nigeria Teaching Hospital, Enugu, it was observed that:-

(a) The bank reconciliation statement on personnel revealed that withdrawals, totalling ₦6,361,420.44 were made without entries in the cash book contrary to the provisions of the Financial Regulations. This indicates that payment vouchers were not raised for them.

(c) The Hospital out sourced the training of its entire staff to a Consulting firm for the sum of ₦19,600,000.00 in 2008. Out of this amount, ₦7,500,000.00 was paid without any relevant documents to substantiate the payment as stipulated by extant rules.

The Chief Medical Director had been urged to comment on the above lapses and his response is being awaited.

LAGOS UNIVERSITY TEACHING HOSPITAL

7.02 In line with section 85(4) of the Constitution of the Federal Republic of Nigeria, 1999, periodic checks was conducted at the Lagos University Teaching Hospital and the following observations were made:-

(a) Contrary to Financial Regulation 734 which states that no government organization or agency shall place government funds in any commercial bank that will charge commission on transactions, the Lagos State University Teaching Hospital placed government funds in 2 commercial banks that charged commission on transactions to the tune of ₦22,215,899.13 between January and December, 2008.

(b) 8 payment vouchers of amounts totalling ₦3,218,023.32 were raised and paid without being pre-audited by the Internal Audit Unit. This is a violation of Financial Regulation 1705 and a clear indication of a breakdown of internal control mechanism.

(c) 27 contract vouchers of various amounts totalling ₦15,890,052.00 were raised for various purposes and paid without deducting the mandatory 5% Withholding Tax and 5% Value Added Tax (VAT) totalling the sum of ₦811,587.00 as required by extant regulations.

The Medical Director had been requested to comment on the above the sum of ₦811,587.00 and recover the various sums and remit to the relevant authorities. His response is being awaited..

INVESTMENTS AND SECURITIES TRIBUNAL

7.03 At Investments and Securities Tribunal Abuja, it was observed that:-

(a) A total sum of ₦122,105,898.11 was purportedly spent for the purchase of store items, but these items were not received in the store as Store Receipt Vouchers (SRV) were not issued. It was therefore difficult to ascertain whether these items were actually purchased. Documentary evidence (SRV) should have been produced to confirm that these items were purchased.

(b) A total sum of ₦2,230,000.00 was collected for the registration of contractors in 2008, but only the sum of ₦1,090,000.00 was paid to bank. The balance of ₦1,140,000.00 was not accounted for by the Officer in charge of revenue.

(c) Cash withdrawals totalling ₦152,918,506.00 were made and paid to 12 Officers in accounts section between April and December, 2008. The purpose for these payments was not disclosed as the payment vouchers were not produced contrary to extant regulations.

(d) Similarly, the sum of ₦67,500,000.00 was transferred between June and November, 2008 from Overhead account to an unstated account through 5 different cheques. The reason for the transfers was not disclosed and the relevant paid vouchers were not produced for examination. The list disclosing the beneficiaries of the sum of ₦67,500,000.00 was not attached.

All the lapses had been communicated to the chairman and his response is being awaited.

NIGERIAN NATIONAL MERIT AWARD, ABUJA

7.04 At the Nigerian National Merit Award, Headquarters, Abuja, it was observed that:-

(a) The Nigerian National Merit Award maintained its Over-Head, Revenue, Investments and Capital Accounts with 3 Commercial Banks and Central Bank of Nigeria. But surprisingly, bank reconciliation statements were not prepared for any of these accounts between January and November, 2009 as at the time of periodic checks in December, 2009. Non-preparation of bank reconciliation statements could

lead to non-detection of unauthorized debits as well as other sharp practices in the bank accounts.

(b) Cash Book was not maintained to record the transactions relating to Capital Account for the year 2009 despite the fact that various Capital Expenditures amounting to ₦99,985,075.00 were incurred during the period under review. Non-maintenance of a cash book negates the spirit of accountability and contravened the provisions of the Financial Regulations.

(c) 4 payment vouchers amounting to ₦1,454,925.00 were paid without passing through pre-payment audit. Failure to carry out pre-payment audit of payment vouchers could lead to non-detection of possible errors, irregularities and other miscellaneous sharp practices. This deliberate omission also contravened the provisions of the Financial Regulations which require, among other things, that the Head of Internal Audit Unit in all Ministries/Extra-Ministerial Department Offices and other Arms of Government shall ensure that 100% pre-payment audit of payment vouchers is carried out before payment.

The Secretary had been requested to explain why the extant regulations were flouted and his response is being expected.

FEDERAL MEDICAL CENTRE, LOKOJA

7.05 During the periodic checks carried out on the accounts of the Federal Medical Centre, Lokoja, the following observations were made:-

(a) 58 payment vouchers totalling ₦25,771,041.79 were not passed to the Internal Audit Section for auditing before payments. The practice constitutes a flagrant violation of the provision of Financial Regulations (2009 edition) No. 1705 which requires that all payment vouchers must be pre-audited by the Internal Auditors before payments are made and an indication of a breakdown of internal control mechanism.

(b) Similarly, 97 payment vouchers for amounts totalling ₦176,018,654.00 raised between January, 2007 and September, 2008 were not produced for audit examination. The vouchers should be made available to my office for me to certify that the sum of ₦176,018,684.00 is a proper charge against the public funds.

(c) Advance payments of ₦4,784,197.29 was made to 3 contractors handling maintenance and security services of the Hospital. This was for the payment of their Officers salaries for 3 months in advance. These payments were not in conformity with the laid down procedure, because the services had not been offered up to date.

The Medical Director has been asked to comment on above lapses and his comment is being awaited.

ABUJA ENVIRONMENTAL PROTECTION BOARD

7.06 At the Abuja Environmental Protection Board, it was observed that:-

(a) Fixed Assets Register, where all assets owned by the Board were supposed to be registered, with details of records of purchases, costs, description of the assets, location, annual depreciation charge, accumulated depreciation and net book value, etc was not in place. Absence of the Fixed Assets Register definitely leave rooms for irregularities in the published account figure, misplacement and misapplication of valuable assets without being detected or outright removal that cannot be traced.

(b) Abuja Environmental Protection Board usually makes use of their personnel to clean up areas they had contracted to private individuals. An enquires into the rationale behind their actions revealed that the Management used to conscript their Officers known as 'cleaning up intervention' where the contractors failed to meet their expectations. Despite the fact that staff of the Board were used to clean up areas where contractors failed, Management never deemed it fit to surcharge the contractors for their ineptitude to discharge their contractual agreement as expected. The Director has been asked to ensure.

(i) That in future such duplication of work by the Management should be avoided. The essence of contracting out the jobs was defeated as the value for the money spent could not be achieved due to incompetence on the part of the contractors who could not handle the jobs efficiently. Therefore, contractors who could not deliver effectively should have their contracts terminated and be replaced with experienced and competent contractors.

(ii) Also, Management should as a matter of urgency make selection of contractors to be purely on merits, that is, it should be based on ability of contractors to deliver effectively and efficiently rather than on political considerations.

(c) A cash advance of ₦16,000,000.00 was granted to an Officer on a payment voucher dated 1st March, 2007 for the purchase of motor vehicles. This purchase which should have been contracted out did not go through tendering procedure. This illegal transaction resulted in depriving the Government the legitimate 5% value added tax (VAT) and 5% Withholding Tax totalling ₦1,600,000.00. The Director has been asked to explain why such amount of money should be granted to an Officer as an advance instead of contracting the purchase out in line with the extant financial regulations.

(d) An Officer took cash advance for amounts totalling ₦3,400,000.00 for cleaning up intervention of Karu/Karshi refuse dump axis of the Federal Capital Territory tagged as "timely intervention". This activity were viewed as ineffective and inefficient because huge pile of refuse littered at the site without being cleared timely or that they were not cleared at all in the first place as at the time of audit inspection. The Director has been informed that:-

(i) The "timely intervention" was not effective enough to have an impact on the disposal of the refuse at the site. The management therefore should intensify effort by visiting the site to know what was on ground and make appropriate decision on how to get rid of the heap of refuse at the site.

(iii) There should be adequate provision of containers for dumping garbage at the sites to avoid littering them on the ground to be blown off by the wind which could cause serious air borne disease or constitute other health hazards in and around the vicinity and even beyond.

(iv) Government desire to keep Abuja clean cannot be over emphasized. Management efforts in making sure that the dreams of making Abuja clean should go beyond Maitama, Asokoro, Wuse and Garki Districts, but also should include suburbs of the Federal Capital Territory such places as Lugbe, Kubwa, Bwari, etc where refuse dumps have blocked roads, causing untold health hardship to the people within the vicinity.

(e) Store is an integral part of the Organization with the sole responsibilities of keeping records of all items purchased and their distributions to various end users. It falls short of its function if it does not record all store items purchased and their distributions to the users. However, at the AEPB, it was observed that there was no record of store items available for verification. Efforts made to get the documents, such as store ledger, bin cards, tore receipt vouchers, store issue vouchers proved abortive even though the Officers promised to provide them for audit verification. .

(f) The Board operates fuel dump for their motor vehicles. However, during the team's inspection visit at the site of the fuel dump to examine records of receipt of fuel and distribution including their expenditure profile, it was discovered that there was no record maintained for the fuel dumps at the site. All efforts to get the documents for verification of the activities at the dump proved abortive despite the Management's promises.

(g) A sum of ₦7,388,961.76 raised on cheque No. 90080 dated 30th December, 2005 by the Board for payment of pension fund to the supervising Authority (FCDA) has not been presented as it still appear in the Union Bank Statement of 2007.

All the matters have been brought to the attention of the Director/Chief Executive Officer and his reaction is being expected.

NATIONAL BOUNDARY COMMISSION, ABUJA

7.07 At The National Boundary commission, Abuja, the following observations were made:

(a) The sum of ₦684,231,960.26 was outstanding as unretired cash advances at the time the Audit Inspection in November, 2009. Out of this amount, only ₦197,165,110.35 was entered into the advances ledger, leaving the sum of ₦487,066,849.91. It is also worrisome to note that huge sums of money were granted as cash advances without appropriate mandate. See few of the example below:-

S/No.	Purpose	Amount ₦ : K
i.	Nigerian Contribution for dredging of River Kumadugo	22,000,000.00
ii.	Hiring Heavy Duty Equipment like Crane and Caterpillars	11,945,908.80
iii.	Transportation and Security	20,386,558.00
iv.	Contingencies and Air-Tickets	8,509,520.00
v.	Air tickets, course fee and contingencies	21,265,520.00
vi.	Hiring of Helicopter and air tickets	8,009,500.00
vii.	Hiring of Helicopter and maintenance of jeeps	10,640,000.00
viii.	Hiring of Helicopter and Maintenance of vehicles.	8,740,000.00

(b) Similarly, special advances varying between ₦98,000.00 and ₦37,914,097.00 totalling ₦194,785,420.90 granted to the 25 members of staff for various projects between February, 2005 and October, 2007 were yet to be retired even as at the date of the Inspection Report of 30th November, 2009 when the projects had been completed.

(c) A sum of ₦135,840,968.55 was paid to some members of staff of the Commission as estacode allowance between 2006 and 2007 without the relevant supporting documents, such as receipts, air tickets, schedules/sub-receipts signed and dated by the beneficiaries. There was no proof of evidence to show that the entire amount was expended for the purpose intended.

The Director-General had been communicated on the above lapses and his reaction is being awaited.

NIGERIAN INVESTMENTS PROMOTION COMMISSION

7.08 During the periodic checks carried out on the accounts of the Nigerian Investments Promotion Commission, Abuja, the following observations were made:-

(a) 16 payment vouchers amounting to ₦17,858,387.38 were not subjected to pre-payment audit, contrary to the Financial Regulations (2009 Revised) No. 1705 which states inter-alia that all “Arms of Government shall ensure that 100% pre-payment audit of all checked and passed vouchers are carried out”. The non-compliance with the extant regulation can lead to duplication of payments and/or other fraudulent activities.

(b) 52 cheques amounting to ₦54,610,861.40 were recorded as unpresented as at the time of audit. Many of these cheques having become stale and should have been written back into the Cash Books according to the existing regulations.

(d) A colossal sum of ₦46,304,706.79 granted as cash advances to 65 officers between February, 2007 and January 2008 ranging between ₦10,00000 and ₦4,580,000.00 were not retired as at the time of this verification in September, 2009. Multiple advances were granted, contrary to the extant provision which states that another advance should not be granted to an officer who had outstanding advance. This shows weak internal control over granting and retirement of cash advances. The advances should be retired immediately and forward the retirement particulars to my Office for verification.

The issues raised herein have been communicated to the Director-General and his response is being awaited.

FEDERAL POLYTECHNIC EDE, OSUN STATE

7.09 At the Federal Polytechnic Ede, Osun State, it was observed that:

(a) Fixed Assets Register was not properly maintained by the Institution. Assets purchased were not posted regularly. Maintenance of Fixed Assets Register is necessary to reflect the date of purchase, purchase price, make or type of Asset, registration number, engine and chassis number in the case of motor vehicle, depreciation rate as well as written down value (i.e. Net Book Value), location and condition of assets. The Asset should also be allocated with inventory control numbers which should be properly reflected in the Register.

(b) Payments totalling ₦949,750.00 were made before the payment vouchers were passed to the Internal Audit Unit for audit. This practice shows a sign of weakness on the Internal Control System as well as a contravention of extant Financial Rules and Regulations in respect of the use of Public Funds.

(c) A contract for the construction of Administrative Block, Phase II was awarded to a company vide letter Ref. No. FPE/REGF/FG/2006/CAP/149 of 19th July, 2007 at a contract sum of ₦32,619,292.65. The company was then paid ₦8,154,823.20 vide cheque No. 11670176 of 4th February, 2008 being 25% mobilization fee. However, work was neither completed nor on-going at the time of visit in August, 2009.

Careful scrutiny of the supposed bond presented by the contractor showed that it was merely “a letter of approval in principle” and so not enforceable. The Polytechnic authorities failed to notice the snag in the letter thereby paying the mobilization fee.

All issues have been referred to the Rector, whose comments are being expected.

FEDERAL POLYTECHNIC, NEKEDE, OWERRI, IMO STATE

7.10 Section 85 (4) of the Constitution of the Federal Republic of Nigeria, 1999 empowers the Auditor-General to conduct periodic checks of all government statutory corporations, commissions, authorities, agencies including all persons and bodies established by an Act of the National Assembly.

In adherence to the provisions of this section of the constitution, periodic checks was carried out at the Federal Polytechnics, Nekede, Owerri and the following observations were made.

(a) Contrary to Financial Regulation 734 which states that no government organization or agency shall place government funds in any commercial bank that will charge commission on transactions, the Federal Polytechnic, Nekede, Owerri place government funds in a commercial bank that charged commission on turn over (COT) to the tune of ₦2,481,095.13.

(b) A total sum of ₦48,053,000.00 was granted to 65 staff as cash advances for the procurement of valuable capital items, instead of dealing directly with appropriate corporate entities on contract basis. This act exposes public funds to risk and denies the Federal Government the mandatory revenue from statutory withholding and Value Added Taxes.

(c) Contracts for the supply of Fireproof Cabinets and Drawers totalling ₦10,644,000.00 were split and awarded in fragments to 12 contractors. This is a tactful way of circumventing the due process which is a violation of extant regulation.

(d) Between January, 2008 and September, 2009, the Polytechnic transferred the sum of ₦5,788,714.55 from the Personnel Cost to meet Capital expenses. Virement of funds from one Head of account to another Head of account is strictly forbidden as enshrined in Financial Regulation 316(iii).

(e) The construction of Lecture Hall and staff office for Evening Programme Phase 1 was awarded to a company at a contract sum of ₦18,536,058.83 through award letter Ref. No. FRN/R/1806/V/11 of 6th March, 2007 with 12 weeks completion period. Examination of accounting records showed that the total sum of ₦15,107,769.02 was paid to the contractor. As at the time of audit in May, 2010, the contractor had abandoned the project at 80% completion stage.

The Rector has been requested to:

(i) Recall the contractor to site for proper completion of the job or initiate action to blacklist the contractor and be reported to the EFCC/ICPC.

(ii) Produce evidence of payment of the sum of ₦1,510,776.90 of taxes to Federal Inland Revenue Services.

(f) The contract for the completion of Registry Block Building was awarded to a company at a contract value of ₦28,821,618.40 through award letter Ref. No FPN/REC/PPU/100.11/15 of 27th August, 2009 with 6 weeks completion period from the date of signing the agreement. The scope of work was civil work and construction of the roof beam. Examination of contract documents revealed that 4 new contract agreements were signed on the 28th September, 2009 by both parties which put the completion date at 15th November, 2009.

Further scrutiny of documents revealed that the project was previously awarded on the 23rd of January, 2006 at a contract sum of ₦24,556,886.00 but later abandoned by the same contractor. No detailed information was provided on the level of work done before the new agreement.

During the physical inspection exercise carried out at the project site in February, 2010, it was observed that the work was abandoned by the contractor for the second time after ₦24,869,794.00 have been paid to him.

The Rector was directed to:

(i) Explain why the contract was re-awarded to the same contractor after the failure of his first attempt.

(ii) Recall the contractor back to site or recover the sum of ₦24,869,794.00 paid to the company.

(iii) Re-award the contract to a reputable contractor and communicate the outcome to my office for audit verification.

The attention of the Rector had been drawn to these anomalies and his comments are being awaited.

EDUCATION TRUST FUND

7.11 A contract for the construction of computer, Admin and Library Block, which was ETF 2003 Special Project at the Girl's Secondary School, Oraifite, Anambra State was awarded to a company in September, 2003 at a total contract sum of ₦7,317,124.50.

Surprisingly, a memo from the ETF desk officer for Ministry of Education, Awka, dated 12th December, 2008, revealed that the work was not completed by the contractor despite the substantial payment made.

In order to access more funds from ETF, the Ministry under took the completion of the project by direct labor and paid ₦95,200.00 on 01/11/07 and ₦1,500,000.00 on 19/12/08 to the ETF desk officer which was charged to ETF account.

However, priced Bill of Quantities, highlighting the total sum of ₦1,595,200.00 paid to the Desk Officer was not produced for my verification.

Interim Certificate issued for the payment of the sum of ₦6,030,364.79 to the contractor was not produced for perusal, hence the level of work done before the project was abandoned could not be certified.

The priced Bill of Quantities on which the sum of ₦1,595,200.00 was paid to the ETF Desk Officer and the Interim Certificates issued for the payment of the sum of ₦6,030,364.79 should be produced otherwise, the various sums should be recovered forwarding to me the recovery particulars for verification.

All the irregularities had been brought to the attention of the Executive-Secretary, whose response is being awaited.

NATIONAL UNIVERSITY COMMISSION

7.12 At the National University Commission, Abuja, it was observed that:-

(a) The Commission had investments in fixed deposits in a Commercial Bank. Records of these investments revealed that various sums of money totalling ₦2,990,442,622.95 were placed on fixed deposits between December 2007 and September, 2008 and yielded interest amounting to ₦103,912,156.34. These funds were supposed to have been invested in the 91 days Primary Market Nigeria Treasury Bills (NTB) or in the secondary money Market Treasury Bills of tenor 30, 45, or 60 days depending on the need of the Commission and all interests accruing there-from credited to the Consolidated Revenue Fund (CRF) in compliance with the Federal Treasury Circular, Ref. No. OAGF/PRS/003/111/22 dated 16th August, 1999. All interests earned on the investments amounting to ₦103,912,156.34 should be credited to the Consolidated Revenue Fund (CRF) and evidence of remittance forwarded for verification. Compliance with the provisions of the Treasury Circular under reference should be adhered to.

(b) 100% down payment of ₦46,350,775.00 only was made to a Company in Abuja on a payment voucher, dated 20th December, 2008 for the supply and installation of 2 numbers, 800kg (10 persons) Otis Lifts in the National Universities Commission (NUC)

Secretariat. A cash receipt Number 0019089, dated 31st December, 2008 was issued by the Company to acknowledge receipt of payment. As at the time of periodic checks in February, 2009, this contract was yet to be executed by the Company hence the Commission was still using its old 'Lift'. The Executive-Secretary has been requested to:-

(i) Explain why 100% down payment was effected in respect of the contract, and

(ii) Confirm the position of this contract, otherwise the total sum of ₦46,350,775.00 should be paid back to the Government, forwarding recovery particulars for verification.

The Executive Secretary's reaction is being awaited.

NIGERIAN METEOROLOGICAL AGENCY

7.13 At the Nigerian Meteorological Agency, cash advances totalling ₦60,835,840.35 were granted to 31 officers for various purposes ranging from repairs and purchases of items such as computer consumables, photocopying machines and Air-conditioners.

(a) The practice of granting cash advances for the procurement of capital items such as photocopying machines and air-conditioners contravenes Financial Regulation 2303(a) which requires that such items must be procured by the use of Local Purchase Order (LPO). Besides, the practice unduly exposes public funds to severe risk and further denies the Federal Government of revenue which would have been generated through the deduction of the mandatory taxes.

(b) The finances of NIMET by her parent Ministry, Ministry of Aviation were interfered with to the tune of ₦7,929,100.00 during the year 2008. This is in contravention of Circular Ref. No. SGF.6/VIII/2, dated 8th May, 2008 which prohibits supervising Ministries from interfering with the finances of Parastatals and describes such acts as illegal and out rightly fraudulent.

(d) Several payments amounting to ₦8,589,260.00 were paid without the attachment of the necessary supporting documents such as store receipt vouchers, award letters etc in accordance with the Financial Regulations 603 to show the genuineness of such payments.

The issues have been brought to the attention of the Director-General and his response is being awaited.

MARITIME ACADEMY OF NIGERIA

7.14 At the Maritime Academy of Nigeria, it was observed that:-

(a) Five temporary Job Orders were issued to five contractors in November, 2008 in anticipation of the release of their original award letters from the Federal Ministry of Transport, Abuja. These job orders include:

(i) Supply and installation of Equipment for up-grading of Marine Engineering Laboratory by a Company at the cost of ₦32,045,790.00.

(ii) Supply of Navigational Aid and up-grading of seaman Ship and cargo laboratory by a Company at the cost of ₦28,312,156.50.

(iii) Supply of Equipment for up-grading of Basic Safety Course Centre by a Company, at ₦28,374,500.00.

(iv) Supply of items for furnishing of Cadets Hostels by a Company at ₦26,660,250.00.

(v) Supply and furnishing of simulator Building by a Company ₦38,456,250.00.

The amounts involved in each of the five contracts were above the approval limit of the Rector. More worrisome is the desperation with which temporary Job Orders were issued to the contractors by the Rector, thereby raising doubt about the transparency of the awards. Due process on the award of contract was not followed.

(b) A contract for the supply and installation of 1 No. 800KVA Perkins Generating Set was awarded, vide letter of award, dated 24th December, 2007 by the Federal Ministry of Transport, Abuja to a company for the sum of ₦20,995,000.00. The procurement Planning Committee of the Federal Ministry of Transport, Abuja approved the issuance of "No Objection Certificate" for the same contract on the 15th August, 2008, that is eight months after the letter of award had been issued. The following lapses were also observed in the award of the contract.

(i) Another letter of award was issued on the 14th March, 2008, that is five months before the "No Objection Certificate" was issued by the procurement Planning Committee.

(ii) Payment of the sum of ₦20,995,000.00 was made vide a payment voucher and Central Bank of Nigeria (CBN) cheque No. 00001005 of 4th December, 2008 to another Company instead of the Company that was awarded the contract.

(iii) The payment voucher was not audited before it was paid, contrary to the provisions of the Financial Regulations (FR) No. 2005 which requires 100% pre-payment Audit of all vouchers before payment could be made.

(iv) The supply and installation of the Generating Set was done on the 6th January, 2009 six months after the contractor was paid.

(c) It was observed that amounts totalling ₦10,224,600.00 were paid on 6 payment vouchers to an Officer as cash advances for the procurement of sports wear and shoes for the Cadets. Considering the amount involved, the items should have been procured through contract and the relevant Withholding Tax and Value Added Tax totalling ₦1,022,460.00 deducted. The Management did not take into cognizance the provision of Circular No. TRY/A2 & B2/2009 of 24th March, 2009 which states that "All Accounting Officers and Officers controlling expenditure are to ensure that all local procurement of stores and services costing above N200,000.00 shall be made only through award of contracts.

(d) The sum of ₦4,760,000.00 was granted as cash advance to an Officer for the procurement of project vehicle Toyota Hilux Jeep, vide a payment voucher, dated 16th June, 2009. The procurement of this vehicle could have been done through competitive bidding to get a competitive price. The 5% Withholding Tax (WHT) and Valued Added Tax (VAT) amounting to ₦476,000.00 should have been deducted and remitted to the relevant Tax authorities.

The anomalies have been brought to the attention of the Rector on the above lapses and to ensure the recovery of taxes, ensure remittance to the relevant tax authorities. His response is being awaited.

OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL, ILE-IFE

7.15 At the Obafemi Awolowo University Teaching Hospital, Ile-Ife, it was observed that:

(a) Payments for contracts for security and cleaning of the Hospital amounting to ₦8,968,652.59 were charged against personnel cost, contrary to the provisions of Circular No. TRY/A3 & B3 2001, OAGF/PRS/005/111/185 of 26th June, 2001, which states that "A separate Bank Account should be used for personnel emoluments and another for overhead costs and there should be no transfer of funds from personnel emoluments bank account to any other account". The Circular emphasized that, no other expenditure item should be charged against personnel cost.

(b) Pension cost amounting to ₦1,892,669.37 for the months of June and July, 2009 were paid from personnel cost. The Chief Medical Director has been requested to explain why pension cost were funded from the personnel cost.

(c) Amounts totalling ₦230,994,387.00 were placed in various Commercial Banks as Fixed Deposits, contrary to the provision of Circular No. TR. No. A7&B7/1999 of 16th August, 1999 as well as Circular No. TRY/AS & BS/2009 of 19th June, 2009 which authorizes Ministries/Extra-Ministerial Departments, Agencies, Parastatals and Government owned Corporations to invest their idle funds in 91 days Primary Market Nigeria Treasury Bills. The Circular equally provides that realized interest on all investments should be accounted for and be immediately remitted to the Sub-Treasury of the Federation. All interest received shall be paid into the Consolidated Revenue Fund Account maintained with the Central Bank of Nigeria (CBN).

Further scrutiny revealed that:-

(i) The provisions of the above quoted Circulars was violated by placing the funds in Commercial Banks.

(ii) The interest that accrued on these accounts were not disclosed.

(iii) Documentary evidence confirming payment of the interest thereto into the Consolidated Revenue Fund not attached.

(iv) Investment was not liquidated and funds not invested in the Nigerian Treasury Bills.

(d) The sum of ₦2,136,452.63 was purportedly paid to the Federal Inland Revenue Services as Valued Added Tax (VAT) deductions.

Similarly, the sum of ₦38,603,881.15 being payee deductions from personnel cost were purportedly paid to the relevant Internal Revenue Office, but the receipts acknowledging actual receipts of the amount could not be made available for Audit verification.

All the issues have been communicated to the Chief Medical Director and his comments are being awaited.

UNIVERSITY OF PORT-HARCOURT

7.16 At the University of Port-Harcourt, it was observed that:-

(a) An amount of ₦11,600,000.00 was paid to a Company on the 9th December, 2008 for the supply of one No Toyota Hilux 4 W D and two Nos Toyota Corolla project vehicles for the pharmacy building. Examination of the payment voucher shows that there was no evidence of delivery as no delivery note or invoice was attached. Also, the chassis number, engine number and other relevant details could not be confirmed or ascertained. Further enquiry shows that the vehicles were not attached to the purported pharmacy building project as the vehicles could not be seen in the list of vehicles produced for audit verification.

(b) Three Nos official vehicles, one No Toyota Prado Jeep, one No Toyota Corolla and one No Toyota Hilux were allocated to the Pro-Chancellor of the University of Port-Harcourt for use, contrary to the provision of Circular Ref. No. 595156/5.22/14/1401, dated 25th August, 1998 which stipulates that "No member including a part-time Chairman shall be allowed to retain an official vehicle for use on permanent basis". All attempt to verify physical condition of the vehicles were fruitless as they had been allocated and remained in the possession of the Pro-Chancellor as at the time of our audit.

(c) The sum of ₦15,000,000.00 was paid on a voucher, dated 5th September, 2008 as outstanding insurance premium on various policies to a Broker without details and list of vehicles or Assets insured. Since details of the transactions and the list of Assets insured could not be disclosed, it is difficult to accept the payment as a proper charge against Public funds.

The issues have been taken up with the Vice-Chancellor whose response is being awaited.

NATIONAL BROADCASTING COMMISSION

7.17 uring the examination of the Bank reconciliation statements of the National Broadcasting Commission, Abuja a total number of 8 cheques amounting to ₦19,209,660.00 that appeared as un-credited lodgments had remained so since 2005 up to the time of our Audit in December, 2008.

These uncredited lodgements are payments made to the Commission by other organizations but could not be cleared, yet the Commission has not made any conscious effort to request the affected organizations to make good the uncleared effects. This is a clear contravention of Financial Regulation.

(a) A total number of 24 cheques amounting to ₦6,759,078.03 that were reflected as un-presented cheques in the Bank Reconciliation Statement since 2005 had remained un-presented as at the time of audit in December, 2008. These cheques have all become stale and should be written back to the cashbook.

(c) A number of items amounting to ₦6,998,720.16 were reflected as credits in bank but not in the Cash Book. Details or narration of these credit items were not given. Some of these items had been outstanding since January, 2005. These credit entries should be investigated and subsequently posted to the cashbook.

(d) An amount of ₦2,713,660.00 was reflected as uncredited cash lodgments. These were different amount of cash that were lodged at different times, some dating as far back as March, 2006 but had remained un-reflected in the Bank Statement as at the time of the audit visit in December, 2008.

It is extremely difficult to accept that cash lodged in an account will not be reflected in the statement of the account for quite sometime and yet the organization will not make any effort to investigate. This should be investigated immediately.

(e) It was observed that payment of rents of the Commission's State Offices amounting to ₦3,540,000.00 were made in the name of the State Offices, rather than issuing such cheques in the name of the respective owners of the building. Equally, evidence of payment by the State Offices to such respective owners of the properties were not provided for audit confirmation. The Director-General has been requested to provide evidence of acknowledgement from the owners of the respective buildings for my confirmation and explain the lapses with the Bank Reconciliation statements. His response is being awaited.

NIGERIAN SHIPPERS COUNCIL

7.18 At the Nigerian Shippers Council, Abuja, it was observed that:-

(a) An amount totalling ₦12,058,776.78 was expended by the Council to fund various Overseas trips of selected staff of the parent Ministry (Federal Ministry of Transport) contrary to the provision of extant Circular forbidding Agencies and Parastatals from providing Naira cover for estacode allowances for Ministries, Director-Generals and or other Ministry Staff. Each time the Council requests for approval in respect of foreign training of its staff, the parent Ministry would add a name or two to the list without considering whether there was budgetary provision for the additional expenditure or not.

The Executive-Secretary had been requested to recover the sum of ₦12,858,776.78 from the parent Ministry and the recovery particulars forwarded for my audit verification.

(b) The sum of ₦24,537,000.00 was released to the Council for the Regulation of Freight Forwarding in Nigeria as take-off grant.

The relationship between the Nigerian Shippers Council and the Council for the Regulation of Freight Forwarding in Nigeria is that of sister agencies under the supervision of the Federal Ministry of Transport. Therefore, the release of the sum of ₦24,537,000.00 as take-off grant to the Council for the Regulation of Freight Forwarding in Nigeria can not be accepted as a proper charge against the finances of the Nigerian Shippers Council and should be recovered.

The Executive Secretary has been requested to recover the sum of ₦24,537,000.00 from the Council for the Regulation of Freight Forwarding in Nigeria and inform me of the recovery for my audit verification.

NATIONAL HOSPITAL ABUJA

7.19 At the National Hospital, Abuja, it was observed that:-

(a) 5 payment vouchers totalling ₦175,553,101.74 were not posted into the cash books as follows:-

(b) During the review of the Hospital's Bank Statement, it was observed that the sum of ₦18,000,000.00 which represented part of the revenue generated on the National Health Insurance Scheme (NHIS) was transferred from a Commercial Bank Account No. 6013411523 on 29th October, 2008 to a new account with Account No. 6213501093 on the 31st October, 2008 for various transactions. Further investigation revealed that the said movement of fund was not recorded in the cash book; neither was any payment voucher raised for the transactions. However, the attention of the Management was drawn to the issue, but no reasonable explanation was given.

The Chief Medical Director has been asked to provide explanation for the irregular movement of the funds.

(c) The Hospital maintains a Domiciliary Account with a Commercial Bank from which expenditures were made to purchase the Hospital's equipment. Though, approval was secured for the opening and maintaining of the account, the Management failed to keep the necessary books of accounts, e.g. cash book in line with the extant regulation. The sum of ₦279,832,813.04 was expended from ₦280,087,500.00 which was transferred to the account between December, 2008 and January, 2009 without relevant payment vouchers. This is an indication of a breakdown of internal control mechanism.

(d) In the course of reviewing the Bank Reconciliation Statement, it was observed that on the 23rd and 31st December, 2008, movements of amounts totalling ₦36,240,846.78 from salary account to a new over-head account to serve the Hospital's expenditure were observed. Further investigation revealed that no authority was obtained for such transfer and this contradicts the provision of the Financial Regulations (2009 Revised) No. 417 which states that, virement from one head of account in the capital expenditure to another head of account recurrent shall not be allowed and vice-versa. Virement can only be effected on the mandate of the National Assembly.

(e) In the Bank Reconciliation Statement, it was observed that cheques totalling ₦29,659,204.74 were issued and paid without being vouched for, nor entered into the cash book, contrary to existing regulations. Without proper documentation, fraudulent activities can take place without being discovered.

All the issues raised above have been brought to the attention of the Chief Medical Director and his reply is being awaited.

VOICE OF NIGERIA, RADIO HOUSE, ABUJA

7.20 At the Voice of Nigeria, Abuja, it was observed that:-

(a) On the 30th June, 2008, the sum of ₦350,000,000.00 was used by the Voice of Nigeria to open a fixed deposit account with a commercial bank in Abuja without the prior approval of the Accountant-General of the Federation as required by Financial Regulations. There was no evidence that the interest that accrued from this Deposit account was paid into the Consolidated Revenue Fund which is a requirement of Financial Regulations.

The Director-General had been requested to provide for my verification the approval of the Accountant-General for placing the sum of ₦350,000,000.00 in a fixed deposit account and evidence that the interest that accrued therein from this account was paid into the Consolidated Revenue Fund.

(b) The Corporation raised a bank draft of ₦50,000,000.00 on a Commercial Bank on the 28th October, 2008 without the purpose being disclosed.

(c) Cash advances totalling ₦30,127,721.27 were not retired as at the end of April, 2008 contrary to the provisions of the Financial Regulations. Recovery of these advances should be effected on the officers salaries.

(d) Payments were made on 2 payment vouchers on the 7th November, 2008 totalling ₦10,000,000.00 for the supply of production equipment without pre-payment audit. This violates the provisions of the Financial Regulation which states that all payments must go through 100% pre-payment audit by the Internal Audit Unit before payment is made.

(e) Store items amounting to ₦29,949,650.00 procured by the Corporation were not taken on store ledger charge. Store Receipts vouchers were not attached to the payment vouchers to authenticate payments made and to confirm that the materials were actually purchased and taken on Store Ledger charge before distribution.

The Director-General has been asked to comment on all these irregularities and his reply is being awaited.

NATIONAL INSURANCE COMMISSION, ABUJA

7.21 At the National Insurance Commission, Abuja, it was observed that:-

(a) Periodic Checks carried out at the Commission Headquarters, Abuja revealed that vehicle insurance stickers produced for motor vehicles, motorcycles trucks were

lying waste at the Headquarters. The audit team could not have a good account of the stickers. Information concerning the cost of production were also not made available. However, from the last stock taking exercise performed by the Internal Audit Unit of the Commission on the 17th January, 2008, it was observed that 1,400,000 units of insurance stickers were produced for cars, and to be sold at a cost of ₦150 per unit, 200,000 units of stickers were produced for motorcycles to be sold at ₦100 per unit and 400,000 units were produced for trucks to be sold at ₦250 per unit. The total revenue to be earned by the Government from all the stickers if sold was put at ₦330,000,000.00. The total amount realized from the sale of insurance stickers as at the time of audit was ₦9,211,400.00 for 58,664 units. Therefore, the balance of unsold stickers lying waste in the Headquarters is 1,356,500 units of stickers for motor vehicles, 192,636 units for motor cycles and 392,200 units for trucks. The Federal Government would have earned additional revenue of ₦320,788,600.00 had it been that all these stickers lying waste were sold. There is therefore great need to take proper care of them to avoid waste and loss of government revenue.

(b) The sum of ₦4,069,009.63 was paid to the staff of the Commission as 6 years unspent Annual leave monetized. The Authority for the monetization of unspent Annual leave was not produced. It is pertinent to note that the Public Service Rule (PSR) request all Officers to enjoy their annual leave before February of the following year, otherwise such leave be forfeited or deferred but not monetized.

(c) 24 members of staff of the Commission were over paid their leave transport grant in 2006 financial year. Calculation of payment of leave allowance was based on 20% instead of 10% as stipulated by the Public Service Rules and the condition of Service of the Commission which stipulates that, “Annual Leave Grant “ should be calculated based on the annual basic salary of the staff as at the 1st January of every financial year”. Equally, the Commission paid lump sums of between ₦400,000.00 and ₦700,000.00 to the Officers based on the Insurance Salary (ISS) 1-3 thereby leading to an over payment of ₦10,320,338.66.

(b) Despite the Consolidated Salary Structure for the Federal Public Service which incorporates payment of leave grant/allowance into the salary structure from January, 2007, the Commission paid the sum of ₦11,511,528.58 Annual Leave allowances separately in 2007 financial year. Also included in the leave allowance was a provision for Air-tickets during leave. It was observed that Officers on Insurance Salary Structure (ISS) 1-3 earned annual leave vacation allowances of between ₦605,552.00 and ₦1,536,719.00.

The Commissioner has been requested to comment on the above lapses and recover the sum of ₦11,511,528.58 from the officers that benefited and inform me of the recovery for my verification.

FEDERAL MEDICAL CENTRE, KEFFI

7.22 At the Federal Medical Centre , Keffi, it was observed that:-

(a) 4 payment vouchers of various sums totalling ₦39,798,850.00 were paid before they were sent to the Internal Audit for auditing contrary to Financial Regulation which requires 100% pre-payment audit of payment vouchers.

(b) Federal Medical Centre, Keffi had no Standard and Comprehensive Fixed Assets Register. Also Inventory Boards were not available in some of the Offices in the Centre. The absence of a Fixed Assets Register and Inventory Boards can create room for pilferage, misplacement and misapplication of valuable assets.

(c) Payment was made on a payment voucher, dated 21st December, 2009 for ₦2,307,888.00 being payment for the Construction of Drainage Culvert and Road Pairing at the Centre. No Job Completion Certificate and Recipient receipt were attached to the voucher. Also, deductions o Withholding Tax and VAT in the sum of ₦230,788.80 were not effected. The sum of ₦230,788.80 should be recovered and remitted to the appropriate Tax Authorities.

(d) Accounting records pertaining to year 2008 were not made available amongst the documents demanded for by the Federal Auditors. The Chief Accountant told the audit team that all the accounting records concerning year 2008 were lost to the Fire Outbreak that occurred on the 19th April, 2009 at the Administrative Block. A Police Investigation Report and Fire Report from the Divisional Fire Officer, Keffi, were tendered. After going through the two reports on the fire, it was observed that items (Property and records) purportedly destroyed were not listed by the Authority of the Federal Medical Centre, Keffi. The cost of property lost to the fire was also not known. The Medical Director has been asked for the list of property and records destroyed by the fire, and equally establish the cost of property lost in the inferno.

The above issues have been brought to the attention of the Medical Director and his reply is awaited.

FEDERAL ROADS MAINTENANCE AGENCY

7.23 At the Federal Roads Maintenance Agency (FERMA), the following was observed:-

(a) Government, sensing the risks and costs of maintaining multiple Bank Accounts, pegged the Accounts to be operated for Personnel and Overhead by any MDA at 3. However, the Federal Roads Maintenance Agency operated its recurrent votes in 10 Commercial Banks in blatant contravention of the provisions of paragraph

2 of the Federal Treasury Circular, Ref. No. TRY/A4 & B4/2001, dated 26th June, 2001.

(b) From the remittance schedule examined, it was observed that the Agency did not remit promptly and regularly statutory deductions of Withholding and Value Added Taxes totalling ₦1,964,013,883.48. Deductions of these taxes were accrued several months before being remitted to the Federal Inland Revenue Services, contrary to the provisions of extant rules.

The Managing Director has been asked to ensure prompt and regular remittance of the withholding and Value Added Taxes to the appropriate Tax Authority, failing which the imposition of interest payments on such funds and penalty for any delay and/or non-remittance will be strictly enforced. He is to remit the outstanding sum of ₦1,964,013,883.48 to the appropriate Tax Authority and forward the evidence of remittance for my verification.

(c) A review of the audited financial statements of the Agency for the year ended 31st December, 2006 showed that an amount of ₦586,366,000.00 was written off the Agency's Bank account which reduced the Bank balance from ₦1,081,412,000.00 to ₦495,046,000.00 as at 31st December, 2006. This has invariably affected subsequent year's balances to date. The reason given was that the funds were trapped in some distressed Banks. However, efforts being made for recovery of the funds was not made known to the audit team. The Managing Director has been asked to:-

(i) Provide details of the distressed Banks and balances available prior to the distress; and
(ii) Explain, with supporting documents effort being made to recover the funds from the Banks that acquired the distressed ones.

All the issues have been formally reported to the Managing Director, whose response is being awaited.

FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA, ADAMAWA STATE

7.24 During the periodic checks carried out on the accounts of the Federal University of Technology, Yola, Adamawa State, the following observations were made:

(a) Cheque payment amounting to ₦6,934,979.67 was made to an individual account in respect of a contract rendered by a firm , contrary to the extant regulations which states that all payments to firms shall be made by cheques cross "Non-Negotiable". "Account Payee Only", in favour of the firm.

(b) The University has not submitted its Audited Accounts and Domestic Reports thereon to the Office of the Auditor-General for the Federation for vetting and

comments since 1985. This is a gross violation of Section 85 of the Constitution of the Federal Republic of Nigeria, 1999 and the Act establishing the University, which requires that the Accounts of the University and the Domestic Report thereon should be submitted to the Office of the Auditor-General for the Federation yearly.

The Vice-Chancellor has been asked to submit seven (7) copies each of the Audited Accounts and Domestic Report for the years in arrears to this Office. And his reaction is being awaited.

NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA, LAGOS

7.25 During the periodic checks carried out on the accounts of Nigerian Institute of Medical Research Yaba Lagos, the following observations were made:

(a) 24 payment vouchers totalling the sum of ₦54,066,512.87were raised and paid without relevant supporting documents such as contract award letters, job completion certificates, approval for contract award etc. to authenticate such payments. This is a violation of the provisions of Financial Regulation which stipulates that all documents in support of any payment must be attached to the payment vouchers.

(b) Store items worth ₦26,271,935.86 purported to have been supplied to the Institute were not taken-on-charge by the Store Officer. No Store Receipt Voucher (SRV) was attached to the payment vouchers as evidence of receipt of those items by the Institute's store officer. In addition, those items could not be seen physically during the audit exercise.

I am not convinced that the sum of ₦26,271,935.86 was expended in the public interest and will not accept that this expenditure should be charged against public funds.

(c) A total sum of ₦54,390,298.22 was paid before the payment vouchers were passed to the Internal Audit for auditing contrary to extant regulation which stipulate that all payment vouchers must be pre-audited by the Internal Auditors before payments are effected.

Similarly, a total sum of ₦41,314,324.87 was paid before payment vouchers were raised. Financial Regulation require all payments raised to be vouched for on one of the prescribed forms and under no circumstance should a cheque be raised or cash paid for services for which a voucher had not been raised. These flagrant violation of extant regulation is an indication of total collapse of internal control mechanism.

(d) Cash advances granted to officers of the Institute totalling ₦9,921,885.87 were not retired as at 31st December, 2008. Also, some members of staff were granted

more advances when previous ones had not been retired. This contravenes extant regulations which prohibit the granting of advances to an officer while previous ones had not been retired

(e) Various payments were made to contractors without deducting the mandatory Withholding Tax and Value Added Tax totalling ₦198,964.92 and ₦3,047,831.29 respectively, contrary to Financial Regulations.

The Director-General has been requested to recover the total sum of ₦3,246,396.21 from the contractors. Failure to recover from the contractors, the officers who deliberately made the payments without deducting the taxes should be surcharged. Evidence of the recovery should be forwarded for my audit verification.

ADEYEMI COLLEGE OF EDUCATION ONDO, ONDO STATE

7.26 During the periodic checks carried out on the accounts of Adeyemi College of Education Ondo, the following observations were made:-

(a) The College has not submitted its audited accounts and Domestic Report thereon to the Office of the Auditor-General for the Federation for vetting and comments for the year 2004 to 2008. This is a gross violation of section 85 of the constitution and the act establishing the Institution which requires that the accounts of the college and the Domestic report should be submitted to this office.

(b) Fixed Assets Register kept by the college was poorly maintained A properly maintained Fixed Assets Register should reflect the date of purchase, purchase price, make or type of the Asset, registration number etc., the assets should also be allocated with inventory control numbers which should be reflected in the Register.

(c) Cash advances granted to officers of the College totalling ₦17,760,865.00 were not retired as at 31st December, 2008. It was further observed that some members of staff were granted more advances when the previous ones granted them had not been retired. This contravenes extant regulations which prohibit the granting of advances to officers having unretired advances.

The Provost has been asked to ensure that the outstanding advances are retired otherwise; the advances should be recovered from the officers' salaries and their other entitlements. I should be informed of the retirement and or recovery for my audit verification.

(d) Store items worth ₦9,966,262.47 purported to have been supplied to the college were not taken-on-charge by the store officer. No Store Receipt Voucher (SRV) was attached to the payment vouchers as evidence of receipt of those items by the store officer. In addition, the items could not be seen physically during the audit

exercise. I am therefore, not convinced that the sum of ₦9,966,262.47 was expended in the public interest and cannot be accepted as a proper charge against public funds.

(e) 20 payment vouchers of various amounts totalling 5,719,692.94 were raised and paid before passing them to the Internal Audit for auditing, contrary to extant regulation which stipulates that all payment vouchers must be pre-audited by the Internal Auditors before payments are effected.

Similarly, a total sum of ₦3,681,079.36 was paid before payment vouchers were raised contrary to the extant regulations.

These irregularities are an indication of a total collapse of internal control mechanism.

(f) A total sum of ₦11,718,813.53 were paid without relevant supporting documents such as invoices, special letters of authority, local purchase orders, contract award letters etc to authenticate the payments. This violates the provision of Financial Regulations which stipulates that all documents in support of any payment must be attached to the payment vouchers.

(g) The College made payments to contractors without deducting the mandatory Value Added Tax (VAT) of ₦2,771,335.59 and Withholding Tax of ₦2,551,197.73. The sum of ₦5,322,533.32 being the un-deducted Withholding Tax and Value Added Tax should be recovered and paid to the appropriate Tax Authorities. I should be informed of the recovery and payment for my audit verification.

(h) The sum of ₦1,145,459.37 was debited from the accounts of the College by a particular Bank as Commission On Turnover, yet the College still maintain its accounts with the Bank in question. This is contrary to Financial Regulation which require that no government organization or agency shall place government funds in any commercial Bank that will charge any commission on transactions.

The Provost had been requested to ensure the crediting of its accounts with this same sum as this is against the MOU between Federal Government and the commercial banks and comment on the above anomalies and his reaction is being awaited.

UNIVERSITY OF UYO, UYO

7.27 During the periodic checks carried out on the accounts of University of Uyo, Uyo, the following observations were made:-

(a) Fixed Assets Register kept by the University was poorly maintained. A properly maintained Fixed Assets Register should reflect the date of purchase, purchase price,

make or type of Asset, registration number etc. the assets should also be allocated with inventory control number which should be reflected in the Register.

(b) 8 payment vouchers of various sums totalling ₦61,087,549.33 were raised and paid before they were passed to the Internal Audit section for auditing contrary to the extant regulations which stipulate that all payment vouchers must be pre-audited by the Internal Auditors before payments are effected.

The above irregularity is an indication of weak internal control mechanism.

(c) Commission on Turnover (COT) totalling ₦28,191,991.47 was charged on the funds of the University by a Commercial Bank within a period of 18 months from July, 2007 to December, 2008. This contravenes extant Treasury Circulars and Financial Regulation forbidding the banks charging COT on the Accounts operated by Government Establishments.

(d) Bank Reconciliation Statement of the salary Account was in Arrears of 5 months contrary to extant regulation which stipulates that reconciliation must be carried out monthly to enable an Organization monitor the Accounts, detect errors and fraud before it is too late.

The vice-chancellor had been requested to carry out the Bank Reconciliation of the account to date and inform this office for verification. In addition explanation should be made for non-reconciliation of the Bank Statement.

AUDITED ACCOUNTS SUBMITTED TO NATIONAL ASSEMBLY

7.28 Section 85 (3) of the Constitution of the Federal Republic of Nigeria 1999 placed the audit of the accounts of government statutory corporations, authorities, agencies including all persons and bodies established by an Act of the National Assembly in the hands of external auditors. Sub-section 3(b) of the aforementioned Section further provides that the Auditor-General shall comment on the annual accounts and the auditor's reports thereon. In view of this provision, Organizations whose audited accounts have been vetted and the external auditor's report thereon considered by me in the year under review and have been submitted to the National Assembly through the Clerk of the National Assembly are 9. The 9 Organizations and years of the accounts submitted are as shown in the Table below:

S/N	Parastatal	Year(s) of Account.	Number of Account(s)
1.	Benin-Owena River Development Authority	1999-2003 & 2006	6
2.	Bureau of Public Enterprises	2006	1
3.	Central Bank of Nigeria	2005	1
4.	Federal Capital Territory Water Board	2003 & 2006	2
5.	Federal College of Education, Umunze	2007	1
6.	Federal Roads Safety Commission	1999 – 2007	9
7.	Lagos International Trade Fair Complex Management Board	2001-2003	3
8.	Nigeria Export Promotion Council	2004	1
9.	Petroleum Products Pricing Regulatory Agency	2005-2007	3
	TOTAL		**27**

NON-SUBMISSION OF AUDITED ACCOUNTS

7.29 Section 85 (3) of the Constitution of the Federal Republic of Nigeria 1999 placed the audit of the accounts of government statutory corporations, authorities, agencies including all persons and bodies established by an Act of the National Assembly in the hands of external auditors. Sub-section 3(b) of the aforementioned Section further provides that the Auditor-General shall comment on the annual accounts and the auditor's reports thereon. From the fore-going, it is mandatory for all such Agencies to submit their annual audited accounts to the Auditor-General for the Federation, including the accompanying Domestic Report (Management Letter) for vetting and comments. Some Agencies have been impeding the performance of this constitutional role by not submitting their audited accounts to me for vetting and comments. 32 Agencies have stopped submitting their accounts to my Office in the last ten years,(Appendix "A".). 47 Agencies have not submitted their accounts to me for a period of between 5 and 10 years.(Appendix "B"). 59 other Agencies have never submitted their audited accounts since they were established.(Appendix "C"). The failure of these Agencies to submit their accounts as required by statute is a breach of the Constitution of the Federal Republic of Nigeria. The respective Heads of the affected Corporations, Agencies, and Commissions have been asked to supply the reasons for this infraction and their responses are being awaited.

SECTION 8

REVENUE AUDIT

REVENUE AUDIT

NATIONAL TEACHERS INSTITUTE, KADUNA

8.01 At the National Teachers Institute, Kaduna, it was observed that the sum of ₦1,100,860,325.38 representing unspent balance for recurrent expenditure was not paid back to treasury at the end of year 2008 by the National Teachers Institute, which is a violation of the Finance (Control and Management) Act, 1990 and Financial Regulation No. 413

The Director-General has been directed to pay the unspent balance to treasury and forward the evidence of remittance to me for verification.

(b) It was also observed that revenue receipts totalling ₦45,989,453.78 were not recorded and posted into the revenue cashbook, contrary to the provisions of the Financial Regulations.

The Director-General has been directed to account for the sum of ₦45,989,453.78.

(c) Again, it was observed that the VAT and WHT taxes totalling ₦58,230,000.00 from the contract awarded to a company in the year 2008 for the supply of stationeries, snacks, refreshment and payment to resource persons had not been remitted to the FIRS.

The Director-General has been directed to recover the sum of ₦58,230,000.00 and remit it to the Federation Account.

(d) Furthermore, the following observations were made:-

(i) The Institute received a total subvention of ₦13,087,632,633.30 for the period under review but could not render the account of its stewardship through audited financial statements and management reports, contrary to the provisions of its enabling Act No. 11 & 12 and Fiscal Responsibility Act, 2007.

The Director-General has been directed to submit the audited Financial Statements and Management reports for the year ended 2009 for my audit examination.

(e) It was observed that the sum of ₦125,534,429.20 made up of ₦45,624,467.58 and ₦79,909,961.62 being WHT and VAT for 2007 and 2008 respectively were deducted from various contracts but were not remitted to the FIRS.

The Director-General has been requested to remit the WHT and VAT totalling ₦125,534,429.20 to FIRS and forward particulars for my verification.

(f) It was observed that the Institute disposed some vehicles in year 2006 and realized ₦67,210,415.00 which was not remitted into the Consolidated Revenue Fund, contrary to the provisions of Financial Regulations 2620.

The Director-General has been requested to present evidence of the remittance of the ₦67,210,415.00 to sub-treasury for my verification.

(g) Finally, it was observed that the Institute realized excess income over expenditure totalling ₦58,430,809.00 at the end of December, 2006 but did not remit to Consolidated Revenue Fund.

The Director-General has been directed to remit the sum of ₦46,744,647.20 (₦58,430,809 x 80%) to the Consolidated Revenue Fund and forward particulars for audit verification

FEDERAL INLAND REVENUE SERVICE
INTEGRATED TAX OFFICE WUSE, ZONE 6, ABUJA

8.02 At the Integrated Tax Office, Wuse Zone 6, Abuja, it was observed that amounts totalling ₦201,913,112.61 was owed by 14 companies as tax arrears from January 2006 to December, 2008.

The Chairman has been requested to recover the arrears of tax revenue valued at ₦201,913,112.61 from the defaulting companies and submit the details for audit verification.

INTEGRATED TAX OFFICE, ILUPEJU

8.03 At the Integrated Tax Office, Ilupeju, Lagos State, it was observed that amounts totalling ₦81,752,876.85 was owed by a Local Council Development Area as arrears of Withholding Tax (WHT) and Value Added Tax (VAT) for the period spanning 2004 to 2009 assessment years.

The Chairman has been requested to recover the arrears of revenue from the defaulting Local Council and inform me of the details for audit verification. .

INTEGRATED TAX OFFICE, OBALENDE

8.04 At the Integrated Tax Office, Obalende, Lagos State, it was observed that amounts totalling ₦1,220,407.04 was owed by a company as arrears of Company Income Tax and Education Tax for the period 2003 to 2009 assessment years.

The Chairman has been requested to recover the arrears of taxes from the companies and submit details for audit verification.

INTEGRATED TAX OFFICE, VICTORIA ISLAND

8.05 At the Victoria Island Integrated Tax Office, it was observed that a company has an outstanding VAT liability amounting to ₦5,509,633.06.

The Chairman has been asked to recover the outstanding liabilities including penalties and interest and forward the particulars of recovery for audit examination.

INTEGRATED TAX OFFICE, IKEJA

8.06 At Ikeja Integrated Tax Office, it was observed that 7 companies were owing ₦31,104,500.77 as arrears of Company Income Tax and Education Tax for 2009 tax year.

The Chairman has been requested to recover the outstanding taxes totaling ₦31,104,500.77 from the defaulting companies and submit evidence for my verification.

INTEGRATED TAX OFFICE, YABA

8.07 At the Yaba Integrated Tax Office, these observations were made:-

(a) 2 companies had an outstanding Value Added Tax liabilities of ₦14,679,982.56 from January 2004 to December, 2009 which has not been collected.

The Chairman has been requested to collect the arrears of tax revenue totaling ₦14,679,982.56 from the 2 companies and inform me for verification.

He has also been informed of the need to collect these revenues promptly.

INTEGRATED TAX OFFICE , AJAH

8.08 At Ajah Integrated Tax Office, the following observations were made:-

(a) 5 companies owed Income Tax of ₦44,027,669.02 for the year 2009 year of assessment.
(b) 4 companies had Value Added Tax liability of ₦69,343,049.44 for the year, 2009 year of assessment.

(c) 2 companies had outstanding Education Tax liability of ₦2,018,070.64 for the year 2009.

The Chairman has been informed of the total outstanding tax liabilities of ₦115,388,789.10 for prompt collection and remittance to the appropriate account and forward the particulars for my verification.

INTEGRATED TAX OFFICE, FESTAC

8.08 At Festac Integrated Tax Office, it was observed that VAT totalling ₦66,148,254.63 and Withholding Tax amounting to ₦30,256,825.15 were outstanding against two Local Councils. The Chairman has been asked to recover the outstanding tax arrears and inform me for verification.

(b) It was also observed that one Newspaper Publishing company has failed to render its monthly Value Added Tax returns since January, 2008 to date despite the agreement reached between the FIRS and the Newspaper Proprietors Association of Nigeria via Circular No. FIRS/7p/gen/113/VOL.II/78 dated November 2007. The Chairman has been requested to recover the outstanding liabilities including penalties and interest. Her response is being awaited.

INTEGRATED TAX OFFICE, GARKI AREA II, ABUJA

8.09 At Garki Area 11 Integrated Tax Office, Abuja, it was observed that amounts totalling ₦201,790,040.67 was owed by 7 companies as tax arrears for the period 1998 to 2009 assessment years.

The Chairman has been requested to recover and pay into Federation Account tax arrears value at ₦201,790,040.67 and submit documents for my verification.

LARGE TAX OFFICE (NON OIL) LAGOS

8.10 At the Large Tax Office, Lagos, it was observed that one company did not remit Value Added Tax of ₦21,061,269.95 deducted on disposal of some of its fixed assets for the period 2006 to 2008.

The Chairman has been requested to ensure that this revenue is remitted to appropriate account and inform me accordingly for verification.

INTEGRATED TAX OFFICE, ADEOYO OFFICE, IBADAN

8.11 At the Adeoyo Integrated Tax Office, Ibadan, it was observed that the sum of ₦230,583,044.16 representing arrears of Income Tax of various companies for the period August 2008 to July 2009 were not yet collected as at 31st July 2009.

The Chairman has been requested to ensure that the sum of ₦230,583,044.16 is urgently collected and paid to appropriate government account and forward the particulars for my verification.

INTEGRATED TAX OFFICE, ASABA,

8.12 At the Integrated Tax Office, Asaba, Delta State, amounts totalling ₦9,379,748.07 representing arrears of Company Income Tax (CIT) revenue from 58 registered companies remained uncollected for the period under review as at the time of audit inspection in 22nd December 2009.

The Chairman has been requested to recover all outstanding revenues from the defaulting companies and furnish me with recovery particulars for verification.

INTEGRATED TAX OFFICE, LAFIA, NASARAWA STATE

8.13 At the Integrated Tax Office, Lafia, Nasarawa State, it was observed that income tax valued at ₦47,397,714.00 owed by 19 companies were not yet collected as at 30th June, 2009. The chairman has been directed to collect the outstanding tax from the defaulting companies and forward particulars of recovery for my verification.

The matter has been communicated to the Chairman and his response is being awaited.

NIGERIA CUSTOMS SERVICE

8.14 During the audit examination of accounting books and related records maintained by Nigeria Customs Service (NCS), the following observations were made:-

(a) The sum of ₦5,120,665.00 paid on 5 payment vouchers at the NCS headquarters for various purposes were not duly supported with relevant documents such as bills and receipts, contrary to Financial Regulations 603. As a result, I find it difficult to accept the expenditures totalling ₦5,120,665.00 as legitimate and proper charge against public funds.

The Comptroller-General has been requested to produce the bills, receipts, invoices, etc amounting to ₦5,120,665.00 for audit verification otherwise the amount will not be accepted as legitimate charges against public funds.

(b) Audit examination and inspection of projects executed by the NCS revealed that 2 Nos. medical equipment purchased between July and September, 2009 at the total cost of ₦20,979,000.00 were yet to be installed at the NCS Medical Centre, Abuja.

(c) At the Federal Operations Unit (FOU) Kaduna, it was observed that:

(i) 2 rifles with identification Nos. G3-81-14475 and G3-031 X 226 belonging to FOU, B, Kaduna were reported missing since January 2006, without any evidence to show that the loss have been formally and officially reported. No disciplinary action has been taken on the loss.

(ii) A total of 5 arms were taken out for repairs since July 2007, without neither the record to show the destination of these arms nor the acknowledgement of being returned to the Armoury.

(e) At the Nigeria Customs Service, Lillypond Area Command, Lagos, it was observed that four designated banks did not remit the Import Duty and Value Added Tax amounting to ₦9,317,498.18 and ₦2,817,438.74 respectively, all totalling ₦12,139,936.92 in September 2009.

The Comptroller-General has been directed to recover the sum of ₦12,139,936.92 including interest from the defaulting banks and remit to the appropriate government account and furnish particulars of recovery for my verification.

(f) At the Nigeria Customs Service, Zone A, headquarters, Harvey Road, Lagos, it was observed that an unspent balance of ₦8,868,378.86 was purportedly transferred to the Nigeria Customs Headquarters, Abuja instead of the treasury of the Federal Government Consolidated Revenue Fund (CRF). The Comptroller-General has been

directed to pay the money to the proper account which is the CRF. Evidence of compliance to this directive should be forwarded to me for verification.

NIGERIA INSTITUTE FOR OCEANOGRAPHY AND MARINE RESEARCH, LAGOS

8.15 During the audit inspection of the accounts and other records maintained by the Nigeria Institute for Oceanography and Marine Research, Lagos, it was observed that Withholding Tax of ₦822,317.02 and Value Added Tax of ₦850,467.02 totalling ₦1,672,784.04 were not remitted to Federal Inland Revenue Service (FIRS) as at the time of audit.

The Executive Director has been requested to remit the sum of ₦1,672,784.04 to FIRS and forward evidence for my verification.

NIGERIAN NUCLEAR REGULATORY AUTHORITY, ABUJA

8.16 At the Nigerian Nuclear Regulatory Authority, Abuja, it was observed that, Withholding Tax of ₦58,500.00 and Value Added Tax of ₦625,350.00 totalling ₦683,850.00 deducted from contracts awarded and paid by the Authority in 2006 were not remitted to the Federal Inland Revenue Service (FIRS), contrary to Financial Regulation 234 and VAT Act 102 of 1993.

The Director-General has been requested to ensure that the sum is remitted to FIRS and forward the necessary particulars to me for verification. He should explain why the extant tax regulation was flouted.

NATIONAL INSTITUTE FOR HOSPITALITY AND TOURISM

8.17 The audit inspection of the accounting books and records of the Institute revealed that the mandatory 10% Withholding Tax on rent of Office accommodation amounting to ₦1,900,000.00 was not deducted, instead, only an amount of ₦950,000.00 was remitted leaving a balance of ₦950,000.00 un-deducted. This means that 5% was deducted instead of 10%.

(b) Also, tax deductions and remittances for year 2008, revealed that the sum of ₦20,428,646.36 was deducted from contracts awarded. However, an amount of ₦19,153,037.68 was confirmed to have been receipted (remitted), leaving an outstanding balance of ₦1,275,608.68 WHT as un-receipted.

The Director-General has been requested to furnish my office with evidence of these remittances to the Federal Inland Revenue Service for further audit verification. The matter is still under correspondence.

NATIONAL INLAND WATERWAYS AUTHRORITY

8.18 Audit examination of the books and records of accounts maintained by the National Inland Waterways Authority revealed the following anomalies:

(a) An amount of ₦9,974,327.37 for 2007 and ₦21,778,856.31 for 2008 totalling ₦31,753,183.68 being Value Added Tax (VAT) and Withholding Tax (WHT) were not remitted as at October, 2009, to the relevant tax authorities.

(b) Also, VAT and WHT amounting to ₦10,564,170.12 were not deducted from contract payments to 3 companies. The Managing Director has been requested to remit VAT and WHT totalling ₦42,317,353.80 and present evidence for my verification.

NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY

8.19 During the audit examination of the accounting books and other related records kept by the National Research Institute for Chemical Technology, it was observed that 10% Withholding Tax amounting to ₦771,956.56 was not deducted from the contract sums paid for consultancy services. This is contrary to Financial Regulation 234 (i) (iv) and Tax laws of 1995.

The Executive Director has been requested to recover the Withholding Tax totalling ₦771,956.56 from the consulting companies to the Federal Inland revenue Service (FIRS) and forward the particulars for my verification.

NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY

8.20 At the National Primary Health Care Development Agency, Abuja, it was observed that a total sum of ₦34,763,330.00 was granted as cash advances to the staff for procurements and other services in place of local purchase orders for large purchases of stores, works, etc. costing above ₦100,000.00 which is contrary to Financial Regulations. This has deprived government the sum of ₦3,476,333.30 which would have accrued to her as Value Added Tax (VAT) and Withholding Tax (WHT).

The Executive Director has been requested to recover and remit the VAT and WHT totalling ₦3,476,333.30 to FIRS, and forward their particulars for my verification. He is also to explain why the procurements were not contracted out.

(b) It was also observed that only ₦27,179,352.90 was remitted in respect of the proceeds from the registration of contractors and the disposal of vehicles, out of the sum of ₦386,280,346.00 leaving an outstanding balance of ₦359,100,993.10 yet to be remitted to the Consolidated Revenue Fund (CRF).

The Executive Director has been requested to remit the amount of ₦359,100,993.10 to the CRF and forward the evidence to me for audit verification.

The response of the Executive Director on these matters are being awaited.

NIGERIA EXPORT PROCESSING ZONES AUTHORITY

8.21 Audit examination of accounting books and other related records at the Nigerian Export Processing Zones Authority, the following observations were made:-
(a) For the years 2007/2008, the Authority realized a total sum of ₦1,590,001,850.27 and UD$1,556,154.41 (₦233,423,161.50) as internally generated revenue. A break down shows that for 2007 a total of ₦219,402,563.37 and US$632,700.00 (₦94,905,000.00) were collected and for 2008 a total of ₦1,370,599,286.90 and US$923,454.41 (₦138,518,161.50) were generated.

However, the Authority could not produce evidence of the remittance of its internally generated revenue for the 2 years amounting to ₦1,590,001,850.27 and US$1,556,154.41 (₦233,423,161.50) to Consolidated Revenue Fund (CRF), contrary to provisions of Section 80 of the 1999 Constitution of the Federal Republic of Nigeria.

Furthermore, the position of its operating surplus could not be established because the Authority's audited accounts for the years 2007/2008 were not produced for audit examination.

The Managing Director has been requested to present evidence of remittance of the internally generated revenue for my verification and also present the audited statements for the years 2007 and 2008 for audit examination.

(b) The sum of ₦1,049,755.48 realized from the disposal of government assets between March, 2007 and November 2008 was not remitted to the Consolidated Revenue Fund, contrary to Financial Regulation 2620. Evidence of remittance of ₦1,049,755.48 should be presented for audit verification.

(d) No official receipts of the Federal Inland Revenue Service were produced to substantiate the remittance of the following amounts collected as taxes by the Authority:

(i) Value Added Tax amounting to ₦2,211,835.42 deducted in 2008 and said to have been paid through 3 commercial banks.

(ii) Withholding Tax totalling ₦119,932,092.33 deducted from both capital and overhead cost votes, between March 2007 and December 2008.

(iii) PAY As You Earn (PAYE) tax totalling ₦14,615,693.98 deducted in 2007 and 2008. Out of this, the sum of ₦7,559,606.23 was for the Federal Inland Revenue Service while the balance of ₦7,056,087.75 were for some States Internal Revenue Services.

Official receipts issued by the relevant tax authorities should be produced to substantiate that all the payments have been paid to the relevant tax authorities.

(e) The Authority under-deducted PAYE tax amounting to ₦32,640,906.21 from staff salaries in 2008. This arose from the exclusion of some taxable allowances, bonuses and fringe benefits from the computations which resulted in the deduction of lower incorrect taxes. This amount, together with the penalty and accrued interest thereon, all totalling ₦42,367,896.27 should be remitted forthwith to the relevant tax authority.

The Managing Director has been directed to tender evidence of remittance of PAYE tax amounting to ₦42,367,896.27 for audit examination.

NATIONAL ENVIRONMENTAL STANDARDS REGULATIONS AND ENFORCEMENT AGENCY, ABUJA

8.22 The accounting and other related revenue records examined during the periodic revenue check on the National Environmental Standards, Regulations and Enforcement Agency, Abuja, revealed the following:-

(a) Pay As You Earn (PAYE) taxes totalling ₦661,835.32 deducted from the salaries of staff of the Agency since 2007 were not remitted to the Federal Inland Revenue Service, up to the time of the audit in April, 2010. Surprisingly, these amounts were duly charged to the Agency's cash book but the cheques raised were not forwarded to the Federal Inland Revenue Service (FIRS).

The Director-General of the Agency has been requested to urgently remit the outstanding amounts to the appropriate authority and furnish remittance documents for my verification.

(b) The amounts of ₦26,386,550.82 and ₦27,427,228.34 were the unspent balances on the Overhead and Personnel Costs votes of the Agency respectively for the year 2008. However, it could not be confirmed whether the total sum of ₦53,813,779.16 being the unspent balance at the year end were paid to treasury.

The Managing Director has been requested to tender the treasury receipts as evidence of the payment of the unspent balance of ₦53,813,779.16 for audit verification.

(d) Value Added (VAT) and Withholding Taxes totalling ₦26,366,616.54 appropriately deducted from payments for various contracts awarded by the Agency between 2007 and 2009 were not remitted to the Federal Inland Revenue Service as required by extant tax laws. I have requested the Director-General to remit the amounts forthwith and furnish me with the relevant particulars for verification.

(e) Conversely, Value Added (VAT) and Withholding Taxes totalling ₦22,067,634.65 were not deducted from payments made for various other contracts awarded by the Agency between 2008 and 2009. These amounts should be recovered from the affected contractors and be remitted to the relevant tax authority, furnishing relevant particulars for audit verification.

The reaction of the Director-General, National Environmental Standard, Regulations and Enforcement Agency on all the issues raised is still being awaited.

NATIONAL ELECTRICITY REGULATORY COMMISSION, ABUJA

8.23 At the National Electricity Regulatory Commission, Abuja, it was observed that the operating surplus for year 2006 amounting to ₦92,251,159.65 was not paid into the Consolidated Revenue Fund. Instead, it was kept in the Commission's Operations Bank account maintained with a commercial bank.

The operating surplus for 2007 and 2008 had not been determined because the Commission's accounts were yet to be audited.

The Administrator of the Commission has been urged to remit the sum of ₦92,251,159.65 to Treasury, ensure the immediate audit of the outstanding accounts and consequently remit the operating surplus for the two years. His reactions on these issues are being awaited.

NIGERIA TELEVISION AUTHORITY

8.24 The periodic revenue check carried out at the Nigeria Television Authority, Headquarters, Abuja, revealed that:

(a) A sum of ₦10,000,000.00 was still outstanding out of the total sum of ₦40,000,000.00 payable by the Authority as Operating Surplus for 2007 fiscal year as determined by the Budget Office of the Federation. I have requested the Director-

General to remit the outstanding amount without further delay and forward evidence of compliance for my verification.

(b) Withholding and Value Added taxes totalling ₦2,204,987.05 and ₦2,460,287.05 respectively, were not deducted from some contracts paid by the Authority between January 2006 and June 2009. The various amounts totalling ₦4,665,274.10 should be recovered from the contractors and be remitted to the relevant tax authority, furnishing relevant details for my verification.

(c) Withholding taxes totalling ₦2,662,472.01 and Pay As You Earn taxes amounting to ₦4,587,106.71 collected between January 2006 and December 2007 were not remitted to the relevant tax authority. As a result, interest and penalty charges amounting to ₦1,401,155.90 were imposed, bringing the total outstanding liability in respect of Withholding and Pay As You Earn taxes for the relevant years to a sum of ₦8,650,734.62. The Director-General has been requested to remit this amount to FIRS and furnish the evidence for my verification.

(d) No official receipts could be produced to substantiate the purported remittance of Withholding taxes totalling ₦15,397,449.00 to the Federal Inland Revenue Service between April and June 2009. The Director-General has been asked to produce receipts for verification.

All the issues are under correspondence with the Director-General.

NATIONAL EXAMINATION COUNCIL, MINNA

8.25 At the National Examination Council, Minna, it was observed that the accumulated depreciation of the Council's assets as at 31st December, 2007 was ₦802,435,740.00. There was no evidence to show that the accumulated depreciation was invested in a sinking fund in line with the Statement of Standard Accounting Practice (SSAP 12) or International Accounting Standard (IAS.4). The Registrar has been requested to produce evidence of the investment of ₦802,435,740.00 for audit verification.

The attention of the Registrar of the Council has been drawn to the above anomalies and his reaction is being awaited.

(b) It was also revealed that the proceeds from contractor's registration, tender fees, auction of government vehicle/equipment and contract bidding fees accruing to the Federal Government between 2006 and 2007 amounting to ₦115,347,431.00 was not remitted to Treasury.

The Registrar of the Council has been requested to pay the sum of ₦115,347,431.00 to the Consolidated Revenue Fund without further delay and furnish my Office with the particulars of remittance for further audit exercise.

The Registrar's response on these issues are being awaited.

ADDAX PETROLEUM DEVELOPMENT NIGERIA LIMITED

8.26 During the audit examination of the books of accounts and records maintained by Addax Petroleum Development Nigeria Limited, it was observed that the company changed its basis of cost determination procedure from Successful Effort Accounting method prescribed by the Production Sharing Contract (PSC) to Full Cost Accounting method without the knowledge and approval of the supervising government agencies.

This inevitably altered the basis for the depreciation, depletion and amortization of its assets to the detriment of accruing revenue and distributable profit oil. This gave rise in 2009 to cost which ADDAX called, Prior Year Adjustments, amounting to USD42.2m (i.e. ₦5.46 billion).

ADDAX has been asked to either write back this amount to the books to restore the book values of all assets and production output adversely affected or provide evidence that it negotiated with and obtained the approval of government regulatory agencies before this exercise was carried out as provided for in the PSC agreement.

(b) There was an understatement of revenue to the tune of USD126,018,710.55, accruing to the Federal Government from ADDAX, as a result of the refusal by ADDAX from 2006 – 2008 to use the appropriate range of daily production in calculating both the profit oil and the tax oil.

The response of the company has been evasive.

(c) The statutory payment due to Niger Delta Development Commission (NDDC) for the period 2006 to 2007 from ADDAX was calculated to have been short paid by USD1,739,000.00. Despite admission of this short-payment during the exit meeting, this amount still remains outstanding.

(d) The expenditure of USD3,048,970.00 for 2005 and USD2,919,689.00 for 2006 in respect of restoration and abandonment were not approved by the Management Committee (MACOM) which supervises the production share arrangement. ADDAX has been asked to refund these sums and recalculate its Profit Oil and Tax Oil for those years to restore the losses incurred by the Federal Government, calculated to be USD2,685,896.55 i.e. 45% of USD5,968,659.00.

(e) It was observed that the 2% cabotage levy amounting to USD2,246,914.00 due to the Nigerian Maritime Administration and Safety Agency (NIMASA) and reflected in the accounts of ADDAX for 2007 was not paid as at the time of the audit exercise.

ADDAX did not produce any receipt as evidence of payment. Thus, NIMASA has been deprived of this revenue and the accruing interest.

ADDAX has been directed to pay the outstanding amount of USD2,246,914.00 with interest and to produce relevant receipt from NIMASA.

All these issues raised above are still being pursued with ADDAX through correspondence.

PETROLEUM TECHNOLOGY DEVELOPMENT FUND

8.27 The audit examination of the accounting records maintained by the Petroleum Technology Development Fund (PTDF), revealed that:-

(a) In November and December 2007 the Fund paid a total sum of ₦22,000,000.00 to two different companies as consultancy fees, without deducting and remitting the sum of ₦2,200,000.00 mandatory 10% withholding Tax (WHT) to Federal Inland Revenue Services contrary to Financial Regulation 234.

The Executive Secretary has been directed to recover and remit the sum of ₦2,200,000.00 including the penalties and accrued interest from the two companies to the Federal Inland Revenue Service and forward evidence for my verification.

(b) In 2006/2008 the Fund made the following payments not covered by the Acts which established it:-

(i) Payments for the Registration (incorporation Expenses) of Galaxy backbone Plc ₦250,000,000.00
(ii) Payment for the setting up and other operational activities of Galaxy backbone ₦625,000,000.00
(i) The sum of ₦593,116,000.00 was discounted from the Investment of ₦2,542,000,000.00 which the Fund had in the Central Bank of Nigeria (CBN) and used it to finance the establishment of Government outsourcing programme. The details of the outsourcing programme were not disclosed.

The disbursements totalling ₦1,468,116,000.00 were Ultra-Vires of the Act establishing the Fund.

Besides, the mandatory tax deduction of ₦25 million was not made from the ₦250,000,000.00

(c) In December 2007, the Fund paid a Company the sum of ₦29,023,393.90 for the construction of a training block at Petroleum Training Institute Effurum Delta state but instead of deducting and remitting to FIRS VAT and WHT totalling ₦2,902,339.39,

it only deducted and remitted VAT and WHT totalling N502,585.38, resulting in the under deduction of VAT and WHT totalling ₦2,400,754.04.

The Executive Secretary has been requested to recover the sum of ₦2,400,754.00 from the company, remit same to Federal Inland Revenue Service and forward evidence for my confirmation.

The Executive Secretary has been directed to explain why these payments should not be recovered from the private estate of the Accounting Officer/Chief Executive that approved the expenditures.

(e) It was observed that in relation to the Pioneer Consumer Car Scheme (PCCS) for which PTDF has so far subscribed the sum of ₦1.2 billion to a bank with an expected interest income, the bank did not issued promissory note Certificates to PTDF which would have been the financial instrument to legalize the contractual agreement.

The Executive Secretary has been directed to obtain the promissory note certificate covering the ₦1.2 billion principal sum and the accrued interests from the bank and forward them for my verification.

(f) That statutory withholding and value added taxes totalling ₦131,508,508.40 were not deducted from contracts totalling ₦1,565,085,084.05 for the year 2006 and 2008 contrary to VAT Act 102 1993 and FR 234. The Executive Secretary has been requested to recover and remit to FIRS the taxes revenue, amounting to ₦131,508,508.40 and forward their particulars for my verification.

(g) The Board claimed to have remitted personal income (PAYE) tax amounting to ₦35,584,961.20 to FIRS for years 2006/2008 and 2009 but could not produce the receipts of the remittances issued by FIRS for audit examination. The Executive Secretary has been directed to produce the PAYE tax receipts amounting to N35,584,961.20 for my confirmation.

NATIONAL AGENCY FOR FOOD AND DRUGS ADMINSTRATION AND CONTROL (NAFDAC)

8.28 During the audit examination of the revenue books and records of accounts at the National Agency for Food and Drugs Administration and Control, the following observations were made:

(a) The Agency generated operating surplus amounting to ₦64,048,000.00 for 2007 and 2008 financial years, but there is no evidence to show that it remitted the sum of ₦51,238,400.00 to Consolidated Revenue Fund (CRF) being 80% of the operating surplus for the two years, contrary to Section 22 of the Fiscal Responsibility Act 2007.

The Director General has been requested to remit the sum of N51,238,400.00 to the Consolidated Revenue Fund and furnish me with the particulars for verification.

(b) In year 2006 the Agency realized a total of ₦52,492,000.00 from the sales of Government houses under the monetization policy of the Federal Government but there is no evidence to show that it remitted the proceeds to the Consolidated Revenue Fund (CRF). This is contrary to Financial Regulation 2620.

The Director-General has been requested to remit the sum of ₦52,492.000.00 to the Consolidated Revenue Fund (CRF) and forward particulars for my verification.

(c) The Agency made various donations in year 2007 totalling ₦66,610,000.00. Details of these donations were not disclosed during the audit examination.

The Director-General has been directed to produce the details of these donations for my confirmation and also furnish my office with the reasons why these donations should not be taken as part of the operating surplus the Agency generated within the year 2007.

FEDERAL COLLEGE OF EDUCATION ZUBA

8.29 During the audit examination of revenue records maintained at the Federal College of Education, Zuba Abuja, it was observed that:-

(a) Arrears of Withholding and Value Added Taxes totalling ₦2,275,165.35 deducted from 2008 and 2009 contract payments of the college were not remitted to Federal Inland Revenue Services (FIRS) contrary to VAT Act 102 of 1993 and FR 234.

The Provost has been directed to remit the outstanding VAT and WHT totalling ₦2,275,165.35 to Federal Inland Revenue Services (FIRS) and submit particulars of payment for my verification.

(b) In 2008/2009 the college executed 29 jobs and services through Cash Advances totalling ₦8,136,510.00 contrary to extant treasury circulars No.TRY/A5 & B5/2001, OAGF/TS/005/111/222 of 7th September 2001 and circular TRY/A2 & B2/2009, OAGF/02/6N. These circulars requires that jobs of such financial magnitude should be executed by contracts. In that case withholding and value added taxes totalling ₦788,282.00 should have been deducted and remitted to FIRS.

The Provost has been requested to remit to FIRS Withholding and Value Added Taxes totalling ₦788,282.00, forward its particulars for my verification and also explain why the college violated the extant treasury circulars.

ISOLO INTEGRATED TAX OFFICE (I.T.O.)

8.30 At the Federal Inland Revenue Service's Isolo Integrated Tax Office (I.T.O.), it was observed that:-

Arrears of taxes liabilities totalling ₦16,545,638.00 arising from under assessments, due from three different Companies for the period 2003 to 2008 were not collected.

The Chairman has been requested to collect the outstanding taxes totalling ₦16,545,638.00 from the three Companies and submit particulars of payment for my verification.

INDUSTRIAL TRAINING FUND

8.31 Examination of accounting books and records maintained at the Industrial Training Fund, Jos, Plateau State revealed the underlisted irregularities:

(a) The sum of ₦312,066,917.00 which was generated from the disposal of fixed Assets, interest on vehicle loan, interest on housing loan etc were not transferred to the Consolidated Revenue Fund as at the time of audit inspection in November 2009.

The Director-General has been requested to pay the sum of ₦312,066,917.00 to the Treasury in line with Financial Regulation 2620 and forward particulars for my verification.

(b) The sum of ₦32,053,918.69 being accrued interest generated from investment was not transferred to the consolidated Revenue Fund contrary to extant rules and the provisions of Financial Regulations 3207.

The Director-General has been requested to transfer the accrued interests amounting to ₦32,053,918.69 generated from the investment to the Treasury and submit the particulars to my office for verification.

(c) The accumulated depreciation of the fund as at 31st December 2005 amounted to ₦731,934,918.00. However there was no evidence of the payment of the depreciation fund which was charged for the replacement of the assets into a sinking fund in line with the Statement of Standard Accounting Practice (SSAP 12) or International Accounting Standard (IAS 4) Records of investment of the fund were also not made available during the audit inspection.

The Managing Director has been directed to produce evidence of the investment of ₦731,934,918 for my verification.

(d) In year 2006, contributory levies paid by 2 companies in Port-Harcourt Area Office of the Fund were also understated by a total sum of ₦15,100,000.00.

The Director-General has been requested to recover the shortfall of ₦15,100,000.00 from the affected contributors and furnish the particulars of the recovery to my office for confirmation.

APAPA INTEGRATED TAX OFFICE

8.32 At the Federal Inland Revenue Service's Integrated Tax Office Apapa, the available records revealed that:

(a) Arrears of taxes (VAT, WHT and company Income tax) totalling ₦9,115,199.02, due from three companies for the period 2006 to 2008 financial years were yet to be collected.

The Chairman has been requested to recover the outstanding revenue amounting to ₦9,115,199.02 from the three Companies and forward the recovery particulars for my confirmation.

(b) 3 Companies were owning outstanding taxes totalling ₦36,765,906.78 for the period 2003 to 2009 years of assessment.

The Chairman has been requested to recover the outstanding taxes amounting to N36,765,906.78 from the three companies and furnish me with the evidence for confirmation.

PETROLEUM EQUALISATION FUND (MANAGEMENT) BOARD

8.33 During the audit of the Petroleum Equalization Fund (Management) Board, the following observations were made:

(a) The Board made various donations to unapproved bodies within the year 2007 to 2008 totalling ₦1,345,000.00. These donations are not covered by the Act establishing the Board. The Executive Secretary has been requested to recover the donations and furnish my office with the particulars for confirmation.

(b) For the years 2006 and 2007, the Board granted staff loans totalling ₦123,530,000.00 to 41 members of staff to enable them purchase their personal cars contrary to extant circular SWC/04/S 167/221 of 12/02/04 which prohibits Ministries, Department and Agencies (MDA) from granting car loans to staff.

The Executive Secretary has been requested to recover the entire loan amounting to ₦123,530,000.00 with interest and forward particulars for my verification. The agency should also explain why it flouted extant government regulation.

(c) The Board did not remit its unutilized capital fund totalling ₦37,706,710.61 as at 31st December 2008 to the Consolidated Revenue Fund contrary to the provision of the Appropriation Act 2008 which requires that unspent capital balance as at 31st December 2008 to be transferred to Consolidated Revenue Fund (CRF).

The Executive Secretary has been requested to explain why this directive was not complied with.

(d) 2 marketers in the Kaduna Depot of the Fund had outstanding bridging contribution and National Transportation Allowance on local loading totalling ₦N12,335,973.60 for the years 2006 and 2007.

The Executive Secretary has been directed to recover this debt from the marketers and forward evidence to my office for confirmation.

(e) The Board did not deduct and remit to Federal Inland Revenue Service (FIRS) withholding tax revenue (WHT) totalling ₦1,116,913.66 and value added tax (VAT) revenue totalling N860,841.99 from its contracts and Rent payments for the year 2007 contrary to Financial Regulation 234 and VAT Act 102 of 1993.

The Executive Secretary has been requested to recover and remit to Federal Inland Revenue Service WHT and VAT totalling ₦1,977,755.65 and forward particulars for my verification.

(f) The Board deducted withholding tax (WHT) totalling ₦2,360,167.80 and value added tax (VAT) totalling ₦2,000,194.90 from its contract payment, for the year 2008 but did not remit them to Federal Inland Revenue Service, thereby contravening Financial Regulation 234 and VAT Act 102 of 1993.

The Executive Secretary has been requested to remit the WHT and VAT totalling ₦4,360,362.70 to FIRS and forward the evidence for my confirmation. Also the Executive Secretary should explain why the Board held on to the legitimate revenue due to Government.

(g) The Board claimed to have remitted to Federal Inland Revenue Service Withholding Tax (WHT) totalling ₦20,604,800.04 and value added tax (VAT) totalling ₦9,562,129.09 from years 2006 to 2009. However the remittances could not be confirmed because VAT and WHT receipts issued by Federal Inland Revenue Service were not produced for audit examination.

The Executive Secretary has been requested to produce the VAT and WHT receipts totalling ₦30,166,929.13 for my verification.

(h) Finally, it was observed that three motor vehicles were sold in 2006 financial year for amounts totalling ₦2,531,829.00. However the treasury receipts obtained for paying the realized amounts into the Federal treasury were not produced for verification.

The Executive Secretary has been requested to forward treasury receipts totalling ₦2,531,829.50 for my verification.

All these infractions have been brought to the attention of the Executive Secretary and his reactions are being awaited.

INTEGRATED OIL AND GAS LIMITED, LAGOS

8.34 During the examination of the accounting books and other records maintained at Integrated Oil and Gas Ltd Lagos, the following irregularities were observed:

Disallowable expenses amounting to ₦4,228,550.00 were incurred outside the ordinary course of business by the company. Consequently, these cannot be classified as legitimate spending which can be allowed in the computation of the company's income tax. The implication is that the Company income tax had been undercharged by ₦1,268,565.00 being 30% of ₦4,228,550.00.

The Managing Director has been directed to pay the additional income tax totalling ₦1,268,565.00 to Federal Inland Revenue Service and forward its particulars for my verification.

The aggregate summary of activities of the Company's participation in the PSF (Petroleum Subsidy Fund) scheme in year 2008 revealed that the sum of ₦435,533,250.20 was outstanding as unpaid bridging contribution.

The Managing Director of the company has been directed to effect the payment to Petroleum Equalization Fund and forward the payment particulars for my verification.

NATIONAL POVERTY ERADICATION PROGRAMME

8.35 During audit examination of records of accounts maintained by NAPEP, the following observations were made:-

(a) In October/December 2008, the sums of ₦6,916,765.99 being VAT and ₦17,751,632.44 being WHT totalling ₦24,668,398.43 which were deducted from contract payments were not remitted to Federal Inland Revenue Service (FIRS) contrary to Financial Regulation 234 and VAT Act No. 102 of 1993.

The National Co-ordinator has been requested to remit the outstanding arrears of tax revenue totalling ₦24,668,398.43 and furnish the particulars of the remittances to me for audit verification.

(b) 5 payment vouchers totalling ₦93,354,850.00 were paid to some contractors without evidence of the deductions of the mandatory VAT and WHT revenues totalling ₦13,160,484.00 contrary to Financial Regulation 234 and VAT Act 102 of 1993.

The National Coordinator has been requested to recover from the contractors VAT and WHT totalling ₦13,160,484.00 and remit same to FIRS and furnish me with the particulars for audit verification.

(c) It was observed that sums totalling ₦5,577,746.85 being Commission on Turnover were debited into 3 different bank accounts of the Agency contrary to Financial Regulation 734 and Treasury circular No. A4/B3 of 26th June, 2001.

The National coordinator has been requested to recover and remit to treasury the sum of ₦5,577,746.00 from the affected banks and submit the recovery particulars to me for audit verification.

(d) From 2005 to 2009, sums totalling ₦1,025,513,800.00 were granted as loans to Micro-finance banks for onward distribution to some beneficiaries from this amount disbursed, only the sum of ₦81,097,815.83 has been recovered leaving a huge outstanding balance of ₦944,415,984.17 yet to be paid back.

On the Promise Keepers Programme (PKP) Scheme, sums totalling ₦162,477,000.00 were granted as loans to religious bodies and other Associations but only the sum of ₦6,817,450.00 has been recovered leaving a huge outstanding balance of ₦155,659,550.00 un-recovered.

The National Coordinator has been requested to intensify effort and recover the outstanding loans totalling ₦1,100,075,534.17 from the Micro-finance banks, Religious organizations and Associations that benefited from the loan scheme and tender the particulars of recovery for audit examination.

(e) It was also observed that between October and December, 2009, the Agency executed 22 jobs/purchases through Personal Advances totalling ₦7,536,912.00 contrary to extant Financial Circular No. TRY/1A2&B2/2009 of 24th March, 2009. This circular requires that jobs/purchases of such financial magnitude should be executed through contracts and in that case, Withholding and Value Added Taxes totalling ₦753,691.00 would have been deducted and remitted to FIRS.

The National Coordinator has been requested to remit the expected VAT and WHT totalling ₦753,691.00 to FIRS and furnish me with the evidence for verification. It should be explained why the above financial circular was violated.

STANDARD ORGANISATION OF NIGERIA

8.36 At the Standard Organization of Nigeria, it was observed that the sum of ₦698,797.97 and ₦310,791.98 for VAT and WHT respectively were deducted but were

not remitted to the Federal Inland Revenue Service (FIRS) in line with the extant Financial Regulation 234 and VAT Act No. 102 of 1993.

The Director-General has been requested to submit evidence of remittance to the FIRS of VAT and WHT revenue totalling ₦1,009,589.95 for audit verification.

(b) It was also observed that the mandatory WHT and VAT amounting to ₦4,788,458.92 were not deducted from some contracts sums paid to various companies. The Director-General had been requested to recover the sums from the contractors and remit them to the FIRS in order to comply with transparency and accountability standards.

The response of the Director-General on these infractions are being awaited.

FEDERAL MEDICAL CENTRE, OWERRI

8.37 It was observed that Withholding and Value Added Taxes totalling ₦37,885,780.00 were deducted from various contract paid between 2006 and 2008. Consequently, these amounts were not remitted to the Federal Inland Revenue Service, contrary to the VAT Act No. 102 of 1993 and Financial Regulation 234.

The Chief Medical Director has been asked to remit the sum of ₦37,885,780.00 and furnish remittance particulars for verification. His response is being awaited.

(b) For the period under review, the Medical Centre executed 27 jobs/purchases through Cash Advances totalling ₦6,138,678.14 contrary to extant Financial Circulars No. TRY/A5&B5/2001 of 7th September, 2001 and Circular No. TRY/1A&&B2/2009 of 24th March, 2009. These circulars stipulates that jobs/purchases of such financial magnitude should be executed by contractors and in that case Withholding and Value Added Taxes totalling ₦613,868.00 would have been deducted and remitted to FIRS.

The Medical Director has been requested to remit VAT and WHT valued at ₦613,868.00 to FIRS and furnish me with the evidence for audit verification.

(c) Revenue amounting to ₦149,299,083.00 collected from Rents, Recurrent Revenue and Interest received on Investment between 2007 and 2008 were yet to be transferred to the Consolidated Revenue Fund contrary to the provisions of the Financial Regulations No. 236.

The Chief Medical Director has been requested to transfer the sum of ₦149,299,083.00 into the Consolidated Revenue Fund and furnish remittance particulars for audit verification.

(e) Withholding and Value Added Taxes totalling ₦3,172,660.00 were not deducted from 39 payments totalling ₦31,726,600.00 made to various contractors in respect of

contracts paid for by the Medical Centre during the period under review contrary to VAT Act 102 of 1993 and Financial Regulation 234 (ii).

The Chief Medical Director has been requested to recover the sum of ₦31,726,600.00 from the concerned contractors, pay to the Federal Inland Revenue Service and submit details to me for audit verification.

(f) It was observed that the sum of ₦29,843,738.00 remained as unspent balance on the various recurrent sub-heads as at 31st December, 2009. There was no evidence to show that the balance, which had lapsed at the end of the financial year was paid into Consolidated Revenue Fund as required by the Financial Regulation 413.

The Chief Medical Director has been asked to produce the evidence to show that the unspent balance of ₦29,843,738.00 was actually returned to chest in compliance with Financial Regulation No. 413.

The reactions of the Chief Medical Director on all the issues raised above are being awaited.

FEDERAL ROAD MAINTENANCE AGENCY

8.38 During the audit of the accounts and other records maintained by the Federal Road Maintenance Agency, the following anomalies were observed.

(a) A total of ₦67,000,000.00 was claimed to have been given out as loan to Federal Ministry of Works and Federal Road Sector Development Project without showing National Assembly appropriation on the Federal Executive Council's approval of the loan. The issue has been brought to the notice of the Managing Director who has been asked to produce the authority that allowed him to give out the loan.

(b) The sum of ₦586,366,000.00 was stated as provision for doubtful debt in the Financial Statements for year 2007 without giving genuine reasons why the debts cannot be recovered. The Managing Director has been directed to furnish me with the age analysis of the debts and efforts that have been made to recover the loans from the beneficiaries or their guarantors.

(c) It was also observed that in year 2008, a sum of ₦5,235,201,805.67 was deducted from various contracts executed within the year, being the Withholding and Value Added Taxes. Only a sum of ₦3,924,645,208.32 was remitted to FIRS leaving an outstanding balance of ₦1,310,556,597.32 yet to be remitted. The Managing Director has been directed to remit the sum of ₦1,310,556,597.32 to FIRS and furnish me with the evidence of payment. He is also to mention the constraints he has in forwarding tax returns as and when due.

All the anomalies mentioned above have been brought to the attention of the Managing Director and his response on them are being awaited.

PETROLEUM TRAINING INSTITUTE - WARRI

8.39 At the Petroleum Training Institute Efurn-Warri, Delta State, the following observations were made:-

(a) It was observed that in the years 2005/2006 the Institute generated operating surpluses totalling ₦147,713,594.00. This was made up of a total of ₦110,966,504.00 for 2005 and ₦36,747,090.00 for 2006. However, the Institute could not produce evidence to show that the total operating surpluses amounting to ₦147,713,594.00 were transferred to the Consolidated Revenue Fund (CRF). Similarly, in the year 2007 the Institute generated operating surplus totalling ₦102,922,739.00 but could not produce evidence to show that it has remitted to Consolidated Revenue fund (CRF) the sum of ₦82,338,191.20 being the 80% of the operating surplus for the year 2007 contrary to Section 22 of the Fiscal Responsibility Act 2007.

The Principal/Accounting Officer has been directed to remit operating surpluses totalling ₦230,051,785.20 to Consolidated Revenue Fund and forward evidence for my verification.

(b) For the years 2006/2007 the Institute collected independent revenue totalling ₦36,464,040.00 from various sources such as rents, Interest on treasury bills, tender fees etc but could not produce evidence to show that the sum of ₦36,464,040.00 was paid into the Consolidated Revenue Fund contrary to Financial Regulation 236.

The Principal/Accounting officer has been directed to transfer the sum of ₦36,464,040.00 to CRF and furnish me with the evidence for verification.

The Principal's responses on these issues are being awaited.

GENERAL

2009 TRAINING REPORT

The Office implemented some training and retraining programmes (local and international) during the period under review. Details are as follows:-

LOCAL				
S/NO.	**COURSE TITLE**	**GRADE LEVEL**	**NO. OF PARTICIPANT**	**DURATION**
1.	Advanced Information Technology Skills Acquisition Training @ Digital Bridge Institute, Abuja.	08-14	120	2 Weeks
2.	Information Technology Skills Acquisition @ Digital Bridge Institute, Abuja.	04-09	120	2 Weeks
3.	Audit software (ACL) Audit Command Language	12-16	400	1 Week
4.	Value for Money Audit/Performance Audit.	08-15	120	2 Weeks
5.	Network System Audit, Operating System (UNIX) Audit, Database (ORACLE) Security Audit and Application Security Audit.	10-16	100	2 Weeks
6.	Performance Improvement/Skills Development Training for Secretaries/Typists @ Digital Bridge Institute, Abuja.	06-10	30	1 Week
7.	Oil and Gas Accounting and Audit @ Women Development Centre (Fati Mauazu Hall), Opp. Central bank of Nigeria.	10-17	90	2 Weeks
8.	Drivers Capacity Building on Safety Improvement and Safe Driving Course at Kaduna and Lagos	03-07	59	1 Week
9.	Audit of Final Accounts & Report Writing @ Valencia Hotel, Abuja.	13-15	60	2 Weeks
10.	Induction Course for newly recruited officers	08-09	65	1 Week
11.	Advance Data Security & Proficiency	10-14	200	1 Week
12.	World Bank ERGP, GIFMIS Project Course @ Federal Treasury Academy, Orozo.	08-13	24	1 Week

FOREIGN				
S/NO.	**COURSE TITLE**	**GRADE LEVEL**	**NO. OF PARTICIPANT**	**Duration**
1.	(a) Auditing in IT Environment (b) Regularity and Financial Audit @ iCISA, Noida, India	13 13	1 1	5 weeks 5 weeks
2.	(a) Performance and Accountability in Public Service @ GTC, London, U.K	15-17	6	2 Weeks
3.	United Kingdom National Audit Office (NAO), London, U. K.	13	1	3 Weeks
4.	(a) Forensic Audit (b) Value for Money Audit for Development Projects @ AMADI South – Africa	14-16	5	2 Weeks

ACKNOWLEDGEMENT

I wish to express my profound gratitude and deep appreciation to all the members of my staff for their hard work and diligence during the period under review. This Report is a demonstration of their devotion to duty and unalloyed support for the role of this Office. I also thank all those functionaries outside my Office who have so delightfully co-operated with my Office in the performance of my statutory duties this year and in the compilation of this Report.

S. T. UKURA, FCA
Auditor-General for the Federation.

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5th November, 2010

SECTION 9

APPENDICES ON 4 - 8

APPENDIX "A"
of Section 7

PARASTATALS THAT HAVE STOPPED SUBMITTING ACCOUNTS FOR TEN YEARS AND ABOVE.

S/N	Parastatal	Last Account Received	Accounts in Arrears	Remarks
1.	Agricultural Credit Guarantee Scheme Fund	1988	1989 – 2009	
2.	Ahmadu Bello Stadium, Kaduna.	1980	1981 - 2009	
3.	Aluminum Smelter Company of Nigeria	1992	1993 - 2009	
4.	Council for Registered Builders of Nigeria	1992	1993 - 2009	
5.	Fed. University of Technology; Yola	1984	1985 - 2009	
6.	Forestry Research Inst. of Nigeria, Ibadan	1990	1991 - 2009	
7.	Kainji Lake Nat. Park Management Board	1992	1993 – 2009	
8.	Kainji Lake Research Institute, Kainji	1987	1988 – 2009	
9.	Lafiaji Sugar Company Limited, Lafiaji	1997	1998 - 2009	
10.	Nat. Council on Intergovernmental Relations	1993	1994 - 2009	
11.	National Hajj Commission of Nigeria	1991	1992 - 2009	
12.	Nat. Inst. for Pharmaceutical R. & D; Abuja	1994	1995 - 2009	
13.	National Inst. for Trypanosomiasis Research	1987	1988 - 2009	
14.	National Uranium Mining Co. Ltd; Gombe	1991	1992 - 2009	
15.	Nigerian Accounting Standard Board	1988	1989 – 2009	
16.	Nig. Bank for Commerce & Industry, Lagos	1988	1989 – 2009	
17.	Nigerian Coal Corporation, Enugu	1993	1994 - 2009	
18.	Nig. Engineering. Construction Co. Ltd, Lagos	1985	1986 – 2009	
19.	Nigerian Mining Corporation, Jos	1995	1996 - 2009	
20.	Nig. Nat. Merit Award Endowment Fund	1995	1996 - 2009	
21.	Nig. Nat. Paper Manufacturing. Co. Ltd.	1990	1991 – 2009	
22.	Nig. Sec. Printing & Minting Co. Ltd.	1995	1996 – 2009	
23.	Oil Palm Estate, Benin	1985	1986 – 2009	
24.	Orthopaedic Hospital Mgt. Board, Yaba	1997	1998 – 2009	
25.	Quantity Surveyors Reg. Board of Nigeria	1996	1997 – 2009	
26.	Ogun Osun River Basin Dev. Authority	1991	1992 – 2009	
27.	Raw Material Exploration Agency, Kaduna	1991	1992 – 2009	
28.	Rubber Research Institute of Nigeria, Benin	1990	1991 - 2009	
29.	Savannah Sugar Company limited, Yola	1997	1998 - 2009	
30.	Tree Crops Agric. Project M & E Unit	1992	1993 - 2009	
31	Univ. of Benin Teaching Hospital, Benin	1997	1998 - 2009	
32.	Veterinary Council of Nigeria, Abuja	1980	1981 - 2009	

APPENDIX "B"
of Section 7

PARASTATALS THAT HAVE STOPPED SUBMITTING ACCOUNTS BETWEEN FIVE AND TEN YEARS.

S/N	Parastatal	Last Acct Received	Accounts in Arrears	Remarks
1.	Council of legal Educ (Nig. Law Schl; Abuja)	2002	2003 - 2009	
2.	Delta Steel Company, Aladja	2000	2001 - 2009	
3.	Engineering. Material Dev. Inst; Akure	2003	2004 – 2009	
4.	Federal Airport Authority of Nigeria	2002	2003 - 2009	
5.	Fed. Civil Aviation Training School Zaria	2002	2003 - 2009	
6.	Federal College of Education, Ondo	2003	2004 - 2009	
7.	Fed. College of Fisheries & Marine Tech, Lagos	2003	2004 – 2009	
8.	Fed. College of Lands Resources Tech; Kuru, Jos	2003	2004 - 2009	
9.	Federal Housing Authority, Abuja	2002	2003 – 2009	
10.	Federal Polytechnic, Damaturu	2001	2002 – 2009	
11.	Federal University of Technology Owerri	2000	2001 – 2009	
12.	Institute of Agricultural Research, Zaria	2001	2002 – 2009	
13.	Jos Steel Rolling Co. Ltd, Jos	2001	2002 – 2009	
14.	Lagos University Teaching Hospital, Lagos	2000	2001 – 2009	
15.	Lake Chad Research Institute, Maiduguri	1999	2000 - 2009	
16.	Lower Niger Riv. Basin Dev. Authority, Ilorin	2003	2004 – 2009	
17.	Maritime Academy of Nigeria, Oron	2001	2002 - 2009	
18.	Nat. Comm. for Mass Literacy A & NF Educ, Abuja	2003	2004 - 2009	
19.	Nat. Comm. for Museums & Monuments, Abuja	2000	2001 – 2009	
20.	Nat. Economic Reconstruction Fund, Abuja	2002	2003 – 2009	
21.	National Examination Council, Minna	2003	2004 - 2009	
22.	National Hospital, Abuja	2004	2005 - 2009	
23.	Nat. Inst. for Medical Research, Lagos	2004	2005 - 2009	
24.	National Insurance Commission, Abuja	2004	2005 - 2009	
25.	National Iron Ore Company, Itakpe	2002	2003 – 2009	
26.	National Library of Nigeria	2002	2003 - 2009	
27.	National Orthopaedic Hospital, Enugu	2003	2004 – 2009	
28.	National Park Services, Abuja	2001	2002 – 2009	
29.	National Productivity Centre, Abuja	2002	2003 – 2009	
30.	National Root Crop Research Inst; Umuahia	2004	2005 – 2009	
31.	Nat. Steel & Raw Mat. Exploratn Council, Kaduna	2000	2001 - 2009	
32.	Nig. Educ. Bank (Students Loans Board, Abuja	1999	2000 - 2009	
33.	Nig. Institute of International Affairs, Lagos	2000	2001 – 2009	
34.	Nig. Inst. of Social & Econ. Research, Ibadan	2003	2004 – 2009	
35.	Nig. Investment Promotion Council, Abuja	2001	2002 – 2009	
36.	Nigerian Legion, Lagos	1999	2000 - 2009	
37.	Nig. Newsprint Manufacturing Co. Ltd; Lagos	2000	2001 – 2009	
38.	Nigerian Television Authority, Abuja	1999	2000 – 2009	
39.	Nig. Tourism dev. Corporation, Abuja	2002	2003 – 2009	
40.	Optometrist & Disp Opt. Board, lagos	2002	2003 – 2009	
41.	Orthopaedic Hospital, Dala, Kano	2002	2003 – 2009	
42.	University of Abuja, Abuja	2002	2003 – 2009	
43.	University of Agriculture, Abeokuta	2003	2004 – 2009	
44.	University of Agriculture, Makurdi	2001	2002 – 2009	
45.	University of Benin, Benin-City	2001	2002 – 2009	
46.	University of Calabar, Calabar	2001	2002 - 2009	
47.	University of Nigeria, Nsukka	2003	2004 - 2009	

APPENDIX "C"
of Section 7

PARASTATALS THAT HAVE NOT SUBMITTED
ACCOUNTS SINCE THEY WERE ESTABLISHED

S/N	Parastatal	Year Established	Remarks
1.	Agric Research Council of Nigeria		
2.	Artemisini Development Co. Ltd		
3.	Bayero University Teaching Hospital, Kano		
4.	Economic & Financial Crimes Comm. (EFCC), Abuja		
5.	Electronic Development Institute, Awka		
6.	Environmental Health Officers Reg Council of Nig.		
7.	FCT College of Education, Zuba, Abuja		
8.	Federal Character Commission, Abuja		
9.	Federal Inland Revenue Service		
10.	Federal School of Dental Tech; Enugu		
11.	Ind. Corrupt Practices & other related offences Comm.		
12.	Inst for Medical Lab. Tech, Yaba, Lagos		
13.	Inst. for Peace & Conflict Resolution, Abuja		
14.	Inst. of Agric Research & Training Centre, Ibadan		
15.	Investment & Securities Tribunal, Abuja		
16.	National Action Committee on Aids (NACA)		
17.	Nat. Agency for Prohibition of Trafficking in Person		
18.	Nat. Agency for Science Engineering Infrastructure		
19.	Nat. Animal Production Research Institute, Zaria		
20.	National Biotechnology Dev. Agency, Abuja		
21.	National Board for Education Research, Minna		
22.	Nat. Board for Educational Measurement, Minna		
23.	National Bureau of Statistics		
24.	Nat. Centre for Women Development, Abuja		
25.	National Commission for Refugees	2006	
26.	National Education Technology Centre, Kaduna		
27.	National Film Distribution Co. Ltd; Jos		
28.	Nat. Health Equipment Training Centre, Lagos		
29.	Nat. Identity Management Commission, Abuja		
30.	Nat. Information Tech. Dev. Agency, Abuja		
31.	National Institute for Nigerian Languages, Aba		
32.	National Institute for Sports		
33.	National Judicial Institute, Lagos	2008	
34.	National Mathematical Centre, Abuja		
35.	Nat. Oil Spill Detection & Response Agency		
36.	National Planning Commission		
37.	Nat. Resources Conservation Council		
38.	National Salaries, Incomes & Wages Comm; Abuja		
39.	Nigerian Accounting Standard Board		
40.	Nig. Agric. Quarantine Services, Abuja		
41.	Nigerian Communication Commission, Abuja		
42.	Nigerian Christian Pilgrims Board		
43.	Nigerian Defence Academy		
44.	Nigerian Football Association		

45.	Nigerian Industrial Development Bank		
46.	Nigerian Institute of Animal Science, Abuja		
47.	Nigerian Institute of Journalism	2009	Newly Established
48.	Nig. Petroleum Refinery Co; Port Harcourt		NNPC Subsidiary
49.	Nnamdi Azikiwe University, Awka		
50.	Oil & Gas Free Zone Authority, Onne, PH.		
51.	Petroleum Refinery, Warri		NNPC Subsidiary
52.	Petroleum Technology Development Fund		
53.	Police Service Commission		
54.	Project Development Institute, Enugu		
55.	Public Complaint Commission, Abuja		
56.	Road Construction Co. Nigeria Limited, Lagos		
57.	Bataga Steel Rolling Mill, Kaduna		
58.	Teaching Hospital Management Board		
59.	Technology Business Incubation Centre, Lagos		

APPENDIX "D"

LIST OF UNRETIRED CASH AND TOURING ADVANCES

S/N	MDA	AMOUNT ₦	REMARKS
1.	Agriculture and Water Resources	224,709,040.00	
2.	Civil Service Commission	10,949,600.00	
3.	Education	20,788,290.00	
4.	Environment	14,128,143.06	
5.	Works, Housing and Urban Dev.	256,025,062.90	
6.	Abuja Metropolitan Management Council	94,045,125.00	
7.	Abuja Municipal Area Council	4,500,000.00	
8.	Bwari Area Council	9,135,000.00	
9.	Gwagwalada Area Council	46,487,000.00	
10.	Health	262,630,078.33	
11.	Information and Communication	900,000.00	
12.	NIPOST	2,940,200.00	
13.	Immigration Service	6,798,039.39	
14.	Prisons Service	4,743,300.00	
15.	Justice	3,500,000.00	
16.	High Court of Justice	11,662,837.70	
17.	Labour and Productivity	275,019,446.00	
18.	Industrial Arbitration Panel	260,000.00	
19.	Mines and Steel Development	5,803,000.00	
20.	Police Affairs	23,732,157.60	
21.	Police Service Commission	2,688,800.00	
22.	Niger Delta Affairs	239,485,544.00	
23.	National Assembly - Senate	4,899,976,426.75	
24.	National Assembly - Management	180,526,964.00	
25.	National Assembly – House of Reps	19,957,083,404.63	
26.	Head of Service	77,472,599.00	
27.	Secretary to Government of the Federation	892,157,962.74	
28.	Ecological Fund Office	2,000,000.00	
29.	National Emergency Management Agency	8,577,284.80	
30.	Code of Conduct Bureau	7,523,900.00	
31.	Code of Conduct Tribunal	2,700,677.07	
32.	Petroleum Resources	13,223,449.00	
33.	Science and Technology	55,459,861.00	
34.	Transport	43,575,591.60	
35.	Nigerian Meteorological Agency	60,835,840.35	
36.	College of Education, Okene	10,664,937.00	
37.	Voice of Nigeria , Radio House	30,127,721.27	
38.	Adeyemi College of Education	17,760,865.00	
39.	National Boundary Commission	194,785,420.90	
	TOTAL	**₦27,975,383,568.09**	

APPENDIX "E"
of Sections 5 - 8

AGENCIES THAT PAID MOBILIZATION FEES
FOR ABANDONED PROJECTS

S/N	Name of Agency	Date	Services	Amount ₦
1.	National Agency for Food and Drug Administration and Control, Abuja	June, 2006	(a) Construction of Warehouse in Agulu, Anambra State.	10,850,590.56
		Nov., 2008	(b) Networking of NAFDA operations.	22,446,388.56
		Nov., 2008	(c) Networking of NAFDAC operations – Provisions of staff and Hardware support	17,743,611.47
				₦51,040,590,590.00
2.	Nigeria Airspace Management Agency, Lagos	2006	(a) Production of operational manual.	11,625,000.00
		2008	(b) Upgrading of VCSS in 4 Airports.	9,288,800.00
			(c) Supply and installation of Area Control Centre, Lagos and Kano.	4,902,194.00
				25,815,994,000.00
3.	Nigeria College of Aviation Technology (NCAT) Zaira	June, 2002	(a) Construction of Auditorium Complex	50,242,114.13
		Feb., 2008	(b) Procurement of Helicopter mock-up for College's Maintenance Training	11,250,000.00
				61,492,114,130.00
4.	Nigeria French Language Village	2005-2009	(a) Rehabilitation of Road Network/Drainage	21,878,182.15
			(b) Road Stretching to School Gate.	7,138,133.00
				29,016,315,150.00

		2007	(a) Extension of Academic Block. (b) Extension of Water supply and restriction work.	2,800,000.00 27,940,850.00
				30,740,850.00
5	Federal Ministry of Labour and Productivity, Abuja	Dec., 2006	(a) Construction of Training Workshop and Canteen (b) Construction of Hostel for the Skill Acquisition and Job Centre.	8,983,924.00 29,852,513.60
				38,836,437.60
6.	Federal High Court, Lagos		Pre Commission expenses on Court complex on uncompleted complex	31,716,686.20
7.	Kuje Area Council	June 2007	Drilling of 11 No of Han pump Bore holes	4,040,900.00
8.	Nigeria Civil Aviation Authority, Lagos (NCAA)		Construction of Fence at the Port-Harcourt Regional office staff quarters.	7,422,926.80
9.	Federal Polytechnic Idah, Kogi, State	2006	Completion of the abandoned Student Hostel Phase IV	20,936,232.09
10.	Federal University of Technology, Ilorin, Kara State.	Dec., 2008	Construction of office and lecture Hall of college of Health Sciences (ICT)	166,496,528.57
11.	Federal Polytechnic, Yobe, Yobe State.	2007	Construction of Entrepreneurship Block	16,860,795.76
12.	Federal Polytechnic Bide	Dec., 2008	Construction of Fence and Dressing Room	18,602,300.72
			GROUND TOTAL	**₦422,961,756.78**

APPENDIX "F"
of Section 4

LOSSES OF GOVERNMENT FUNDS ARISING FROM FRAUD, THEFT OR NEGLIGENCE JANUARY-DECEMBER, 2009

"A" LOSS OF CASH – N10,000.00 AND ABOVE

S/N	MDA/DESCRIPTION	FILE NO	AMOUNT	WHETHER RECOVERED OR MADE GOOD AND BY WHOM	WHETHER WRITTEN OFF AND ON WHOSE AUTHORITY
1.	**NIGERIA FOOTBALL FEDERATION** A loss of Government Fund was observed to have occurred through burglary on the 19th March, 2009. The matter was reported to the Police for thorough investigation but my office was not duly informed	–	USD 235,000.00	Not Yet Recovered	Under Action
	TOTAL		**USD 235,000.00**	–	–

APPENDIX "G"
Of Section 4

LOSSES OF GOVERNMENT FUNDS ARISING FROM FRAUD, THEFT OR NEGLIGENCE JANUARY-DECEMBER, 2009

"B" –LOSS OF STORES, PLANTS, VEHICLES AND EQUIPMENT VALUED AT N10,000.00 AND ABOVE

S/N	MDA/DESCRIPTION	FILE NO	AMOUNT ₦ K	WHETHER RECOVERED OR MADE GOOD AND BY WHOM	WHETHER WRITTEN OFF AND ON WHOSE AUTHORITY
1.	**FEDERAL PAY OFFICE, ABEOKUTA** A Toyota Corolla Saloon, model 2008 with Reg. No. FG 269 JIO, was reported snatched from the Federal Pay Officer by armed robbers at gun point on 16th February, 2009 at about 2.00pm at Arigbajo. The theft was not formerly reported to my office accordingly.	-	₦3,400,000.00	Not Yet Recovered	Under Action
2.	**MINISTRY OF POLICE AFFAIRS** Loss of Arms and Ammunitions in various State Commands of the Nigeria Police through armed robbery and in communal disturbances which was not brought to my notice.	-	Value Not Known	Not Yet Recovered	Under Action

3. (a)	**FEDERAL MINISTRY OF AGRICULTURE AND WATER RESOURCES** A Toyota Land Cruiser Jeep with Reg. No. FGN 113 U03 was reported stolen in Abuja at about 9.00pm on Sunday 17th February, 2008 without being properly reported to my office.	-	Value Not Known	Not Yet Recovered	Under Action
(b)	A Toyota Hilux Van (double cabin) with Reg. No. (unknown) was reported to have been burnt. The loss whose value was not disclosed is yet to be formerly reported to my office	-	Value Not Known	Not Yet Recovered	Under Action
4.	**NATIONAL POPULATION COMMISSION, ASABA** A Kia Jeep with Reg. No. FG 185 H49 acquired in year 2005 was sent to Port-Harcourt for repairs in 2008 and subsequently got lost. The loss was not reported to my office as required by extant rules	-	Value Not Known	Not Yet Recovered	Under Action
5. (a)	**CUSTOMARY COURT OF APPEAL** A Toyota Corolla Saloon car 1.4 XLI with Reg. No. FJ 07ACCA was stolen from the Honourable Justice of the Court since 21st September, 2009. All efforts to trace the vehicle proved abortive without any former report being forwarded to my office.	-	₦3,750,000.00	Not Yet Recovered	Under Action
(b)	A Toyota Corolla 1.4 XL model 2008 with Reg. No. FJ47CCA belonging to the Honourable Court was seriously damaged when it was involved in a ghastly accident at Jere village along Abuja-Kaduna Expressway on 24th October, 2008. No report was forwarded to my office and other relevant Institutions.	-	Value Not Known	Not Yet Recovered	Under Action
	TOTAL:		**₦7,150,000.00**		

SECTION 10

STATEMENTS OF FEDERATION ACCOUNTS AND TRANSCRIPTS

Federal Republic of Nigeria

Statement of Federation Accounts for the Financial Year 2009

Source	Details	Amount	
		=N=	=N=
NNPC	**Inflow into Federation Account**		
	a. Crude Oil Receipts	1,026,522,044,050.78	
	b. CBN/NNPC Oil & Gas Revenue Naira a/c	1,013,033,800,818.02	
	c. Miscellaneous Receipts	1,576,078,726.83	**2,041,131,923,595.63**
DPR			
	a. Royalties	420,626,936,509.03	
	b. Rentals	255,071,970.67	
	c. Gas Flared	8,175,204,091.57	
	d. Miscellaneous Oil Revenue	89,955,181,627.29	**519,012,394,198.56**
		-	
FIRS		-	
	a. PPT from Oil Companies	959,145,373,738.25	-
	b. Company Income Tax (CIT)	405,339,274,563.64	-
	c. Other Taxes	161,092,739,932.04	**1,525,577,388,233.93**
		-	
NCS		-	
	a. Import Duty Account	250,551,039,292.78	-
	b. Excise Duty Account	34,638,175,536.76	-
	c. Fees Account	1,483,899,153.65	-
	d. Customs Penalty Charges	14,169,730.89	-
	e. 2008 - 2012 CET Special Levy	10,149,877,067.33	**296,837,160,781.41**
Transfer from:			
	Foreign	576,590,402,997.70	
	Domestic	179,711,084,111.88	
	Exchange Difference	446,084,385,934.14	**1,202,385,873,043.72**
	Total Inflow into Federation Account		**5,584,944,739,853.25**
	Outflow from Federation Account		
FGN	Statutory Revenue Allocation	1,416,838,144,781.21	
	Augmentation	335,960,832,931.21	
	Exchange Difference	215,453,098,333.97	
NCS	Cost of Collection	20,778,601,254.68	
FIRS	Cost of Collection	22,300,376,518.54	
	Sub - Total: FGN, NCS & FIRS		**2,011,331,053,819.61**
	36 States Government		
	Statutory Revenue Allocation	718,639,241,240.59	
	Augmentation	170,403,824,144.30	
	Exchange Difference	109,280,690,726.72	
	Sub - Total: 36 States		**998,323,756,111.61**
	Derivation(13% of Mineral Revenue)		
	Statutory Revenue Allocation	281,776,542,759.68	
	Augmentation	94,549,744,730.25	
	Exchange Difference	61,112,644,514.75	
	Sub - Total: Derivation		**437,438,932,004.68**
	774 LGAS		
	Statutory Revenue Allocation	554,040,732,393.57	
	Augmentation	131,374,205,739.98	
	Exchange Difference	84,250,831,922.55	
	Sub - Total: 774 LGAS		**769,665,770,056.10**
	Other Outflow from Federation Account		
	Transfer to:		
	a. Excess Crude (Export)	88,806,515,547.13	
	b. JVC	815,639,577,806.00	
	c. Excess Crude (Domestic)	121,463,838,798.26	
	d. Excess Proceeds on Royalties	72,597,345,423.55	
	e. Excess Proceeds on PPT	215,544,339,649.79	
	f. Subsidy	46,648,808,457.91	**1,360,700,425,682.64**
	Refund for Stamp Duty		**7,484,802,178.82**
	Total Outflow from Federation Account		**5,584,944,739,853.46**
	Balance c/f		**0.21**

Office of the Accountant General of the Federation

Federal Ministry of Finance, Abuja

Federation Account Transcript Statement for the month of December, 2008 shared in January, 2009

Receipt			Payments		
	=N=	=N=		=N=	=N=
			Distribution		
NNPC			FGN		146,580,581,886.37
a. Crude Oil Receipts	134,603,104,750.80		State		74,347,629,992.48
b. CBN/NNPC Oil & Gas Revenue I	103,518,004,805.05	238,121,109,555.85	LGCs		57,318,906,356.48
			Derivation(13% of Mineral Revenue)		35,082,799,802.10
			Payments		
DPR			Cost of collection		
a. Royalties	53,138,363,919.15		a. FIRS	1,131,622,813.95	
b. Rentals	1,619,197.54		b. NCS	1,227,128,580.87	2,358,751,394.82
c. Gas Flared	262,116,940.88		**Refund**		-
d. Miscellaneous Oil Revenue	26,270,941.07	53,428,370,998.64	Transfer to:		
			a. Excess Crude (Export)	-	
FIRS			b. JVC	58,100,000,000.00	
a. PPT from Oil Companies	85,461,934,668.25		c. Excess Crude (Domestic)	36,693,106,456.60	
b. Company Income Tax (CIT)	19,543,243,245.70		d. Excess Proceeds on Royalties	12,350,617,980.78	
c. Other Taxes	8,747,327,102.98	113,752,505,016.93	e. Excess Proceeds on PPT	-	107,143,724,437.38
Custom			**Distribution from Exchange Difference**		
a. Import Duty Account	15,436,852,156.60		FGN		
b. Excise Duty Account	2,000,821,306.40		State		
c. Fees Account	91,979,601.15		LGCs		
d. Customs Penalty Charges	755,234.05	17,530,408,298.20	Derivation(13% of Mineral Revenue)		
			Distribution from Domestic Excess		
Transfer from:			FGN	42,005,271,220.49	
Foreign	-	91,651,330,567.76	State	21,305,634,909.10	
Domestic			LGCs	16,425,751,464.35	
			Derivation(13% of Mineral Rever	11,914,672,973.81	91,651,330,567.75
Total		**514,483,724,437.38**			**514,483,724,437.38**
	Check I	-			

Office of the Accountant General of the Federation

Federal Ministry of Finance, Abuja

Federation Account Transcript Statement for the month of January, 2008 shared in February, 2008

Receipt			Payments		
	=N=	=N=		=N=	=N=
			Distribution		
NNPC			FGN		114,681,184,848.83
a. Crude Oil Receipts	104,380,345,076.00		State		58,167,829,520.90
b. CBN/NNPC Oil & Gas Revenue	73,373,485,020.78	177,753,830,096.78	LGCs		44,844,958,388.12
			Derivation(13% of Mineral Revenue)		23,641,675,046.91
			Payments		
DPR			Cost of collection		
a. Royalties	22,728,291,656.78		a. FIRS	1,575,512,154.68	
b. Rentals	4,733,913.96		b. NCS	1,631,848,227.93	3,207,360,382.61
c. Gas Flared	376,032,472.55		**FIRS Refunds**		15,952,044.00
d. Miscellaneous Oil Revenue	43,153,680.00	23,152,211,723.29	Transfer to:		
			a. Excess Crude (Export)	-	
FIRS			b. JVC	59,764,250,000.48	
a. PPT from Oil Companies	40,717,247,002.77		c. Excess Crude (Domestic)	-	
b. Company Income Tax (CIT)	31,395,109,158.27		d. Excess Proceeds on Royalties	-	
c. Other Taxes	7,992,694,708.85	80,105,050,869.89	e. Excess Proceeds on PPT	-	59,764,250,000.48
Custom			**Distribution from Exchange Difference**		
a. Import Duty Account	20,012,945,653.44		FGN		
b. Excise Duty Account	3,159,218,401.58		State		
c. Fees Account	139,492,404.03		LGCs		
d. Customs Penalty Charges	461,082.84	23,312,117,541.89	Derivation(13% of Mineral Revenue)		
Transfer from:			**Distribution from Domestic Excess**		
Foreign	-		FGN	9,607,851,900.63	
Domestic		20,218,810,657.62	State	4,873,230,880.50	
			LGCs	3,757,056,741.70	
			Derivation(13% of Mineral Rever	1,980,671,134.79	20,218,810,657.62
Total		**324,542,020,889.47**			**324,542,020,889.47**
	Check !	-			

Office of the Accountant General of the Federation

Federal Ministry of Finance, Abuja

Federation Account Transcript Statement for the month of February, 2009 shared in March, 2009

Receipt			Payments		
	=N=	=N=		=N=	=N=
			Distribution		
NNPC			FGN		102,527,090,566.12
a. Crude Oil Receipts	81,328,447,447.22		State		52,003,110,476.97
b. CBN/NNPC Oil & Gas Revenue	72,637,469,888.08	153,965,917,335.30	LGCs		40,092,218,406.65
			Derivation(13% of Mineral Revenue)		21,248,772,982.48
			Payments		
DPR			Cost of collection		
a. Royalties	32,170,089,992.26		a. FIRS	1,346,628,457.21	
b. Rentals	1,039,960.10		b. NCS	1,512,903,947.93	2,859,532,405.14
c. Gas Flared	200,276,218.33		**Refund**		-
d. Miscellaneous Oil Revenue	81,696,420.89	32,453,102,591.58	Transfer to:		
			a. Excess Crude (Export)	-	
FIRS			b. JVC	60,170,133,333.82	
a. PPT from Oil Companies	37,203,213,272.17		c. Excess Crude (Domestic)	-	
b. Company Income Tax (CIT)	24,068,033,696.26		d. Excess Proceeds on Royalties	-	
c. Other Taxes	9,597,677,733.95	70,868,924,702.38	e. Excess Proceeds on PPT	-	60,170,133,333.82
Custom			**Distribution from Exchange Difference**	-	
a. Import Duty Account	16,784,427,690.42		FGN	-	
b. Excise Duty Account	4,694,131,281.83		State	-	
c. Fees Account	133,749,224.08		LGCs	-	-
d. Customs Penalty Charges	605,345.59	21,612,913,541.92	Derivation(13% of Mineral Revenue)		
Transfer from:			**Distribution from Domestic Excess**		
Foreign		-	FGN	-	
Domestic			State	-	
			LGCs	-	
			Derivation(13% of Mineral Revenue)	-	-
Total		**278,900,858,171.18**			**278,900,858,171.18**
	Check	-			

Office of the Accountant General of the Federation

Federal Ministry of Finance, Abuja

Federation Account Transcript Statement for the month of March, 2009 shared in April, 2009

Receipt			Payments		
	=N=	=N=		=N=	=N=
			Distribution		
NNPC			FGN		96,138,513,926.76
a. Crude Oil Receipts	50,446,318,303.62		State		48,762,739,030.43
b. CBN/NNPC Oil & Gas Revenue I	68,493,004,971.76	118,939,323,275.38	LGCs		37,594,027,845.31
			Derivation(13% of Mineral Revenue)		21,089,751,625.29
			Payments		
DPR			Cost of collection		
a. Royalties	34,107,891,175.80		a. FIRS	882,575,008.93	
b. Rentals	20,785,948.42		b. NCS	1,518,501,235.50	2,401,076,244.43
c. Gas Flared	167,377,144.81		**Refund**		-
d. Miscellaneous Oil Revenue	112,509,803.53	34,408,564,072.56	Transfer to:		
			a. Excess Crude (Export)	479,769,054.56	
FIRS			b. JVC	34,752,000,000.00	
a. PPT from Oil Companies	44,112,740,362.70		c. Excess Crude (Domestic)	-	
b. Company Income Tax (CIT)	15,617,394,096.02		d. Excess Proceeds on Royalties	-	
c. Other Taxes	6,446,981,127.25	66,177,115,585.97	e. Excess Proceeds on PPT	-	35,231,769,054.56
Custom			**Distribution from Exchange Difference**		
a. Import Duty Account	20,060,220,122.53		FGN		
b. Excise Duty Account	1,467,350,903.13		State		
c. Fees Account	163,594,334.46		LGCs		
d. Customs Penalty Charges	1,709,432.75	21,692,874,792.87	Derivation(13% of Mineral Revenue)		
Transfer from:			**Distribution from Domestic Excess**		
Foreign		204,294,206,259.05	FGN	93,631,303,435.82	
Domestic			State	47,491,048,363.80	
			LGCs	36,613,607,645.74	-
			Derivation(13% of Mineral Rever	26,558,246,813.68	204,294,206,259.04
Total		**445,512,083,985.83**			**445,512,083,985.82**
	Check !	0.01			

Office of the Accountant General of the Federation

Federal Ministry of Finance, Abuja

Federation Account Transcript Statement for the month of April, 2009 shared in May, 2009

Receipt			Payments		
	=N=	=N=		=N=	=N=
			Distribution		
NNPC			FGN		157,517,811,809.73
a. Crude Oil Receipts	184,359,263,086.39		State		79,895,139,171.53
b. CBN/NNPC Oil & Gas Revenue	124,257,011,670.95	308,616,274,757.34	LGCs		61,595,803,403.20
			Derivation(13% of Mineral Revenue)		37,939,162,648.58
			Payments		
DPR			Cost of collection		
a. Royalties	51,097,515,919.03		a. FIRS	1,046,685,373.05	
b. Rentals	-		b. NCS	1,504,454,707.41	2,551,140,080.46
c. Gas Flared	121,523,086.98		**Refund**		-
d. Miscellaneous Oil Revenue	114,644,120.53	51,333,683,126.54	Transfer to:		
			a. Excess Crude (Export)	75,601,827,158.16	
FIRS			b. JVC	60,732,000,000.00	
a. PPT from Oil Companies	138,137,594,117.86		c. Excess Crude (Domestic)	43,964,278,091.53	
b. Company Income Tax (CIT)	21,710,913,569.47		d. Excess Proceeds on Royalties	14,405,391,152.79	
c. Other Taxes	4,456,220,756.79	164,304,728,444.12	e. Excess Proceeds on PPT	11,544,342,917.86	206,247,839,320.34
Custom			**Distribution from Foreign Excess**		
a. Import Duty Account	18,242,209,539.05		FGN	142,727,374,513.52	
b. Excise Duty Account	3,196,246,181.59		State	72,393,231,719.84	
c. Fees Account	52,841,370.66		LGCs	55,812,147,209.16	
d. Customs Penalty Charges	913,014.54	21,492,210,105.84	Derivation(13% of Mineral Revenue)	40,484,204,537.39	311,416,957,979.91
Transfer from:			**Distribution from Domestic Excess**		
Foreign		311,416,957,979.90	FGN	31,092,589,579.97	
Domestic		67,840,942,886.50	State	15,770,576,947.17	
			LGCs	12,158,453,784.12	
			Derivation(13% of Mineral Revenue)	8,819,322,575.25	67,840,942,886.51
Total		**925,004,797,300.24**	**Total**		**925,004,797,300.26**
	Check !	(0.02)			

Office of the Accountant General of the Federation

Federal Ministry of Finance, Abuja

Federation Account Transcript Statement for the month of April, 2009 shared in May, 2009

Receipt			Payments		
	=N=	=N=		=N=	=N=
			Distribution		
NNPC			FGN		157,517,811,809.73
a. Crude Oil Receipts	184,359,263,086.39		State		79,895,139,171.53
b. CBN/NNPC Oil & Gas Revenue	124,257,011,670.95	308,616,274,757.34	LGCs		61,595,803,403.20
			Derivation(13% of Mineral Revenue)		37,939,162,648.58
			Payments		
DPR			Cost of collection		
a. Royalties	51,097,515,919.03		a. FIRS	1,046,685,373.05	
b. Rentals	-		b. NCS	1,504,454,707.41	2,551,140,080.46
c. Gas Flared	121,523,086.98		**Refund**		-
d. Miscellaneous Oil Revenue	114,644,120.53	51,333,683,126.54	Transfer to:		
			a. Excess Crude (Export)	75,601,827,158.16	
FIRS			b. JVC	60,732,000,000.00	
a. PPT from Oil Companies	138,137,594,117.86		c. Excess Crude (Domestic)	43,964,278,091.53	
b. Company Income Tax (CIT)	21,710,913,569.47		d. Excess Proceeds on Royalties	14,405,391,152.79	
c. Other Taxes	4,456,220,756.79	164,304,728,444.12	e. Excess Proceeds on PPT	11,544,342,917.86	206,247,839,320.34
Custom			**Distribution from Foreign Excess**		
a. Import Duty Account	18,242,209,539.05		FGN	142,727,374,513.52	
b. Excise Duty Account	3,196,246,181.59		State	72,393,231,719.84	
c. Fees Account	52,841,370.66		LGCs	55,812,147,209.16	
d. Customs Penalty Charges	913,014.54	21,492,210,105.84	Derivation(13% of Mineral Revenue)	40,484,204,537.39	311,416,957,979.91
Transfer from:			**Distribution from Domestic Excess**		
Foreign		311,416,957,979.90	FGN	31,092,589,579.97	
Domestic		67,840,942,886.50	State	15,770,576,947.17	
			LGCs	12,158,453,784.12	
			Derivation(13% of Mineral Revenue)	8,819,322,575.25	67,840,942,886.51
Total		**925,004,797,300.24**	**Total**		**925,004,797,300.26**
	Check !	(0.02)			

Office of the Accountant General of the Federation

Federal Ministry of Finance, Abuja

Federation Account Transcript Statement for the month of May, 2009 shared in June, 2009

Receipt			Payments		
	=N=	=N=		=N=	=N=
			Distribution		
NNPC			FGN		121,041,163,977.32
a. Crude Oil Receipts	105,885,293,857.85		State		61,393,695,927.75
b. CBN/NNPC Oil & Gas Revenue	100,868,162,372.25	206,753,456,230.10	LGCs		47,331,966,171.85
			Derivation(13% of Mineral Revenue)		25,244,125,040.18
			Payments		
DPR			Cost of collection		
a. Royalties	29,178,931,848.31		a. FIRS	1,738,931,245.27	
b. Rentals	87,128,990.33		b. NCS	1,436,958,795.59	3,175,890,040.86
c. Gas Flared	273,704,902.31		**Refund for Stamp Duty**		-
d. Miscellaneous Oil Revenue	71,321,378.60	29,611,087,119.55	Transfer to:		
			a. Excess Crude (Export)	12,724,919,334.41	
FIRS			b. JVC	88,343,500,000.00	
a. PPT from Oil Companies	58,889,453,216.92		c. Excess Crude (Domestic)	-	
b. Company Income Tax (CIT)	37,201,083,529.01		d. Excess Proceeds on Royalties	-	
c. Other Taxes	6,272,197,602.69	102,362,734,348.62	e. Excess Proceeds on PPT	-	101,068,419,334.41
Custom			**Distribution from Exchange Difference**		
a. Import Duty Account	17,633,724,455.60		FGN		
b. Excise Duty Account	2,711,592,854.61		State		
c. Fees Account	181,167,712.29		LGCs		
d. Customs Penalty Charges	1,497,771.60	20,527,982,794.10	Derivation(13% of Mineral Revenue)		
Transfer from:			**Distribution from Foreign Excess**		
Foreign		33,003,158,842.04	FGN	15,125,875,747.85	
Domestic			State	7,672,046,317.06	
			LGCs	5,914,826,127.67	
			Derivation(13% of Mineral Revenue)	4,290,410,649.47	33,003,158,842.05
Total		**392,258,419,334.41**			**392,258,419,334.42**
	Check !	(0.01)			

Office of the Accountant General of the Federation

Federal Ministry of Finance, Abuja

Federation Account Transcript Statement for the month of June, 2009 shared in July, 2009

Receipt			Payments		
	=N=	=N=		=N=	=N=
			Distribution		
NNPC			FGN		124,347,697,562.57
a. Crude Oil Receipts	85,265,560,237.88		State		63,070,813,949.73
b. CBN/NNPC Oil & Gas Revenue	92,720,632,835.74	177,986,193,073.62	LGCs		48,624,953,868.43
			Derivation(13% of Mineral Revenue)		23,097,080,288.95
			Payments		
DPR			Cost of collection		
a. Royalties	24,467,414,799.26		a. FIRS	2,432,398,683.22	
b. Rentals	21,280,462.79		b. NCS	1,738,387,323.84	4,170,786,007.06
c. Gas Flared	491,125,228.76		**Refund for Stamp Duty**		2,588,406.56
d. Miscellaneous Oil Revenue	62,659,560.00	25,042,480,050.81	Transfer to:		
			a. Excess Crude (Export)	-	
FIRS			b. JVC	79,136,743,507.92	
a. PPT from Oil Companies	64,268,473,911.52		c. Excess Crude (Domestic)	10,490,555,151.50	
b. Company Income Tax (CIT)	39,256,600,149.72		d. Excess Proceeds on Royalties	-	
c. Other Taxes	21,553,366,930.77	125,078,440,992.01	e. Excess Proceeds on PPT	-	89,627,298,659.42
Custom			**Distribution from Exchange Difference**	-	
a. Import Duty Account	20,888,424,952.07		FGN	-	
b. Excise Duty Account	3,651,159,956.50		State	-	
c. Fees Account	293,011,552.65		LGCs	-	-
d. Customs Penalty Charges	1,508,165.05	24,834,104,626.27	Derivation(13% of Mineral Revenue)		
Transfer from:			**Distribution from Foreign Excess**		
Foreign		27,876,079,916.71	FGN	12,776,053,443.11	
Domestic			State	6,480,185,041.76	
			LGCs	4,995,951,042.67	
			Derivation(13% of Mineral Revenue)	3,623,890,389.17	27,876,079,916.71
Total		**380,817,298,659.42**			**380,817,298,659.43**
	Check !	(0.01)			

Office of the Accountant General of the Federation

Federal Ministry of Finance, Abuja

Federation Account Transcript Statement for the month of July, 2009 shared in August, 2009

Receipt			Payments		
	=N=	=N=		=N=	=N=
			Distribution		
NNPC			FGN		125,000,927,681.21
a. Crude Oil Receipts	83,828,543,217.43		State		63,402,140,995.48
b. CBN/NNPC Oil & Gas Revenue	45,893,202,751.26	129,721,745,968.69	LGCs		48,880,393,132.74
			Derivation(13% of Mineral Revenue)		21,983,658,137.51
			Payments		
DPR			Cost of collection		
a. Royalties	35,420,780,927.50		a. FIRS	2,643,145,614.31	
b. Rentals	10,098,805.00		b. NCS	2,011,676,755.38	4,654,822,369.69
c. Gas Flared	5,413,782,526.25		**Refund for Stamp Duty**		-
d. Miscellaneous Oil Revenue	19,875,600.00	40,864,537,858.75	Transfer to:		
			a. Excess Crude (Export)	-	
FIRS			b. JVC	83,828,543,217.43	
a. PPT from Oil Companies	82,347,321,986.25		c. Excess Crude (Domestic)	-	
b. Company Income Tax (CIT)	50,672,846,991.58		d. Excess Proceeds on Royalties	-	
c. Other Taxes	15,405,793,366.25	148,425,962,344.08	e. Excess Proceeds on PPT	-	83,828,543,217.43
Custom			**Distribution from Exchange Difference**		
a. Import Duty Account	26,279,237,876.55		FGN	15,550,297,179.26	
b. Excise Duty Account	2,309,401,185.60		State	7,887,318,538.91	
c. Fees Account	148,526,506.62		LGCs	6,080,791,987.33	
d. Customs Penalty Charges	1,073,793.78	28,738,239,362.55	Derivation(13% of Mineral Revenue)	4,410,796,553.70	33,929,204,259.20
Transfer from:			**Distribution from Foreign Excess**		
Foreign Excess	27,268,057,683.36		FGN	12,497,387,125.21	
Domestic Excess	-		State	6,338,841,761.30	
Exchange Difference	33,929,204,259.20	61,197,261,942.56	LGCs	4,886,981,298.01	
			Derivation(13% of Mineral Revenue)	3,544,847,498.84	27,268,057,683.36
Total		**408,947,747,476.63**			**408,947,747,476.62**
	Check !	0.01			

Office of the Accountant General of the Federation

Federal Ministry of Finance, Abuja

Federation Account Transcript Statement for the month of August, 2009 shared in September, 2009

Receipt			Payments		
	=N=	=N=		=N=	=N=
			Distribution		
NNPC			FGN		96,913,638,574.93
a. Crude Oil Receipts	44,483,728,515.53		State		49,155,892,610.52
b. CBN/NNPC Oil & Gas Revenue I	36,512,801,008.27	80,996,529,523.80	LGCs		37,897,132,776.07
			Derivation(13% of Mineral Revenue)		15,165,465,517.40
			Payments		
DPR			Cost of collection		
a. Royalties	37,904,920,041.25		a. FIRS	2,470,124,447.16	
b. Rentals	106,248,002.50		b. NCS	1,754,496,514.22	4,224,620,961.38
c. Gas Flared	119,713,900.00		**Refund for Stamp Duty**		118,023,713.05
d. Miscellaneous Oil Revenue	67,414,146.15	38,198,296,089.90	Transfer to:		
			a. Excess Crude (Export)	-	
FIRS			b. JVC	44,483,728,515.53	
a. PPT from Oil Companies	85,021,529,481.25		c. Excess Crude (Domestic)	-	
b. Company Income Tax (CIT)	40,241,253,946.44		d. Excess Proceeds on Royalties	11,286,170,041.25	
c. Other Taxes	21,511,857,232.50	146,774,640,660.19	e. Excess Proceeds on PPT	31,789,029,481.25	87,558,928,038.03
Custom			**Distribution from Exchange Difference**		
a. Import Duty Account	21,763,155,033.47		FGN	9,428,016,824.41	
b. Excise Duty Account	3,199,409,877.39		State	4,782,016,126.58	
c. Fees Account	100,079,436.01		LGCs	3,686,733,989.81	
d. Customs Penalty Charges	1,591,570.62	25,064,235,917.49	Derivation(13% of Mineral Revenue)	2,674,229,542.88	20,570,996,483.68
Transfer from:			**Distribution from Foreign Excess**		
Foreign Excess	87,715,225,846.65		FGN	40,201,291,449.13	
Domestic Excess	-		State	20,390,632,261.22	
Exchange Difference	20,570,996,483.68	108,286,222,330.33	LGCs	15,720,322,776.24	
			Derivation(13% of Mineral Revenue)	11,402,979,360.06	87,715,225,846.65
Total		**399,319,924,521.71**			**399,319,924,521.71**
	Check I	-			

Office of the Accountant General of the Federation

Federal Ministry of Finance, Abuja

Federation Account Transcript Statement for the month of September, 2009 shared in October, 2009

Receipt			Payments		
	=N=	=N=		=N=	=N=
			Distribution		
NNPC			FGN		113,775,336,301.23
a. Crude Oil Receipts	54,862,306,801.00		State		57,708,371,032.06
b. CBN/NNPC Oil & Gas Revenue Na	66,836,231,271.25	121,698,538,072.25	LGCs		44,490,735,151.96
			Derivation(13% of Mineral Revenue)		19,147,220,377.07
			Payments		
DPR			Cost of collection		
a. Royalties	34,473,585,864.90		a. FIRS	2,151,989,161.60	
b. Rentals	-		b. NCS	2,723,798,782.12	4,875,787,943.72
c. Gas Flared	238,106,161.46		**Refund for Stamp Duty**		-
d. Miscellaneous Oil Revenue	476,254,258.50	35,187,946,284.86	Transfer to:		
			a. Excess Crude (Export)	-	
FIRS			b. JVC	54,862,306,801.00	
a. PPT from Oil Companies	107,228,860,109.88		c. Excess Crude (Domestic)	-	
b. Company Income Tax (CIT)	40,933,139,623.77		d. Excess Proceeds on Royalties	7,970,366,963.46	
c. Other Taxes	14,977,739,407.30	163,139,739,140.95	e. Excess Proceeds on PPT	56,107,510,100.93	118,940,183,865.39
Custom			**Distribution from Exchange Difference**		
a. Import Duty Account	26,120,491,698.31		FGN	12,777,700,314.92	
b. Excise Duty Account	3,092,194,185.80		State	6,481,020,357.15	
c. Fees Account	66,408,791.66		LGCs	4,996,595,035.83	
d. Customs Penalty Charges	2,624,481.11		Derivation(13% of Mineral Revenue)	3,624,357,519.57	27,879,673,227.47
e. 2008 - 2012 CET Special Levy	9,629,692,016.29	38,911,411,173.17			
Transfer from:			**Distribution from Foreign Excess**		
Foreign Excess	51,192,549,193.96		FGN	23,462,364,376.38	
Domestic Excess	-		State	11,900,424,755.82	
Exchange Difference	27,879,673,227.47	79,072,222,421.43	LGCs	9,174,728,666.54	
			Derivation(13% of Mineral Revenue)	6,655,031,395.21	51,192,549,193.95
Total		**438,009,857,092.66**			**438,009,857,092.85**
	Check !	(0.19)			

Office of the Accountant General of the Federation

Federal Ministry of Finance, Abuja

Federation Account Transcript Statement for the month of October, 2009 shared in November, 2009

Receipt			Payments		
	=N=	=N=		=N=	=N=
			Distribution		
NNPC			FGN		81,561,470,826.82
a. Crude Oil Receipts	38,082,832,796.93		State		41,369,067,966.83
b. CBN/NNPC Oil & Gas Revenue Na	81,258,693,319.46		LGCs		31,893,817,369.64
c. Miscellaneous Receipts	472,764,851.04	119,814,290,967.43	Derivation(13% of Mineral Revenue)		10,799,267,470.92
			Payments		
DPR			Cost of collection		
a. Royalties	47,676,157,033.21		a. FIRS	2,325,602,601.61	
b. Rentals	2,136,690.03		b. NCS	2,012,528,072.08	4,338,130,673.69
c. Gas Flared	355,793,683.59		**Refund for Stamp Duty**		-
d. Miscellaneous Oil Revenue	55,501,813.14	48,089,589,219.97	Transfer to:		
			a. Excess Crude (Export)	-	
FIRS			b. JVC	95,301,137,492.26	
a. PPT from Oil Companies	95,391,332,835.72		c. Excess Crude (Domestic)	-	
b. Company Income Tax (CIT)	43,675,361,570.32		d. Excess Proceeds on Royalties	21,115,145,999.41	
c. Other Taxes	17,198,814,317.30	156,265,508,723.34	e. Excess Proceeds on PPT	44,892,943,683.02	
			f. Subsidy for August	21,648,808,457.91	182,958,035,632.60
Custom			**Distribution from Exchange Difference**		
a. Import Duty Account	25,449,495,124.06		FGN	12,683,228,955.42	
b. Excise Duty Account	2,724,045,451.29		State	6,433,103,221.12	
c. Fees Account	55,968,849.81		LGCs	4,959,652,932.45	
d. Customs Penalty Charges	706,553.57		Derivation(13% of Mineral Revenue)	3,597,560,993.30	27,673,546,102.29
e. 2008 - 2012 CET Special Levy	520,185,051.04	28,750,401,029.77			
Transfer from:			**Distribution from Foreign Excess**		
Foreign Excess	121,228,245,692.09		FGN	55,560,844,652.62	
Domestic Excess	-		State	28,181,202,906.57	
Exchange Difference	27,673,546,102.29	148,901,791,794.38	LGCs	21,726,526,192.94	
			Derivation(13% of Mineral Revenue)	15,759,671,939.97	121,228,245,692.10
Total		**501,821,581,734.89**			**501,821,581,734.89**
	Check !	-			

Office of the Accountant General of the Federation

Federal Ministry of Finance, Abuja

Federation Account Transcript Statement for the month of November, 2009 shared in December, 2009

Receipt			Payments		
	=N=	=N=		=N=	=N=
			Distribution		
NNPC			FGN		136,752,726,819.32
a. Crude Oil Receipts	58,996,299,960.13		State		69,362,810,565.91
b. CBN/NNPC Oil & Gas Revenue Naira a/c	146,665,100,903.17		LGCs		53,475,819,523.12
c. Miscellaneous Receipts	1,103,313,875.79	206,764,714,739.09	Derivation(13% of Mineral Revenue)		27,337,563,822.29
			Payments		
DPR			Cost of collection		
a. Royalties	18,262,993,331.58		a. FIRS	2,555,160,957.55	
b. Rentals	-		b. NCS	1,705,918,311.81	4,261,079,269.36
c. Gas Flared	155,651,825.65		**Excess Revenue**		7,348,238,015.21
d. Miscellaneous Oil Revenue	88,823,879,904.88	107,242,525,062.11	Transfer to:		
			a. Excess Crude (Export)	-	
FIRS			b. JVC	96,165,234,937.56	
a. PPT from Oil Companies	120,365,672,772.96		c. Excess Crude (Domestic)	30,315,899,098.63	
b. Company Income Tax (CIT)	41,024,294,987.08		d. Excess Proceeds on Royalties	5,469,653,285.86	
c. Other Taxes -	26,932,069,645.41	188,322,037,405.45	e. Excess Proceeds on PPT	71,210,513,466.73	
			f. Subsidy for August	25,000,000,000.00	228,161,300,788.78
Custom			**Distribution from Exchange Difference**		
a. Import Duty Account	21,879,854,990.68		FGN	22,286,480,546.44	
b. Excise Duty Account	2,432,603,951.04		State	11,304,000,763.12	
c. Fees Account	57,079,370.23		LGCs	8,714,910,767.97	
d. Customs Penalty Charges	723,285.39		Derivation(13% of Mineral Revenue)	6,321,495,367.91	48,626,887,445.44
e. 2008 - 2012 CET Special Levy	-	24,370,261,597.34			
Transfer from:			**Distribution from Foreign Excess**		
Foreign Excess	-		FGN	-	
Domestic Excess	-		State	-	
Exchange Difference	48,626,887,445.44	48,626,887,445.44	LGCs	-	
			Derivation(13% of Mineral Revenue)	-	-
Total		**575,326,426,249.43**			**575,326,426,249.43**
	Check !	-			

SECTION 11

APPENDICES ON FEDERATION ACCOUNT

FEDERATION 2009
SUMMARY OF DISTRIBUTION FOR 2009

Appendix I

	FEDERAL GOVT	FEDERAL GOVT	STATE GOVT	STATE GOVT	LOCAL GOVT	LOCAL GOVT	13% DERIVATION	TOTAL
	MINERAL	NON-MINERAL	MINERAL	NON-MINERAL	MINERAL	NON-MINERAL	MINERAL	
RATE	45.8316	52.6800	23.2464	26.7200	17.9220	20.6000	13.0000	
	₦	₦	₦	₦	₦	₦	₦	₦
JANUARY	123,684,680,569.98	22,895,901,316.38	62,734,522,870.73	11,613,107,121.75	48,365,687,542.55	8,953,218,813.93	35,082,799,802.10	313,329,918,037.42
FEBRUARY	108,777,254,599.08	31,332,277,611.92	55,173,277,199.84	15,892,149,920.10	42,536,284,068.74	12,252,181,450.37	30,854,351,796.32	296,817,776,646.37
MARCH	74,912,712,601.83	27,614,377,964.29	37,996,728,943.07	14,006,381,533.90	29,293,885,337.85	10,798,333,068.80	21,248,772,982.48	215,871,192,432.22
APRIL	64,861,005,262.80	29,426,128,829.34	32,898,368,652.66	14,926,325,784.36	25,363,263,257.66	11,506,800,567.28	18,397,635,439.66	197,379,527,793.76
MAY	88,998,357,014.73	32,042,806,962.59	45,141,156,026.70	16,252,539,902.06	34,801,939,151.55	12,530,027,020.30	25,244,125,040.18	255,010,951,118.11
JUNE	81,428,934,228.54	42,918,763,334.03	41,301,843,633.00	21,768,970,316.73	31,841,990,226.04	16,782,963,642.39	23,097,080,288.95	259,140,545,669.68
JULY	77,503,555,868.87	47,497,371,812.34	39,310,839,271.38	24,091,301,724.10	30,307,009,318.50	18,573,383,814.24	21,983,658,137.51	259,267,119,946.94
AUGUST	53,465,965,339.02	43,447,673,235.91	27,118,652,123.36	22,037,240,487.16	20,907,344,077.14	16,989,788,698.93	15,165,465,517.40	199,132,129,478.92
SEPTEMBER	67,503,672,725.67	46,271,663,575.56	34,238,764,905.66	23,469,606,126.40	26,396,652,584.45	18,094,082,567.51	19,147,220,377.07	235,121,662,862.32
OCTOBER	38,072,900,540.00	43,488,570,286.82	19,311,083,948.92	22,057,984,017.92	14,888,036,277.98	17,005,781,091.66	10,799,267,470.92	165,623,623,634.22
NOVEMBER	96,378,791,544.43	40,373,935,274.88	48,884,611,049.11	20,478,199,516.80	37,687,986,063.31	15,787,833,459.81	27,337,563,822.29	286,928,920,730.63
DECEMBER	77,162,818,881.40	35,458,271,597.32	39,138,012,917.82	17,984,909,208.06	30,173,767,444.13	13,865,611,140.94	21,887,009,082.34	235,670,400,272.01
TOTAL	952,750,649,176.35	442,767,741,801.38	483,247,861,542.25	224,578,715,659.34	372,563,845,349.90	173,140,005,336.16	270,244,949,757.22	2,919,293,768,622.60

Amount of Revenues Owed by Oil Companies for Gas Flaring and Royalties

Appendix II

S/N	Name of Company	Penalty	Payments	Outstanding
		₦	₦	₦
i	EXXONMOBIL	360,163,020.00	314,743,200.00	45,419,820.00
ii	NAOC	334,341,540.00	142,610,987.00	191,730,553.00
iii	PAN OCEAN	864,436.00	714,861.00	149,575.00
iv	PHILIP	175,655,505.00	18,118,444.00	157,537,061.00
v	AENR	51,053,084.00	-	51,053,084.00
vi	DUBRI	5,894,871.00	1,003,484.00	4,891,387.00
vii	AMNI	38,184,450.00		38,184,450.00
viii	ADDAX	610,227,270.00	465,979,246.00	144,248,024.00
ix	ATLAS	435,600.00		435,600.00
x	Consolidated	2,870,230.00		2,870,230.00
xi	Continental	39,038,030.00		39,038,030.00
xii	MONIPULO	9,005,515.00	6,939,307.00	2,066,208.00
xiii	Express	742,900.00		742,900.00
xiv	SNEPCO	148,764,320.00		148,764,320.00
xv	Niger Delta	11,188,800.00		11,188,800.00
xvi	NPDC	193,900,284.00		193,900,284.00
xvii	Chevron Star Deep	82,601,830.00	39,270,853.00	43,330,977.00
xviii	TUPNI	38,266,800.00		38,266,800.00
xix	PLATFORM	26,630,920.00		26,630,920.00
xx	Mid Western	432,090.00		432,090.00
xxi	PILLAR	8,034,054.00		8,034,054.00
	Total	**2,138,295,549.00**	**989,380,382.00**	**1,148,915,167.00**

Amount of Revenues Owed by Oil Companies for Gas Flaring and Royalties

Appendix III

S/N	Name of Company	Royalty Due	Payments	Outstanding
		$	$	$
i	MOBIL (2007)	943,403,925.00	770,772,530.00	172,631,395.00
ii	MOBIL (2009)	1,004,014,158.00	770,772,530.00	233,241,628.00
iii	PHILLIPS	107,448,207.00	94,435,712.00	13,012,495.00
iv	CHEVRON/TEXACO	516,042,330.00	458,488,093.00	57,554,237.00
v	DUBRI	579,495.00	185,734.00	393,761.00
vi	AMNI	81,661,469.00	62,011,567.00	19,649,902.00
vii	AGIP	176,336,350.00	157,088,501.00	19,247,849.00
viii	ATLAS	2,185,196.00	-	2,185,196.00
ix	SHELL JV	413,328,859.00	407,139,338.00	6,189,521.00
x	Continental	85,565,278.00		85,565,278.00
xi	Express	2,122,123.00	243,671.00	1,878,452.00
xii	TOTAL	499,733,806.00	460,417,022.00	39,316,784.00
xiii	Niger Delta	2,713,008.00	2,686,467.00	26,541.00
xiv	NPDC	276,821,158.00	135,084,041.00	141,737,117.00
xv	PLATFORM	932,017.00	449,850.00	482,167.00
xvi	Mid Western	1,928,104.00	-	1,928,104.00
xvii	PILLAR	269,289.00	-	269,289.00
	Total	**4,115,084,772.00**	**3,319,775,056.00**	**795,309,716.00**

SHARE OF VALUE ADDED TAX BASED ON PERCENTAGE

APPENDIX IV

	TOTAL VAT COLLECTED	4% COST OF COLLECTION	BANK CHARGES	AMOUNT AVAILABLE	15% FEDERAL GOVT.	50% STATE GOVT	35% LOGAL GOVT
		TO FIRS		FOR DISTRIBUTION	SHARE	SHARE	SHARE
JAN	31,692,669,061.18	1,207,777,428.30	59,929,334.15	30,424,962,298.73	4,563,744,344.81	15,212,481,149.37	10,648,736,804.56
FEB	46,094,389,039.73	1,778,253,981.11	65,521,580.48	44,250,613,478.14	6,637,592,021.72	22,125,306,739.07	15,487,714,717.35
MAR	35,605,000,635.34	1,362,376,233.76	61,823,791.65	34,180,800,609.93	5,127,120,091.49	17,090,400,304.97	11,963,280,213.48
APR	35,504,974,234.92	1,386,893,928.15	33,305,041.25	34,084,775,265.52	5,112,716,289.83	17,042,387,632.76	11,929,671,342.93
MAY	30,525,886,989.31	1,185,237,551.15	35,797,928.42	29,304,851,509.74	4,395,727,726.46	14,652,425,754.87	10,256,698,028.41
JUNE	42,782,069,447.88	1,671,765,457.27	39,517,320.65	41,070,786,669.96	6,160,618,000.49	20,535,393,334.98	14,374,775,334.49
JULY	40,077,670,234.55	1,558,972,555.35	44,134,254.03	38,474,563,425.17	5,771,184,513.78	19,237,281,712.59	13,466,097,198.81
AUG	46,580,089,413.61	1,861,983,336.54	1,220,240.00	44,716,885,837.07	6,707,532,875.56	22,358,442,918.54	15,650,910,042.97
SEPT	40,440,457,985.63	1,616,582,669.43	1,035,650.00	38,822,839,666.20	5,823,425,949.93	19,411,419,833.10	13,587,993,883.17
OCT	38,051,695,298.25	1,520,922,121.93	1,145,690.00	36,529,627,486.32	5,479,444,122.95	18,264,813,743.16	12,785,369,620.21
NOV	41,435,554,765.04	1,656,260,330.60	1,161,860.00	39,778,132,574.44	5,966,719,886.17	19,889,066,287.22	13,922,346,401.05
DEC	39,598,349,870.33	1,582,852,844.78	1,081,150.00	38,014,415,875.55	5,702,162,381.33	19,007,207,937.78	13,305,045,556.44
TOTAL	**468,388,806,975.77**	**18,389,878,438.37**	**345,673,840.63**	**449,653,254,696.77**	**67,447,988,204.52**	**224,826,627,348.39**	**157,378,639,143.87**

COMPARISON OF FAAC DISTRIBUTION (ACTUAL DISTRIBUTION) OF VAT AND PERCENTAGE SHARE (EXPECTED SHARE) OF VAT BETWEEN FEDERAL, STATES AND LOCAL GOVERNMENTS.

APPENDIX V

	FEDERAL GOVT.			STATE GOVTS			LOCAL GOVTS		
	15% FED GOVT. SHARE	AMOUNT DISTRIBUTED	DIFFERENCE	50% STATE GOVT SHARE	AMOUNT DISTRIBUTED	DIFFERENCE	35% LOGAL GOVT SHARE	AMOUNT DISTRIBUTED	DIFFERENCE
	N	N	N	N	N	N	N	N	N
JAN	4,563,744,344.81	4,259,494,721.82	304,249,622.99	15,212,481,149.37	15,516,730,772.35	-304,249,622.99	10,648,736,804.56	10,648,736,804.56	0.00
FEB	6,637,592,021.72	6,195,085,886.95	442,506,134.77	22,125,306,739.07	22,567,812,873.86	-442,506,134.79	15,487,714,717.35	15,487,714,717.33	0.02
MAR	5,127,120,091.49	4,785,312,085.37	341,808,006.12	17,090,400,304.97	17,432,208,311.00	-341,808,006.04	11,963,280,213.48	11,963,280,213.56	-0.08
APR	5,112,716,289.83	4,771,868,537.20	340,847,752.63	17,042,387,632.76	17,383,235,385.51	-340,847,752.75	11,929,671,342.93	11,929,671,342.81	0.12
MAY	4,395,727,726.46	4,102,679,211.37	293,048,515.09	14,652,425,754.87	14,945,474,269.97	-293,048,515.10	10,256,698,028.41	10,256,698,028.40	0.01
JUNE	6,160,618,000.49	5,749,910,133.80	410,707,866.69	20,535,393,334.98	20,946,101,201.69	-410,707,866.71	14,374,775,334.49	14,374,775,334.47	0.02
JULY	5,771,184,513.78	5,386,438,879.53	384,745,634.25	19,237,281,712.59	19,622,027,346.89	-384,745,634.31	13,466,097,198.81	13,466,097,198.75	0.06
AUG	6,707,532,875.56	6,260,364,017.18	447,168,858.38	22,358,442,918.54	22,805,611,776.84	-447,168,858.31	15,650,910,042.97	15,650,910,043.05	-0.08
SEPT	5,823,425,949.93	5,435,197,553.28	388,228,396.65	19,411,419,833.10	19,799,648,229.82	-388,228,396.72	13,587,993,883.17	13,587,993,883.10	0.07
OCT	5,479,444,122.95	5,114,147,848.08	365,296,274.87	18,264,813,743.16	18,630,110,017.99	-365,296,274.83	12,785,369,620.21	12,785,369,620.25	-0.04
NOV	5,966,719,886.17	5,568,938,560.42	397,781,325.75	19,889,066,287.22	20,286,847,612.94	-397,781,325.72	13,922,346,401.05	13,922,346,401.08	-0.03
DEC	5,702,162,381.33	5,322,018,222.46	380,144,158.87	19,007,207,937.78	19,387,352,097.10	-380,144,159.33	13,305,045,556.44	13,305,045,555.99	0.45
TOTAL	**67,447,988,204.52**	**62,951,455,657.46**	**4,496,532,547.06**	**224,826,627,348.39**	**229,323,159,895.96**	**-4,496,532,547.58**	**157,378,639,143.87**	**157,378,639,143.35**	**0.00**

SECTION 12

ACCOUNTANT-GENERAL'S FINANCIAL STATEMENTS AND NOTES TO THE ACCOUNTS (REPRODUCED)

FINANCIAL STATEMENTS 2009

Responsibility for the Financial Statements

These Financial Statements have been prepared in accordance with the provisions of the Finance (Control and Management) Act 1958 now CAP 144 LFN 1990.The statements comply with the provisions of International Public Sector Accounting Standards (IPSAS) issued by the International Public Sector Accounting Standard Board (IPSASB).

To fulfill Accounting and Reporting responsibilities, the Accountant-General of the Federation is responsible for establishing and [redacted] provide reasonable assurance that the transactions recorded are within statutory authority and adequately disclose the use of all Public Financial resources by the Government.

Responsibility for the integrity and objectivity of the Financial Statements rest entirely with the Government. Therefore these Financial Statements reflect the financial position of Government as at 31st December, 2009 and its operations for the year ended to that date.

Ibrahim H. Dankwambo *FCA, OON*
Accountant-General of the Federation

STATEMENT NO. 1

FEDERAL GOVERNMENT OF NIGERIA

CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2009

		CURRENT YEAR 2009	PREVIOUS YEAR 2008
		N	N
CashFlows from Operating Activities:			
Receipts:			
Statutory Allocations from Federation Account:		1,859,675,283,457.71	2,153,623,636,535.00
Statutory Allocations:Other Agencies		67,903,866,103.15	58,219,038,859.62
Value Added Tax (VAT) Allocation		62,951,455,657.46	54,368,540,572.28
Direct Taxes:		5,100,869.69	14,137,179,823.99
Licences and Internal Revenue:		221,578,010.21	201,304,642.23
Mining:		2,663,673.00	170,118,627.33
Fees:		3,393,659,970.62	4,503,158,448.46
Earnings and Sales:		13,818,954,509.49	33,573,886,692.57
Rent on Government Property:		949,600,988.88	594,751,495.66
Interest and Repayment-General:		11,109,968,249.32	217,507,869.41
Re-Imbursement:		46,432,177.85	105,069,883.21
Miscellaneous:		365,463,966,999.73	67,228,972,842.89
Total Receipts:-		**2,385,542,530,667.11**	**2,386,943,166,292.65**
Payments:			
Personnel Costs:		443,229,193,567.83	392,993,128,817.33
Federal Govt Contribution to Pension:		42,943,107,137.86	75,670,991,495.00
Overhead Charges:		293,872,305,834.36	257,729,949,935.80
Consolidated Revenue Fund Charges:		381,911,190,510.09	593,673,418,289.35
Service Wide Votes Expenditures		273,467,522,726.22	
Subvention to Parastatals:		438,963,297,924.24	451,276,623,722.14
Total Payments:-		**1,874,386,617,700.60**	**1,771,344,112,259.62**
Net Cash Flow from Operating Activities:		**511,155,912,966.51**	**615,599,054,033.03**
CashFlows from Investment Activities:			
Purchase/Construction of Assets:		915,244,071,949.15	1,022,363,194,205.06
Net Cash Flow from Investment Activities:		**-915,244,071,949.15**	**-1,022,363,194,205.06**
CashFlows from Financing Activities:			
Proceeds from Loan & Other Borrowings(NTB etc):		1,452,370,468,698.12	1,036,971,333,034.32
Internal Loans:- Net of Receipts & Repayments		22,941,514,567.00	80,804,403,761.81
Repayment of Loans(including NTB):		1,179,811,037,567.12	1,134,995,890,539.61
Net Cash Flow from Financing Activities:		**295,500,945,698.00**	**-17,220,153,743.48**
Net Increase/(Decrease) in Below-the-Line items:		-203,236,082,002.05	-728,128,287,354.20
Net Increase/Decrease in Cash & Its Equivalent:		94,648,868,717.41	304,143,993,438.69
Cash & Its Equivalent as at 1st January, 2009		388,658,581,340.37	84,514,587,901.68
Cash & Its Equivalent as at 31st December, 2009		483,307,450,057.78	388,658,581,340.37

Ibrahim H. Dankwambo *FCA ,OON*
Accountant-General of the Federation

STATEMENT NO. 2

FEDERAL GOVERNMENT OF NIGERIA

STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2009

	NOTES	CURRENT YEAR 2009	PREVIOUS YEAR 2008
		₦	₦
ASSETS:-			
Liquid Assets:-			
Cash Held by AGF:			
-CRF Bank Balance(CBN):		-147,016,026,043.31	-45,683,966,196.27
-Pension Account (CBN):		55,245,482.40	55,245,482.40
-Cash Balances of Other Funds of the FGN:	2	518,465,280,827.12	308,443,607,602.30
-Cash Balances with Federal Pay Offices:	3	4,675,607,281.61	60,574,584.01
Cash Held by Ministries, Department & Agencies:-	4	422,374,981,449.18	125,763,119,867.93
Cash Held from External Loans		22,941,514,567.00	0.00
Imprests:-	5	118,661,380.60	-69,694,588.73
Investments:			
Federal Government Investments (MOFI)	6	306,538,058,709.32	297,529,256,094.32
Advances:-	7	46,850,139,994.18	40,454,334,493.53
Revolving Loans:-	8	9,737,693,981.74	9,057,565,815.98
TOTAL ASSETS		1,184,741,157,630.04	735,630,043,155.47
LIABILITIES:-			
Consolidated Revenue Fund:		-370,067,753,482.67	-20,221,064,473.01
Capital Development Fund:		-2,774,640,042,402.21	-2,282,225,432,047.50
Other Public Funds:		518,465,280,827.12	308,443,607,602.30
Police Reward Fund:		306,091,743.93	306,091,743.93
External Loans:FGN only	9	582,621,450,000.00	269,342,270,982.08
FGN Bonds & Treasury Bonds.	10	2,367,000,000,000.00	0.00
Nigerian Treasury Bills (NTB)	11	797,480,000,000.00	0.00
Development Loan Stock	12	520,000,000.00	520,000,000.00
Other Internal Loans(Promissory Notes)	13	63,030,000,000.00	2,459,917,168,836.97
Other Liabilities:-			
Deposits:-	14	26,100,923.87	-452,597,489.30
TOTAL LIABILITIES		1,184,741,157,630.04	735,630,043,155.47

Ibrahim H. Dankwambo *FCA,OON*
Accountant-General of the Federation

STATEMENT NO. 3
FEDERAL GOVERNMENT OF NIGERIA
STATEMENT OF CONSOLIDATED REVENUE FUND
FOR THE YEAR ENDED 31ST DECEMBER, 2009

ACTUAL PREVIOUS YEAR(2008)		NOTES	A INITIAL/ORIGINAL BUDGET 2009	B SUPPLEMENTARY BUDGET 2009	C=A+B FINAL BUDGET 2009	D ACTUAL 2009	E=D/C*100 VARIANCE ON FINAL BUDGET
			₦	₦		₦	%
516,790,114,460.05	Opening Balance:					-20,221,064,473.01	
	ADD: REVENUE						
2,153,623,636,535.00	Statutory Allocations:FAAC		1,516,469,000,000.00		1,516,469,000,000.00	1,859,675,283,457.71	122.63
58,219,038,859.62	FAAC Alloc to FIRS/CUSTOMS		94,881,000,000.00		94,881,000,000.00	67,903,866,103.15	71.57
54,368,540,572.28	Value Added Tax Allocation		77,952,000,000.00		77,952,000,000.00	62,951,455,657.46	80.76
14,137,179,823.99	Direct Taxes		18,543,411,036.01		18,543,411,036.01	5,100,869.69	0.03
201,304,642.23	Licences and Internal Revenue:		1,856,297,399.06		1,856,297,399.06	221,578,010.21	11.94
170,118,627.33	Mining:		3,673,855,577.73		3,673,855,577.73	2,663,673.00	0.07
4,503,158,448.46	Fees:		30,315,033,442.42		30,315,033,442.42	3,393,659,970.62	11.19
33,573,886,692.57	Earnings and Sales:		5,859,388,758.91		5,859,388,758.91	13,818,954,509.49	235.84
594,751,495.66	Rent on Government Property:		5,195,881,907.39		5,195,881,907.39	949,600,988.88	18.28
217,507,869.41	Interest and Repayment:General:		151,288,612,602.98		151,288,612,602.98	11,109,968,249.32	7.34
105,069,883.21	Re-imbursement		17,035,917,652.04		17,035,917,652.04	46,432,177.85	0.27
67,228,972,842.89	Miscellaneous:		72,201,601,623.47		72,201,601,623.47	365,463,966,999.73	506.17
2,386,943,166,292.65	**TOTAL REVENUE:**		**1,995,272,000,000.00**	**0.00**	**1,995,272,000,000.00**	**2,385,542,530,667.11**	119.56
	LESS:EXPENDITURE						
392,993,128,817.33	Personnel Costs:	15	531,249,812,637.96	0.00	531,249,812,637.96	443,229,193,567.83	83.43
75,670,991,495.00	Federal Govt Contribution to Pension:	16	0.00	0.00	0.00	42,943,107,137.86	100.00
257,729,949,935.80	Overhead Charges:	17	317,739,586,913.09	4,778,230,000.00	322,518,116,913.09	293,872,305,834.36	91.12
593,673,418,289.35	Consolidated Revenue Fund Charges:	18	406,784,761,734.25	0.00	406,784,761,734.25	381,911,190,510.09	93.89
	Service Wide Votes	19	247,790,188,526.56	194,392,514,683.00	442,182,703,209.56	273,467,522,726.22	61.84
451,276,623,722.14	Subvention to Parastatals:	20	530,916,229,016.41	500,000,000.00	531,416,229,016.41	438,963,297,924.24	82.60
1,771,344,112,259.62	**TOTAL EXPENDITURE:**		**2,034,480,878,828.27**	**199,670,744,683.00**	**2,234,151,623,511.27**	**1,874,386,617,700.60**	83.90
1,132,389,168,493.08	**OPERATING BALANCE:**		**-39,208,878,828.27**		**-238,879,623,511.27**	**490,934,848,493.51**	
	APPROPRIATIONS/TRANSFERS:						
1,098,250,644,385.64	Transfer to Capital Development Fund:		1,079,348,280,101.94		1,079,348,280,101.94	861,002,601,956.17	79.77
54,359,588,580.45	Loan Repayment (Internal/External):		0.00		0.00	0.00	0.00
-20,221,064,473.01	Closing Balance:					-370,067,753,462.67	

Ibrahim H. Dankwambo FCA ,OON
Accountant-General of the Federation

STATEMENT NO. 4
FEDERAL GOVERNMENT OF NIGERIA
STATEMENT OF CAPITAL DEVELOPMENT FUND
FOR THE YEAR ENDED 31ST DECEMBER, 2009

ACTUAL PREVIOUS YEAR(2008) ₦		NOTES	A INITIAL/ORIGINAL BUDGET 2009 ₦	B SUPPLEMENTARY BUDGET 2009	C=A+B FINAL BUDGET 2009	D=E+F TOTAL CAPITAL EXPENDITURE 2009 ₦	E ACTUAL REGULAR CAPITAL EXP. '2009 ₦	F MDG RELATED CAP. EXP. 2009 ₦	G=D/C*100 PERFORMANCE ON TOTAL %
36,997,864,659.68	Opening Balance:					-2,282,225,432,047.50	-2,282,225,432,047.50		
	ADD: REVENUE								
1,098,250,644,385.64	Transfer from Consolidated Revenue Fund:	21	1,079,348,280,101.94		1,079,348,280,101.94	861,002,601,956.17	861,002,601,956.17		79.77
37,139,434,836.97	Internal Loans:				0.00	0.00	0.00		0.00
0.00	External Loans:				0.00	0.00	0.00		0.00
1,135,390,079,222.61	TOTAL REVENUE AVALIABLE:		1,079,348,280,101.94	0.00	1,079,348,280,101.94	861,002,601,956.17	861,002,601,956.17		79.77
	LESS:EXPENDITURE								
	Economic Sector:								
802,483,295.31	NATIONAL PLANNING COMMISSION		2,198,806,930.00		2,198,806,930.00	2,196,148,670.86	2,196,148,670.86		99.88
113,931,348,036.14	AGRICULTURE & WATER RESOURCES		138,928,699,319.00		138,928,699,319.00	138,927,850,994.76	138,927,850,994.76		100.00
1,914,453,487.97	FINANCE		3,079,271,900.00		3,079,271,900.00	1,994,897,656.64	1,994,897,656.64		64.78
1,869,490,566.27	NIGERIAN CUSTOMS SERVICE		5,824,075,946.00		5,824,075,946.00	4,833,073,710.13	4,833,073,710.13		82.98
9,337,950.00	DEBT MANAGEMENT OFFICE		0.00		0.00	0.00	0.00		0.00
75,493,852.50	BUDGET OFFICE OF THE FEDERATION		35,015,000.00		35,015,000.00	0.00	0.00		0.00
2,657,692,580.55	FEDERAL INLAND REVENUE SERVICE		15,585,137,751.00		15,585,137,751.00	4,452,062,876.54	4,452,062,876.54		28.57
1,158,798,660.16	OFFICE OF THE ACCT. GEN OF THE FED.		1,399,525,000.00		1,399,525,000.00	852,878,798.02	852,878,798.02		60.94
2,860,321,809.87	COMMERCE & INDUSTRY		4,093,000,000.00		4,093,000,000.00	3,102,678,073.58	3,102,678,073.58		75.80
27,878,613,283.10	POWER		94,624,210,011.00		94,624,210,011.00	94,624,102,352.30	94,624,102,352.30		100.00
11,812,024,769.46	SCIENCE & TECHNOLOGY		10,814,927,173.00		10,814,927,173.00	10,784,990,770.40	10,784,990,770.40		99.72
6,943,862,143.73	MINISTRY OF TRANSPORT		38,580,091,483.00	38,350,000,000.00	76,930,091,483.00	15,642,055,071.70	15,642,055,071.70		20.33
14,310,673,524.92	PETROLEUM RESOURCES		26,847,692,895.00		26,847,692,895.00	6,134,280,473.17	6,134,280,473.17		22.85
77,359,867,894.54	MINISTRY OF WORKS AND HOUSING		208,616,140,016.00		208,616,140,016.00	115,487,538,537.18	115,487,538,537.18		55.36
2,224,462,807.75	MINES & STEEL DEVELOPMENT		5,543,704,079.00		5,543,704,079.00	3,491,020,530.90	3,491,020,530.90		62.97
661,741,268.90	GEOLOGICAL SURVEY AGENCY		222,080,000.00		222,080,000.00	202,041,062.37	202,041,062.37		90.98
10,484,164,697.20	MINISTRY OF AVIATION		29,396,574,043.00		29,396,574,043.00	10,313,070,145.62	10,313,070,145.62		35.08
4,441,063,200.51	CULTURE & NAT. ORIENTATION		4,877,887,999.00		4,877,887,999.00	4,125,073,219.03	4,125,073,219.03		84.57
329,854,888,925.54	CAPITAL SUPPLEMENTATION	22	79,600,000,000.00	150,900,000,000.00	230,500,000,000.00	150,970,432,140.69	150,970,432,140.69		65.50

			A	B	C=A+B	D=E+F	E	F	G=D/C*100
ACTUAL PREVIOUS YEAR(2008)		NOTES	INITIAL/ORIGINAL BUDGET 2009	SUPPLEMENTARY BUDGET 2009	FINAL BUDGET 2009	TOTAL CAPITAL EXPENDITURE 2009	ACTUAL REGULAR CAPITAL EXP. '2009	MDG RELATED CAP. EXP. 2009	PERFORMANCE ON TOTAL
₦			₦			₦	₦	₦	%
	Social Service Sector:								
500,259,166.00	NAPEP		816,515,000.00		816,515,000.00	354,716,430.09	354,716,430.09		43.44
507,679,638.59	WOMEN AFFAIRS		2,248,200,000.00		2,248,200,000.00	2,247,127,515.17	2,247,127,515.17		99.95
50,813,581,692.02	EDUCATION		40,005,096,425.00		40,005,096,425.00	21,213,096,801.64	21,213,096,801.64		53.03
44,000,000,000.00	UNIVERSAL BASIC EDUCATION	23	39,303,277,005.00		39,303,277,005.00	39,303,000,000.00	39,303,000,000.00		100.00
41,972,591,879.71	HEALTH		50,803,276,901.00	1,700,000,000.00	52,503,276,901.00	24,074,512,077.65	24,074,512,077.65		45.85
1,706,704,678.51	LABOUR AND PRODUCTIVITY		742,556,362.00		742,556,362.00	708,955,107.15	708,955,107.15		95.47
180,178,791.30	NATIONAL SPORTS COMMISSION		3,326,920,998.00		3,326,920,998.00	3,325,282,764.86	3,325,282,764.86		99.95
8,433,847,805.03	ENVIRONMENT		7,271,903,089.00		7,271,903,089.00	5,053,269,433.82	5,053,269,433.82		69.49
	Law and Justice:								
680,016,708.84	POLICE AFFAIRS/POLICE FORCE		179,431,566.00		179,431,566.00	162,911,788.86	162,911,788.86		90.79
16,244,177,995.65	POLICE FORMATION & COMMAND		21,324,630,000.00		21,324,630,000.00	12,384,427,193.36	12,384,427,193.36		58.08
3,158,473,918.99	NATIONAL JUDICIAL COUNCIL		3,700,000,000.00		3,700,000,000.00	2,114,445,897.83	2,114,445,897.83		57.15
964,711,736.34	SUPREME COURT OF NIGERIA		2,318,000,000.00		2,318,000,000.00	1,759,235,533.14	1,759,235,533.14		75.89
3,167,032,515.06	COURT OF APPEAL, ABUJA		6,609,000,000.00		6,609,000,000.00	6,608,163,198.51	6,608,163,198.51		99.99
5,321,453,642.47	FEDERAL HIGH COURT-LAGOS		6,376,190,185.00		6,376,190,185.00	5,475,383,563.36	5,475,383,563.36		85.87
4,053,528,527.11	FCT. HIGH COURT OF JUSTICE, ABUJA		3,290,000,000.00		3,290,000,000.00	3,281,198,511.69	3,281,198,511.69		99.73
1,541,063,345.74	SHARIA COURT OF APPEAL, ABUJA		1,518,921,600.00		1,518,921,600.00	1,455,561,680.16	1,455,561,680.16		95.83
1,795,767,508.49	CUSTOMARY COURT OF APPEAL, ABUJA		3,010,160,000.00		3,010,160,000.00	2,986,632,231.93	2,986,632,231.93		99.22
4,723,850,463.71	NATIONAL INDUSTRIAL COURT		4,410,000,000.00		4,410,000,000.00	2,973,345,528.64	2,973,345,528.64		67.42
1,659,055,537.98	NATIONAL JUDICIAL INSTITUTE		1,800,000,000.00		1,800,000,000.00	1,112,574,695.71	1,112,574,695.71		61.81
1,577,047,774.11	FCT. JUDICIAL SERVICE COMMITTEE		700,000,000.00		700,000,000.00	569,371,814.86	569,371,814.86		81.34
1,212,813,276.58	FEDERAL JUDICIAL SERVICE COMMISSION		1,951,000,000.00		1,951,000,000.00	1,241,797,159.57	1,241,797,159.57		63.65
10,131,969,186.70	INTERIOR		11,539,194,307.00		11,539,194,307.00	8,347,225,106.53	8,347,225,106.53		72.34
97,000,100.10	NATIONAL HUMAN RIGHTS COMMISSION					50,529,236.75	50,529,236.75		0.00
1,268,563,196.43	JUSITICE		825,814,166.00		825,814,166.00	553,456,098.38	553,456,098.38		67.02
	INDEPENDENT CORRUPT PRACTICES COMM.		401,370,500.00		401,370,500.00	201,149,769.84	201,149,769.84		50.12

ACTUAL PREVIOUS YEAR(2008) ₦		NOTES	A INITIAL/ORIGINAL BUDGET 2009 ₦	B SUPPLEMENTARY BUDGET 2009	C=A+B FINAL BUDGET 2009	D=E+F TOTAL CAPITAL EXPENDITURE 2009 ₦	E ACTUAL REGULAR CAPITAL EXP. '2009 ₦	F MDG RELATED CAP. EXP. 2009 ₦	G=D/C*100 PERFORMANCE ON TOTAL %
	Regional Development								
40,570,000,000.00	Niger Delta Development Commission	23	51,317,570,109.00		51,317,570,109.00	51,317,568,108.50	51,317,568,108.50		100.00
	MINISTRY OF NIGER-DELTA AFFAIRS		48,000,000,000.00		48,000,000,000.00	32,350,331,000.92	32,350,331,000.92		67.40
	Administrative Sector:								
62,063,551,064.04	PRESIDENCY (+SGF+NSA)		26,832,057,230.00		26,832,057,230.00	26,671,831,963.24	17,660,683,116.24	9,011,148,847.00	99.40
1,269,579,736.80	NATIONAL ASSEMBLY OFFICE		1,750,000,000.00		1,750,000,000.00	1,699,679,082.20	1,699,679,082.20		97.12
5,698,866,012.82	SENATE		1,100,000,000.00	700,000,000.00	1,800,000,000.00	1,799,290,295.10	1,799,290,295.10		99.96
6,827,166,675.97	HOUSE OF REPRESENTATIVES		2,100,000,000.00	1,300,000,000.00	3,400,000,000.00	3,399,773,095.44	3,399,773,095.44		99.99
121,332,220.44	NATIONAL ASSEMBLY SERVICE COMMISSION		300,000,000.00		300,000,000.00	79,823,281.50	79,823,281.50		26.61
5,738,923,062.09	YOUTH DEVELOPMENT		6,066,166,671.00		6,066,166,671.00	2,863,417,212.87	2,863,417,212.87		47.20
334,000,008.00	AUDITOR-GENERAL FOR THE FED.		1,742,007,421.00		1,742,007,421.00	155,089,616.00	155,089,616.00		8.90
29,625,837,299.49	DEFENCE/MOD/ARMY/AIRFORCE/NAVY		46,802,887,339.00		46,802,887,339.00	23,935,200,441.44	23,935,200,441.44		51.14
1,115,003,840.00	NATIONAL POPULATION COMMISSION		773,149,809.00		773,149,809.00	449,813,073.66	449,813,073.66		58.18
35,758,823,116.51	FEDERAL CAPITAL TERRITORY ADMIN.		66,650,000,000.00	66,500,000,000.00	133,150,000,000.00	56,832,841,839.93	54,487,182,292.90	2,345,659,547.03	42.68
1,385,725,372.49	FOREIGN AFFAIRS		18,460,989,188.00		18,460,989,188.00	1,542,799,555.31	1,542,799,555.31		8.36
1,086,648,632.52	FOREIGN AFFAIRS- OVERSEAS MISSIONS				0.00	0.00	0.00		0.00
5,962,733,973.05	INFORMATION & COMMUNICATION		1,804,700,000.00		1,804,700,000.00	1,802,183,232.85	1,802,183,232.85		99.86
3,334,359,363.49	OFFICE OF THE HEAD OF SERVICE OF FED		4,858,921,800.00		4,858,921,800.00	3,049,201,386.71	3,049,201,386.71		62.75
0.00	PUBLIC COMPLIANTS COMMISSION		0.00		0.00	29,992,000.00	29,992,000.00		0.00
33,439,350.00	FEDERAL CIVIL SERVICE COMMISSION		300,000,000.00		300,000,000.00	93,176,992.30	93,176,992.30		31.06
129,468,498.50	NATIONAL SALARIES AND WAGES COMM		231,000,000.00		231,000,000.00	179,456,087.04	179,456,087.04		77.69
589,711,409.73	FEDERAL CHARACTER COMMISSION		100,000,000.00		100,000,000.00	87,957,405.87	87,957,405.87		87.96
1,044,702,000.00	INDEPENDENT NATION ELECTORAL COMMISSION		5,081,380,000.00		5,081,380,000.00	2,048,646,945.90	2,048,646,945.90		40.32
499,266,278.96	REV MOB FISCAL & ALLOCATION COMM		800,000,000.00		800,000,000.00	361,263,599.02	361,263,599.02		45.16
191,884,430.30	CODE OF CONDUCT BUREAU		60,000,000.00		60,000,000.00	59,979,904.00	59,979,904.00		99.97
	FISCAL RESPONSIBILTY COMMISSION		100,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00		100.00
1,022,363,194,205.06	TOTAL EXPENDITURE:		1,169,969,127,216.00	259,450,000,000.00	1,429,419,127,216.00	926,600,880,343.18	915,244,071,949.15	11,356,808,394.03	64.82
	ADJ. FOR MOVEMENT IN PUBLIC DEBTS/ INVEST.								
2,432,250,181,724.73	TRANSFERED TO ASSETS AND LIABILITIES A/CS					426,816,331,967.70	0.00		
-2,282,225,432,047.50	CLOSING BALANCE:					-2,774,640,042,402.21			

Ibrahim H. Dankwambo *FCA ,DON*
Accountant-General of the Federation

FINANCIAL STATEMENTS 2009

NOTE 1

Accounting policies

(a) *Basis of Accounting of the Financial Statements*

The Financial Statements are presented in accordance with the Cash basis of Accounting. Expenditures incurred but not paid for, as well as Revenues due but not received, are not adjusted for in the Financial Statements.

(b) Compliance with relevant statutes

The financial Statements presented comply with the Finance (Control) and Management Act (1958) now CAP LFN 1990, the Financial Regulations (2009) and in agreement with the Standardized Reporting format approved by the Federation Accounts Allocation Committee of the Federal Republic of Nigeria and other relevant rules and Regulations.

(***c) Foreign Currencies***

Assets denominations in foreign currencies are translated to Naira at the rate of Exchange ruling at the year end. The Central Bank of Nigeria official Exchange Rate of Naira to the Dollar on 31st December, 2009 was as follows:

Buying Rate =N= 147.1
Central Rate =N= 147.6
Selling Rate =N= 148.1

(d) Assets and liabilities

These are stated at their net values.

NOTE 2

CLOSING BOOK BALANCES OF OTHER FUNDS AS AT 31ST DECEMBER,2009

S/NO.	SUPERVISING MINISTRY OR OFFICE	DESCRIPTION TYPE OF FUND	CLOSING BOOK BALANCE AS AT 31ST DEC, 2009 ₦	CLOSING BOOK BALANCE AS AT 31ST DEC, 2008 ₦	REMARKS
1	Min. of Housing	Prototype Housing Units	0.00	67,821,110.00	
2	Fed. Staff Hou. Loan Board	Staff Housing Loan Scheme	0.00	679,351,079.65	**Classified to Revolving Fund**
3	OAGF (Revenue & Investments)	10% Cocoa Levy	4,196,237.44	0.00	
4	Pet. Technology Dev. Fund (PTDF)	Pet. Technology Dev. Fund (PTDF)	0.00	0.00	
5	OAGF (FUNDS)	1.00% Ecological Fund	34,126,566,052.08	47,825,615,257.44	
6	SUGAR DEV. COUNCIL	5 % Sugar Development Levy	0.00	6,045,680,986.47	
7	OAGF (FUNDS)	0.50% Stabilisation Fund	84,061,858,268.38	59,335,829,433.25	
8	OAGF (FUNDS)	1.68% Dev. of Natural Resources	73,460,032,809.57	110,478,622,893.71	
9	OAGF (FUNDS)	10% Rice Levy	12,955,883,201.98	11,004,164,736.26	
10	OAGF (FUNDS)	7% Port Levy	10,057,587,171.05	17,662,263,676.12	
11	OAGF (FUNDS)	2% Nat. Automotive Council Levy	0.00	292,992,197.94	
12	OAGF (FUNDS)	ECOWAS Levy	21,897,261,413.72	5,336,106,470.62	
13	OAGF (FUNDS)	CISS Levy	24,787,910,345.03	40,497,215,285.51	
14	OAGF (FUNDS)	NESS Levy	1,859,037,872.89	2,043,093,534.71	
15	NAPEP	NAPEP FUNDS	0.00	2,922,415,196.98	**Classified to Revolving Fund**
16	OAGF (FUNDS)	2% Education Pool Account	139,578,069,148.36		
17	OAGF (FUNDS)	Service Charge Pool Account	145,742,631.36		
18	OAGF (FUNDS)	EFCC Recovery Fund	6,081,135,678.26		
19	OAGF (FUNDS)	STEEL LEVY		290,776,968.84	
20	OAGF (FUNDS)	CIGARETTE LEVY		3,961,658,774.80	
21	OAGF (FUNDS)	Pension Bond Redemption Fund	109,449,999,997.00		
	TOTAL		**518,465,280,827.12**	**308,443,607,602.30**	

NOTE: The AGF is yet to ascertain how the funds paid into the Pension Redemption Fund (item 21) is invested,

as such, it is reported as cash with Central Bank of Nigeria (CBN).

DETAILS OF YEARLY PAYMENTS INTO PENSION REDEMPTION FUND		
YEAR	**AMOUNT**	**REMARKS**
	₦	
2004	**0.00**	**NO PAYMENTS FOR 6 MONTHS**
2005	**0.00**	**NO PAYMENTS FOR 12 MONTHS**
2006	**14,999,999,998.00**	
2007	**23,000,000,004.00**	
2008	**36,099,999,999.00**	
2009	**35,349,999,996.00**	
TOTAL	**109,449,999,997.00**	

NOTE 3
CLOSING CASH BOOK BALANCE OF FEDERAL PAY OFFICES
AS AT 31ST DECEMBER, 2009

S/No	FEDERAL PAY OFFICE	CLOSING BALANCE 2009 ₦	CLOSING BALANCE 2008 ₦
1	STF (FPO ACCOUNTS) ABUJA	4,042,836,010.01	0.00
2	FPO ABAKALIKI	13,095,068.34	0.00
3	FPO AWKA	48,565,986.39	0.00
4	FPO CALABAR	21,556,547.78	0.00
5	FPO ENUGU	0.00	1,319,579.80
6	FPO LAFIA	5,010,925.59	41,244.97
7	FPO MAKURDI	40,134,591.85	0.00
8	FPO OWERRI	0.00	0.00
9	FPO PORT HARCOURT	43,731,979.51	0.00
10	FPO UMUAHIA	-4,231,328.44	3,043,013.06
11	FPO UYO	13,759,215.00	13,325,360.34
12	FPO YENEGOA	36,486,819.24	14,257,829.74
13	FPO BAUCHI	10,478,158.13	4,000.00
14	FPO BIRNIN-KEBBI	8,378,710.57	106,184.92
15	FPO DAMATURU	47,649,394.53	0.00
16	FPO DUTSE	9,333,460.50	0.00
17	FPO GOMBE	3,406,823.00	0.00
18	FPO GUSAU	24,354,982.90	12,000.00
19	FPO JALINGO	66,720,127.18	0.00
20	FPO JOS	8,572,512.57	0.00
21	FPO KADUNA	27,500,000.00	0.00
22	FPO KANO	105,848,321.00	0.00
23	FPO KATSINA	2,306,316.60	0.00
24	FPO MAIDUGURI	0.00	0.00
25	FPO MINNA	8,088,422.20	0.00
26	FPO YOLA	3,928,480.00	0.00
27	FPO SOKOTO	253,131.32	700.00
28	FPO ABEOKUTA	0.00	0.00
29	FPO ADO-EKITI	0.00	0.00
30	FPO ASABA	35,784,020.81	0.00
31	FPO AKURE	0.00	502,101.12
32	FPO BENIN	7,044,182.96	7,997,441.12
33	FPO IBADAN	0.00	1,455,737.98
34	FPO ILORIN	0.00	0.00
35	FPO LAGOS I	156,069.15	7,669,885.00
36	FPO LAGOS II	99,359.50	10,791,666.67
37	FPO LOKOJA	44,758,993.42	14,800.00
38	FPO OSHOGBO	0.00	33,039.29
	TOTAL CASH HELD BY FPOs:-	**4,675,607,281.61**	**60,574,584.01**

NOTE 4
CLOSING CASH BOOK BALANCE OF MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs) AS AT 31ST DECEMBER, 2009

S/NO.	MDAs	CLOSING BALANCE 2009 ₦	CLOSING BALANCE 2008 ₦
1	STATE HOUSE	35,383,431,864.44	987,907.51
2	NATIONAL BOUNDARY COMMISSION	29,303,395.86	0.00
3	SECRETARY TO GOVERNMENT OF THE FEDERATION	291,561,752.87	1,612,869,079.41
4	NATIONAL PLANNING COMMISSION	68,259,358.69	0.00
5	NATIONAL BUREAU OF STASTICS	0.00	0.00
6	NATIONAL POVERTY ERADICATION PROGRAMME	1,197,768,145.24	1,213,567,984.21
7	CODE OF CONDUCT TRIBUNAL	1,429,118.85	0.00
8	NEW PARTNERSHIP FOR AFRICA DEV. (NEPAD)	360,730.00	
9	NATIONAL ASSEMBLY- MANAGEMENT	22,315,895.42	33,994,977.62
10	NASS- SENATE	451,077,626.51	708,369,076.61
11	NASS- HOUSE OF REPRESENTATIVES	238,869,708.96	2,040,642,804.40
12	NATIONAL ASSEMBLY SERVICE COMMISSION	219,384,469.00	0.00
13	FEDERAL MINISTRY OF YOUTH DEVELOPMENT	2,976,013,287.14	972,766,295.90
14	FEDERAL MINISTRY OF POLICE AFFAIRS	149,671.00	174,887,669.89
15	POLICE FORMATION AND COMMAND	3,609,045,306.64	4,947,674.15
16	POLICE SERVICE COMMISSION	0.00	0.00
17	POLICE PENSION OFFICE	611,801,787.42	6,351,708,386.49
18	FEDERAL MINISTRY OF WOMEN AFFAIRS	404,977,346.51	683,621,997.59
19	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	8,750,000.00	0.00
20	FEDERAL MINISTRY OF AGRIC & WATER RESOURCES	63,724,513,087.07	17,269,913,815.67
21	NIGERIA HYDROLOGICAL SERVICE AGENCY	224,843,723.27	0.00
22	OFFICE OF THE AUDITOR-GENERAL OF FED.	1,576,937,804.50	0.00
23	NATIONAL JUDICIAL COUNCIL	1,721,056,365.20	5,326,386.33
24	SUPREME COURT OF NIGERIA	581,946,447.82	1,237,445,352.74
25	COURT OF APPEAL, ABUJA	506,867,388.87	442,626,980.35
26	FEDERAL HIGH COURT-LAGOS	730,597,743.91	0.00
27	FCT. HIGH COURT OF JUSTICE, ABUJA	7,698,094.91	0.00

28	SHARIA COURT OF APPEAL, ABUJA	55,456,166.34	645,357,541.94
29	CUSTOMARY COURT OF APPEAL, ABUJA	20,144,365.00	0.00
30	NATIONAL INDUSTRIAL COURT	1,174,934,672.13	0.00
31	NATIONAL JUDICIAL INSTITUTE	622,875,899.31	34,101,973.01
32	FCT. JUDICIAL SERVICE COMMITTEE	130,628,185.14	320,891,373.50
33	FEDERAL JUDICIAL SERVICE COMMISSION	699,589,282.38	0.00
34	FEDERAL MINISTRY OF WATER RESOURCES	10,185,636,352.87	10,185,636,352.87
35	MIN.OF DEFENCE	9,540,874,527.46	4,995,122,482.71
36	DEFENCE HEADQUARTERS(DHQ)	0.00	0.00
37	NIGERIAN ARMY	50,000,000.00	0.00
38	NIGERIAN NAVY	3,148,368,565.07	2,805,994,869.72
39	NIGERIAN AIRFORCE	2,091,069,897.05	0.00
40	NIGERIA DEFENCE ACADEMY	7,893,953.35	0.00
41	NATIONAL DEFENCE COLLEGE	545,346,179.79	0.00
42	COMMAND AND STAFF COLLEGE, JAJI	0.00	103,685.30
43	NIG. ARMED FORCES RESETTLEMENT CENTRE	290,133,895.24	786,252,375.24
44	DEFENCE INTELLEGENCE AGENCY	0.00	0.00
45	DEFENCE MISSIONS	-153,912.95	0.00
46	DIRECTORATE OF MILITARY PENSION	7,167,777,993.63	30,339,450.85
47	PRESIDENTIAL COMM. ON BARRACKS REHAB.	332,051,063.96	2,609,171.05
48	NATIONAL POPULATION COMMISSION	353,332,184.01	1,000.49
49	FEDERAL MINISTRY OF EDUCATION	4,529,390,100.15	0.00
50	UNITY SCHOOLS		0.00
51	MINISTRY FOR FEDERAL CAPITAL TERRITORY	10,301,533,440.90	11,299,286,933.49
52	FEDERAL MINISTRY OF FOREIGN AFFAIRS	5,432,837,540.12	5,307,789,232.35
53	OVERSEAS MISSION	31,602,081,630.40	22,078,147,182.30
54	FEDERAL MINISTRY OF FINANCE	1,075,345,431.31	0.00
55	NIGERIA CUSTOM SERVICE	288,374.62	0.00
56	DEBT MANAGEMENT OFFICE	0.00	0.00
57	BUDGET OFFICE OF THE FEDERATION	35,015,000.00	1,163,200.21

58	FEDERAL INLAND REVENUE SERVICE	14,661,785,240.01	2,579,705,672.37
59	OFFICE OF THE ACCOUNTANT-GENERAL OF FED	551,278,952.21	173,801,866.52
60	INVESTMENT AND SECURITIES TRIBUNAL	0.00	0.00
61	FEDERAL MINISTRY OF HEALTH	6,009,284,393.47	2,792,467,008.46
62	FEDERAL MINISTRY OF INDUSTRY	0.00	0.00
63	FEDERAL MINISTRY OF INF & COMMUNICATION	21,455,242.81	69,524,979.08
64	MINISTRY OF INTERIOR	32,386,487.83	1,262,225,398.04
65	NIGERIAN PRISONS SERVICE(NPS)	1,982,010,865.80	0.00
66	NIGERIAN IMMIGRATION SERVICE(NIS)	538,800,384.65	15,219,502.68
67	CUSTOMS, IMMIGRATION & PRISONS PENSION BD	5,558,535,652.26	4,864,291,173.83
68	IMMIGRATION, PRISONS & NSCDC BOARD	0.00	0.00
69	NATIONAL SECURITY & CIVIL DEFENCE CORPS	147,879,274.97	0.00
70	FEDERAL FIRE SERVICE	87,655,823.54	0.00
71	NATIONAL IDENTITY MANAGEMENT COMMISSION		
72	OFFICE OF HEAD OF SERVICE OF THE FEDERATION	1,606,770,010.91	0.00
73	OHCSF(PENSION OFFICE)	16,707,562,339.28	6,065,436,145.51
74	FEDERAL STAFF HOUSING LOAN BOARD	3,772,628.75	0.00
75	PUBLIC SERVICE INSTITUTE	0.00	0.00
76	FEDERAL MINISTRY OF JUSTICE	74,581,451.72	40,670,951.46
77	NAT.HUMAN RIGHTS COMMISSION	13,393,153.25	0.00
78	MIN. OF EMP, LABOUR AND PRODUCTIVITY	838.81	343,465,263.14
79	INDUSTRIAL ARBITRATION PANEL	0.00	0.00
80	MINISTRY OF POWER AND STEEL	18,350,671,220.16	0.00
81	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY	36,047,001.51	33,748,381.91
82	NATURAL MEDICINE DEV. AGENCY	0.00	
83	NATIONAL SPORTS COMMISSION	184,415,847.31	3,145,164,205.71
84	PUBLIC COMPLIANTS COMMISSION	8,000.00	51,130.28
85	FEDERAL CIVIL SERVICE COMMISSION	131,823,007.70	0.00
86	FEDERAL MINISTRY OF COMMERCE & INDUSTRY	107,081,910.21	33,711,479.03
87	FEDERAL MINISTRY OF TRANSPORT	166,922,883.04	0.00

88	FEDERAL MINISTRY OF PETROLEUM RESOURCES	12,391,007,034.45	0.00
89	DEPARTMENT OF PETROLEUM RESOURCES (DPR)	2,266,245,233.52	2,433,567,842.60
90	FEDERAL MINISTRY OF WORKS & HOUSING	103,826,153,736.28	0.00
91	FEDERAL ROADS MAINTENANCE AGENCY	4,548,576,973.35	656,444,499.38
92	SURVEY-GENERAL OF THE FEDERATION	1,585,171,004.46	47,391,069.45
93	FEDERAL MINISTRY OF COMMUNICATION	661,882,281.72	661,882,281.72
95	FEDERAL MINISTRY OF HOUSING AND URBAN DEVT.	0.00	0.00
96	INDEPENDENT NATION ELECTORAL COMMISSION	6,570,620,861.15	7,884,296,151.44
97	FEDERAL MINISTRY OF MINES STEEL DEVT	690,056,676.99	42,179,361.39
98	GEOLOGICAL SURVEY OF NIGERIA AGENCY	25,713,742.90	28,522,771.10
99	MINISTRY OF AVIATION	339,481,068.00	0.00
100	NATIONAL SALARIES, INCOMES AND WAGES COMM	51,543,913.00	0.00
101	FEDERAL CHARACTER COMMISSION	1,299,872.63	138,653,603.27
102	FEDERAL MINISTRY OF ENVIRONMENT	2,104,701,331.51	265,585,360.98
103	NATIONAL ENV. STD AND REGULATION ENF. AGENCY	1,763,716.08	27,427,707.64
104	MINISTRY OF CO-OP & INTEGRATION IN AFRICA	33,538,484.63	33,538,484.63
105	REVENUE MOB, ALLOCATION & FISCAL COMMISSION	344,235,382.99	0.00
106	FEDERAL MINISTRY OF CULTURE & TOURISM	327,560,880.85	489,332,704.71
107	CODE OF CONDUCT BUREAU	226,740.00	408,341,657.70
108	MINISTRY OF NIGER-DELTA AFFAIRS	15,649,668,997.09	0.00
	TOTAL:-	**422,374,981,449.18**	**125,783,119,867.93**

NOTE 5
LIST OF OUTSTANDING IMPRESTS
OF MINISTRIES, DEPARTMENTS AND AGENCIES AS AT 31ST DECEMBER, 2009

S/NO.	MDAS LIST 2008 ACCOUNTS	CLOSING BALANCE AS AT 31/12/2009 ₦	2009 FIGURES ₦	BALANCE AS AT 31/12/2008 ₦
1	STATE HOUSE	0.00	0.00	0.00
2	NATIONAL BOUNDARY COMMISSION	441,000.00	0.00	441,000.00
3	SECRETARY TO GOVERNMENT OF THE FEDERATION	30,860,375.00	30,860,375.00	0.00
4	NATIONAL PLANNING COMMISSION	0.00	0.00	0.00
5	FEDERAL OFFICE OF STATISTICS	0.00	0.00	0.00
6	NATIONAL POVERTY ERADICATION PROGRAMME	698,047.75	11,488,466.50	-10,790,418.75
7	CODE OF CONDUCT TRIBUNAL	2,660,000.00	2,260,000.00	400,000.00
8	NEW PARTNERSHIP FOR AFRICA DEV. (NEPAD)	1,940,000.00	1,940,000.00	0.00
9	NATIONAL ASSEMBLY- MANAGEMENT	47,951,106.49	0.00	47,951,106.49
10	NASS- SENATE	0.00	0.00	0.00
11	NASS- HOUSE OF REPRESENTATIVES	0.00	0.00	0.00
12	NATIONAL ASSEMBLY SERVICE COMMISSION	69,942,005.00	19,400,430.00	50,541,575.00
13	FEDERAL MINISTRY OF YOUTH DEVELOPMENT	260,000.00	260,000.00	0.00
14	FEDERAL MINISTRY OF POLICE AFFAIRS	-6,858,330.79	0.00	-6,858,330.79
15	POLICE FORMATION AND COMMAND	0.00	0.00	0.00
16	POLICE SERVICE COMMISSION	4,777,359.48	0.00	4,777,359.48
17	POLICE PENSION OFFICE	0.00	0.00	0.00
18	FEDERAL MINISTRY OF WOMEN AFFAIRS	19,714,230.00	0.00	19,714,230.00
19	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	11,206,151.15	2,670,000.00	8,536,151.15
20	FEDERAL MINISTRY OF AGRIC & WATER RESOURCES	100,000.00	0.00	100,000.00
21	NIGERIA HYDROLOGICAL SERVICE AGENCY	1,145,000.00	1,145,000.00	0.00
22	OFFICE OF THE AUDITOR-GENERAL OF FED.	0.00	0.00	0.00
23	NATIONAL JUDICIAL COUNCIL	15,262,715.00	0.00	15,262,715.00
24	SUPREME COURT OF NIGERIA	-118,765,871.58	198,000.00	-118,963,871.58
25	COURT OF APPEAL, ABUJA	-131,868,583.05	0.00	-131,868,583.05
26	FEDERAL HIGH COURT-LAGOS	0.00	0.00	0.00
27	FCT. HIGH COURT OF JUSTICE, ABUJA	1,180,512.00	0.00	1,180,512.00
28	SHARIA COURT OF APPEAL, ABUJA	40,487,436.67	6,603,416.67	33,884,020.00
29	CUSTOMARY COURT OF APPEAL, ABUJA	490,000.00	0.00	490,000.00
30	NATIONAL INDUSTRIAL COURT	58,805.00	-41,195.00	100,000.00
31	NATIONAL JUDICIAL INSTITUTE	3,134,779.48	0.00	3,134,779.48
32	FCT. JUDICIAL SERVICE COMMITTEE	7,394,900.00	0.00	7,394,900.00
33	FEDERAL JUDICIAL SERVICE COMMISSION	50,000.00	0.00	50,000.00
34	MINISTRYOF DEFENCE	-4,051,798.91	0.00	-4,051,798.91
35	DEFENCE HEADQUARTERS(DHQ)	0.00	0.00	0.00

36	NIGERIAN ARMY	0.00	0.00	0.00
37	NIGERIAN NAVY	0.00	0.00	0.00
38	NIGERIAN AIRFORCE	0.00	0.00	0.00
39	NIGERIA DEFENCE ACADEMY	0.00	0.00	0.00
40	NATIONAL DEFENCE COLLEGE	0.00	0.00	0.00
41	COMMAND AND STAFF COLLEGE, JAJI	0.00	0.00	0.00
42	NIG. ARMED FORCES RESETTLEMENT CENTRE	0.00	0.00	0.00
43	DEFENCE INTELLEGENCE AGENCY	0.00	0.00	0.00
44	DEFENCE MISSIONS	0.00	0.00	0.00
45	DIRECTORATE OF MILITARY PENSION	-187,256,442.76	0.00	-187,256,442.76
46	PRESIDENTIAL COMM. ON BARRACKS REHAB.	0.00	0.00	0.00
47	NATIONAL POPULATION COMMISSION	5,583,828.08	0.00	5,583,828.08
48	FEDERAL MINISTRY OF EDUCATION	35,276,571.25	0.00	35,276,571.25
49	UNITY SCHOOLS	0.00		0.00
50	MINISTRY FOR FEDERAL CAPITAL TERRITORY	0.00	0.00	0.00
51	FEDERAL MINISTRY OF FOREIGN AFFAIRS	16,456,617.50	3,701,705.00	12,754,912.50
52	OVERSEAS MISSION	-12,319,608.69	179,640.72	-12,499,249.41
53	FEDERAL MINISTRY OF FINANCE	96,733,028.88	7,733,028.88	89,000,000.00
54	NIGERIA CUSTOM SERVICE	0.00	0.00	0.00
55	DEBT MANAGEMENT OFFICE	674,000.00	474,000.00	200,000.00
56	BUDGET OFFICE OF THE FEDERATION	0.00	0.00	0.00
57	FEDERAL INLAND REVENUE SERVICE	0.00	0.00	0.00
58	OFFICE OF THE ACCOUNTANT-GENERAL OF FED	7,862,261.41	1,804,500.00	6,057,761.41
59	INVESTMENT AND SECURITIES TRIBUNAL	16,697,743.56	3,577,220.00	13,120,523.56
60	FEDERAL MINISTRY OF HEALTH	1,741,940.27	0.00	1,741,940.27
61	FEDERAL MINISTRY OF INDUSTRY	26,560,000.00	0.00	26,560,000.00
62	FEDERAL MINISTRY OF INF & COMMUNICATION	0.00	0.00	0.00
63	MINISTRY OF INTERIOR	2,650,000.00	0.00	2,650,000.00
64	DEPT OF NATIONAL CIVIC REGISTRATION	0.00		0.00
65	NIGERIAN PRISONS SERVICE(NPS)	3,820,000.00	0.00	3,820,000.00
66	NIGERIAN IMMIGRATION SERVICE(NIS)	0.00	0.00	0.00
67	CUSTOMS, IMMIGRATION & PRISONS PENSION BD	3,851,160.66	0.00	3,851,160.66
68	IMMIGRATION, PRISONS & NSCDC BOARD	4,039,690.00	0.00	4,039,690.00
69	NATIONAL SECURITY & CIVIL DEFENCE CORPS	0.00	0.00	0.00
70	FEDERAL FIRE SERVICE	1,500,000.00	1,500,000.00	0.00
71	OFFICE OF HEAD OF SERVICE OF THE FEDERATION	77,527,700.00	12,390,000.00	65,137,700.00
72	OHCSF(PENSION OFFICE)	0.00	0.00	0.00
73	FEDERALSTAFF HOUSING LOAN BOARD	51,528,490.08	51,528,490.08	0.00
74	PUBLIC SERVICE INSTITUTE	0.00	0.00	0.00
75	FEDERAL MINISTRY OF JUSTICE	-146,453,658.84	0.00	-146,453,658.84

76	NAT.HUMAN RIGHTS COMMISSION	4,634,080.16	0.00	4,634,080.16
77	MIN. OF EMP, LABOUR AND PRODUCTIVITY	0.00	0.00	0.00
78	INDUSTRIAL ARBITRATION PANEL	48,000.00	0.00	48,000.00
79	MINISTRY OF POWER AND STEEL	29,292,014.15	10,768,015.49	18,523,998.66
80	METALLURGICAL TRAINING INSTITUTE	0.00	0.00	0.00
81	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY	1,047,590.00	0.00	1,047,590.00
82	NATURAL MEDICINE DEV. AGENCY	0.00	0.00	0.00
83	NATIONAL SPORTS COMMISSION	-1,341,326.84		-1,341,326.84
84	PUBLIC COMPLIANTS COMMISSION	-662,875.95		-662,875.95
85	FEDERAL CIVIL SERVICE COMMISSION	14,511,742.00	3,028,000.00	11,483,742.00
86	FEDERAL MINISTRY OF COMMERCE & INDUSTRY	24,255,090.00	3,323,100.00	20,931,990.00
87	FEDERAL MINISTRY OF TRANSPORT	0.00	0.00	0.00
88	FEDERAL MINISTRY OF PETROLEUM RESOURCES	12,795,900.00	1,004,400.00	11,791,500.00
89	DEPARTMENT OF PETROLEUM RESOURCES (DPR)	0.00	0.00	0.00
90	FEDERAL MINISTRY OF WORKS & HOUSING	0.00	0.00	0.00
91	FEDERAL ROADS MAINTENANCE AGENCY	2,000,000.00	0.00	2,000,000.00
92	SURVEY-GENERAL OF THE FEDERATION	2,609,376.19	659,376.19	1,950,000.00
93	FEDERAL MINISTRY OF COMMUNICATION	1,278,250.00		1,278,250.00
94	FEDERAL MINISTRY OF HOUSING AND URBAN DEVT.	940,000.00		940,000.00
95	INDEPENDENT NATION ELECTORAL COMMISSION	0.00	0.00	0.00
96	FEDERAL MINISTRY OF MINES & STEEL DEVT	2,500,200.00	1,230,000.00	1,270,200.00
97	GEOLOGICAL SURVEY OF NIGERIA AGENCY	0.00	0.00	0.00
98	MINISTRY OF AVIATION	2,180,000.00	2,180,000.00	0.00
99	NATIONAL SALARIES, INCOMES AND WAGES COMM	-123,171.00	0.00	-123,171.00
100	FEDERAL CHARACTER COMMISSION	2,590,000.00		2,590,000.00
101	FEDERAL MINISTRY OF ENVIRONMENT	3,920,000.00	2,000,000.00	1,920,000.00
102	NATIONAL ENV. STD AND REGULATION ENF. AGENCY	5,135,000.00	3,675,000.00	1,460,000.00
103	MINISTRY OF CO-OP & INTEGRATION IN AFRICA	3,166,800.00		3,166,800.00
104	REVENUE MOB, ALLOCATION & FISCAL COMMISSION	1,705,000.00	815,000.00	890,000.00
105	FEDERAL MINISTRY OF CULTURE & TOURISM	0.00	0.00	0.00
106	CODE OF CONDUCT BUREAU	1,496,552.00	0.00	1,496,552.00
107	MINISTRY OF NIGER DELTA AFFAIRS	0.00	0.00	0.00
	TOTAL:-	**118,661,380.80**	**188,355,969.53**	**-69,694,588.73**

NOTE 6

SUMMARY OF FEDERAL GOVERNMENT INVESTMENTS AND LOANS TO GOVERNMENT COMPANIES AND OTHER GOVERNMENTS AS AT 31ST DECEMBER, 2009

S/NO.	DESCRIPTION	REF. NOTE	TOTAL VALUE AS AT 31/12/2008	ADDITIONAL INVESTMENTS	DIS-INVESTMENTS	ADJUSTMENTS FOR OPENING BALANCE ERRORS IN 2008	TOTAL VALUE AS AT 31/12/2009
A	***INVESTMENTS***		**N**	**N**	**N**	**N**	**N**
1	Investments in Manufacturing Industries	**6 A**	9,522,684,438.00	0.00	0.00	963,009.00	9,523,647,447.00
2	Investments in Service Companies/Agencies	**6 B**	48,890,285,694.00	0.00	0.00	3,440,000,000.00	52,330,285,694.00
3	Investments in Financial Institutions	**6 C**	49,800,895,967.00	4,000,000,000.00	0.00	-1,354,591,318.00	52,446,304,649.00
4	Investments in /Insurance Coys	**6 C**	679,166,666.00	0.00	0.00	210,000,000.00	889,166,666.00
5	Investments: External Investments	**6 D**	519,530,919.00	0.00	0.00	424,000,000.00	943,530,919.00
6	Investments: Forfieted to Federal Govt. of Nigeria	**6 E**	1,230,363.00	0.00	0.00	-76.00	1,230,287.00
	SUB-TOTAL		**109,413,794,047.00**	**4,000,000,000.00**	**0.00**	**2,720,371,615.00**	**116,134,165,662.00**
B	***INVESTMENTS-CROWN AGENTS***						
1	Cash	**6 F**	92,518,547.48	0	0.00	-	92,518,547.48
2	Deposit	**6 F**	314,402,632.15	0	0	0	314,402,632.15
3	FGN Investments with Crown Agents	**6 G**	1,989,947,223.69	0			1,989,947,223.69
	SUB-TOTAL		***2,396,868,403.32***				***2,396,868,403.32***
C	***GRANTS TO GOVERNMENT COMPANIES***						
1	Grants- Manufacturing Companies	**6 H**	1,413,615,779.00	0			1,413,615,779.00
2	Grants-Other Companies	**6 I**	5,364,216,791.00				5,364,216,791.00
3	Grants-Financial Institutions	**6 I**	10,361,000.00				10,361,000.00
4	Grants- River Basins Dev. Authorities	**6 J**	3,844,939,002.00				3,844,939,002.00
	SUB-TOTAL		***10,633,132,572***				***10,633,132,572.00***

S/NO.	DESCRIPTION	REF. NOTE	TOTAL VALUE AS AT 31/12/2008	ADDITIONAL INVESTMENTS	DIS-INVESTMENTS	ADJUSTMENTS FOR OPENING BALANCE ERRORS IN 2008	TOTAL VALUE AS AT 31/12/2009
D	***LOANS TO GOVERNMENT COMPANIES***						
1	Loans to Companies -under Power & Steel	**6 K**	97,816,423,174				97,816,423,174.00
2	Loans to Companies -under Finance	**6 K**	3,079,290,373				3,079,290,373.00
3	Loans to Companies -under Works	**6 K**	9,263,643,570				9,263,643,570.00
4	Loans to Companies -under Information	**6 K**	153,435,499				153,435,499.00
5	Loans to Companies -under Transport	**6 K**	6,450,773,303				6,450,773,303.00
6	Loans to Companies -under Communication	**6 K**	42,395,300,872				42,395,300,872.00
7	Loans to Companies -under Secience & Tech.	**6 K**	42,933,333				42,933,333.00
8	Loans to Companies -under Solid Mineral Dev.	**6 K**	3,800,179,280				3,800,179,280.00
9	Loans to Companies -under Agriculture	**6 K**	3,465,055,515				3,465,055,515.00
10	Loans to Companies -under Industry	**6 K**	8,618,426,153				8,618,426,153.00
	SUB-TOTAL		***175,085,461,072.00***				***175,085,461,072.00***
E	***LOANS TO OTHER GOVERNMENT***						
1	***Democratic Republic of Sao-Tome & Principle***			***1,474,600,000.00***			***1,474,600,000.00***
2	***Sao-Tome & Principle Joint Dev. Authority***			***149,581,000.00***			***149,581,000.00***
3	***Democratic Republic of Sao-Tome & Principle***					***664,250,000.00***	***664,250,000.00***
	SUB-TOTAL		***0.00***	***1,624,181,000.00***	***0.00***	***664,250,000.00***	***2,288,431,000.00***
	GRANT TOTAL OF LOAN & INVESTMENTS		***297,529,256,094.32***	***5,624,181,000.00***	***0.00***	***3,384,621,615.00***	***306,538,058,709.32***

REF. NO 6A

OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION

REVENUE AND INVESTMENTS

STATEMENT OF INVESTMENTS IN MANUFACTURING INDUSTRIES

1	2	3	4	5	6		7	8	9	10=3+7+8-9
S/N	NAME OF COMPANY	NVESTMENT AS AT 1ST 31/12/2008 N	% SHARES	SHARE HOLDING (NO. OF SHARES)	CAPITAL SUPPLEMENT	ADJUSTMENTS FOR ERROR	ADDITIONAL SHARES BOUGHT	LOANS CONVERTED TO EQUITY	DIS-INVESTMENT SHARES	INVESTMENT AS AT 31/12/2009
1	AJAOKUTA STEEL	1,049,407,512.00	100	125,000						1,049,407,512.00
2	ANAMMCO	14,277,083.00	11	9,240,000						14,277,083.00
3	NATIONAL IRON MINING CO.	500,000.00	100	500,000						500,000.00
4	DELTA STEEL CO	44,000,000.00	20	43,999,999.60						44,000,000.00
5	DUNLOP INDUSTRY	9,799,978.00	7	2,649,994						9,799,978.00
6	LAFIAGI SUGAR CO LTD.		90	960,300		960,300.00				960,300.00
7	NEW NIGERIA NEWS PAPER	619,458,709.00	100	341,557,917						619,458,709.00
8	NIGERIA MINING CORP.	154,438,709.00	100	154,436,000						154,438,709.00
9	OFADA VEETEE	67,043,800.00	10	50,000,000						67,043,800.00
10	NIGERIA ROMANIAN	3,000,000.00	25	3,000,000						3,000,000.00
11	SERONWOOD INDUSTRY. LTD	2,440,000.00	16	2,440,000						2,440,000.00
12	PACE SETTER FARMS	63,450,000.00	10	5,512,500						63,450,000.00
13	PEUGEOT AUTOMOBILE.NIG.LTD	7,350,000.00	10	.....						7,350,000.00
14	N.N.P.C	6,997,971,000.00	100	.....						6,997,971,000.00
15	ELECTRIC METER CO.	1,323,000.00	49	385,840,400						1,323,000.00
16	ALUMINUM SMELTER	476,485,400.00	10	509,718.50						476,485,400.00
17	FEDERAL SUPER PHOSPHATE	2,741,956.00	10	2,741,956						2,741,956.00
18	NIGERIAN URANIUM CO.	9,000,000.00	60	9,000,000						9,000,000.00
19	UNKNOWN FIGURE	2,709.00				2,709.00				-
	TOTAL	**9,522,684,438.00**	**828.00**	**1,012,513,785.10**	**0.00**	**963,009.00**	**0.00**	**0.00**	**0.00**	**9,523,647,447.00**

REF. NO. 6 B

OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION
REVENUE AND INVESTMENTS
(INVESTMENT S IN SERVICE INDUSTRY AS AT 31ST DEC.2009

1	2	3	4	5		6	7	8	9=3+6+7-8
S/N	NAME OF COMPANIES	INVESTMENT AS AT AT 1ST 31/12/2008	% SHARES	NO. OF SHARES	ADDITIONAL SHARES BOUGHT	ADJUSTMENTS FOR ERROR IN 2008	LOANS CONVERTED TO EQUITY	PRIVATIZED SHARES	TOTAL INVESTMENT AT 31/12/2009
1	NITEL	26,199,185,639.00	49	2,695,000,000					26,199,185,639.00
2	M-TEL	12,250,000,000.00	100	……..					12,250,000,000.00
3	NIGERIA SECURITY PRINTING INTS	412,500,000.00	100	137,500,000					412,500,000.00
4	NIG. RAILWAY CORP.	283,625,000.00	100	……					283,625,000.00
5	NIG. IRWAYS LIMITED	0.00	100	59,999		120,000,000.00			120,000,000.00
6	NEPA	3,858,404,000.00	100	……..					3,858,404,000.00
7	NIG.PORTS PLC	0.00	100	……		500,000,000.00			500,000,000.00
8	NIG. TELEVISION AUTH.	31,538,400.00	100	…….					31,538,400.00
9	NIG.AIRPORT AUTH	1,505,594,684.00	100	……..					1,505,594,684.00
10	ARABLE CROPS DEV.& MARKETING	200,000,000.00	20	200,000,000					200,000,000.00
11	POSTING&TELECOMM.	0.00	100	……..		2,800,000,000.00			2,800,000,000.00
12	ABUJA INTER.HOTEL(Le-Meridian/Sofitel)	96,709,754.00	49	……..					96,709,754.00
13	CAPITAL HOTELS PLC (Abuja Sharaton)	274,444,170.00	36	557,822,200					274,444,170.00
14	NIGERIA COAL CORPORATE	0.00	100	……..		20,000,000.00			20,000,000.00
15	NIPOST	3,100,895,307.00	100	……..					3,100,895,307.00
16	TRANSCORP HILTON HOTEL	677,388,740.00	49	……..					677,388,740.00
	TOTAL	**48,890,285,694.00**	**1,303.00**	**3,590,382,199.00**	**0.00**	**3,440,000,000.00**	**0.00**	**0.00**	**52,330,285,694.00**

NOTE 6C

OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION
REVENUE AND INVESTMENTS
STATEMENT (INVESTMENT IN FINANICAL INSTITUTION /BANKS
AS AT 31ST DEC. 2009

1	2	3	4	5	6		7	8	9=3+6+7-8
S/NO	NAMES OF COMPANIES	INVESTMENT AS AT AT 1ST 31/12/2008 ₦	% SHARES	NO. OF SHARES UNITS	VALUE OF ADDITIONAL SHARES BOUGHT	ADJUSTMENTS FOR ERROR IN 2008	LOANS CONVERTED TO EQUITY	PRIVATIZED SHARES -	TOTAL INVESTMENT AT 31/12/2009
1	AGRIC. CRD. GAU. SCHEME FUND	51,340,000.00	60	3,000,000,000					51,340,000.00
2	CENTRAL BANK OF NIG	300,000,000.00	100	…..					300,000,000.00
3	FED.MORTAGE BANK	13,098,499,998.00	50	150,000,000		-205,400,000.00			12,893,099,998.00
4	NIG.AGRIC.CORP.DEV. BANK	16,780,556,197.00	60	…		608355430			17,388,911,627.00
5	NIG. BANK FOR COMMERCE&INDUSTRY	233,416,520.00	100	….					233,416,520.00
6	NIG.INDUSTRIAL DEV.BANK	0.00	60	..		798,805,136.00			798,805,136.00
7	NIDB MANAGED FUND	0.00	100	….		117,737,779.00			117,737,779.00
8	CONTINENTAL MERCHANT BANK	0.00	100	…..		37,093,252			37,093,252.00
9	URBAN DEV.BANK	151,626,337.00	20	160,000,000					151,626,337.00
10	NIG.EXPORT-IMPORT BANK	2,625,914,000.00	100	3,030,202,506					2,625,914,000.00
11	FED. MORTGAGE FIN.BANK	0.00	60	……		205,400,000.00			205,400,000.00
12	AFREXIM BANK	0.00	4	2,000		219,960,000.00			219,960,000.00
13	BANK OF INDUSTRY	16,336,542,915.00	59.54	……	4,000,000,000.00	- 3,166,542,915.00			17,170,000,000.00
14	NERFUND	223,000,000.00	100	……					223,000,000.00
15	NIG MERCHANT BANK	0.00	100	30,150,000		30,000,000.00			30,000,000.00
	TOTAL	**49,800,895,967.00**	**1,073.54**	**6,370,354,506.00**	**4,000,000,000.00**	**-1,354,591,318.00**	**0.00**	**0.00**	**52,446,304,649.00**
	INVESTMENT IN INSURANCE COMPANIES								
1	NATIONAL INSURANCE COMPANY	90,000,000.00	100	100,000		210,000,000.00			300,000,000.00
2	NIG.DEPOSIT INSURANCE CORP.	187,500,000.00	40	……					187,500,000.00
3	NIG. REINSURANCE CO.	396,666,666.00	49	60,000,000					396,666,666.00
4	NIG. AGRIC INSURANCE CORP.	5,000,000.00	100	……					5,000,000.00
	TOTAL	**679,166,666.00**	**289.00**	**60,100,000.00**	**0.00**	**210,000,000.00**	**0.00**	**0.00**	**889,166,666.00**

NOTE 6 D

OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION
REVENUE AND INVESTMENTS
FGN EXTERNAL INVESTMENTS AS AT 31/12/2009

1	2	3	4	5	6		7	8	9=3+6+7-8
S/N	EXTERNAL INVESTMENT AS AT 1ST JAN.2008 NAMES OF COMPANY	INVESTMENT AS AT AT 1ST 31/12/2008 ₦	% SHARES	NO. OF SHARES UNITS	ADDITIONAL SHARES BOUGHT	ADJUSTMENTS FOR ERROR IN 2008	LOANS CONVERTED TO EQUITY	PRIVATIZED SHARES	TOTAL INVESTMENT AT 31/12/2009
1	AFRICAN RE-INSUR.CO	224,568	…..	…….					224,568.00
2	AFRICAN DEV.BANK	100,000,000	9.6	…….					100,000,000.00
3	SHELTER AFRIQUE,KENYA	5,067,000	6.66	2,662,000					5,067,000.00
4	CARIBEAN DEV. BANK	3,731,343	3	…….					3,731,343.00
5	IND. CHEQUES DU SEN	7,872,608	10	814,206					7,872,608.00
6	INTER. FINANCE CORP	4,173,217	……..	…….					4,173,217.00
7	MIFERUGU-NUMBA CO	7,772,200	16.4	410,000					7,772,200.00
8	GUINEA URANIUM PROJ.	1,620,956	16	…….					1,620,956.00
9	NIG.NIGER URANIUM PROJ.	1,897,660	17	…….					1,897,660.00
10	ROYAL SIMUNYE SUGAR CO.	3,100,000	7	…….					3,100,000.00
11	SAVE SUGAR CO. LTD	16,670,000	46	…….					16,670,000.00
12	NIGERIA TRUST FUND	100,000,000	100	…….					100,000,000.00
13	AFRICAN EXP/IMP. BANK	219,960,000	4	10,000					219,960,000.00
14	ECO.COM.W.A (ECOWAS	47,441,367.00		……..		424,000,000.00			471,441,367.00
	TOTAL	**519,530,919**	**235.66**	**3,896,206.00**	**0.00**	**424,000,000.00**	**0.00**	**0.00**	**943,530,919.00**

NOTE 6 E

OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION
REVENUE AND INVESTMENTS
STATEMENT INVESTMENTS FORFEITED TO THE FEDERAL GOVERNMENT AS AT 31/12/2009

1	2	3	4	5	6		7	8	9=3+6+7-8
S/N	FORFIETED INVESTMENTS	INVESTMENT AS AT 1ST 31/12/2008	% SHARES	NO. OF SHARES UNITS	ADDITIONAL SHARES	ADJUSTMENTS FOR ERROR IN 2008	LOANS CONVERTED	PRIVATIZED SHARES	TOTAL INVESTMENT AT 31/12/2009
1	BERGER PAINTS NIG LTD	24,186	……	24,186					24,186.00
2	FAR EAST MER.CO. LTD	9,000	……	6,000					9,000.00
3	G.CAPPA LIMITED	200,000	……	200,000					200,000.00
4	GLOBE FISHING IND. LTD	29,532	……	29,532					29,532.00
5	GUINESS NIG LTD	570	……	570					570.00
6	CHEMICAL & ALLIED PRO.	11,996	……	3,999					11,996.00
7	JOHN HOLT NIG LTD	2,160	……	2,160					2,160.00
8	NEZAM KABEL (Acatel Kabel)	400,000	……	400,000					400,000.00
9	LEVENTIS TECH. LTD	80,000	……	80,000					80,000.00
10	LEVENTIS STORES NIG. LTD	15,000	……	15,000					15,000.00
11	MONIER CONST. COMP.	22,232	……	19,360					22,232.00
12	MOTOR ENG. SERVICES	147,000	……	147,000					147,000.00
13	NIG.BOTTLING CO. LTD	511	……	511					511.00
14	NIG BREWRIES	25,320	……	100					25,320.00
15	PILKINGTON GLASS NIG. LTD	22,222	……	22,222					22,222.00
16	R.T.BRISCOE GLASS NIG LTD	170	……	169	1	-1			169.00
17	TECHNICAL CONST. CO	30,000	……	30,000					30,000.00
18	SMEATON NIG.LTD	140,000	……	140,000					140,000.00
19	TCN PROPERTIES LTD	7,424	……	16					7,424.00
20	THE BOTS CO. LTD	100	……	50	50	-50			50.00
21	THE DAILY TIMES NIG LTD	100	……	75	25	-25			75.00
22	UNIVERSAL FISHING CO. LTD	2,000	……	2,000					2,000.00
23	UNITED NIG.TEXILE LTD	540	……	540					540.00
24	WATA TIMBER COMPANY	60,000	……	60,000					60,000.00
25	WIGGIN TEAPS CO. LTD	300	……	300					300.00
	TOTAL	**1,230,363.00**	**0.00**	**1,183,790.00**	**76.00**	**-76.00**	**0.00**	**0.00**	**1,230,287.00**

NOTE 6 F

OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION
DEPARTMENT OF REVENUE AND INVESTMENT
STATEMENT OF FUNDS INVESTED ON BEHALF OF FGN BY CROWN AGENTS AS AT DECEMBER ,2009.

		BOOK VALUE AT INVESTMENTS/COST PRICE					MARKET VALUE AS AT 31ST DECEMBER 2009					
S/N	DESCRIPTION CASH	NOMINAL VALUE	UNIT COST	POUNDS STERLING	NAIRA VALUE N		UNIT COST	POUNDS STERLING	NAIRA VALUE N	ACCRUED	POUNDS TOTAL VALUE	NAIRA TOTAL VALUE
1	Crown Agents	1,099.15	1	1,099.15	209,362.35		1	1,099.15	209,362.35		1,099.15	209,362.35
2	Bank											
3	Bankof Scotland GBP	484,622.18	1	484,622.18	92,309,185.13		1	484,622.18	92,309,185.13		484,622.18	92,309,185.13
4	Interest Bearing											
5	Current A./C											
	Sub-Total (A)	**485,721.33**		**485,721.33**	**92,518,547.48**			**485,721.33**	**92,518,547.48**		**485,721.33**	**92,518,547.48**
	DEPOSITS											
6	ING Bank N.V. 1	850,000.00	1	850,000,00	161,905,110.00		1	850,000,00	161,905,110.00	314.33	850,3I4.38	161,964,992.03
7	1/2% 22nd Dec 2008											
8	5th Jan 2009											
9	UBS AG 1 1/2%	800,000.00	1	800,000,00	152,497,522.15		1	800,000,00	152,497,522.15	295.89	800,295.89	152,437,640.12
	Sub-Total (B)	**1,650,000.00**		**-**	**314,402,632.15**			**-**	**314,402,632.15**	**610.27**	**1,650,610.27**	**314,402,632.15**
	TOTAL INVESTMENTS (A+B)			**485,721.33**	**406,921,179.63**			**485,721.33**	**406,921,179.63**			

NOTE 6 G

FUNDS INVESTED ON BEHALF OF FGN BY CROWN AGENTS AS AT 31ST DECEMBER, 2009

	BOOK VALUE AT INVESTMENTS/COST PRICE					MARKET VALUE AS AT 31ST DECEMBER 2009					
DESCRIPTION	**NOMINAL VALUE**	**UNIT COST**	**POUNDS STERLING**	**NAIRA VALUE**		**UNIT COST**	**POUNDS STERLING**	**NAIRA VALUE**	**ACCRUED**	**POUNDS TOTAL**	**NAIRA TOTAL VALUE**
UK GOVT. 5% TO 7/9/2014	300,000.00	109	327,030	62,291,562.50		109			4,765.19	339,962.68	64,758,744.94
UK GOVT 4% TO 7/9/2018	700,000.00	1042	129,470.00	138,946.40		1042			8,895,03	760,145.46	340,808.970.39.
UK GOVT 8.75% TO 25/8/2017	665,300,00	125.3	665,300,00	125.3		125.3			940,050.50	279,257,967.27	20,239.13
UK GOVT 4.5% TO 7/9/2029	870,909.30	205.9	992,466.80	176,708,235,58		205.9			309,888.27	974.660.40	285.680,96
UK GOVT 5% TO 7/2/2025	1,000,000.00	108.1	1,080,772.00	205,860,775.90		108.1			15,888.98	130,467,621.00	218,817,052.54
UK GOVT 8% TO 7/2/2028	3,000,000.00	107.2	1,504.850.00	689,458,382,25		107.2			11,986.13	3,869,252.22	736,997,255.85
TOTAL	**5,870,909.30**			**268,291,410.10**					**70,300.38**	**8,582,447,225.40**	**1,989,947,223.69**
NOTE:--											

SOURCE:- PORTFOLIO REVIEW OF CROWN AGENT INVESTMENT MANAGEMENT REPORT AS AT 31ST DECEMBER , 2009.

NOTE 6 H

OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION
REVENUE AND INVESTMENTS
GRANTS/SUBVENTIONS IN MANUFACTURING CO AS AT DECEMBER 2009

NAME OF COMPANY	GRANTS AS AT 31/12/2008	ADDITIONAL GRANTS (NAIRA)	CONVERTED TO SHARES (NAIRA)	TOTAL GRANTS/SUBVENTIONS AS AT 31/12/2009
AJAOKUTA STEEL CO	925,473,059.00			925,473,059
NATIONAL IRON ORE	36,527,209.00			36,527,209
DELTA STEEL CO LTD	422,674,566.00			422,674,566
NEW NIG NEWSPAPER	10,977,883.00			10,977,883
NIG MINING CORPORATION	10,155,042.00			10,155,042
NAT. FERTILISER CO. LTD	5,000,000.00			5,000,000
SERONWOOD INDUSTRY	2,808,020.00			2,808,020
TOTAL	**1,413,615,779.00**			**1,413,615,779**

NOTE: GRANTS ARE REPAYABLE OR CAN BE CONVERTED TO EQUITY

IF NOT, THEY WILL BE WRITTEN-OFF TO CRF AS EXPENDITURES

NOTE 6 I

OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION
REVENUE AND INVESTMENTS DEPARTMENT
SUBVENTION/GRANTS FINANCIAL INSTITUTIONS & SERVICES AS AT 31ST DEC. 2009

NAME OF COMPANY	GRANTS AS AT 31/12/2008	ADDITIONAL GRANTS (NAIRA)	CONVERTED TO SHARES (NAIRA)	TOTAL GRANTS/SUBVENTIONS AS AT 31/12/2009
FINANCIAL INSTITUTIONS				
FED. MORTGAGE BANK	7,807,000.00			7,807,000.00
NIG AGRIC $ CO-OP BANK	2,554,000.00			2,554,000.00
TOTAL	**10,361,000.00**			**10,361,000.00**
OTHER GOVERNMENT BUSINESS ENTERPRISES (GBEs)				
NIG. RAILWAY CORP.	595,111,054.00			595,111,054.00
NIG. AIRWAYS CORP.	30,328,849.00		30,328,849.00	0.00
PHCN	431,061,150.00			431,061,150.00
NPA	218,900,855.00		218,900,855.00	0.00
NTA	44,089,643.00			44,089,643.00
NIG AIRPORT AUTH.(FAAN)	593,461,637.00			593,461,637.00
NNPC	599,598,000.00			599,598,000.00
NIG COAL CORP.	20,000,000.00		20,000,000.00	0.00
NIPOST	3,100,895,307.00			3,100,895,307.00
TOTAL	**5,633,446,495.00**		**269,229,704.00**	**5,364,216,791.00**

NOTE: GRANTS ARE REPAYABLE OR CAN BE CONVERTED TO EQUITY

IF NOT, THEY WILL BE WRITTEN-OFF TO CRF AS EXPENDITURES

NOTE 6 J

OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION
MINISTRY OF FINANCE INCORPORATED (MOFI)

NOTIONAL INVESTMENT (GRANTS) IN RIVER BASIN DEV. AUTH. AS AT 31ST DEC. 2009

NAME OF COMPANY	**GRANTS AS AT 31/12/2008**	**ADDITIONAL GRANTS (NAIRA)**	**CONVERTED TO SHARES (NAIRA)**	**TOTAL GRANTS/SUBVENTIONS AS AT 31/12/2009**
ANAMBRA IMO RIVER B AUTH.	384,014,839.00			384,014,839.00
BENIN OWENA R. BASIN	262,067,201.00			262,067,201.00
CHAD BASIN AUTHORITY	619,221,130.00			619,221,130.00
CROSS RIVER B. AUTH.	101,523,932.00			101,523,932.00
HADEJIA JAMAE`RE R.B.	564,021,378.00			564,021,378.00
LOWER BENUE R.B. AUTH.	134,415,194.00			134,415,194.00
NIGER DELTA R.B. AUTH.	301,045,422.00			301,045,422.00
RIVER NIGER BASIN AUTH.	250,842,632.00			250,842,632.00
OGUN-OSUN R.B. AUTH.	212,944,087.00			212,944,087.00
UPPER BENUE R.B. AUTH.	307,673,371.00			307,673,371.00
SOKOTO RIMA R.B. AUTH.	707,169,816.00			707,169,816.00
TOTAL	**3,844,939,002.00**			**3,844,939,002.00**

NOTE: GRANTS ARE REPAYABLE OR CAN BE CONVERTED TO EQUITY
IF NOT, THEY WILL BE WRITTEN-OFF TO CRF AS EXPENDITURES

REF.6 K

OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION
REVENUE AND INVESTMENTS
STATEMENT OF MINISTERIAL LOANS AS AT 31ST DEC. 2009

1	2	3	4	5	6		7	8	9	10=4+5-7-8
S/N	NAME	DATE OF GRANT OF LOAN	PRINCIPAL LOAN AS AT 31/12/2008	ADDITIONAL DURING THE YEAR	CUMULATIVE INTEREST	REPAYMENT IN 2009	ADJUSTMENTS	LOANS NOT CONVERTED TO EQUITY	LOANS PRIVATIZED	PRINCIPAL LOAN AS AT 31/12/2009
	FED. MINS. OF POWER									
1	AJAOKUTA STEEL COMP.		72,756,239,000.00							72,756,239,000.00
2	ALUMINIUM SMELTER CO.		8,551,139,713		12,248,270,692					8,551,139,713.00
3	NATIONAL IRON ORE CO.		1,529,720,542		1,785,785,581					1,529,720,542.00
4	DELTA STEEL ROLLING CO.		6,156,506,074		2,145,975,881					6,156,506,074.00
5	JOS STEEL ROLLING CO.		505,506,844		394,969,266					505,506,844.00
6	KATSINA STEEL ROLLING CO.		395,523,086		334,585,069					395,523,086.00
7	NEPA		7,326,398,094		15,929,064,865					7,326,398,094.00
8	OSHOGBO STEEL CO. LTD		595,389,094		291,093,430.00					595,389,094.00
	SUB-TOTAL		**97,816,423,174**		**33,129,744,784**					**97,816,423,174.00**
	FED. MINS.OF FINANCE									
1	NSPMC		1,511,665,373.00							1,511,665,373.00
2	NERFUND		300,000,000.00							300,000,000.00
3	PEOPLES BANK OF NIG.		0.00							0.00
4	AFRICAN CONTINENTAL BANK		17,625,000.00							17,625,000.00
5	NIDB		0.00							0.00
6	BOI		1,250,000,000.00							1,250,000,000.00
	SUB-TOTAL 2		**3,079,290,373.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**3,079,290,373.00**

REF.6 K

OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION
REVENUE AND INVESTMENTS
STATEMENT OF MINISTERIAL LOANS AS AT 31ST DEC. 2009

1	2	3	4	5	6		7	8		9=4+5-7-8
S/N	NAME	DATE OF GRANT OF LOAN	PRINCIPAL LOAN AS AT 31/12/2008	ADDITIONAL LOAN IN THE YEAR	CUMULATIVE INTEREST TO DATE		REPAYMENT IN 2009	LOAN CONVERTED TO EQUITY		PRINCIPAL AS AT 31ST DEC.2008
	FEDERAL MINS. OF WORKS & HOUSING		N	N	N		N	N	N	N
1	URBAND DEV. BANK		751,500,000.00							751,500,000.00
2	FED. HOUSING AUTHORITY		7,291,336,930.09							7,291,336,930.09
3	FED. MORTGAGE BANK		1,220,806,640.00							1,220,806,640.00
4	**SUB-TOTAL 1**		**9,263,643,570.09**	**0.00**	**0.00**		**0.00**	**0.00**		**9,263,643,570**
	FEDERAL MINS. OF INFORMATION									
1	NEW NIGERIA NEWSPAPER		153,435,499.00							153,435,499.00
	SUB-TOTAL 2		**153,435,499.00**	**0.00**	**0.00**		**0.00**	**0.00**		**153,435,499**
	FEDERAL MINS. OF TRANSPORT									
1	NIGERIA RAILWAY CORPORATION		2,593,301,985.00							2,593,301,985.00
2	NIG. AIRWAYS LIMITED		984,205,251.00							984,205,251.00
3	NIG. NAT. SHIPPING LINE		856,144,342.00							856,144,342.00
4	FED. AIRPORT AUTH. OF NIG.		2,017,121,725.00							2,017,121,725.00
	SUB-TOTAL 3		**6,450,773,303.00**	**0.00**	**0.00**		**0.00**	**0.00**		**6,450,773,303**
	FEDERAL MINS. OF COMMUNICATION									
1	NITEL PLC		42,395,300,872.00							42,395,300,872.00
	SUB-TOTAL 4		**42,395,300,872.00**	**0.00**	**0.00**		**0.00**	**0.00**		**42,395,300,872**
	FEDERAL MINS. OF SCIENCE& TECH									

1	NIG. BUILDING & ROAD RES.INST.		42,933,333.00							42,933,333.00
	SUB-TOTAL 5		**42,933,333.00**	**0.00**	**0.00**		**0.00**	**0.00**		**42,933,333**
	FEDERAL MINS. OF SOLID MINERALS									
1	NIG.COAL CORPORATION		2,049,024,429.00							2,049,024,429.00
2	NIG. MINING CORPORATION		1,720,406,851.00							1,720,406,851.00
3	NIG. URANUN CO.		30,748,000.00							30,748,000.00
	SUB-TOTAL 6		**3,800,179,280.00**	**0.00**	**0.00**		**0.00**	**0.00**		**3,800,179,280**
	FERAL MINS. OF AGRICULTURE									
1	**NACRDB**		**3,240,055,515.00**							**3,465,055,515**

	FED. MINISTRY. OFCOMMERCE & INDUSTRY									
1	CALABER CEMENT COMPANY *		10,800,000							10,800,000.00
2	BRICKS PROJECT *		11,500,000							11,500,000.00
3	IWOPIN PULP AND PAPER CO. *		1,825,957,829							1,825,957,829.00
4	LAFIAGI SUGAR CO. *		286,475,499							286,475,499.00
5	NIGERIA MACHINE TOOLS LTD *		1,774,364,546							1,774,364,546.00
6	NIG.NEWSPRINT MANUFACTURER *		1,156,712,486							1,156,712,486.00
7	NIG. PAPER MILLS LIMITED *		242,234,465							242,234,465.00
8	NIGERIA SUGAR COMPANY *		1,820,587,973							1,820,587,973.00
9	UKPILLA CEMENT COMPANY *		2,030,599							2,030,599.00
10	STEYER NIGERIA LTD *		581,431,485							581,431,485.00
11	BENUE CEMENT CO PLC									56,331,271.00
12	PEUGEOT AUTOMOBILE LTD *		850,000,000							850,000,000.00
	SUB-TOTAL 7		**8,562,094,882.00**	**0.00**	**0.00**		**0.00**	**0.00**		**8,618,426,153.00**

	TOTAL LOANS(1+2+3+4+5+6+7)		**73,908,416,254.09**	**0.00**	**0.00**		**0.00**	**0.00**		

NOTE 7

LIST OF OUTSTANDING ADVANCES OF MINISTRIES AS AT 31ST DECEMBER, 2009

S/NO.	MINISTRY/DEPARTMENT	CLOSING BALANCE 2009 ₦	CLOSING BALANCE 2008 ₦
1	STATE HOUSE	1,435,282,200.06	1,151,190,293.39
2	NATIONAL BOUNDARY COMMISSION	147,410,450.93	147,410,450.93
3	SECRETARY TO GOVERNMENT OF THE FEDERATION	1,870,665,862.68	882,074,300.27
4	NATIONAL PLANNING COMMISSION	16,255,139.92	-42,553,916.08
5	NATIONAL BUREAU OF STASTICS	585,574,530.56	441,684,896.77
6	NATIONAL POVERTY ERADICATION PROGRAMME	228,159,546.98	301,712,044.66
7	CODE OF CONDUCT TRIBUNAL	7,606,067.19	7,606,067.19
8	NEW PARTNERSHIP FOR AFRICA DEV. (NEPAD)	286,936,798.45	0.00
9	NATIONAL ASSEMBLY- MANAGEMENT	2,187,654.22	2,187,654.22
10	NASS- SENATE	180,878,181.24	180,878,181.24
11	NASS- HOUSE OF REPRESENTATIVES	-82,689.63	-82,689.63
12	NATIONAL ASSEMBLY SERVICE COMMISSION	2,560,002.59	-724,019.43
13	FEDERAL MINISTRY OF YOUTH DEVELOPMENT	343,071,152.60	322,471,774.63
14	FEDERAL MINISTRY OF POLICE AFFAIRS	82,411,270.45	13,817,379.45
15	POLICE FORMATION AND COMMAND	-34,790.09	-34,790.09
16	POLICE SERVICE COMMISSION	7,057,297.49	6,145,065.72
17	FEDERAL MINISTRY OF WOMEN AFFAIRS	250,098,125.68	654,472,878.42
18	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	300,000.00	
19	FEDERAL MINISTRY OF AGRIC & WATER RESOURCES	3,203,672,215.48	3,203,025,461.21
20	NIGERIA HYDROLOGICAL SERVICE AGENCY	42,594,514.01	
21	OFFICE OF THE AUDITOR-GENERAL OF FED.	-3,614,131.49	-3,593,061.49
22	NATIONAL JUDICIAL COUNCIL	201,154,451.31	201,154,451.31
23	SUPREME COURT OF NIGERIA	-73,473,992.15	-73,473,992.15
24	COURT OF APPEAL, ABUJA	2,500,553,578.34	2,500,553,578.34
25	FEDERAL HIGH COURT-LAGOS	539,936,165.85	492,847,373.26
26	FCT. HIGH COURT OF JUSTICE, ABUJA	411,374,451.95	373,161,758.25
27	SHARIA COURT OF APPEAL, ABUJA	68,058,732.34	50,537,979.01
28	CUSTOMARY COURT OF APPEAL, ABUJA	1,079,792.41	1,273,511.87
29	NATIONAL INDUSTRIAL COURT	59,276,931.81	43,878,842.03
30	NATIONAL JUDICIAL INSTITUTE	62,519,572.20	62,519,572.20
31	FCT. JUDICIAL SERVICE COMMITTEE	59,951,877.71	59,951,877.71
32	FEDERAL JUDICIAL SERVICE COMMISSION	90,467,016.48	90,467,016.48
33	FEDERAL MINISTRY OF WATER RESOURCES	40,631,595.64	40,631,595.64
34	MIN.OF DEFENCE**(ADD NA/NAF/NN CIVILLIAN.)**	15,852,715.49	672,114,921.49
35	NIGERIAN NAVY	5.98	5.98
36	NIGERIA DEFENCE ACADEMY	7,361,432.20	7,361,432.20

37	DEFENCE INTELLEGENCE AGENCY	17,441,176.99	17,441,176.99
38	NATIONAL POPULATION COMMISSION	1,905,052,886.85	1,843,625,534.29
39	FEDERAL MINISTRY OF EDUCATION	2,366,832,414.62	1,592,401,267.76
40	UNITY SCHOOLS	-61,709,321.04	1,350,000.00
41	FEDERAL MINISTRY OF FOREIGN AFFAIRS	46,430,927.14	174,699,038.60
42	OVERSEAS MISSION	-1,202,862,549.28	-1,180,400,258.53
43	FEDERAL MINISTRY OF FINANCE	1,104,768,793.82	1,104,768,793.82
44	NIGERIA CUSTOM SERVICE	6,579,667,896.76	4,607,238,400.99
45	DEBT MANAGEMENT OFFICE	78,217,548.98	62,113,438.98
46	BUDGET OFFICE OF THE FEDERATION	314,297,670.19	528,653,429.25
47	FEDERAL INLAND REVENUE SERVICE	854,255,378.21	1,003,741,683.54
48	OFFICE OF THE ACCOUNTANT-GENERAL OF FED	275,313,569.51	72,401,457.52
49	INVESTMENT AND SECURITIES TRIBUNAL	2,903,466.35	809,466.35
50	FEDERAL MINISTRY OF HEALTH	4,429,746,397.50	3,426,824,211.42
51	FEDERAL MINISTRY OF INDUSTRY	292,044,668.64	292,044,668.64
52	FEDERAL MINISTRY OF INF & COMMUNICATION	747,541,474.20	633,594,770.20
53	MINISTRY OF INTERIOR	-245,502,558.89	-277,814,295.59
54	NIGERIAN PRISONS SERVICE(NPS)	681,464,596.99	482,731,290.31
55	NIGERIAN IMMIGRATION SERVICE(NIS)	82,964,109.38	94,015,103.95
56	CUSTOMS, IMMIGRATION & PRISONS PENSION BD	1,127,322.28	1,127,322.28
57	IMMIGRATION, PRISONS & NSCDC BOARD	28,324,559.95	27,484,360.24
58	NATIONAL SECURITY & CIVIL DEFENCE CORPS	453,937,849.79	347,407,534.44
59	FEDERAL FIRE SERVICE	22,110,000.00	22,110,000.00
60	OFFICE OF HEAD OF SERVICE OF THE FEDERATION	3,084,338,622.93	3,084,338,622.93
61	OHCSF(PENSION OFFICE)	27,143,575.90	21,413,575.90
62	FEDERAL STAFF HOUSING LOAN BOARD	-12,716,395.36	-12,716,395.36
63	FEDERAL MINISTRY OF JUSTICE	275,857,368.13	241,531,446.75
64	MIN. OF EMP, LABOUR AND PRODUCTIVITY	654,878,682.41	538,350,699.60
65	INDUSTRIAL ARBITRATION PANEL	80,517,647.79	62,649,747.79
66	MINISTRY OF POWER	86,776,858.00	74,668,458.00
67	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY	412,516,980.22	359,044,800.74
68	NATIONAL SPORTS COMMISSION	3,058,574,876.74	1,981,210,077.45
69	PUBLIC COMPLIANTS COMMISSION	36,958,095.24	27,487,252.94
70	FEDERAL CIVIL SERVICE COMMISSION	84,024,282.86	69,872,430.86
71	FEDERAL MINISTRY OF COMMERCE & INDUSTRY	639,278,566.40	577,519,951.56
72	FEDERAL MINISTRY OF TRANSPORT	35,291,923.00	35,291,923.00
73	FEDERAL MINISTRY OF PETROLEUM RESOURCES	153,202,369.06	92,660,458.60
74	DEPARTMENT OF PETROLEUM RESOURCES (DPR)	-1,385,482.79	-1,385,482.79
75	FEDERAL MINISTRY OF WORKS & HOUSING	493,951,075.27	443,802,443.51
76	FEDERAL ROADS MAINTENANCE AGENCY	158,711,778.86	328,032,459.74
77	SURVEY-GENERAL OF THE FEDERATION	31,784,044.96	26,890,509.96
78	FEDERAL MINISTRY OF COMMUNICATION	-2,779,249.42	-2,779,249.42

79	FEDERAL MINISTRY OF HOUSING AND URBAN DEVT.	411,746,025.46	411,746,025.46
80	FEDERAL MINISTRY OF MINES & STEEL DEVT.	152,948,660.00	153,068,660.00
81	GEOLOGICAL SURVEY OF NIGERIA AGENCY	-1,735,251.51	-1,735,251.51
82	MINISTRY OF AVIATION	2,873,863,753.23	2,906,496,033.93
83	NATIONAL SALARIES, INCOMES AND WAGES COMM	3,433,359.12	3,337,346.62
84	FEDERAL CHARACTER COMMISSION	56,000,869.86	47,978,547.54
85	FEDERAL MINISTRY OF ENVIRONMENT	699,472,790.75	539,973,852.21
86	NATIONAL ENV AND REGULATION ENF. AGENCY	125,808,455.76	74,772,727.38
87	MINISTRY OF CO-OP & INTEGRATION IN AFRICA	150,237,734.92	150,237,734.92
88	REVENUE MOB, ALLOCATION & FISCAL COMMISSION	345,657,039.77	312,277,401.77
89	FEDERAL MINISTRY OF CULTURE & TOURISM	1,252,221,285.46	1,193,637,549.79
90	CODE OF CONDUCT BUREAU	35,457,645.34	45,623,843.21
	TOTAL:	**46,850,139,994.18**	**40,454,334,493.53**

NOTE 8

REVOLVING LOAN ACCOUNT
AS AT 31ST DECEMBER, 2009

		CLOSING BALANCE	2009 FIGURES	BALANCE AS AT
	MINISTRY/DEPARTMENT	**AS AT 31/12/2009**		**31/12/2008** **₦**
1	Federal Ministry of Agriculture	1,442,509,524.53		1,442,509,524.53
2	Federal Ministry of Agriculture-DRG	887,511,017.30		887,511,017.30
3	National Poverty Eradication Programme	6,032,965,200.89	280,311,513.86	5,752,653,687.03
4	Federal Government Staff Housing Loans	1,374,778,239.02	399,816,651.90	974,961,587.12
5	Federal Ministry of Health	-70,000.00		-70,000.00
	TOTAL:	**9,737,693,981.74**	**680,128,165.76**	**9,057,565,815.98**

NOTE 9

SCHEDULE OF TOTAL EXTERNAL LOANS OF THE FEDERAL GOVERNMENT
AS AT 31ST DECEMBER, 2009

		MULTILATERAL	NON-PARIS	OTHER COMMERCIAL	TOTAL DEBTS IN	TOTAL DEBTS IN	REMARKS
DETAILS	**DETAILS BELOW**	**$**	**$**	**$**	**$**	**₦**	**CBN EXCHANGE RATE**
OPENING BALANCE AS AT 01/01/2009		1,512,489,527.97	547,489,600.00		**2,059,979,127.97**	**269,342,270,982.08**	**AS AT 31/12/2008**
ADDITIONAL LOANS WITHIN THE YEAR	**9A**	486,562,070.00	**0.00**		**486,562,070.00**	**72,059,842,567.00**	**$1=N130.75**
ACCUMMULATED INTEREST/CHARGES		70,790,000.00	24,480,000.00		**95,270,000.00**	**14,109,487,000.00**	
SUB-TOTAL		**2,069,841,597.97**	**571,969,600.00**		**2,641,811,197.97**	**355,511,600,549.08**	
							Selling Exchange
LOAN REPAYMENT WITHIN THE YEAR	**9B**	**231,470,000.00**	**101,310,000.00**		**332,780,000.00**	49,118,328,000.00	**AS AT 31/12/2009**
ACCUMM. INT/CHARGES PAID IN THE YEAR		70,790,000.00	24,480,000.00		**95,270,000.00**	14,061,852,000.00	**$1=N147.60**
SUB-TOTAL		**302,260,000.00**	**125,790,000.00**		**428,050,000.00**	**63,180,180,000.00**	
ADJUSTMENTS		***1,736,928,402.03***	***-264,579,600.00***	***261,190,000.00***	**1,733,538,802.03**	***290,290,059,450.92***	***All Adjustments***
							to agree with DMO
							Statements/Reports
CLOSING BALANCE AS AT 31/12/2009		**3,504,510,000.00**	**181,600,000.00**	**261,190,000.00**	**3,947,300,000.00**	**582,621,480,000.00**	

SOURCE FOR THE ADJUSTMENTS: ***DMO ANNUAL REPORT AND STATEMENTS OF ACCOUNTS, 2009***
CLOSING BALANCES AGREE WITH DMO FIGURES

NOTE 10

SCHEDULE OF FEDERAL GOVERNMENT OF NIGERIA (FGN) AND TREASURY BONDS.
AS AT 31ST DECEMBER, 2009

DESCRIPTION	DETAILS REF.	BALANCE AS AT 31/12/2008 =N=	ADDITIONAL IN THE YEAR =N=	REPAYMENT IN THE YEAR =N=	ADJUSTMENTS =N=	*BALANCE AS AT 31/12/2009* =N=
FGN AND TREASURY BONDS						
UNFUNDED (TR.BONDS)					392,070,000,000.00	392,070,000,000.00
UNFUNDED (1st FGN BONDS)		0.00			4,555,482,000.00	4,555,482,000.00
UNFUNDED (2nd FGN BONDS)		0.00			-	0.00
UNFUNDED (3rd FGN BONDS)		0.00			357,082,802,000.00	357,082,802,000.00
UNFUNDED (4th FGN BONDS)		0.00			682,000,141,000.00	682,000,141,000.00
UNFUNDED (5th FGN BONDS)		0.00			401,961,157,000.00	401,961,157,000.00
TREASURY BONDS CERTIFICATES		0.00			402,258,150,000.00	402,258,150,000.00
UNFUNDED (6th FGN BONDS)		0.00				0.00
FGN BONDS (INCLUDING AIRPORT/KUBWA RD)		0.00	120,000,000,000.00			120,000,000,000.00
OTHERS					***7,072,268,000.00***	7,072,268,000.00
GRAND TOTAL FGN & TREASURY BONDS		***0.00***	***120,000,000,000.00***	***0.00***	***2,247,000,000,000.00***	***2,367,000,000,000.00***

SOURCE: DEBT MANAGEMNT OFFICE (DMO) ANNUAL REPORT AND STATEMENT OF ACCOUNTS FOR YEAR 2009.

NOTE 11

SCHEDULE OFMOVEMENTS OF NIGERIA TREASURY BILLS (NTB)
FOR THE YEAR ENDED 31ST DECEMBER, 2009

	REF.	ACTUAL	
		TOTALS	
RECEIPTS		₦	-
OPENING BALANCE (01/01/2009)		-	-
ADJUSTMENTS FROM INTERNAL LOANS		612,059,434,836.97	-
NTB (ISSUED/RECEIPTS)	**A**	1,260,310,626,131.12	
SUB-TOTAL INFLOW		***1,872,370,060,968.09***	
LESS REPAYMENTS			
NTB (REPAYMENTS)	**B**	1,130,692,709,567.12	
SUB-TOTAL OUTFLOW		***1,130,692,709,567.12***	
ADJUSTMENTS		55,802,648,599.03	
NTB AS AT 31ST DECEMBER 2009.		**797,480,000,000.00**	

MONTHLY ANALYSIS OF NTB

REFERENCE NOS.		***A***	**B**
MONTHS		**NTB ISSUES**	**NTB PAYMENTS**
JANUARY		95,879,121,921.74	60,110,454,000.00
FEBRUARY		0.00	55,106,559,000.00
MARCH		167,708,819,182.13	96,403,389,567.12
APRIL		98,178,251,391.67	135,910,130,000.00
MAY		106,563,937,215.29	120,106,559,000.00
JUNE		76,521,826,592.77	65,000,000,000.00
JULY		137,016,113,850.79	80,356,174,000.00
AUGUST		67,084,224,701.57	70,217,008,000.00
SEPTEMBER		106,292,751,428.04	80,000,000,000.00
OCTOBER		92,386,166,559.38	96,356,246,000.00
NOVEMBER		116,695,798,428.52	115,217,008,000.00
DECEMBER		195,983,614,859.22	155,909,182,000.00
TOTALS		**1,260,310,626,131.12**	**1,130,692,709,567.12**

SOURCE:DEBT MANAGEMENT OFFICE ANNUAL REPORT AND STATEMENT OF ACCOUNT FOR YEAR 2009 AND CRF BANK STATEMENTS.

NOTE 12

SCHEDULE OF TOTAL DEVELOPMENT LOAN STOCK OF THE FEDERAL GOVERNMENT
AS AT 31ST DECEMBER, 2009

S/N	DESCRIPTION	FUNDED	*REDEMPTION*	BALANCE AS AT	ADDITIONAL LOAN	REPAYMENT	ADJUSTMENTS	*BALANCE AS*
	_		*YEAR*	31/12/2008	IN THE YEAR	IN THE YEAR	TO ERRORS	*AT 31/12/2009*
							IF ANY	
				=N=	=N=	=N=	=N=	=N=
	_							
	NIGERIA DEVELOPMENT LOAN STOCK							
1	23RD DEV. STOCK	12.5% 1985 FRN 23rd DEV. STOCK	2010	300,000,000.00				300,000,000.00
2	24TH DEV. STOCK	12.5% 1986 FRN 24TH DEV. STOCK	2011	220,000,000.00				220,000,000.00
								-
	GRAND TOTAL DEVELOPMENT LOAN STOCK			***520,000,000.00***	**-**	**-**	**-**	***520,000,000.00***

SOURCE: DEBT MANAGEMENT OFFICE (DMO) ANNUAL REPORT AND STATEMENT OF ACCOUNTS FOR YEAR 2009.

NOTE 13

SCHEDULE OF OTHER INTERNAL LOANS (PROMISSORY NOTES) OF THE FEDERAL GOVERNMENT AS AT 31ST DECEMBER, 2009

DESCRIPTION		BALANCE AS AT 31/12/2008	ADDITIONAL LOANS IN THE YEAR	REPAYMENT IN THE YEAR	RECLASSIFIED TO NTB/ FGN BONDS	*BALANCE AS AT 31/12/2009*
		=N=	=N=	=N=	=N=	=N=
INTERNAL LOANS						
NIGERIA TREASURY BILL & OTHER LOANS		612,059,434,836.97			- 612,059,434,836.97	0.00
UNFUNDED (TR.BONDS)						0.00
UNFUNDED (1st FGN BONDS)		4,555,482,000.00			- 4,555,482,000.00	0.00
UNFUNDED (2nd FGN BONDS)		-			-	0.00
UNFUNDED (3rd FGN BONDS)		357,082,802,000.00			- 357,082,802,000.00	0.00
UNFUNDED (4th FGN BONDS)		682,000,141,000.00			- 682,000,141,000.00	0.00
UNFUNDED (5th FGN BONDS)		401,961,157,000.00			- 401,961,157,000.00	0.00
TREASURY BONDS CERTIFICATES		402,258,150,000.00			- 402,258,150,000.00	0.00
UNFUNDED (6th FGN BONDS)						0.00
PROMISSORY NOTES					***63,030,000,000.00***	63,030,000,000.00
GRAND TOTAL INTERNAL DEBTS		***2,459,917,166,836.97***	***0.00***	***0.00***	***-2,396,887,166,836.97***	***63,030,000,000.00***

SOURCE:DEBT MANAGEMENT OFFICE ANNUAL REPORT AND STATEMENT OF ACCOUNTS FOR YEAR 2009

NOTE 14

DEPOSIT ACCOUNT AS AT 31 DECEMBER, 2009

S/NO.	MINISTRY/DEPARTMENT	CLOSING BALANCE AS AT 31/12/2009	2009 FIGURES -	BALANCE AS AT 31/12/2008
		₦	₦	₦
1	NATIONAL POVERTY ERADICATION PROGRAMME	0.00	-100,353,943.24	100,353,943.24
2	CODE OF CONDUCT TRIBUNAL	0.00	-1,117,705.89	1,117,705.89
3	NATIONAL ASSEMBLY SERVICE COMMISSION	0.00	-12,454,701.00	12,454,701.00
4	FEDERAL MINISTRY OF INTER-GOV' TAL AFFAIRS	-35,149,816.00		-35,149,816.00
5	POLICE FORMATION AND COMMAND	-150,000.00		-150,000.00
6	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	-400,000.00		-400,000.00
7	FEDERAL MINISTRY OF AGRIC & RURAL DEV	-509,947,124.40		-509,947,124.40
8	NATIONAL JUDICIAL COUNCIL	-1,840,499.09	-1,840,499.09	0.00
9	SUPREME COURT OF NIGERIA	-88,684,900.26		-88,684,900.26
10	COURT OF APPEAL, ABUJA	3,424,132.00	0.00	3,424,132.00
11	FEDERAL HIGH COURT-LAGOS	-100,006,637.88	0.00	-100,006,637.88
12	NATIONAL JUDICIAL INSTITUTE	0.00	-55,790,601.11	55,790,601.11
13	NIGERIAN AIRFORCE	0.00	-54,262,349.44	54,262,349.44
14	NIGERIA DEFENCE ACADEMY	-2,274,667.20		-2,274,667.20
15	NATIONAL POPULATION COMMISSION	-24,718,712.13		-24,718,712.13
16	FEDERAL MINISTRY OF EDUCATION	189,609,842.88		189,609,842.88
17	FEDERAL MINISTRY OF FOREIGN AFFAIRS	-499,200.49		-499,200.49
18	FEDERAL MINISTRY OF FINANCE	3,509,000.00		3,509,000.00
19	OFFICE OF THE ACCOUNTANT-GENERAL OF FED	587,725.12	23,941.68	563,783.44
20	FEDERAL MINISTRY OF INDUSTRY	-111,726.35		-111,726.35
21	FEDERAL MINISTRY OF INF & NAT ORIENTATION	-21,237,159.08		-21,237,159.08
22	NIGERIAN PRISONS SERVICE(NPS)	-3,548,018.28		-3,548,018.28
23	NIGERIAN IMMIGRATION SERVICE(NIS)	-101,270.00		-101,270.00
24	CUSTOMS, IMMIGRATION & PRISONS PENSION BD	-8,999,010.59		-8,999,010.59
25	OFFICE OF HEAD OF SERVICE OF THE FEDERATION	-38,336,709.00	0.00	-38,336,709.00
26	FEDERALSTAFF HOUSING LOAN BOARD	0.00	-243,589,279.96	243,589,279.96
27	FEDERAL MINISTRY OF JUSTICE	-38,868,113.02		-38,868,113.02
28	MIN. OF EMP, LABOUR AND PRODUCTIVITY	0.00	-2,383,566.00	2,383,566.00
29	MINISTRY OF POWER AND STEEL	-5,500.00		-5,500.00
30	NATIONAL SPORTS COMMISSION	138,139,313.47		138,139,313.47
31	FEDERAL CIVIL SERVICE COMMISSION	-94.00		-94.00
32	FEDERAL MINISTRY OF COMMERCE	-2,216,557.67		-2,216,557.67
33	FEDERAL MINISTRY OF TRANSPORT	-13,584,400.00		-13,584,400.00
34	FEDERAL MINISTRY OF WORKS & HOUSING	-3,042,683.80		-3,042,683.80
35	FEDERAL MINISTRY OF COMMUNICATION	2,141,921.71		2,141,921.71
36	FEDERAL MINISTRY OF HOUSING AND URBAN DEVT.	-31,454,114.00		-31,454,114.00
37	MINISTRY OF AVIATION	565,758,706.15	-18.00	565,758,724.15
38	NATIONAL ENV. STD AND REGULATION ENF. AGENCY	0.00	-500,000.00	500,000.00
	TOTAL:	**-22,006,271.91**	**-472,268,722.05**	**450,262,450.14**
	FEDERAL PAY OFFICES			
1	STF (FPO ACCOUNTS) ABUJA	-5,521,183.33	-5,521,183.33	0.00
2	FPO ABAKALIKI	-52,082.04	-52,082.04	0.00
3	FPO MAKURDI	-8,000.00		-8,000.00
4	FPO OWERRI	0.00	-283,200.00	283,200.00
5	FPO BIRNIN-KEBBI	552.60		552.60
6	FPO GOMBE	-400,000.00	-400,000.00	0.00
7	FPO GUSAU	-2,356,593.42		-2,356,593.42
8	FPO JALINGO	0.00	-173,399.70	173,399.70
9	FPO JOS	43,950.00		43,950.00
10	FPO SOKOTO	0.00	-70,075.00	70,075.00
11	FPO ABEOKUTA	4,222,553.81	94,098.53	4,128,455.28
12	FPO ADO-EKITI	-25,870.58	-25,870.58	0.00
13	FPO ILORIN	2,021.00	2,021.00	0.00
	TOTALS	**-4,094,651.96**	**-6,429,691.12**	**2,335,039.16**
	GRAND TOTAL DEPOSIT	**-26,100,923.87**	**-478,698,413.17**	**452,597,489.30**

NOTE 15

PERSONNEL COSTS
FOR THE YEAR ENDED 31ST DECEMBER, 2010

	MDAs	A ORIGINAL/INITIAL BUDGET 2009	B SUPPLEMENTARY BUDGET 2009	C=A+B FINAL BUDGET 2009	D ACTUAL	E=C-D SAVINGS/ (EXCESS EXP.)
		₦	₦	₦	₦	₦
1	STATE HOUSE	1,200,926,054.00		1,200,926,054.00	1,019,340,627.94	181,585,426.06
2	NATIONAL BOUNDARY COMMISSION	174,129,540.00		174,129,540.00	171,193,323.44	2,936,216.56
3	SECRETARY TO GOVERNMENT OF THE FEDERATION	2,338,080,840.00		2,338,080,840.00	1,908,804,760.38	429,276,079.62
4	NATIONAL PLANNING COMMISSION	250,383,306.72		250,383,306.72	179,618,818.50	70,764,488.22
5	NATIONAL BUREAU OF STASTICS	1,248,350,113.97		1,248,350,113.97	1,105,247,846.72	143,102,267.25
6	NATIONAL POVERTY ERADICATION PROGRAMME	1,162,340,892.00		1,162,340,892.00	1,162,252,571.91	88,320.09
7	CODE OF CONDUCT TRIBUNAL	108,808,262.25		108,808,262.25	108,204,778.84	603,483.41
8	NEW PARTNERSHIP FOR AFRICA DEV. (NEPAD)	160,464,524.00		160,464,524.00	130,614,219.50	29,850,304.50
9	NATIONAL ASSEMBLY- MANAGEMENT	2,931,851,730.56		2,931,851,730.56	2,931,752,029.11	99,701.45
10	NASS- SENATE	5,437,500,147.00		5,437,500,147.00	4,702,943,193.18	734,556,953.82
11	NASS- HOUSE OF REPRESENTATIVES	4,923,743,118.00		4,923,743,118.00	4,809,217,023.85	114,526,094.15
12	NATIONAL ASSEMBLY SERVICE COMMISSION	405,476,691.72		405,476,691.72	377,351,438.53	28,125,253.19
13	FEDERAL MINISTRY OF YOUTH DEVELOPMENT	226,600,475.00		226,600,475.00	212,046,648.06	14,553,826.94
14	FEDERAL MINISTRY OF POLICE AFFAIRS	1,230,268,850.00		1,230,268,850.00	421,598,630.31	808,670,219.69
15	POLICE FORMATION AND COMMAND	172,774,855,200.00		172,774,855,200.00	148,617,203,688.00	24,157,651,512.00
16	POLICE SERVICE COMMISSION	198,995,852.09		198,995,852.09	98,099,962.66	100,895,889.43
17	POLICE PENSION OFFICE	131,443,657.00		131,443,657.00	107,036,408.41	24,407,248.59
18	FEDERAL MINISTRY OF WOMEN AFFAIRS	383,876,629.00		383,876,629.00	364,248,929.05	19,627,699.95
19	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	89,306,085.00		89,306,085.00	88,569,873.78	736,211.22
20	FEDERAL MINISTRY OF AGRIC & WATER RESOURCES	5,497,199,837.00		5,497,199,837.00	4,264,049,298.51	1,233,150,538.49
21	NIGERIA HYDROLOGICAL SERVICE AGENCY	118,131,786.00		118,131,786.00	89,498,194.28	28,633,591.72
22	OFFICE OF THE AUDITOR-GENERAL OF FED.	1,084,211,773.59		1,084,211,773.59	1,060,265,281.28	23,946,492.31
23	NATIONAL JUDICIAL COUNCIL	122,000,000.00		122,000,000.00	101,727,224.13	20,272,775.87
24	SUPREME COURT OF NIGERIA	444,265,161.00		444,265,161.00	443,974,703.66	290,457.34
25	COURT OF APPEAL, ABUJA	917,619,438.00		917,619,438.00	657,261,582.73	260,357,855.27
26	FEDERAL HIGH COURT-LAGOS	924,227,799.00		924,227,799.00	701,420,431.09	222,807,367.91
27	FCT. HIGH COURT OF JUSTICE, ABUJA	808,539,626.00		808,539,626.00	707,881,827.30	100,657,798.70
28	SHARIA COURT OF APPEAL, ABUJA	152,500,000.00		152,500,000.00	79,589,752.98	72,910,247.02

29	CUSTOMARY COURT OF APPEAL, ABUJA	603,168,590.00		603,168,590.00	524,116,415.72	79,052,174.28
30	NATIONAL INDUSTRIAL COURT	398,488,465.00		398,488,465.00	308,183,240.41	90,305,224.59
31	NATIONAL JUDICIAL INSTITUTE	207,000,000.00		207,000,000.00	134,921,112.03	72,078,887.97
32	FCT. JUDICIAL SERVICE COMMITTEE	227,223,504.00		227,223,504.00	227,139,170.14	84,333.86
33	FEDERAL JUDICIAL SERVICE COMMISSION	150,214,073.00		150,214,073.00	85,435,983.64	64,778,089.36
34	MIN.OF DEFENCE**(ADD NA/NAF/NN CIVILLIAN SAL.)**	12,361,411,251.43		12,361,411,251.43	12,121,870,089.90	239,541,161.53
35	DEFENCE HEADQUARTERS(DHQ)	111,580,500.00		111,580,500.00	111,580,500.00	0.00
36	NIGERIAN ARMY	60,891,062,883.28		60,891,062,883.28	54,451,298,881.00	6,439,764,002.28
37	NIGERIAN NAVY	21,601,600,584.94		21,601,600,584.94	19,949,496,811.27	1,652,103,773.67
38	NIGERIAN AIRFORCE	27,333,922,047.22		27,333,922,047.22	25,376,689,609.87	1,957,232,437.35
39	NIGERIA DEFENCE ACADEMY	2,573,698,972.08		2,573,698,972.08	2,332,359,605.61	241,339,366.47
40	NATIONAL DEFENCE COLLEGE	683,031,218.94		683,031,218.94	631,056,531.56	51,974,687.38
41	COMMAND AND STAFF COLLEGE, JAJI	366,102,555.75		366,102,555.75	313,336,451.00	52,766,104.75
42	NIG. ARMED FORCES RESETTLEMENT CENTRE	2,499,253,356.00		2,499,253,356.00	2,499,153,866.11	99,489.89
43	DEFENCE INTELLEGENCE AGENCY	843,433,636.95		843,433,636.95	724,833,623.00	118,600,013.95
44	DEFENCE MISSIONS	2,185,914,267.76		2,185,914,267.76	753,533,415.85	1,432,380,851.91
45	DIRECTORATE OF MILITARY PENSION	0.00		0.00	0.00	0.00
46	NATIONAL POPULATION COMMISSION	3,103,855,038.89		3,103,855,038.89	2,562,650,174.60	541,204,864.29
47	FEDERAL MINISTRY OF EDUCATION	12,702,073,269.72		12,702,073,269.72	8,924,666,142.81	3,777,407,126.91
48	UNITY SCHOOLS			0.00	0.00	0.00
49	MINISTRY FOR FEDERAL CAPITAL TERRITORY			0.00	0.00	0.00
50	FEDERAL MINISTRY OF FOREIGN AFFAIRS	2,363,135,343.00		2,363,135,343.00	2,271,009,039.21	92,126,303.79
51	OVERSEAS MISSION	8,375,371,978.00		8,375,371,978.00	5,176,515,111.87	3,198,856,866.13
52	FEDERAL MINISTRY OF FINANCE	499,917,660.00		499,917,660.00	401,702,728.52	98,214,931.48
53	NIGERIA CUSTOM SERVICE	35,334,604,053.93		35,334,604,053.93	16,762,167,710.96	18,572,436,342.97
54	DEBT MANAGEMENT OFFICE	317,467,212.89		317,467,212.89	305,708,795.95	11,758,416.94
55	BUDGET OFFICE OF THE FEDERATION	254,928,142.97		254,928,142.97	196,347,309.89	58,580,833.08
56	FEDERAL INLAND REVENUE SERVICE	18,100,816,041.00		18,100,816,041.00	13,558,713,720.60	4,542,102,320.40
57	OFFICE OF THE ACCOUNTANT-GENERAL OF FED	1,651,383,607.22		1,651,383,607.22	1,505,972,003.80	145,411,603.42
58	INVESTMENT AND SECURITIES TRIBUNAL	193,313,694.22		193,313,694.22	186,683,494.14	6,630,200.08
59	FEDERAL MINISTRY OF HEALTH	3,793,633,865.00		3,793,633,865.00	2,210,819,268.14	1,582,814,596.86
60	FEDERAL MINISTRY OF INF & COMMUNICATION	1,755,694,889.22		1,755,694,889.22	1,477,517,405.27	278,177,483.95
61	MINISTRY OF INTERIOR	499,721,946.34		499,721,946.34	475,006,068.51	24,715,877.83
62	NIGERIAN PRISONS SERVICE(NPS)	22,949,252,575.13		22,949,252,575.13	19,831,635,111.26	3,117,617,463.87
63	NIGERIAN IMMIGRATION SERVICE(NIS)	16,967,743,302.18		16,967,743,302.18	13,600,449,872.05	3,367,293,430.13
64	CUSTOMS, IMMIGRATION & PRISONS PENSION BD	95,943,048.75		95,943,048.75	95,089,030.61	854,018.14
65	IMMIGRATION, PRISONS & NSCDC BOARD	69,239,117.25		69,239,117.25	69,202,376.54	36,740.71
66	NATIONAL SECURITY & CIVIL DEFENCE CORPS	16,231,838,918.00		16,231,838,918.00	13,627,959,687.31	2,603,879,230.69

67	FEDERAL FIRE SERVICE	679,673,156.85		679,673,156.85	620,720,891.38	58,952,265.47
68	OFFICE OF HEAD OF SERVICE OF THE FEDERATION	2,776,197,787.19		2,776,197,787.19	2,204,329,502.79	571,868,284.40
69	FEDERAL STAFF HOUSING LOAN BOARD	95,792,235.75		95,792,235.75	54,480,988.57	41,311,247.18
70	FEDERAL MINISTRY OF JUSTICE	967,094,823.22		967,094,823.22	769,758,832.14	197,335,991.08
71	NAT.HUMAN RIGHTS COMMISSION	253,005,646.22		253,005,646.22	244,366,363.91	8,639,282.31
72	MIN. OF EMP, LABOUR AND PRODUCTIVITY	883,088,007.47		883,088,007.47	882,320,138.41	767,869.06
73	INDUSTRIAL ARBITRATION PANEL	245,175,682.50		245,175,682.50	244,990,190.64	185,491.86
74	MINISTRY OF POWER	502,102,575.72		502,102,575.72	501,597,830.18	504,745.54
75	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY	333,809,904.00		333,809,904.00	320,538,852.41	13,271,051.59
76	NATURAL MEDICINE DEV. AGENCY	101,842,117.00		101,842,117.00	97,051,176.02	4,790,940.98
77	NATIONAL SPORTS COMMISSION	700,160,989.84		700,160,989.84	699,811,135.40	349,854.44
78	PUBLIC COMPLIANTS COMMISSION	1,249,207,538.00		1,249,207,538.00	811,147,105.66	438,060,432.34
79	FEDERAL CIVIL SERVICE COMMISSION	488,602,990.50		488,602,990.50	488,424,152.36	178,838.14
80	FEDERAL MINISTRY OF COMMERCE AND INDUSTRY	1,881,885,821.38		1,881,885,821.38	1,877,659,849.85	4,225,971.53
81	FEDERAL MINISTRY OF TRANSPORT	356,711,772.00		356,711,772.00	307,004,628.81	49,707,143.19
82	FEDERAL MINISTRY OF PETROLEUM RESOURCES	331,556,950.00		331,556,950.00	267,880,793.71	63,676,156.29
83	DEPARTMENT OF PETROLEUM RESOURCES (DPR)	17,121,909,118.42		17,121,909,118.42	16,840,563,667.42	281,345,451.00
84	FEDERAL MINISTRY OF WORKS & HOUSING	3,834,832,461.63		3,834,832,461.63	3,792,632,784.10	42,199,677.52
85	FEDERAL ROADS MAINTENANCE AGENCY	648,710,433.00		648,710,433.00	648,558,628.70	151,804.30
86	SURVEY-GENERAL OF THE FEDERATION	556,762,837.22		556,762,837.22	465,161,041.90	91,601,795.32
87	INDEPENDENT NATION ELECTORAL COMMISSION	7,645,448,116.69		7,645,448,116.69	6,185,652,529.94	1,459,795,586.75
88	FEDERAL MINISTRY OF MINES & STEEL DEVT.	430,764,773.22		430,764,773.22	430,757,827.78	6,945.44
89	GEOLOGICAL SURVEY OF NIGERIA AGENCY	700,190,579.27		700,190,579.27	623,072,254.95	77,118,324.32
90	MINISTRY OF AVIATION	276,770,464.25		276,770,464.25	155,474,211.91	121,296,252.34
91	NATIONAL SALARIES, INCOMES AND WAGES COMM	132,768,391.88		132,768,391.88	132,742,774.23	25,617.65
92	FEDERAL CHARACTER COMMISSION	256,741,766.19		256,741,766.19	157,252,507.38	99,489,258.81
93	FEDERAL MINISTRY OF ENVIRONMENT	2,244,213,985.75		2,244,213,985.75	1,573,044,578.09	671,169,407.66
94	NATIONAL ENV. STD AND REGULATION ENF. AGENCY	529,607,472.47		529,607,472.47	404,478,075.44	125,129,397.03
95	REVENUE MOB, ALLOCATION & FISCAL COMMISSION	337,795,258.22		337,795,258.22	238,166,403.74	99,628,854.48
96	FEDERAL MINISTRY OF CULTURE & TOURISM	313,703,741.59		313,703,741.59	310,942,223.56	2,761,518.03
97	CODE OF CONDUCT BUREAU	480,548,242		480,548,241.59	448,863,185.18	31,685,056.41
98	MINISTRY OF NIGER DELTA AFFAIRS	150,000,000		150,000,000.00	23,915,013.99	126,084,986.01
	TOTAL:-	**531,249,812,637.96**	**0.00**	**531,249,812,637.96**	**443,229,193,567.83**	**87,836,097,427.51**

NOTE 16

SCHEDULE OF FEDERAL GOVERNMENT EMPLOYER'S CONTRIBUTION TO PENSION REDEMTION FUND FOR THE YEAR ENDED 31ST DECEMBER, 2009

S/NO	MONTHS	CIVILIANS	MILTARY	MONTHLY TOTAL
	2009	=N=	=N=	=N=
1	JANUARY	2,040,081,192.00	1,573,007,345.00	3,613,088,537.00
2	FEBRUARY	2,040,081,192.00	1,573,007,345.00	3,613,088,537.00
3	MARCH	2,030,058,552.00	1,573,007,345.00	3,603,065,897.00
4	APRIL	2,025,694,258.00	1,573,007,345.00	3,598,701,603.00
5	MAY	2,037,996,329.00	1,573,007,345.00	3,611,003,674.00
6	JUNE	2,033,451,770.00	1,573,007,345.00	3,606,459,115.00
7	JULY	2,037,079,974.00	1,573,007,345.00	3,610,087,319.00
8	AUGUST	1,683,614,878.13	1,573,007,345.00	3,256,622,223.13
9	SEPTEMBER	1,674,096,504.00	1,573,007,345.00	3,247,103,849.00
10	OCTOBER	2,609,118,967.39	1,573,007,345.00	4,182,126,312.39
11	NOVEMBER	1,928,974,353.34	1,573,007,345.00	3,501,981,698.34
12	DECEMBER	1,926,771,028.00	1,573,007,345.00	3,499,778,373.00
	TOTAL	**24,067,018,997.86**	**18,876,088,140.00**	**42,943,107,137.86**

NB- These figures are the 7.5% and 5% FGN Contribution as required by the Pension Reform Act 2004.

NOTE 17

SCHEDULE OF OVERHEADS COSTS
FOR THE YEAR ENDED 31ST DECEMBER, 2009

		A	B	C=A+B	D	E=C-D
	MDAs	**ORIGINAL/INITIAL BUDGET 2009 ₦**	**SUPPLEMENTARY BUDGET 2009 ₦**	**FINAL BUDGET 2009 ₦**	**ACTUAL ₦**	**SAVINGS/ (EXCESS EXP.) ₦**
1	STATE HOUSE	6,200,335,960.00	2,528,230,000.00	8,728,565,960.00	8,728,505,328.61	60,631.39
2	NATIONAL BOUNDARY COMMISSION	135,716,130.00		135,716,130.00	134,714,776.15	1,001,353.85
3	SECRETARY TO GOVERNMENT OF THE FEDERATION	2,953,516,863.00		2,953,516,863.00	2,125,467,901.10	828,048,961.90
4	NATIONAL PLANNING COMMISSION	661,776,000.00		661,776,000.00	653,624,076.00	8,151,924.00
5	NATIONAL BUREAU OF STASTICS	484,221,281.00		484,221,281.00	362,242,130.41	121,979,150.59
6	NATIONAL POVERTY ERADICATION PROGRAMME	503,366,585.00		503,366,585.00	500,941,998.29	2,424,586.71
7	CODE OF CONDUCT TRIBUNAL	126,050,000.00		126,050,000.00	126,013,852.17	36,147.83
8	NEW PARTNERSHIP FOR AFRICA DEV. (NEPAD)	610,626,039.00		610,626,039.00	561,519,189.99	49,106,849.01
9	NATIONAL ASSEMBLY- MANAGEMENT	15,928,069,914.25	750,000,000.00	16,678,069,914.25	16,556,779,537.05	121,290,377.20
10	NASS- SENATE	28,744,144,977.00	600,000,000.00	29,344,144,977.00	29,322,184,134.40	21,960,842.60
11	NASS- HOUSE OF REPRESENTATIVES	42,354,472,846.00	900,000,000.00	43,254,472,846.00	43,254,412,321.36	60,524.64
12	NATIONAL ASSEMBLY SERVICE COMMISSION	667,074,335.28		667,074,335.28	639,327,530.14	27,746,805.14
13	FEDERAL MINISTRY OF YOUTH DEVELOPMENT	447,698,790.00		447,698,790.00	447,684,653.35	14,136.65
14	FEDERAL MINISTRY OF POLICE AFFAIRS	415,075,808.00		415,075,808.00	305,664,987.13	109,410,820.87
15	POLICE FORMATION AND COMMAND	10,823,275,258.00		10,823,275,258.00	10,802,715,312.99	20,559,945.01
16	POLICE SERVICE COMMISSION	303,025,500.00		303,025,500.00	286,099,122.76	16,926,377.24
17	POLICE PENSION OFFICE	65,727,231.00		65,727,231.00	65,711,841.49	15,389.51
18	FEDERAL MINISTRY OF WOMEN AFFAIRS	861,942,151.00		861,942,151.00	861,724,443.08	217,707.92
19	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	88,429,320.00		88,429,320.00	78,491,655.00	9,937,665.00
20	FEDERAL MINISTRY OF AGRIC & WATER RESOURCES	893,479,736.00		893,479,736.00	893,000,289.04	479,446.96
21	NIGERIA HYDROLOGICAL SERVICE AGENCY	100,000,000.00		100,000,000.00	99,886,868.38	113,131.62

22	OFFICE OF THE AUDITOR-GENERAL OF FED.	2,273,427,220.75		2,273,427,220.75	2,273,353,293.02	73,927.73
23	NATIONAL JUDICIAL COUNCIL	1,383,955,630.00		1,383,955,630.00	1,372,410,601.95	11,545,028.05
24	SUPREME COURT OF NIGERIA	1,947,000,000.00		1,947,000,000.00	1,946,736,053.91	263,946.09
25	COURT OF APPEAL, ABUJA	2,510,000,000.00		2,510,000,000.00	2,510,000,000.00	0.00
26	FEDERAL HIGH COURT-LAGOS	2,918,500,000.00		2,918,500,000.00	2,861,076,301.59	57,423,698.41
27	FCT. HIGH COURT OF JUSTICE, ABUJA	3,720,630,623.00		3,720,630,623.00	3,663,157,343.81	57,473,279.19
28	SHARIA COURT OF APPEAL, ABUJA	606,000,000.00		606,000,000.00	599,624,023.31	6,375,976.69
29	CUSTOMARY COURT OF APPEAL, ABUJA	864,600,000.00		864,600,000.00	864,522,072.66	77,927.34
30	NATIONAL INDUSTRIAL COURT	2,089,440,130.00		2,089,440,130.00	1,979,891,815.73	109,548,314.27
31	NATIONAL JUDICIAL INSTITUTE	981,983,018.00		981,983,018.00	830,831,285.62	151,151,732.38
32	FCT. JUDICIAL SERVICE COMMITTEE	1,450,048,576.00		1,450,048,576.00	1,450,001,754.83	46,821.17
33	FEDERAL JUDICIAL SERVICE COMMISSION	826,431,466.00		826,431,466.00	772,685,177.26	53,746,288.74
34	MIN.OF DEFENCE**(ADD NA/NAF/NN CIVILLIAN OVD.)**	2,182,160,299.01		2,182,160,299.01	1,653,083,299.65	529,076,999.36
35	DEFENCE HEADQUARTERS(DHQ)	2,159,783,402.00		2,159,783,402.00	2,159,783,400.17	1.83
36	NIGERIAN ARMY	2,978,056,320.30		2,978,056,320.30	2,957,215,538.31	20,840,781.99
37	NIGERIAN NAVY	11,294,081,199.25		11,294,081,199.25	10,988,418,031.25	305,663,168.00
38	NIGERIAN AIRFORCE	10,722,143,134.25		10,722,143,134.25	10,627,489,885.58	94,653,248.67
39	NIGERIA DEFENCE ACADEMY	1,008,885,499.59		1,008,885,499.59	997,706,020.67	11,179,478.92
40	NATIONAL DEFENCE COLLEGE	2,629,233,895.15		2,629,233,895.15	2,626,089,172.76	3,144,722.39
41	COMMAND AND STAFF COLLEGE, JAJI	1,920,599,981.65		1,920,599,981.65	1,908,281,090.79	12,318,890.86

42	NIG. ARMED FORCES RESETTLEMENT CENTRE	238,819,501.45		238,819,501.45	238,788,274.53	31,226.92
43	DEFENCE INTELLEGENCE AGENCY	6,763,942,883.85		6,763,942,883.85	6,630,638,814.28	133,304,069.57
44	DEFENCE MISSIONS	1,696,161,865.50		1,696,161,865.50	1,442,680,954.24	253,480,911.26
45	DIRECTORATE OF MILITARY PENSION	130,164,987.75		130,164,987.75	123,531,345.29	6,633,642.46
46	PRESIDENTIAL COMM. ON BARRACKS REHAB.	110,923,300.00		110,923,300.00	0.00	110,923,300.00
47	NATIONAL POPULATION COMMISSION	430,042,024.50		430,042,024.50	429,305,448.90	736,575.60
48	FEDERAL MINISTRY OF EDUCATION	759,499,999.58		759,499,999.58	708,197,563.75	51,302,435.83
49	UNITY SCHOOLS	9,697,869,106.00		9,697,869,106.00	9,697,491,352.12	377,753.88
50	FEDERAL MINISTRY OF FOREIGN AFFAIRS	7,214,795,185.00		7,214,795,185.00	7,191,226,917.01	23,568,267.99
51	OVERSEAS MISSION	13,924,428,924.00		13,924,428,924.00	7,724,244,310.97	6,200,184,613.03
52	FEDERAL MINISTRY OF FINANCE	1,109,695,400.00		1,109,695,400.00	1,109,453,499.78	241,900.22
53	NIGERIA CUSTOM SERVICE	7,390,000,000.00		7,390,000,000.00	4,377,344,044.78	3,012,655,955.22
54	DEBT MANAGEMENT OFFICE	264,566,651.50		264,566,651.50	250,232,780.33	14,333,871.17
55	BUDGET OFFICE OF THE FEDERATION	791,192,982.38		791,192,982.38	791,176,279.31	16,703.06
56	FEDERAL INLAND REVENUE SERVICE	17,139,361,904.00		17,139,361,904.00	10,792,435,434.32	6,346,926,469.68
57	OFFICE OF THE ACCOUNTANT-GENERAL OF FED	1,623,853,773.00		1,623,853,773.00	1,623,622,740.99	231,032.01
58	INVESTMENT AND SECURITIES TRIBUNAL	490,660,630.50		490,660,630.50	490,558,749.94	101,880.56
59	FEDERAL MINISTRY OF HEALTH	636,875,089.22		636,875,089.22	635,950,293.16	924,796.05
60	FEDERAL MINISTRY OF INF & COMMUNICATION	1,489,034,123.08		1,489,034,123.08	1,472,554,565.12	16,479,557.96
61	MINISTRY OF INTERIOR	488,386,640.25		488,386,640.25	484,329,636.68	4,057,003.57

62	NIGERIAN PRISONS SERVICE(NPS)	8,935,289,704.50		8,935,289,704.50	8,387,322,427.88	547,967,276.62
63	NIGERIAN IMMIGRATION SERVICE(NIS)	1,435,994,318.15		1,435,994,318.15	1,435,322,558.41	671,759.74
64	CUSTOMS, IMMIGRATION & PRISONS PENSION BD	58,607,338.65		58,607,338.65	58,459,465.59	147,873.06
65	IMMIGRATION, PRISONS & NSCDC BOARD	64,129,909.00		64,129,909.00	64,117,791.03	12,117.97
66	NATIONAL SECURITY & CIVIL DEFENCE CORPS	3,164,176,453.75		3,164,176,453.75	3,163,812,900.90	363,552.85
67	FEDERAL FIRE SERVICE	511,500,000.00		511,500,000.00	506,580,710.50	4,919,289.50
68	OFFICE OF HEAD OF SERVICE OF THE FEDERATION	1,790,234,030.00		1,790,234,030.00	1,789,276,048.15	957,981.85
69	FEDERALSTAFF HOUSING LOAN BOARD	37,177,638.83		37,177,638.83	26,213,539.28	10,964,099.55
70	PUBLIC SERVICE INSTITUTE	0.00		0.00	0.00	0.00
71	FEDERAL MINISTRY OF JUSTICE	4,203,411,610.00		4,203,411,610.00	1,008,592,600.44	3,194,819,009.56
72	NAT.HUMAN RIGHTS COMMISSION	210,000,000.00		210,000,000.00	209,999,443.67	556.33
73	MIN. OF EMP, LABOUR AND PRODUCTIVITY	884,506,944.21		884,506,944.21	883,241,112.73	1,265,831.48
74	INDUSTRIAL ARBITRATION PANEL	76,301,565.90		76,301,565.90	76,261,467.76	40,098.14
75	MINISTRY OF POWER	747,197,371.82		747,197,371.82	746,757,142.84	440,228.98
76	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY	390,679,589.00		390,679,589.00	390,641,433.57	38,155.43
77	NATURAL MEDICINE DEV. AGENCY	98,269,210.00		98,269,210.00	98,201,168.28	68,041.72
78	NATIONAL SPORTS COMMISSION	11,285,364,231.95		11,285,364,231.95	8,762,848,699.85	2,522,515,532.10
79	PUBLIC COMPLIANTS COMMISSION	275,734,200.75		275,734,200.75	275,679,756.44	54,444.31
80	FEDERAL CIVIL SERVICE COMMISSION	429,432,462.86		429,432,462.86	429,432,462.86	0.00
81	FEDERAL MINISTRY OF COMMERCE AND INDUSTRY	783,580,514.50		783,580,514.50	782,835,682.86	744,831.64

82	FEDERAL MINISTRY OF TRANSPORT	133,528,968.95		133,528,968.95	133,466,168.73	62,800.22
83	FEDERAL MINISTRY OF PETROLEUM RESOURCES	500,903,867.00		500,903,867.00	470,045,851.22	30,858,015.78
84	DEPARTMENT OF PETROLEUM RESOURCES (DPR)	901,339,172.00		901,339,172.00	883,726,941.12	17,612,230.88
85	FEDERAL MINISTRY OF WORKS & HOUSING	498,819,543.00		498,819,543.00	495,755,267.49	3,064,275.51
86	FEDERAL ROADS MAINTENANCE AGENCY	24,325,721,029.46		24,325,721,029.46	24,312,932,294.14	12,788,735.32
87	SURVEY-GENERAL OF THE FEDERATION	174,998,685.00		174,998,685.00	174,941,193.90	57,491.10
88	INDEPENDENT NATION ELECTORAL COMMISSION	5,498,837,056.18		5,498,837,056.18	2,366,849,916.24	3,131,987,139.94
89	FEDERAL MINISTRY OF MINES & STEEL DEVT.	1,098,415,239.50		1,098,415,239.50	1,097,912,157.27	503,082.23
90	GEOLOGICAL SURVEY OF NIGERIA AGENCY	454,233,753.54		454,233,753.54	445,622,368.73	8,611,384.81
91	MINISTRY OF AVIATION	711,371,902.73		711,371,902.73	711,106,828.53	265,074.20
92	NATIONAL SALARIES, INCOMES AND WAGES COMM	220,832,653.00		220,832,653.00	220,793,661.32	38,991.68
93	FEDERAL CHARACTER COMMISSION	302,084,709.25		302,084,709.25	302,084,621.83	87.42
94	FEDERAL MINISTRY OF ENVIRONMENT	542,149,033.08		542,149,033.08	470,164,716.28	71,984,316.80
95	NATIONAL ENVI. STD AND REGULATION ENF. AGENCY	350,000,000.00		350,000,000.00	349,854,857.13	145,142.87
96	REVENUE MOB, ALLOCATION & FISCAL COMMISSION	421,280,915.22		421,280,915.22	416,525,429.96	4,755,485.26
97	FEDERAL MINISTRY OF CULTURE & TOURISM	615,962,192.82		615,962,192.82	506,092,095.12	109,870,097.70
98	CODE OF CONDUCT BUREAU	532,561,007.46		532,561,007.46	527,813,666.53	4,747,340.93
99	MINISTRY OF NIGER DELTA AFFAIRS	2,850,000,000.00		2,850,000,000.00	2,828,190,268.52	21,809,731.48
	TOTAL:-	**317,739,886,913.09**	**4,778,230,000.00**	**322,518,116,913.09**	**293,872,305,834.36**	**28,645,811,078.73**

NOTE 18

CONSOLIDATED REVENUE FUND CHARGES
FOR THE YEAR ENDED 31ST DECEMBER, 2009

DESCRIPTION	BUDGET-2009 ₦	ACTUAL ₦	SAVINGS/ (EXCESS EXP.) ₦
SALARIES AND WAGES-			
Auditor General of the Federation	12,988,108.56	12,988,108.56	0.00
Federal Civil Service Commission	69,521,358.62	69,521,358.62	0.00
Independent National Electoral Commission	99,347,184.30	99,347,184.30	0.00
National Population Commission	4,031,843.00	4,031,843.00	0.00
Police Command and Formation	40,895,072.53	40,895,072.53	0.00
Code of Conduct Bureau	0.00	0.00	0.00
Code of Conduct Tribunal	54,580,526.00	54,580,526.00	0.00
National Salaries Income & Wages Commission	39,396,960.83	39,396,960.83	0.00
Revenue Mobilisation Alloc. And Fiscal Commission	684,067,416.78	684,067,416.78	0.00
Federal Character Commission	478,311,162.20	478,311,162.20	0.00
Police Service Commission	33,119,261.86	33,119,261.86	0.00
Sub-total	**1,516,258,894.68**	**1,516,258,894.68**	**0.00**
Other CR F charges-Pension & Gratuity			
Pension and Gratuity-Civilian	48,490,000,000.00	36,889,055,910.24	11,600,944,089.76
Pension and Gratuity-Civilian (Judiciary)	1,800,000,000.00	1,791,918,230.79	8,081,769.21
Pension and Gratuity-Military	56,190,860,447.00	49,256,752,064.90	6,934,108,382.10
Pension and Gratuity-Police	18,364,797,077.00	18,213,822,066.19	150,975,010.81
Pension and Gratuity-CIPPO	9,153,740,264.00	6,873,414,957.21	2,280,325,306.79
Pension and Gratuity-SSS	1,496,743,967.00	1,469,743,966.00	27,000,001.00
Pension and Gratuity-Universities	8,500,000,000.00	8,500,000,000.00	0.00
Pension and Gratuity-Parastatals	22,936,974,315.00	22,936,974,314.33	0.67
Sub-total	**166,933,116,070.00**	**145,931,681,509.66**	**21,001,434,560.34**

Other CR F charges-Judiciary:			
NATIONAL JUDICIAL COUNCIL	10,944,044,370.00	9,010,823,985.27	1,933,220,384.73
SUPREME COURT OF NIGERIA	310,734,839.00	147,888,195.44	162,846,643.56
COURT OF APPEAL, ABUJA	1,963,380,562.00	590,825,863.94	1,372,554,698.06
FEDERAL HIGH COURT-LAGOS	781,082,015.00	501,352,892.96	279,729,122.04
FCT. HIGH COURT OF JUSTICE, ABUJA	260,829,751.00	254,927,293.52	5,902,457.48
SHARIA COURT OF APPEAL, ABUJA	118,578,400.00	72,745,392.79	45,833,007.21
CUSTOMARY COURT OF APPEAL, ABUJA	82,071,410.00	67,466,639.41	14,604,770.59
NATIONAL INDUSTRIAL COURT	102,071,405.00	78,695,751.84	23,375,653.16
NATIONAL JUDICIAL INSTITUTE	11,016,982.00	4,850,365.68	6,166,616.32
FCT. JUDICIAL SERVICE COMMITTEE	22,727,920.00	22,727,920.00	0.00
FEDERAL JUDICIAL SERVICE COMMISSION	72,354,461.00	44,451,150.33	27,903,310.67
Sub-total	**14,668,892,115.00**	**10,796,755,451.18**	**3,872,136,663.82**
Other CR F charges-Public Debt Charges:			
Charges on NTB, Sinking Fund & Other Bank Charges:	223,666,494,654.57	223,666,494,654.57	0.00
Grand Total	**406,784,761,734.25**	**381,911,190,510.09**	**24,873,571,224.16**

NOTE 19

SCHEDULE OF SERVICE WIDE VOTE: PERSONNEL COSTS AND OVERHEAD
FOR THE YEAR ENDED 31ST DECEMBER, 2009

		A	B	C=A+B	D	E=C-D
	MDAs	INITIAL BUDGET	SUPP. BUDGET(1 & 2)	BUDGET	ACTUAL	SAVINGS/ (EXCESS EXP.)
		₦	₦	₦	₦	₦
		-	-	-	-	-
	SERVICE WIDE VOTES:	-	-	-	-	-
1	ARREARS OF PAYG PENSION UNUTILISED	11,002,226,195.56	-	11,002,226,195.56	-	11,002,226,195.56
2	GROUP INSURANCE SCHEME	2,000,000,000.00	-	2,000,000,000.00		2,000,000,000.00
3	IPPIS (OAGF AND HEAD OF SERVICE)	3,600,000,000.00	-	3,600,000,000.00	3,600,000,000.00	0.00
4	PAYMENT INTO THE REDEMPTION FUND	35,350,000,000.00	-	35,350,000,000.00	35,349,999,997.98	2.02
5	IMPLEMENTATION OF TEACHERS SALARY STRUCTURE	781,000,000.00	-	781,000,000.00		781,000,000.00
6	PUB. SERVICE WAGE ADJ. (ARREARS OF PROM/ NEW EMP.BY FCSC)	30,125,000,000.00	-	30,125,000,000.00	30,125,000,000.00	0.00
7	ARREARS OF UTILITY/RENT FOR THE ARMED FORCES	11,494,669,186.00	-	11,494,669,186.00	11,297,106,043.44	197,563,142.56
8	OPERATIONS - INTERNAL AND EXTERNAL FOR THE ARMED FORCES	37,937,293,145.00	-	37,937,293,145.00	**29,998,208,403.11**	7,939,084,741.89
9	JUDGEMENT DEBTS	6,000,000,000.00	-	6,000,000,000.00	**6,000,000,000.00**	0.00
10	CONTRIBUTION TO INTERNATIONAL ORGANISATIONS	4,000,000,000.00	1,528,230,215.00	5,528,230,215.00	4,148,738,839.60	1,379,491,375.40
11	EXTERNAL FINANCIAL OBLIGATIONS	3,000,000,000.00	-	3,000,000,000.00	498,595,776.06	2,501,404,223.94
12	REFUND TO NNPC FOR INVESTMENT IN SUGAR (SWAZILAND)	0.00	-	0.00		0.00
13	MARGIN FOR INCR. COSTS/ PARA MONET. SUPPL BUDGET 1 & 2	2,000,000,000.00	**2,500,000,000.00**	4,500,000,000.00	**4,500,000,000.00**	0.00
14	CONTINGENCY	3,000,000,000.00	3,000,000,000.00	6,000,000,000.00	2,997,781,000.00	3,002,219,000.00
15	PUBLIC SERVICE REFORMS	13,500,000,000.00	-	13,500,000,000.00	**13,500,000,000.00**	0.00
16	BIO-METRIC VERIFICATION OF PARASTATALS' PENSIONERS	0.00	-	0.00		0.00
17	MULTI YEAR TARIFF ORDER	40,310,000,000.00	30,760,000,000.00	71,070,000,000.00	**30,760,000,000.00**	40,310,000,000.00
18	ARREARS OF PARASTATALS MONETIZATION	40,000,000,000.00	-	40,000,000,000.00	**40,000,000,000.00**	0.00
19	RECURRENT ADJUSTMENT	2,000,000,000.00	-	2,000,000,000.00	**2,000,000,000.00**	0.00
20	FEDERAL JUDICIARY	1,690,000,000.00		1,690,000,000.00	**1,690,000,000.00**	0.00
21	NEGOTIATED ASUU SETTLEMENT		21,324,433,911.00	21,324,433,911.00	**19,853,244,985.00**	1,471,188,926.00
22	SECURITY FOR OIL AND GAS INSTALLATIONS		5,000,000,000.00	5,000,000,000.00	**5,000,000,000.00**	0.00
23	OPERATION FUNDS AUGUMENTATION (DEFENCE & SECURITY)		4,000,000,000.00	4,000,000,000.00	**500,000,000.00**	3,500,000,000.00
24	STRATEGIC CRIME PREVENTION INITIATIVE		3,500,000,000.00	3,500,000,000.00		3,500,000,000.00
25	AMENSTY IN NIGER-DELTA (DISARMANENT)-PROVISIONAL		10,000,000,000.00	10,000,000,000.00	**7,294,834,800.00**	2,705,165,200.00
26	MUSLIM/CHRISTAIN PILGRIMS SUPPLEMENTATION		5,669,352,801.00	5,669,352,801.00	**3,152,918,915.22**	2,516,433,885.78
27	EFCC SUPPLEMENTATION OPERATIONAL VOTE		500,000,000.00	500,000,000.00		500,000,000.00
28	AJAOKUTA STEEL COMPANY STAFF SALARY		3,320,497,756.00	3,320,497,756.00		3,320,497,756.00

29	HIV/AIDS DRUGS PROCUREMENT		1,000,000,000.00	1,000,000,000.00		1,000,000,000.00
30	SUNDRY ALLOW. FOR NIGERIAN SCH. STUDENTS ABROAD		240,000,000.00	240,000,000.00		240,000,000.00
31	NATIONAL ASSEMBLY SHORTFALL: MANAGEMENT		1,750,000,000.00	1,750,000,000.00		1,750,000,000.00
32	NATIONAL ASSEMBLY SHORTFALL: HOUSE OF REP.		2,400,000,000.00	2,400,000,000.00		2,400,000,000.00
33	NATIONAL ASSEMBLY SHORTFALL: SENATE		1,600,000,000.00	1,600,000,000.00		1,600,000,000.00
34	PARASTATALS PENSION ARREARS SETTLEMENT		28,800,000,000.00	28,800,000,000.00		28,800,000,000.00
35	NITEL/MTEL BUY-OUT PENSION SETTLEMENT		9,000,000,000.00	9,000,000,000.00		9,000,000,000.00
36	REFUND OF VAT COLLECTION BY FIRS TO FCT		29,000,000,000.00	29,000,000,000.00	**6,701,093,965.81**	22,298,906,034.19
37	MIN. OF FOREIGN AFFAIRS: SHORTFALL IN REMIT. TO MISSIONS		4,500,000,000.00	4,500,000,000.00	**4,500,000,000.00**	0.00
38	FBMN:CIVIL SERVANTS & AFFORDABLE HOME MORTGAGE		10,000,000,000.00	10,000,000,000.00	**10,000,000,000.00**	0.00
39	EMERGENCY ROAD REHAB. WORKS(FERMA DIRECT LABOUR)		15,000,000,000.00	15,000,000,000.00		15,000,000,000.00
	TOTAL	**247,790,188,526.56**	**194,392,514,683.00**	**442,182,703,209.56**	**273,467,522,726.22**	**168,715,180,483.34**

NOTE 20

STATEMENTS OF GRANTS AND SUBVENTIONS TO PARASTATALS (PERSONNEL COST AND OVERHEAD) FOR 2009

1	2	3	4=6+7+8	5=3-4	6	7	8
		TOTAL RECURRENT BUDGET (INCL SUPPLEMT) 2009 =N=	ACTUAL .RECURRENT SUBVENTION 2009 =N=	VARIANCE 2009	PERSONNEL COST 2009 =N=	OVERHEAD COST 2009 =N=	THROUGH MDAS 2009 =N=
	PRESIDENCY (STATE HOUSE)						
1	BORDER COMMUNITIES DEVELOPMENT AGENCY	197,607,757.98	157,248,692.22	40,359,065.76	20,381,192.58	136,867,500	
2	OSSAP - MDG's	262,500,004.00	262,500,004.00	0.00		262,500,004	
3	NIG. INSTITUTE OF POLICY & STRAT. STUDIES (NIPSS), KURU	1,067,187,536.29	997,343,654.29	69,843,882.00	387,820,076.03	609,523,578	
4	BUREAU OF PUBLIC ENTERPRISE	1,048,546,004.63	928,744,418.63	119,801,586.00	543,249,344.63	385,495,074	
5	NIGERIAN INVESTMENT PROMOTION COUNCIL	642,789,079.35	612,268,132.32	30,520,947.03	414,637,618.32	197,630,514	
6	NATIONAL EMERGENCY MANAGEMENT AGENCY	708,871,832.22	661,294,139.27	47,577,692.95	209,213,839.27	452,080,300	
7	BUREAU OF PUBLIC PROCUREMENT	379,837,415.72	363,718,231.37	16,119,184.35	63,718,232.37	299,999,999	
8	NIG. EXTRACTIVE INDUSTRIES TRANSP. INITIATIVE (NEITI)	610,746,136.59	598,887,948.64	11,858,187.95	44,011,128.64	554,876,820	
9	AGENCIES FUNDED THROUGH STATE HOUSE	503,115,206.53	503,115,206.53	0.00			503,115,206.53
10	ECONOMIC AND FINANCIAL CRIMES COMMISSION	3,949,784,238.80	4,222,739,744.64	-272,955,505.84	1,929,410,497.64	2,293,329,247	
	TOTAL - PRESIDENCY	**9,370,985,212.10**	**9,307,860,171.91**	**63,125,040.19**	**3,612,441,929.48**	**5,192,303,035.90**	**503,115,206.53**
	SECRETARY TO THE GOVERNMENT OF THE FEDERATION						
11	NATIONAL COMMISSION FOR REFUGEES	215,816,494.06	198,469,851.45	17,346,642.61	80,651,316.40	117,818,535	
12	PETROLEUM PRICE PRODUCT REGULATORY AGENCY	2,072,229,535.97	1,904,763,019.79	167,466,516.17	1,806,433,500.80	98,329,519	
13	LAGOS LIAISON OFFICE	158,502,072.50	39,358,997.00	119,143,075.50		39,358,997	
14	NATIONAL ECONOMIC INTELLIGENCE COMMITTEE	122,951,382.82	112,511,242.22	10,440,140.61	37,452,659.65	75,058,583	
15	NATIONAL HAJJ COMMISSION OF NIGERIA	647,470,875.00	667,819,731.22	-20,348,856.22	129,328,506.99	538,491,224	

16	FEDERAL ROAD SAFETY COMMISSION	13,382,700,470.61	11,508,230,011.13	1,874,470,459.48	10,700,219,688.00	808,010,323	
17	PRESIDENTIAL ADVERSORY COMMITTEE	21,000,000.00	21,000,000.00	0.00		21,000,000	
18	BUREAU OF PUBLIC SERVICE REFORMS	661,375,520.88	648,475,440.15	12,900,080.73	59,662,869.08	588,812,571	
19	SMALL & MEDIUM ENTERP. DEV. AGENCY OF NIG.(SMEDAN)	416,014,472.81	393,590,110.85	22,424,361.96	92,879,681.78	300,710,429	
20	NATIONAL HOSPITAL	3,496,818,718.85	3,206,711,457.45	290,107,261.40	2,756,711,457.45	450,000,000	
21	UTILITIES CHARGES COMMISSION	29,623,686.81	26,932,356.61	2,691,330.20	12,447,402.18	14,484,954	
22	NATIONAL ACTION COMMITTEE ON AIDS	504,371,835.28	586,086,834.36	-81,714,999.08	236,858,674.35	349,228,160	
23	NATIONAL IDENTITY MANAGEMENT COMMISSION	3,097,259,995.84	2,675,297,734.37	421,962,261.48	1,940,742,462.37	734,555,272	
24	NATIONAL MERIT AWARD	40,424,932.80	40,424,931.80	1.00		40,424,932	
25	NATIONAL PENSION COMMISSION	210,000,000.00	210,000,000.00	0.00		210,000,000	
26	AGENCIES FUNDED THROUGH SGF	3,418,908,179.72	3,418,908,179.72	0.00			3,418,908,179.72
27	NIGERIA CHRISTIAN PILGRIM COMMISSION	349,026,907.00	340,511,830.81	8,515,076.19	39,382,224.05	301,129,607	
	TOTAL SGF	**28,844,495,080.94**	**25,999,091,728.92**	**2,845,403,352.02**	**17,892,770,443.09**	**4,687,413,106.11**	**3,418,908,179.72**
	MINISTRY OF YOUTH DEVELOPMENT						
28	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	460,959,340.70	406,962,474.50	53,996,866.20	300,838,588.50	106,123,886	
29	NATIONAL YOUTH SERVICE CORPS	41,069,271,853.13	39,954,753,337.80	1,114,518,515.33	32,061,763,735.80	7,892,989,602	
	TOTAL : MINISTRY OF YOUTH DEVELOPMENT	**41,530,231,193.83**	**40,361,715,812.30**	**1,168,515,381.52**	**32,362,602,324.30**	**7,999,113,488.00**	**0.00**
	FEDERAL MINISTRY OF AGRIC & WATER RESOURCES						
30	FEDERAL COLLEGE OF PRODUCE INSPECTION & STORED PRODUCTS TECH., KANO	113,694,141.97	101,366,850.22	12,327,291.75	55,866,850.22	45,500,000	
31	VETERINARY COUNCIL OF NIGERIA	173,788,811.73	154,961,285.73	18,827,526.00	95,171,499.53	59,789,786	
32	AGRICULTURE RESEARCH & MANAGEMENT INSTITUTE (ARMTI) - ILORIN	295,745,936.89	265,686,991.75	30,058,945.15	158,276,374.99	107,410,617	
33	NATIONAL CENTRE FOR AGRICULTURE MECHANISATION - ILORIN	261,169,626.18	232,530,407.97	28,639,218.21	152,354,526.40	80,175,882	
34	NATIONAL CEREALS RESEARCH INSTITUTE - BADEGGI	617,241,560.93	536,780,731.33	80,460,829.60	456,780,731.33	80,000,000	
35	NATIONAL VETERINARY RESEARCH INSTITUTE - VOM	1,527,515,416.17	1,396,234,452.82	131,280,963.35	916,234,452.82	480,000,000	
36	NATIONAL ROOT CROPS RESEARCH INSTITUTE - UMUDIKE	1,437,838,461.61	1,254,332,116.66	183,506,344.94			

					1,055,157,682.87	199,174,434	
37	NATIONAL INSTITUTE FOR OIL PALM RESEARCH - BENIN	1,075,293,540.27	941,796,000.12	133,497,540.15	769,576,434.92	172,219,565	
38	INSTITUTE OF AGRICULTURAL RESEARCH - ZARIA	734,756,918.72	634,881,870.92	99,875,047.81	572,033,863.15	62,848,008	
39	LAKE CHAD RESEARCH INSTITUTE - MAIDUGURI	313,657,789.72	273,404,444.78	40,253,344.94	218,537,179.27	54,867,266	
40	NIGERIA INSTITUTE OF OCEANOGRAPHY & MARINE RESEARCH - LAGOS	518,248,383.12	453,760,258.56	64,488,124.56	354,844,889.32	98,915,369	
41	COCOA RESEARCH INSTITUTE - IBADAN	562,810,053.89	485,710,729.54	77,099,324.35	432,349,729.54	53,361,000	
42	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING -IBADAN	544,507,434.67	477,749,824.02	66,757,610.65	441,098,880.53	36,650,943	
43	NATIONAL INSTITUTE OF FRESHWATER FISH - NEW BUSSA	460,737,250.57	405,169,016.43	55,568,234.14	304,453,283.12	100,715,733	
44	NATIONAL AGRIC. EXTENSION AND RESEARCH LIAISON SERVICES-ZARIA	532,642,849.18	469,993,808.79	62,649,040.39	357,012,711.08	112,981,098	
45	FEDERAL COLLEGE OF ANIMAL HEALTH & PRODUCTION TECHNOLOGY - IBADAN	255,199,866.61	226,005,210.71	29,194,655.90	173,869,937.71	52,135,273	
46	FEDERAL COLLEGE OF AGRICULTURE - AKURE	216,829,038.12	190,384,052.11	26,444,986.01	141,662,409.63	48,721,642	
47	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	572,168,186.44	494,775,783.68	77,392,402.76	452,489,536.99	42,286,247	
48	FEDERAL COLLEGE OF FRESHWATER FISHERIES TECHNOLOGY - NEW BUSSA	187,477,845.52	164,471,042.96	23,006,802.55	117,940,129.12	46,530,914	
49	FEDERAL COLLEGE OF ANIMAL HEALTH & PRODUCTION TECHNOLOGY - VOM	338,432,340.77	306,321,913.42	32,110,427.35	206,404,795.42	99,917,118	
50	FEDERAL COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY VOM	251,603,987.49	227,033,619.87	24,570,367.62	138,168,091.64	88,865,528	
51	FEDERAL COLLEGE OF FRESHWATER FISHERIES TECHNOLOGY BAGA	129,866,598.60	116,286,083.85	13,580,514.75	63,583,894.69	52,702,189	
52	FEDERAL COLLEGE OF FISHERIES & MARINE TECHNOLOGY - LAGOS	284,806,328.05	247,817,352.91	36,988,975.14	198,440,697.44	49,376,655	
53	FEDERAL COOPERATIVE COLLEGE - IBADAN	92,975,573.55	81,251,891.01	11,723,682.54	53,573,579.61	27,678,311	
54	FEDERAL COOPERATIVE COLLEGE - KADUNA	103,948,215.62	88,689,528.27	15,258,687.35	73,820,961.27	14,868,567	
55	FEDERAL COOPERATIVE COLLEGE, OJI RIVER	79,900,689.09	67,882,649.54	12,018,039.55	54,550,485.69	13,332,164	
56	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	143,265,207.99	124,494,839.64	18,770,368.35	94,494,839.64	30,000,000	
57	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - KURU, JOS	135,927,601.47	118,994,168.13	16,933,433.34	83,578,869.82	35,415,298	
58	FEDERAL COLLEGE OF HORTICULTURE DADIN-KOWA, GOMBE STATE	224,816,840.12	195,710,565.97	29,106,274.15	155,116,500.97	40,594,065	
59	NIGERIA AGRICULTURAL INSURANCE CORPORATION	260,000,074.00	20,000,000.00	240,000,074.00		20,000,000	
60	NATIONAL HORTICULTURAL RESEARCH INSTITUTE - IBADAN	641,429,956.77	555,139,011.82	86,290,944.95	485,139,011.82	70,000,000	

61	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	490,950,263.76	455,014,592.15	35,935,671.61	201,490,878.23	253,523,714	
62	NATIONAL AGRICULTURAL SEED COUNCIL	236,103,658.44	202,676,287.09	33,427,371.35	190,676,287.09	12,000,000	
63	NATIONAL FOOD RESERVE AGENCY	1,329,284,468.04	1,173,005,149.90	156,279,318.14	902,936,935.90	270,068,214	
64	OFFICE OF THE PERMANENT REPRESENTATIVE TO F.A.O.	109,191,531.00	112,455,450.75	(3,263,919.75)	42,430,950.75	70,024,500	
65	RUBBER RESEARCH INSTITUTE OF NIGERIA, BENIN	663,613,347.78	592,090,183.77	71,523,164.00	401,700,183.78	190,390,000	
66	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION - IBADAN	222,288,149.48	196,988,756.29	25,299,393.19	144,879,858.68	52,108,898	
67	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE - ZARIA	537,578,557.95	474,512,304.90	63,066,253.05	404,245,289.59	70,267,015	
68	NIGERIAN INSTITUTE OF ANIMAL SCIENCES	174,414,660.35	169,306,066.76	5,108,593.59	29,306,066.75	140,000,000	
69	Nigeria Stored Products Research, Ilorin	323,847,363.09	323,847,363.09	0.00	278,658,376.24	45,188,987	
70	ANAMBRA-IMO RBDA	285,217,814.69	242,182,623.90	43,035,190.79	188,204,766.83	53,977,857	
71	BENIN/OWENA RIVER BASIN DEVELOPMENT AUTHORITY	241,550,492.03	208,943,342.43	32,607,149.60	139,975,076.28	68,968,266	
72	CHAD BASIN RIVER BASIN DEVELOPMENT AUTHORITY	359,474,813.18	310,556,649.19	48,918,163.99	215,413,517.88	95,143,131	
73	CROSS RIVER RIVER BASIN DEVELOPMENT AUTHORITY	264,939,572.63	233,419,439.43	31,520,133.20	134,947,625.43	98,471,814	
74	HADEJIA - JAMA'ARE RIVER BASIN DEVELOPMENT AUTHORITY, KANO	376,495,841.63	328,151,856.63	48,343,984.99	212,757,940.00	115,393,917	
75	LOWER BENUE RIVER BASIN DEVELOPMENT AUTHORITY	284,277,591.15	242,626,892.95	41,650,698.20	181,801,488.55	60,825,404	
76	LOWER NIGER RIVER BASIN DEVELOPMENT AUTHORITY	410,624,217.38	362,365,158.18	48,259,059.20	212,365,158.18	150,000,000	
77	NIGER DELTA BASIN DEVELOPMENT AUTHORITY, PORT HARCOURT	358,274,414.00	310,413,629.00	47,860,785.00	210,523,140.00	99,890,489	
78	OGUN/OSUN RIVER BASIN DEVELOPMENT AUTHORITY	337,725,943.13	295,865,234.73	41,860,708.40	182,772,785.73	113,092,449	
79	SOKOTO RIMA RIVER BASIN DEVELOPMENT AUTHORITY	451,089,191.98	402,543,546.19	48,545,645.79	213,690,621.20	188,852,925	
80	UPPER NIGER RIVER BASIN DEVELOPMENT AUTHORITY	207,388,921.98	175,300,295.18	32,088,626.80	137,576,908.33	37,723,387	
81	UPPER BENUE RIVER BASIN DEVELOPMENT AUTHORITY	209,738,997.60	177,097,305.40	32,641,692.20	140,134,835.80	36,962,470	
82	NATIONAL WATER RESOURCES INSTITUTE - KADUNA	208,417,979.13	179,683,117.13	28,734,862.00	122,065,746.13	57,617,371	
83	NATIONAL INTERGRATED WATER RESOURCES MANAGEMENT COMMISSION	282,323,556.50	169,521,827.70	112,801,728.80	169,521,827.70		
84	National Integrated Water Resources Mgmt. Commission	100,000,000.00	100,000,000.00	0.00		100,000,000	
85	BY AGRIC. & WATER RESOURCES		1,850,000.00	0.00			1,850,000.00

		1,850,000.00					
86	GURARA WATER MANAGEMENT AUTHORITY	122,715,542.13	118,677,223.52	4,038,318.61	18,677,223.53	100,000,000	
	TOTAL : FEDERAL MINISTRY OF AGRIC & RURAL DEV	**21,677,673,414.80**	**18,868,710,799.77**	**2,808,962,615.03**	**13,909,336,319.09**	**4,957,524,480.68**	**1,850,000.00**
	MINISTRY OF DEFENCE						
87	DEFENCE INDUSTRY CORPORATION (DICON)	933,006,361.05	795,238,905.01	137,767,456.04	730,788,228.00	64,450,677	
89	Operation Funds	37,937,293,145	11,865,321,018.00	26,071,972,127.00		11,865,321,018	
	TOTAL : MINISTRY OF DEFENCE	**38,870,299,506.05**	**12,660,559,923.01**	**26,209,739,583.04**	**730,788,228.00**	**11,929,771,695.01**	**-**
	MINISTRY OF EDUCATION						
90	MDG (MONITORING & TRACKING OF PROJECT)	-	0.00	0.00			
91	EDUCATION TAX FUND	231,763,446.60	203,352,040.00	28,411,406.60	148,652,040.00	54,700,000	
92	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	-	0.00	0.00			
93	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	812,604,759.90	290,390,029.42	522,214,730.48	222,093,921.42	68,296,108	
94	JOINT ADMISSIONS MATRICULATION BOARD	1,376,377,828.82	1,200,799,312.67	175,578,516.15	995,935,312.67	204,864,000	
95	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	2,603,642,604.64	2,603,270,282.29	372,322.35	2,020,365,282.29	582,905,000	
96	NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION	323,227,609.99	304,656,463.24	18,571,146.75	91,256,463.24	213,400,000	
97	NATIONAL LIBRARY OF NIGERIA	1,014,122,089.00	891,403,024.00	122,719,065.00	650,803,024.00	240,600,000	
98	NATIONAL EXAMINATIONS COUNCIL	2,655,418,476.72	2,304,819,956.17	350,598,520.55	1,995,523,956.17	309,296,000	
99	MASS LITERACY COMMISSION	208,931,056.84	185,634,337.29	23,296,719.55	96,914,337.29	88,720,000	
100	NATIONAL COMMISSION FOR NOMADIC EDUCATION	219,815,056.44	193,684,643.70	26,130,412.75	110,020,168.34	83,664,475	
101	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	1,217,483,102.12	1,125,478,575.17	92,004,526.95	516,718,575.17	608,760,000	
102	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	731,309,563.18	633,307,593.98	98,001,969.20	551,607,593.98	81,700,000	
103	TEACHERS REGISTRATION COUNCIL OF NIGERIA	308,111,666.06	271,570,393.76	36,541,272.30	158,170,393.76	113,400,000	
104	COMPUTER PROFESSIONAL REGISTRATION COUNCIL OF NIGERIA	155,366,049.10	142,360,269.50	13,005,779.60	102,860,269.50	39,500,000	
105	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	421,577,639.34	377,659,126.59	43,918,512.75	237,653,669.59	140,005,457	
106	NATIONAL BOARD FOR TECHNICAL EDUCATION SECRETARIAT		905,420,694.89	49,629,992.75			

		955,050,687.64			483,045,694.89	422,375,000	
107	NATIONAL TEACHERS INSTITUTE	672,543,346.38	595,295,997.58	77,247,348.80	346,435,997.58	248,860,000	
108	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	21,906,923.38	9,999,999.99	11,906,923.39		10,000,000	
109	FEDERAL POLYTECHNIC ADO-EKITI	1,313,955,631.86	1,131,246,123.96	182,709,507.90	1,034,844,086.76	96,402,037	
110	FEDERAL POLYTECHNIC BAUCHI	1,033,306,519.07	890,936,836.52	142,369,682.55	808,563,020.87	82,373,816	
111	FEDERAL POLYTECHNIC BIDA	1,474,219,501.22	1,270,800,214.27	203,419,286.95	1,156,602,917.77	114,197,297	
112	FEDERAL POLYTECHNIC IDAH	1,187,105,540.52	1,024,784,553.97	162,320,986.55	919,205,713.07	105,578,841	
113	FEDERAL POLYTECHNIC KAURA-NAMODA	1,070,276,138.22	924,890,075.67	145,386,062.55	819,921,193.77	104,968,882	
114	FEDERAL POLYTECHNIC MUBI	1,203,828,150.74	1,039,549,799.99	164,278,350.75	939,510,623.59	100,039,176	
115	FEDERAL POLYTECHNIC NASARAWA	1,333,451,791.64	1,179,926,285.69	153,525,505.95	1,064,582,792.29	115,343,493	
116	FEDERAL POLYTECHNIC UWANA-AFIKPO	1,281,280,448.80	1,103,876,185.45	177,404,263.35	1,008,531,143.17	95,345,042	
117	FEDERAL POLYTECHNIC KADUNA	3,769,171,977.29	3,244,201,000.54	524,970,976.75	3,025,002,992.94	219,198,008	
118	FEDERAL POLYTECHNIC OFFA	1,088,489,503.14	937,030,151.84	151,459,351.31	860,050,088.53	76,980,063	
119	FEDERAL POLYTECHNIC EDE	985,686,613.69	855,724,639.35	129,961,974.35	734,997,566.99	120,727,072	
120	FEDERAL POLYTECHNIC AUCHI	2,167,205,559.85	1,864,813,093.65	302,392,466.20	1,745,927,705.65	118,885,388	
121	FEDERAL POLYTECHNIC NEKEDE	1,706,043,326.87	1,467,181,343.52	238,861,983.35	1,359,345,200.57	107,836,143	
122	FEDERAL POLYTECHNIC OKO	2,014,127,570.00	1,730,752,217.40	283,375,352.60	1,624,730,247.15	106,021,970	
123	FEDERAL POLYTECHNIC DAMATURU	591,565,199.94	538,534,852.40	53,030,347.55	341,901,597.24	196,633,255	
124	HUSSAINI ADAMU FEDERAL POLYTECHNIC - KAZAURE	435,097,925.87	382,609,418.12	52,488,507.75	288,109,418.12	94,500,000	
125	WAZIRI UMARU POLYTECHNIC - KEBBI	1,211,028,397.99	1,043,879,162.04	167,149,235.95	949,379,162.04	94,500,000	
126	FEDERAL POLYTECHNIC ILARO	1,156,869,198.02	994,548,211.47	162,320,986.55	919,204,718.07	75,343,493	
127	YABA COLLEGE OF TECHNOLOGY	2,620,652,056.33	2,254,088,942.32	366,563,114.00	2,098,481,746.88	155,607,195	
128	FEDERAL POLYTECHNIC BALI	233,652,197.00	99,607,145.30	134,045,051.70	61,423,445.30	38,183,700	
129	FEDERAL POLYTECHNIC EKOWE	237,652,197.00	218,364,883.00	19,287,314.00	137,997,483.00	80,367,400	
130	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	887,294,778.32	763,974,880.97	123,319,897.35	697,100,729.12	66,874,152	

131	FEDERAL COLLEGE OF EDUCATION AKOKA	657,304,698.78	566,180,403.83	91,124,294.95	511,562,762.87	54,617,640.96	
132	FEDERAL COLLEGE OF EDUCATION ASABA	631,777,370.45	544,852,209.05	86,925,161.40	488,447,406.05	56,404,803	
133	FEDERAL COLLEGE OF EDUCATION BICHI	649,785,657.45	558,060,332.10	91,725,325.35	513,399,997.87	44,660,334	
134	FEDERAL COLLEGE OF EDUCATION GOMBE	667,723,266.43	572,845,337.49	94,877,928.95	533,295,177.62	39,550,160	
135	FEDERAL COLLEGE OF EDUCATION GUSAU	447,936,924.63	386,823,953.43	61,112,971.20	339,155,639.73	47,668,314	
136	FEDERAL COLLEGE OF EDUCATION KANO	794,751,954.81	685,781,504.66	108,970,450.15	613,866,836.82	71,914,668	
137	FEDERAL COLLEGE OF EDUCATION KATSINA	547,199,344.22	472,757,581.67	74,441,762.55	414,100,722.92	58,656,859	
138	FEDERAL COLLEGE OF EDUCATION KOTANGORA	703,338,404.41	604,193,954.86	99,144,449.55	558,551,168.89	45,642,786	
139	FEDERAL COLLEGE OF EDUCATION OBUDU	903,546,662.97	776,271,272.42	127,275,390.55	720,066,787.37	56,204,485	
140	FEDERAL COLLEGE OF EDUCATION OKENE	913,502,408.85	787,962,791.70	125,539,617.15	709,985,899.24	77,976,892	
141	FEDERAL COLLEGE OF EDUCATION OMUKU	797,393,782.17	796,745,324.42	648,457.75	712,920,945.87	83,824,379	
142	FEDERAL COLLEGE OF EDUCATION ONDO	976,393,354.79	840,131,999.63	136,261,355.15	771,761,883.59	68,370,116	
143	FEDERAL COLLEGE OF EDUCATION OYO	926,441,476.22	798,747,731.67	127,693,744.55	721,919,735.67	76,827,996	
144	FEDERAL COLLEGE OF EDUCATION PANKSHIN	870,102,599.92	755,272,109.76	114,830,490.15	647,875,470.52	107,396,639	
145	FEDERAL COLLEGE OF EDUCATION POTISKUM	653,790,258.72	560,201,316.96	93,588,941.75	523,339,795.27	36,861,522	
146	FEDERAL COLLEGE OF EDUCATION UMUNZE	700,100,326.45	605,968,390.90	94,131,935.55	530,935,628.99	75,032,762	
147	FEDERAL COLLEGE OF EDUCATION YOLA	629,475,891.15	553,946,697.95	75,529,193.20	502,866,749.70	51,079,948	
148	FEDERAL COLLEGE OF EDUCATION ZARIA	1,025,244,926.47	882,496,107.52	142,748,818.95	810,093,655.72	72,402,452	
149	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	611,892,759.64	526,790,865.29	85,101,894.35	475,852,253.09	50,938,612	
150	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	1,266,048,214.32	1,090,453,272.57	175,594,941.75	1,020,453,272.57	70,000,000	
151	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	1,514,129,978.26	1,415,654,328.82	98,475,649.44	655,649,969.12	760,004,360	
152	UNIVERSITY OF IBADAN	7,046,751,046.05	5,107,960,530.63	1,938,790,515.42	5,012,364,123.35	95,596,407	
153	UNIVERSITY OF LAGOS	5,945,595,428.32	4,250,417,221.34	1,695,178,206.98	4,093,136,205.14	157,281,016	
154	UNIVERSITY OF NIGERIA, NNSUKA	7,425,116,038.62	5,316,558,297.08	2,108,557,741.53	5,112,036,017.93	204,522,279	
155	AHMADU BELLO UNIVERSITY, ZARIA		6,827,685,587.59	1,159,306,428.70			

		7,986,992,016.29			6,623,527,683.69	204,157,904	
156	OBAFEMI AWOLOWO UNIVERSITY	6,595,392,641.24	4,812,931,605.31	1,782,461,035.92	4,657,028,423.58	155,903,182	
157	UNIVERSITY OF BENIN	4,988,369,310.69	3,569,032,388.89	1,419,336,921.80	3,424,596,864.24	144,435,525	
158	UNIVERSITY OF JOS	3,430,772,169.73	2,472,538,488.83	958,233,680.89	2,341,707,347.48	130,831,141	
159	UNIVERSITY OF CALABAR	4,746,308,064.29	3,422,536,384.94	1,323,771,679.35	3,248,962,400.04	173,573,985	
160	UNIVERSITY OF ILORIN	3,707,231,008.81	3,181,634,243.51	525,596,765.30	3,040,033,679.79	141,600,564	
161	UNIVERSITY OF ABUJA	1,184,908,141.55	1,183,229,734.80	1,678,406.75	1,096,750,162.71	86,479,572	
162	UNIVERSITY OF AGRICULTURE, ABEOKUTA	3,109,166,172.60	2,238,527,840.59	870,638,332.01	2,123,094,627.55	115,433,213	
163	UNIVERSITY OF AGRICULTURE, MAKURDI	2,338,913,981.88	1,678,856,944.99	660,057,036.88	1,608,190,576.68	70,666,368	
164	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	1,697,752,028.77	1,228,260,398.92	469,491,629.85	1,163,501,975.47	64,758,423	
165	UNIVERSITY OF PORT HARCOURT	4,422,565,171.69	3,176,958,856.63	1,245,606,315.07	3,048,799,404.58	128,159,452	
166	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	1,717,795,482.79	1,237,208,825.30	480,586,657.50	1,171,341,226.74	65,867,599	
167	UNIVERSITY OF TECHNOLOGY, OWERRI	3,523,491,818.81	2,539,836,768.82	983,655,049.99	2,394,373,588.71	145,463,180	
168	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	2,126,170,544.09	1,541,117,640.79	585,052,903.30	1,431,926,039.74	109,191,601	
169	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	2,407,584,376.88	1,800,537,257.52	607,047,119.36	1,729,624,077.41	70,913,180	
170	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	1,523,836,283.97	1,093,040,691.54	430,795,592.43	1,042,114,764.39	50,925,927	
171	UNIVERSITY OF UYO	3,989,260,286.32	2,867,773,605.73	1,121,486,680.59	2,780,289,391.22	87,484,215	
172	UNIVERSITY OF MAIDUGURI	4,435,613,476.26	3,179,272,391.06	1,256,341,085.21	3,053,459,190.31	125,813,201	
173	NNAMDI AZIKIWE UNIVERSITY, AWKA	3,282,615,147.14	2,796,664,172.79	485,950,974.35	2,690,920,874.59	105,743,298	
174	BAYERO UNIVERSITY, KANO	3,093,338,723.56	2,246,095,558.28	847,243,165.28	2,071,178,478.68	174,917,080	
175	USMAN DAN FODIO UNIVERSITY, SOKOTO	4,560,986,000.62	1,896,266,919.52	2,664,719,081.10	1,826,158,818.52	70,108,101	
176	NATIONAL MATHEMATICAL CENTRE, SHEDA	284,709,329.99	252,856,282.84	31,853,047.15	167,953,225.04	84,903,058	
177	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	258,343,780.12	219,946,109.17	38,397,670.95	209,014,335.62	10,931,774	
178	ARABIC LANGUAGE VILLAGE NGALA, BORNO	183,794,525.52	160,657,964.37	23,136,561.15	129,726,190.82	30,931,774	
179	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	142,700,126.03	0.00	142,700,126.03			
180	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA		439,007,999.98	66,858,033.00			

		505,866,032.98			387,070,140.58	51,937,859	
181	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	1,061,048,597.13	954,514,798.65	106,533,798.48	861,079,274.00	93,435,525	
182	NATIONAL OPEN UNIVERSITY	2,351,542,013.24	2,162,964,536.47	188,577,476.77	1,434,564,536.47	728,400,000	
183	COMMITTEE OF VICE CHANCELLORS	-	0.00	0.00		-	
184	Nigeria Permanent Delegation to UNESCO Paris	734,914,821.00	734,853,839.00	60,982.00	251,914,821.00	482,939,018	
	TOTAL; MINISTRY OF EDUCATION	**160,628,536,977.62**	**126,572,304,130.31**	**34,056,232,847.31**	**114,326,010,518.39**	**12,246,293,611.92**	**0.00**
	MINISTRY OF FOREIGN AFFAIRS	-					
185	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	297,081,022.40	268,128,523.00	28,952,499.40	151,837,994.80	116,290,528	
186	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	448,056,853.18	416,461,276.40	31,595,576.78	167,413,723.08	249,047,553	
187	Directorate of Technical Aid Corps	1,504,400,704.11	1,504,400,704.11	0.00		1,504,400,704	
188	Foreign Service Academy	149,591,451.97	149,591,451.97	0.00		149,591,452	
189	DIRECTORATE OF PILGRIMS AFFAIRS(CHRISTIAN)	10,708,973.58	0.00	10,708,973.58			
190	DIRECTORATE OF PILGRIMS AFFAIRS(MUSLIM)	-	0.00	0.00			
191	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	159,815,668.23	146,696,809.44	13,118,858.79	49,841,731.33	96,855,078	
	TOTAL : MINISTRY OF FOREIGN AFFAIRS	**2,569,654,673.45**	**2,485,278,764.91**	**84,375,908.55**	**369,093,449.20**	**2,116,185,315.71**	**-**
	MINISTRY OF FINANCE						
192	NATIONAL BOARD FOR COMMUNITY BANKS	322,227,491.78	294,603,902.77	27,623,589.00	127,759,099.13	166,844,804	
193	NATIONAL INSURANCE COMMISSION	457,528,890.77	423,169,364.67	34,359,526.10	136,747,618.21	286,421,746	
	TOTAL : MINISTRY OF FINANCE	**779,756,382.55**	**717,773,267.44**	**61,983,115.11**	**264,506,717.34**	**453,266,550.10**	**-**
	MINISTRY OF HEALTH						
194	NATIONAL HEALTH INSURANCE SCHEME	847,085,836.00	747,891,739.00	99,194,097.00	558,182,640.00	189,709,099	
195	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	1,098,858,607.00	975,430,422.00	123,428,185.00	703,354,239.00	272,076,183	
196	NATIONAL PROGRAMME ON IMMUNIZATION	1,089,784,547.99	1,089,784,547.99	(0.00)		1,089,784,548	
197	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	35,462,885.00	30,276,863.00	5,186,022.00	19,776,863.00	10,500,000	
198	RADIOGRAPHERS REGISTRATION BOARD	75,785,983.00	64,790,625.00	10,995,358.00	60,800,410.00	3,990,215	

199	DENTAL TECHNOLOGISTS REGISTRATION BOARD	46,960,835.00	40,542,957.00	6,417,878.00	32,142,962.00	8,399,995	
200	HEALTH RECORDS OFFICERS REGISTRATION BOARD	119,396,038.00	12,813,446.00	106,582,592.00	8,613,446.00	4,200,000	
201	Optometrist & Dispensing Opticians Board of Nigeria		102,043,520.00		93,801,020.00	8,242,500	
202	COMMUNITY HEALTH PRACTITIONERS REGISTRATION BOARD	49,644,258.00	41,417,014.00	8,227,244.00	33,017,014.00	8,400,000	
203	NURSING AND MIDWIFERY COUNCIL	201,367,551.00	173,008,208.98	28,359,342.02	165,987,276.00	7,020,933	
204	PHARMACISTS COUNCIL OF NIGERIA COUNCIL	351,120,963.00	324,556,786.00	26,564,177.00	259,436,787.00	65,119,999	
205	MEDICAL AND DENTAL COUNCIL OF NIGERIA	115,882,544.00	101,570,834.00	14,311,710.00	82,915,740.00	18,655,094	
206	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	1,437,682,205.00	1,233,550,927.00	204,131,278.00	1,212,889,528.00	20,661,399	
207	MEDICAL REHABILITATION THERAPY BOARD	40,293,543.00	32,859,075.00	7,434,468.00	29,995,319.00	2,863,756	
208	FEDERAL SCHOOL OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	147,142,743.00	130,217,569.00	16,925,174.00	114,467,565.00	15,750,004	
209	ENVIRONMENTAL HEALTH OFFICERS TUTORS - IBADAN	41,999,453.00	40,012,266.00	1,987,187.00	14,566,046.00	25,446,220	
210	NURSE TUTOR TRAINING - ENUGU	11,686,219.00	10,522,637.00	1,163,582.00	7,954,678.00	2,567,959	
211	NURSE TUTOR PROGRAMME AKOKA LAGOS	23,007,144.00	20,014,864.00	2,992,280.00	17,444,808.00	2,570,056	
212	NURSE TUTOR TRAINING KADUNA	26,589,411.00	23,402,219.00	3,187,192.00	18,641,057.00	4,761,162	
213	NURSE TUTOR TRAINING IBADAN	13,405,184.00	12,026,287.00	1,378,897.00	9,621,593.00	2,404,694	
214	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOS	153,668,062.00	135,398,391.00	18,269,671.00	94,049,392.00	41,348,999	
215	NATIONAL HEALTH EQUIPMENT TRAINING CENTERS (NHETC)	9,907,940.00	7,430,952.72	2,476,987.28		7,430,953	
216	PHC TUTORS PROGRAMME,UCH-IBADAN	12,338,857.00	11,102,502.00	1,236,355.00	9,002,503.00	2,099,999	
217	COMMUNITY HEALTH TUTOR PROGRAMME UCH	13,132,180.00	11,713,548.00	1,418,632.00	9,613,548.00	2,100,000	
218	UNIVERSITY COLLEGE HOSPITAL IBADAN	5,364,087,085.00	4,757,484,828.00	606,602,257.00	4,479,831,681.00	277,653,147	
219	LAGOS UNIVERSITY TEACHING HOSPITAL	4,075,066,698.00	3,618,363,241.00	456,703,457.00	3,416,369,492.00	201,993,749	
220	AHMADU BELLO UNVERSITY TEACHING HOSPITAL	3,630,759,003.00	3,214,484,386.00	416,274,617.00	3,004,216,577.00	210,267,809	
221	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	5,285,502,088.00	4,666,765,746.00	618,736,342.00	4,467,674,430.00	199,091,316	
222	UNIVERSITY OF BENIN TEACHING HOSPITAL	3,909,846,712.00	3,461,131,402.00	448,715,310.00	3,295,349,768.00	165,781,634	
223	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL		3,378,004,982.00	374,715,673.00			

		3,752,720,655.00			3,178,902,908.00	199,102,074	
224	UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	3,485,245,631.00	3,093,758,574.00	391,487,057.00	2,944,082,052.00	149,676,522	
225	JOS UNIVERSITY TEACHING HOSPITAL	3,296,355,037.00	2,917,844,385.00	378,510,652.00	2,767,392,171.00	150,452,214	
226	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	4,409,240,062.00	3,915,684,205.00	493,555,857.00	3,734,958,702.00	180,725,503	
227	UNIVERSITY OF CALABAR TEACHING HOSPITAL	3,315,206,233.00	2,939,809,365.00	375,396,868.00	2,774,262,201.00	165,547,164	
228	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	2,836,398,150.00	2,512,721,533.00	323,676,617.00	2,277,588,964.00	235,132,569	
229	UTHMAN DAN FODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	2,804,914,360.00	2,507,578,769.00	297,335,591.00	2,163,578,769.00	344,000,000	
230	AMINU KANO TEACHING HOSPITAL	2,285,786,984.00	2,049,288,361.00	236,498,623.00	1,865,419,081.00	183,869,280	
231	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	2,487,378,828.00	2,208,855,073.00	278,523,755.00	2,096,149,060.00	112,706,013	
232	FEDERAL SPECIALIST HOSPITAL, IRRUA	1,510,841,585.00	1,333,643,179.00	177,198,406.00	1,252,331,560.00	81,311,619	
233	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	2,013,648,614.00	1,761,969,059.00	251,679,555.00	1,669,109,377.00	92,859,682	
234	UNIVERSITY OF UYO TEACHING HOSPITAL	1,493,763,828.00	1,314,120,392.00	179,643,436.00	1,278,716,389.00	35,404,003	
235	FEDERAL STAFF HOSPITAL -ABUJA	562,620,175.00	500,130,430.00	62,489,745.00	436,526,054.00	63,604,376	
236	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	616,785,291.00	540,426,696.00	76,358,595.00	492,084,097.00	48,342,599	
237	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	313,389,427.00	278,587,538.00	34,801,889.00	229,451,405.00	49,136,133	
238	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	573,671,695.00	508,313,465.00	65,358,230.00	460,251,132.00	48,062,333	
239	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	531,949,806.00	467,617,456.00	64,332,350.00	422,649,822.00	44,967,634	
240	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	529,613,919.00	465,703,566.00	63,910,353.00	417,794,712.00	47,908,854	
241	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	1,394,029,223.00	1,222,929,987.00	171,099,236.00	1,153,588,041.00	69,341,946	
242	FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE, NIGERIA	238,000,000.00	0.00	238,000,000.00			
243	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	1,105,003,362.00	967,257,294.00	137,746,068.00	913,583,721.00	53,673,573	
244	FEDERAL PSYCHIATRIC HOSPITAL, USELU, BENIN CITY	682,034,085.00	601,235,124.00	80,798,961.00	548,911,387.00	52,323,737	
245	NATIONAL ORTHOPAEDIC HOSPITAL, IGBOBI - LAGOS	1,841,040,832.00	1,615,154,274.00	225,886,558.00	1,532,732,004.00	82,422,270	
246	NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	974,773,035.00	859,762,210.00	115,010,825.00	778,854,298.00	80,907,912	
247	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	1,172,564,916.00	1,165,649,926.00	6,914,990.00	1,071,013,931.00	94,635,995	

248	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	169,195,219.00	148,315,495.00	20,879,724.00	122,157,358.00	26,158,137	
249	FEDERAL MEDICAL CENTRE, UMUAHIA	1,696,834,608.00	1,488,975,399.00	207,859,209.00	1,432,901,929.00	56,073,470	
250	FEDERAL MEDICAL CENTRE, OWO	1,442,159,085.00	1,272,331,183.00	169,827,902.00	1,180,856,780.00	91,474,403	
251	FEDERAL MEDICAL CENTRE ABEOKUTA	1,363,006,561.00	1,188,310,117.00	174,696,444.00	1,158,281,296.00	30,028,821	
252	FEDERAL MEDICAL CENTRE, OWERRI	2,092,461,631.00	1,837,713,361.00	254,748,270.00	1,784,426,623.00	53,286,738	
253	FEDERAL MEDICAL CENTRE, MAKURDI	1,632,024,684.00	1,442,107,558.00	189,917,126.00	1,372,435,019.00	69,672,539	
254	FEDERAL MEDICAL CENTRE, KATSINA	873,627,469.00	769,106,502.00	104,520,967.00	731,857,752.00	37,248,750	
255	FEDERAL MEDICAL CENTRE, GOMBE	1,280,718,062.00	1,129,521,256.00	151,196,806.00	1,090,578,739.00	38,942,517	
256	FEDERAL MEDICAL CENTRE, NGURU, YOBE STATE	832,663,967.00	725,919,702.00	106,744,265.00	691,582,271.00	34,337,431	
257	FEDERAL MEDICAL CENTRE, ASABA	990,928,246.00	872,671,282.00	118,256,964.00	837,953,752.00	34,717,530	
258	FEDERAL MEDICAL CENTRE, BIDA	924,835,355.55	815,048,263.55	109,787,092.00	783,931,754.00	31,116,510	
259	FEDERAL MEDICAL CENTRE, GUSAU, ZAMFARA STATE	759,029,469.00	668,571,425.00	90,458,044.00	624,640,320.00	43,931,105	
260	FEDERAL MEDICAL CENTRE, YOLA, ADAMAWA STATE	1,002,130,091.00	885,046,172.00	117,083,919.00	846,757,642.00	38,288,530	
261	FEDERAL MEDICAL CENTRE, ABAKALIKI-EBONYI STATE	1,139,360,807.00	1,016,392,598.00	122,968,209.00	981,024,891.00	35,367,707	
262	FEDERAL MEDICAL CENTRE, IDO-EKITI	1,388,514,318.25	1,224,424,398.05	164,089,920.20	1,160,169,582.05	64,254,816	
263	FEDERAL MEDICAL CENTRE, LOKOJA, KOGI STATE	733,163,904.00	645,060,351.00	88,103,553.00	598,290,296.00	46,770,055	
264	FEDERAL MEDICAL CENTRE, AZARE, BAUCHI STATE	724,927,037.00	636,670,100.00	88,256,937.00	606,190,002.00	30,480,098	
265	FEDERAL MEDICAL CENTRE, BIRNIN KEBBI, KEBBI STATE	586,428,200.00	516,900,322.00	69,527,878.00	490,211,097.00	26,689,225	
266	FEDERAL MEDICAL CENTRE, JALINGO, TARABA STATE	825,017,205.00	724,826,281.00	100,190,924.00	690,466,284.00	34,359,997	
267	FEDERAL MEDICAL CENTRE, BIRNIN KUDU, JIGAWA STATE	550,987,585.00	489,619,224.00	61,368,361.00	442,619,224.00	47,000,000	
268	FEDERAL MEDICAL CENTRE, KEFFI, NASARAWA STATE	1,263,512,109.00	1,108,066,506.00	155,445,603.00	1,068,444,232.00	39,622,274	
269	FEDERAL MEDICAL CENTRE, YENAGOA, BAYELSA STATE	906,193,859.00	807,966,215.00	98,227,644.00	770,218,394.00	37,747,821	
270	FEDERAL MEDICAL CENTRE, EBUTE METTA	1,052,882,625.00	926,751,349.00	126,131,276.00	893,062,778.00	33,688,571	
271	NATIONAL EYE CENTRE KADUNA	805,248,854.00	713,356,816.00	91,892,038.00	672,880,435.00	40,476,381	
272	NATIONAL EAR CARE CENTRE KADUNA		176,893,213.00	22,341,262.00			

		199,234,475.00			146,194,287.00	30,698,926	
273	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	88,232,874.00	78,872,636.00	9,360,238.00	64,172,648.00	14,699,988	
274	PORT HEALTH SERVICES (PHS)	36,949,500.00	36,949,500.00	0.00		36,949,500	
275	FEDERAL STAFF CLINICS	31,333,184.00	31,333,184.10	(0.10)		31,333,184	
276	ONCHOCERCIASIS	8,741,894.00	8,741,894.00	0.00		8,741,894	
277	FEDERAL SCHOOL OF MEDICAL LABORATORY-JOS	154,293,251.00	84,757,610.00	69,535,641.00	78,457,610.00	6,300,000	
278	INSTITUTE FOR CHILD HEALTH	8,454,950.00	5,072,970.00	3,381,980.00		5,072,970	
279	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	369,452,351.00	324,152,094.00	45,300,257.00	274,579,704.00	49,572,390	
280	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	410,525,051.00	359,410,893.01	51,114,158.00	322,660,893.00	36,750,000	
281	INSTITUTE OF PUBLIC ANALYSTS OF NIGERIA	41,737,182.00	34,385,477.00	7,351,705.00	30,185,477.00	4,200,000	
282	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	119,808,906.00	103,880,619.30	15,928,286.70	89,181,717.00	14,698,902	
283	FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	63,567,235.00	53,734,484.61	9,832,750.40	48,385,223.00	5,349,262	
284	NOMA CHILDREN HOSPITAL, SOKOTO	30,878,400.00	30,878,400.00	0.00		30,878,400	
285	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	54,144,344.00	45,334,704.99	8,809,639.01	39,972,617.00	5,362,088	
286	INSTITUTE OF FORENSICS SCIENCE LABORATORY-OSHODI	5,334,000.00	5,334,000.00	0.00		5,334,000	
287	DENTAL THERAPISTS REGISTRATION BOARD	48,946,482.00	40,775,044.00	8,171,438.00	36,588,253.00	4,186,791	
288	PHC TUTORS PROGRAMME,KADUNA POLYTECHNIC, KADUNA	6,000,000.00	0.00	6,000,000.00			
289	Federal College of Complementary and Alternative Medicine	230,166,817.75	230,166,817.75	0.00	215,166,817.75	15,000,000	
	TOTAL : MINISTRY OF HEALTH	**99,398,092,155.54**	**87,920,999,064.04**	**11,579,136,611.50**	**81,057,131,916.80**	**6,863,867,147.24**	**-**
	FEDERAL MINISTRY OF COMMERCE & INDUSTRY		0.00				
290	STANDARD ORGANIZATION OF NIGERIA	832,493,038.93	739,633,768.08	92,859,270.85	520,890,394.73	218,743,373	
291	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	67,236,985.88	54,683,212.28	12,553,773.60	47,228,212.28	7,455,000	
292	NATIONAL AUTOMOTIVE COUNCIL	63,907,903.63	53,379,949.88	10,527,953.75	47,761,903.88	5,618,046	
293	INDUSTRIAL TRAINING FUND	850,529,443.45	850,529,443.45	0.00	777,000,000.00	73,529,443	

294	NIGERIAN EXPORT PROMOTION COUNCIL	317,374,145.03	264,575,355.83	52,798,789.20	233,361,409.43	31,213,946	
295	NIGERIAN ACCOUNTING STANDARDS BOARD	164,599,696.75	156,303,644.85	8,296,051.90	47,536,248.85	108,767,396	
296	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	1,064,961,538.17	1,023,552,050.59	41,409,487.58	349,729,011.58	673,823,039	
297	CONSUMER PROTECTION COUNCIL	481,233,655.68	461,511,652.02	19,722,003.65	138,544,206.03	322,967,446	
298	TRADE FAIR COMPLEX, LAGOS	122,139,632.99	112,555,855.81	9,583,777.18	33,491,978.93	79,063,877	
299	FEDERAL PRODUCE INSPECTION	73,529,443.45	73,529,443.44	0.01		73,529,443	
300	EXTERNAL TRADE SECTOR, GENEVA (WTO)	231,599,016.49	110,183,914.76	121,415,101.73	110,183,914.76		
301	ONNE OIL AND GAS FREE ZONE AUTHORITY	292,234,905.03	279,530,120.61	12,704,784.42	47,926,635.38	231,603,485	
302	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	76,526,233.68	68,379,049.69	8,147,183.99	26,847,735.38	41,531,314	
303	ABUJA SECURITIES AND COMMODITY EXCHANGE	148,746,809.78	141,728,648.33	7,018,161.45	50,746,148.33	90,982,500	
304	NIGERIA TRADE OFFICE, TAIWAN	186,886,229.90	186,584,325.08	301,904.82	32,910,527.00	153,673,798	
305	THRO COMMERCE & INDUSTRY	3,251,067,400.77	3,251,067,400.77	0.00			3,251,067,400.77
306	NIGERIA TRADE OFFICE, CHINA	48,797,401.45	35,514,408.00	13,282,993.45	35,514,408.00		
		-					
	TOTAL : FED. MINISTRY OF COMMERCE & INDUSTRY	**8,273,863,481.03**	**7,863,242,243.45**	**410,621,237.58**	**2,499,672,734.52**	**2,112,502,108.17**	**3,251,067,400.77**
	FEDERAL MINISTRY OF INFORNMATION & COMMUNICATION						
307	NIGERIAN TELEVISION AUTHORITY	3,955,252,816.10	3,392,011,385.50	563,241,430.60	2,737,627,679.90	654,383,706	
308	FEDERAL RADIO CORPORATION OF NIGERIA	2,113,283,450.18	1,805,999,223.64	307,284,226.55	1,495,039,167.17	310,960,056	
309	NEWS AGENCY OF NIGERIA	800,624,233.79	722,378,191.79	78,246,042.00	371,722,262.63	350,655,929	
310	VOICE OF NIGERIA	2,071,259,352.41	1,992,479,736.46	78,779,615.95	423,017,663.46	1,569,462,073	
311	NIGERIAN FILM CORPORATION	282,898,513.23	249,778,035.63	33,120,477.60	142,349,218.28	107,428,817	
312	NATIONAL BROADCASTING COMMISION	418,033,921.36	377,402,868.96	40,631,052.40	177,085,626.73	200,317,242	
313	NIGERIA PRESS COUNCIL	180,975,750.22	165,085,226.07	15,890,524.15	64,732,988.57	100,352,238	
314	NATIONAL FILM AND VIDEO CENSOR BOARD	589,779,498.29	527,013,852.34	62,765,645.95	279,458,121.89	247,555,730	

315	APCON	55,000,000.00	55,000,000.10	(0.10)		55,000,000	
316	NIPOST	4,055,838,839.72	3,332,874,958.77	722,963,880.95	3,332,874,958.77		
	TOTAL : FED. MIN. OF INFORNMATION & COMMUNICATION	**14,522,946,375.30**	**12,620,023,479.26**	**1,902,922,896.04**	**9,023,907,687.39**	**3,596,115,791.87**	**0.00**
	OFFICE OF THE HEAD OF SERVICE OF THE FEDERATION						
317	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	695,458,444.95	619,453,153.58	76,005,291.37	461,183,723.83	158,269,430	
318	WEST AFRICAN MANAGEMENT DEVELOPMENT INSTITUTE, BADAGRY	10,500,000.00	10,500,000.00	0.00		10,500,000	
319	FEDERAL TRAINING CENTRES	255,257,813.63	225,650,670.62	29,607,143.00	136,933,036.38	88,717,634	
	TOTAL : OFFICE OF THE HEAD OF SERVICE OF THE FEDERATION	**961,216,258.58**	**855,603,824.20**	**105,612,434.38**	**598,116,760.20**	**257,487,064.00**	**0.00**
	MINISTRY OF JUSTICE						
320	NIGERIAN LAW REFORM COMMISSION	332,712,701.33	283,186,450.14	49,526,251.19	190,475,921.14	92,710,529	
321	LEGAL AID COUNCIL	456,751,886.09	409,181,241.34	47,570,644.75	209,181,241.34	200,000,000	
322	COUNCIL OF LEGAL EDUCATION	773,533,494.79	683,756,589.64	89,776,905.15	512,793,672.64	170,962,917	
323	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	323,590,157.13	298,969,329.70	24,620,827.43	161,969,329.70	137,000,000	
324	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	75,836,675.38	69,320,243.38	6,516,432.00	19,305,507.38	50,014,736	
325	NDLEA	4,460,358,360.52	3,837,786,822.57	622,571,537.95	3,494,786,822.57	343,000,000	
326	NIGERIAN COPYRIGHT COMMISSION	610,531,094.34	570,007,466.79	40,523,627.55	176,588,786.79	393,418,680	
327	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	1,200,961,337.39	1,147,822,511.19	53,138,826.20	533,515,481.69	614,307,030	
	TOTAL : MINISTRY OF JUSTICE	**8,234,275,706.97**	**7,300,030,654.75**	**934,245,052.22**	**5,298,616,763.25**	**2,001,413,891.50**	**0.00**
	MINISTRY OF LABOUR AND PRODUCTIVITY						
328	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	342,013,326.32	314,711,319.77	27,302,006.55	142,420,969.12	172,290,351	
329	NATIONAL PRODUCTIVITY CENTRE	553,572,520.75	499,253,669.25	54,318,851.50	295,259,560.25	203,994,109	
330	NATIONAL DIRECTORATE OF EMPLOYMENT	3,009,797,309.25	2,762,995,300.75	246,802,008.50	1,130,626,303.75	1,632,368,997	

	TOTAL : LABOUR AND PRODUCTIVITY	**3,905,383,156.32**	**3,576,960,289.77**	**328,422,866.55**	**1,568,306,833.12**	**2,008,653,456.65**	**0.00**
331	National Agency for Science and Engineering Infrastructures	**316,216,006.00**	287,889,800.94	28,326,205.06	**148,048,941.94**	**139,840,859.00**	
332	Sheda Science and Technology Complex, Abuja	**293,581,503.00**	265,541,182.69	28,040,320.31	**145,853,147.69**	**119,688,035.00**	
333	Nigeria Natural Medicine Dev. Agency	**200,111,327.00**	183,128,745.70	16,982,581.30	**84,859,535.70**	**98,269,210.00**	
334	National Space Res. & Development Agency, Abuja	**909,667,587.00**	844,852,977.48	64,814,609.52	**595,753,644.12**	**249,099,333.37**	
335	Co-operative Information Network	**45,614,539.00**	41,944,147.85	3,670,391.15	**34,376,003.25**	**7,568,144.60**	
336	National Information Technology Development Agency	**291,143,322.00**	285,919,632.92	5,223,689.08	**132,749,456.42**	**153,170,176.50**	
337	National Biotechnological Development Agency (NBDA), Abuja	**332,789,078.00**	308,609,132.72	24,179,945.28	**124,129,952.72**	**184,479,180.00**	
338	National Board for Technology Business Incubator Centre Abuja	**283,295,551.00**	270,371,595.14	12,923,955.86	**59,412,710.69**	**210,958,884.45**	
339	Technology Business Incubator Centre, Agege	**31,721,082.00**	29,356,559.16	2,364,522.85	**13,691,861.65**	**15,664,697.51**	
340	Technology Business Incubator Centre, Aba	**23,122,518.00**	20,815,026.28	2,307,491.72	**13,312,828.78**	**7,502,197.51**	
341	Technology Business Incubator Centre, Kano	**28,892,342.00**	26,054,258.31	2,838,083.69	**16,393,950.40**	**9,660,307.91**	
342	Technology Business Incubator Centre Nnewi	**32,293,373.00**	28,695,409.76	3,597,963.25	**20,666,742.25**	**8,028,667.51**	
343	Technology Business Incubator Centre, Calabar	**19,628,524.00**	17,753,020.85	1,875,503.15	**10,601,843.60**	**7,151,177.25**	
344	Technology Business Incubator Centre, Minna	**23,996,972.00**	21,316,216.43	2,680,755.58	**15,472,399.43**	**5,843,817.00**	
345	Technology Business Incubator Centre, Warri	**13,852,635.00**	12,804,266.02	1,048,368.98	**6,023,066.78**	**6,781,199.25**	
346	Technology Business Incubator Centre, Maiduguri	**16,271,368.00**	14,843,347.45	1,428,020.55	**8,178,611.58**	**6,664,735.88**	
347	Technology Business Incubator Centre, Gusau	**12,924,195.00**	11,486,188.17	1,438,006.83	**8,287,304.53**	**3,198,883.64**	
348	Technology Business Incubator Centre, Sokoto	**14,040,129.00**	12,774,664.53	1,265,464.47	**5,852,771.00**	**6,921,893.53**	
349	Technology Business Incubator Centre, Uyo	**10,866,396.00**	9,820,631.45	1,045,764.55	**4,836,663.13**	**4,983,968.32**	
350	Technology Business Incubator Centre, B/Kebbi	**14,338,306.00**	13,125,870.52	1,212,435.48	**6,965,507.40**	**6,160,363.12**	
351	Technology Business Incubator Centre, Igbotako	**17,330,807.00**	16,101,086.60	1,229,720.40	**6,992,684.68**	**9,108,401.92**	
352	Technology Business Incubator Centre, Bauchi	**19,969,373.00**	18,390,070.98	1,579,302.03	**8,941,141.98**	**9,448,929.00**	
353	Technology Business Incubator Centre, Ibadan	**10,063,953.00**	9,181,748.18	882,204.82	**5,112,714.68**	**4,069,033.51**	

354	Technology Business Incubator Centre, Benin	**16,602,028.00**	15,101,152.99	1,500,875.01	**8,647,827.43**	**6,453,325.57**	
355	Technology Business Incubator Centre, Okwe-Onuimo	**12,236,202.00**	11,019,991.53	1,216,210.48	**6,953,324.73**	**4,066,666.80**	
356	Technology Business Incubator Centre, Abeokuta	**14,093,506.00**	12,898,311.80	1,195,194.20	**8,831,645.00**	**4,066,666.80**	
357	Technology Business Incubator Centre, Yola	**12,093,305.00**	10,898,111.35	1,195,193.65	**6,831,444.55**	**4,066,666.80**	
358	Technology Business Incubator Centre, Jos	**11,839,837.00**	10,682,162.25	1,157,674.75	**6,615,495.45**	**4,066,666.80**	
359	Technology Business Incubator Centre, Yenagoa	**12,881,577.00**	11,572,352.50	1,309,224.50	**7,505,685.70**	**4,066,666.80**	
360	National Centre for Genetic Resources and Biotech, Ibadan	**118,847,783.00**	106,650,096.05	12,197,686.95	**70,710,404.05**	**35,939,692.00**	
361	Centre for Adaptation of Technology, Awka	**144,082,680.00**	128,805,434.38	15,277,245.62	**88,266,981.88**	**40,538,452.51**	
362	National Centre for Technology Management, Ile-Ife	**235,342,660.00**	215,866,631.73	19,476,028.27	**96,936,621.62**	**118,930,010.11**	
363	National Centre for Technology Management, Lagos	**77,753,597.00**	72,962,424.70	4,791,172.30	**27,559,314.73**	**45,403,109.97**	
364	National Engineering Design and Development Centre Nnewi	**107,066,477.00**	98,850,189.73	8,216,287.27	**47,196,146.65**	**51,654,043.08**	
365	African Regional Centre for Space Science & Tech. Education, Idu	**145,581,359.00**	134,977,205.93	10,604,153.07	**101,134,279.93**	**33,842,926.00**	
366	Centre for Satellite Technology Development Abuja	**533,847,448.00**	507,948,442.67	25,899,005.34	**244,790,941.56**	**263,157,501.11**	
367	Centre For Space Transport And Propulsion, Lagos	**240,900,652.00**	223,240,375.96	17,660,276.05	**174,953,878.65**	**48,286,497.31**	
368	Centre for Basic Space Science Nsukka	**211,061,525.00**	199,766,145.53	11,295,379.47	**155,991,760.22**	**43,774,385.31**	
369	Centre for Geodesy Geodynamics Toro - Bauchi	**187,119,757.00**	172,849,919.87	14,269,837.13	**133,406,542.95**	**39,443,376.92**	
370	Nigerian Building and Road Research Institute, Lagos	**307,967,937.00**	274,222,932.62	33,745,004.38	**179,881,620.12**	**94,341,312.51**	
371	Projects Development Institute, Enugu	**429,594,562.00**	341,639,877.27	87,954,684.73	**262,117,227.27**	**79,522,650.00**	
372	National Office of Technology Acquisition and Promotion, Abuja	**225,148,536.00**	194,159,123.77	30,989,412.23	**164,079,878.77**	**30,079,245.00**	
373	National Research Institute for Chemical Technology, Zaria	**433,360,157.00**	386,153,910.92	47,206,246.08	**259,287,570.57**	**126,866,340.35**	
374	National Institute for Trypanosomiasis Research, Kaduna	**381,787,635.00**	328,225,241.70	53,562,393.30	**295,718,406.14**	**32,506,835.55**	
375	Federal Institute for Industrial Research Oshodi	**662,341,502.00**	585,294,193.79	77,047,308.21	**443,094,004.79**	**142,200,189.00**	
376	Science Equipment Development Institute, Enugu	**411,702,555.00**	375,672,732.10	36,029,822.90	**208,352,753.83**	**167,319,978.27**	
377	Hydraulic Equipment Research Institute, Kano	**93,234,850.00**	82,598,488.30	10,636,361.70	**61,367,272.05**	**21,231,216.25**	

378	Engineering Materials Development Institute, Akure	**143,870,474.00**	128,876,638.75	14,993,835.25	**86,292,392.75**	**42,584,246.00**	
379	College of Chemical & Leather Technology, Zaria	**249,251,754.00**	218,598,003.34	30,653,750.66	**162,387,398.34**	**56,210,605.00**	
380	Nigerian Institute Of Science Laboratory Technology, Ibadan	**134,935,333.00**	120,831,581.67	14,103,751.33	**66,323,285.22**	**54,508,296.45**	
381	Power Equipment and Electrical Machine Dev. Centre, Okene	**72,330,933.00**	64,385,491.20	7,945,441.80	**45,525,491.95**	**18,859,999.25**	
382	National Centre for Remote Sensing, Jos	**363,086,898.00**	335,217,888.96	27,869,009.04	**263,338,570.51**	**71,879,318.45**	
383	Science Equipment Development Institute, Minna	**129,619,189.38**	129,619,189.38	0.00	**77,040,073.70**	**52,579,115.68**	
384	National Atomic Energy Commission	**759,878,074.00**	759,504,205.09	373,868.91	**448,284,488.59**	**311,219,716.50**	
385	Nigeria Communication Satellite Limited	**1,206,220,741.00**	1,132,898,283.66	73,322,457.34	**674,148,283.66**	**458,750,000.00**	
386	National Centre for Energy Research and Development - University of Ile-Ife	**55,070,366.00**	55,000,000.00	70,366.00		**55,000,000.00**	
387	National Centre for Energy Research & Dev. - Abubakar Tafawa Balewa Uni., Bauchi/Zaria	**50,000,000.00**	50,000,000.00	0.00		**50,000,000.00**	
388	National Centre for Renewable Energy Efficiency and Conservation - University of Lagos	**50,000,000.00**	50,000,000.00	0.00		**50,000,000.00**	
389	National Centre for Energy Research and Development - University of Benin	**62,360,410.51**	62,360,410.51	0.00		**62,360,410.51**	
390	ENERGY COMMISSION OF NIGERIA	**1,372,181,458.00**	519,047,468.90	853,133,989.10		**519,047,468.90**	
391	Galaxy BackBone Limited		0.00	0.00	**0.00**	**0.00**	
	TOTALS SCIENCE & TECHNOLOGY	**12,637,024,643.89**	**10,879,170,191.02**	**1,757,854,452.88**	**6,360,084,497.71**	**4,519,085,693.31**	**0.00**
	MINISTRY OF POWER						
392	NATIONAL RURAL ELECTRIFICATION AGENCY	984,419,511.79	861,829,090.74	122,590,421.05	456,218,408.83	405,610,682	
393	NIGERIAN ELECTRICITY REGULATORY COMMISSION	1,084,420,888.02	1,014,641,126.81	69,779,761.21	689,561,714.81	325,079,412	
394	ENERGY COMMISSION OF NIGERIA	1,372,181,458.10	687,386,330.29	684,795,127.81	687,386,330.29		
395	CENTRE FOR ENERGY RESEARCH - SOKOTO	1,802,825,500.00	52,825,500.00	1,750,000,000.00		52,825,500	
396	ENTER FOR ENERGY RESEARCH AND DEVELOPMENT, NSUKKA	55,440,000.00	55,440,000.00	0.00		55,440,000	
397	NATIONAL CENTRE FOR ENERGY RESEARCH RESEARCH AND DEVELOPMENT, UNIVERSITY OF ILORIN	55,000,000.00	0.00	55,000,000.00			
398	NATIONAL CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	50,000,000.00	0.00	50,000,000.00			

399	NATIONAL CENTRE FOR RENEABLE ENERGY EFFICIENCY AND CONSERVATION, UNIVERSITY OF LAGOS	50,000,000.00	0.00	50,000,000.00			
400	NATIONAL CENTRE FOR ENERGY RESEARCH AND ENVIRONMENT, UNIVERSITY OF BENIN	62,360,410.00	0.00	62,360,410.00			
401	MAMBILLA HYDRO ELECTRIC POWER PROJECT	-	0.00	0.00			
402	Niger Delta Power Holding Co Ltd (National Integrated Power Project)	125,000,001.00	125,000,001.00	0.00		125,000,001	
	TOTAL : MINISTRY OF POWER	**5,641,647,768.91**	**2,797,122,048.84**	**2,844,525,720.07**	**1,833,166,453.93**	**963,955,594.91**	**0.00**
	FEDERAL MINISTRY OF TRANSPORT						
403	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	313,747,403.60	281,148,397.39	32,599,006.21	173,588,699.68	107,559,698	
404	NIGERIA RAILWAY CORPORATION	2,510,799,703.68	2,080,821,421.28	429,978,282.40	1,977,816,565.48	103,004,856	
405	NATIONAL INLAND WATERWAYS AUTHORITY	371,232,071.20	311,152,279.60	60,079,791.60	267,036,045.53	44,116,234	
406	MARITIME ACADEMY OF NIGERIA, ORON	355,923,800.79	320,734,931.71	35,188,869.08	247,219,629.38	73,515,302	
407	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	250,000,000.00	249,999,999.99	0.01		250,000,000	
	TOTAL : FEDERAL MINISTRY OF TRANSPORT	**3,801,702,979.27**	**3,243,857,029.97**	**557,845,949.30**	**2,665,660,940.06**	**578,196,089.91**	**0.00**
	PETROLIUM RESOURCES						
408	PETROLEUM TRAINING INSTITUTE, EFFURUN	7,358,485,457.96	6,703,894,506.24	654,590,951.72	6,444,932,602.89	258,961,903	
409	NIGERIA NUCLEAR REGULATORY AUTHORITY	445,716,088.82	413,296,640.07	32,419,448.75	252,732,110.07	160,564,530	
410	PETROLEUM EQUALISATION FUND (MANAGEMENT) BOARD	-	0.00	0.00			
	TOTAL : PETROLIUM RESOURCES	**7,804,201,546.78**	**7,117,191,146.31**	**687,010,400.47**	**6,697,664,712.96**	**419,526,433.35**	**0.00**
	FEDERAL MINISTRY OF WORKS & HOUSING						
411	FEDERAL SCHOOL OF SURVEY, OYO	294,620,259.05	260,024,061.26	34,596,197.80	187,012,573.75	73,011,488	
412	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	117,751,121.34	99,588,634.59	18,162,486.75	73,168,510.59	26,420,124	
413	SURVEYOR COUNCIL OF NIGERIA	52,376,349.75	48,325,800.35	4,050,549.40	7,900,800.35	40,425,000	
		-					
	TOTAL : FEDERAL MINISTRY OF WORKS & HOUSING	**464,747,730.14**	**407,938,496.20**	**56,809,233.95**	**268,081,884.69**	**139,856,611.51**	**0.00**
	FEDERAL MINISTRY OF MINES AND STEEL						

414	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	90,948,173.33	82,945,441.54	8,002,731.79	26,179,648.58	56,765,793	
415	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	306,313,313.64	263,587,660.84	42,725,652.80	186,773,151.49	76,814,509	
416	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	389,036,964.49	343,068,658.64	45,968,305.85	250,431,516.14	92,637,143	
417	METALLURGICAL TRAINING INSTITUTE, ONITSHA	479,158,867.43	438,815,341.23	40,343,526.20	219,215,340.23	219,600,001	
418	African Iron and Steel Association	200,000,000.01	200,000,000.01	0.00		200,000,000	
	TOTAL : FEDERAL MINISTRY OF MINES AND STEEL	**1,465,457,318.90**	**1,328,417,102.26**	**137,040,216.64**	**682,599,656.44**	**645,817,445.83**	**0.00**
	FEDERAL MINISTRY OF AVIATION						
419	NIGERIAN METEOROLOGICAL AGENCY	2,758,415,942.05	2,311,359,870.54	447,056,071.50	2,056,801,342.50	254,558,528	
420	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY-ZARIA	3,115,130,320.03	3,003,295,318.58	111,835,001.45	1,029,468,269.58	1,973,827,049	
421	NIGERIA AIRSPACE MANAGEMENT AGENCY	-	0.00	0.00			
422	FEDERAL AIRPORT AUTHORITY OF NIGERIA	250,000,000.00	0.00	250,000,000.00			
423	ACCIDENT INVESTIGATION BUREAU	372,763,277.13	363,424,329.33	9,338,947.80	32,181,246.08	331,243,083	
	TOTAL : FEDERAL MINISTRY OF AVIATION	**6,496,309,539.21**	**5,678,079,518.45**	**818,230,020.76**	**3,118,450,858.16**	**2,559,628,660.30**	**0.00**
	FEDERAL MINISTRY OF ENVIRONMENT						
424	NATIONAL PARK HEADQUARTERS	214,563,694.38	200,270,950.38	14,292,744.00	55,270,950.38	145,000,000	
425	KAINJI NATIONAL PARK	232,742,760.50	203,612,265.30	29,130,495.20	134,728,540.30	68,883,725	
426	OLD OYO NATIONAL PARK	188,496,295.75	167,562,676.95	20,933,618.80	96,817,986.95	70,744,690	
427	CHAD BASIN NATIONAL PARK	159,936,500.13	144,022,162.33	15,914,337.80	73,603,812.33	70,418,350	
428	GASHAKA GUMTI NATIONAL PARK	207,603,076.38	187,179,621.38	20,423,455.00	94,458,479.38	92,721,142	
429	CROSS RIVER NATIONAL PARK	234,776,495.88	205,493,710.48	29,282,785.40	135,432,882.48	70,060,828	
430	KAMUKU NATIONAL PARK	125,101,879.13	115,388,531.73	9,713,347.40	44,924,231.73	70,464,300	
431	OKUMU NATIONAL PARK	125,632,975.00	115,939,407.00	9,693,568.00	44,832,752.00	71,106,655	
432	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	236,182,618.64	210,769,467.09	25,413,151.55	130,769,467.09	80,000,000	

433	FEDERAL COLLEGE OF FORESTRY - IBADAN	339,005,913.82	301,641,720.47	37,364,193.35	199,641,720.47	102,000,000	
434	FEDERAL COLLEGE OF FORESTRY - JOS	416,371,081.24	370,137,818.09	46,233,263.15	250,137,818.09	120,000,000	
435	FORESTRY RESEARCH INSTITUTE OF NIGERIA - IBADAN	1,112,011,725.03	1,010,132,811.22	101,878,913.80	573,183,405.85	436,949,405	
436	FORESTRY MECHANISATION COLLEGE - AFAKA	254,509,900.22	226,341,089.27	28,168,810.95	146,341,089.27	80,000,000	
437	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	455,373,309.15	431,217,388.53	24,155,920.62	130,909,950.53	300,307,438	
438	ENVIROMENTAL HEALTH OFFICERS REGISTRATION COUNCIL OF NIGERIA	177,635,804.48	177,633,614.63	2,189.85	32,633,614.63	145,000,000	
	TOTAL : FEDERAL MINISTRY OF ENVIRONMENT	**4,479,944,029.70**	**4,067,343,234.84**	**412,600,794.86**	**2,143,686,701.46**	**1,923,656,533.38**	**0.00**
	FEDERAL MINISTRY OF CULTURE & NATIONAL ORIENTATION						
439	NIGERIAN TOURISM DEVELOPMENT CORPORATION	1,147,692,467.97	1,095,804,473.02	51,887,994.95	229,148,986.02	866,655,487	
440	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	1,792,008,828.00	1,538,253,919.80	253,754,908.20	1,162,783,459.80	375,470,460	
441	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	533,172,703.35	515,141,618.76	18,031,084.60	112,560,775.65	402,580,843	
442	NATIONAL TROUPE OF NIGERIA	166,537,960.92	152,828,168.77	13,709,792.15	52,574,798.07	100,253,371	
443	NATIONAL THEATRE	265,532,276.20	238,687,210.41	26,845,065.80	113,325,438.70	125,361,772	
444	NATIONAL INSTITUTE OF HOSPITALITY AND TOURISM DEV. STUDIES	671,810,019.33	591,170,275.73	80,639,743.60	449,052,595.73	142,117,680	
445	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	428,938,176.97	389,944,591.91	38,993,585.06	209,253,201.91	180,691,390	
446	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES- JOS	48,081,035.00	43,158,276.60	4,922,758.40	22,767,757.60	20,390,519	
447	HOTEL AND CATERING SCHOOL - BENIN	22,037,703.68	19,600,937.48	2,436,766.20	13,998,676.28	5,602,261	
448	HOTEL AND CATERING SCHOOL - ENUGU	19,396,905.23	17,640,223.23	1,756,682.00	10,043,758.15	7,596,465	
449	HOTEL AND CATERING SCHOOL - LAGOS	30,885,569.73	27,707,348.93	3,178,220.80	18,196,903.05	9,510,446	
450	HOTEL AND CATERING SCHOOL - KADUNA	26,587,099.95	23,839,655.95	2,747,444.00	15,727,412.70	8,112,243	
451	NATIONAL ORIENTATION AGENCY	3,505,429,786.00	2,696,435,681.00	808,994,105.00	2,081,489,741.00	614,945,940	
452	National Council of Arts and Culture	566,740,156.47	566,740,156.47	0.00	276,740,156.47	290,000,000	
453	National Gallery of Art	745,301,629.67	745,301,629.67	0.00	333,257,737.00	412,043,893	
454	National War Museum, Umuahia	10,721,887.29	10,721,887.29	0.00	7,718,690.02	3,003,197	

		-					
	TOTAL : FED. MINISTRY OF CULTURE & NAT. ORIENTATION	**9,980,874,205.74**	**8,672,976,055.00**	**1,307,898,150.74**	**5,108,640,088.13**	**3,564,335,966.87**	**0.00**
	NATIONAL PLANNING COMMISSION						
455	NIGERIAN INSTITUTE OF SOCIAL AND ECONOMIC RESEARCH	569,689,981.42	503,371,304.77	66,318,676.65	364,780,059.27	138,591,246	
456	CENTRE FOR MANAGEMENT DEVELOPMENT	414,611,469.08	362,287,811.41	52,323,657.67	286,254,720.46	76,033,091	
	NATIONAL PLANNING COMMISSION	**984,301,450.50**	**865,659,116.18**	**118,642,334.32**	**651,034,779.73**	**214,624,336.46**	**0.00**
	NATIONAL SPORTS COMMISSION						
458	THRO NATIONAL SPORTS COMMISSION(NFF &NIS)	1,851,973,977.30	1,851,969,821.63	4,155.67			1,851,969,821.63
	TOTAL : NATIONAL SPORTS COMMISSION	**1,851,973,977.30**	**1,851,969,821.63**	**4,155.67**	**0.00**	**0.00**	**1,851,969,821.63**
	OTHER AGENCIES						
460	ICPC	**1,887,421,094.00**	1,756,873,524.17	130,547,569.83	**905,910,266.40**	**850,963,257.77**	
461	OFFICE OF THE NATIONAL SECURITY ADVISER	**32,711,163,157.00**	32,711,163,152.00	5.00	**22,461,163,152.00**	**10,250,000,000.00**	
462	FISCAL RESPONSIBILITY COMMISSION	**642,050,000.00**	475,383,333.34	166,666,666.66	**83,333,333.33**	**392,050,000.01**	
463	INFRASTRUCTURE CONCESSION REGULATORY COMM (SUPP BDGT)	**500,000,000.00**	0.00				
	TOTAL-OTHER AGENCIES	**35,740,634,251.00**	**34,943,420,009.51**	**297,214,241.49**	**23,450,406,751.74**	**11,493,013,257.78**	**0.00**
	GRAND TOTAL SUBVENTION	**530,916,229,016.41**	**438,963,297,924.24**	**91,554,974,612.18**	**336,492,779,949.14**	**93,443,607,366.45**	**9,026,910,608.65**

NOTE 21

TRANSFER FROM CONSOLIDATED REVENUE FUND (CRF) TO CAPITAL DEVELOPMENT FUND (CDF) FOR CAPITAL PROJECTS.

(ACCORDING TO SUPERVISING MDAS)

S/N	MINISTRY/DEPARTMENT	AMOUNT OF FUNDING
		₦
1	NATIONAL PLANNING COMMISSION	2,211,359,345.43
2	PRESIDENCY AND NATIONAL SECURITY ADVISER	36,383,869,116.53
3	NATIONAL ASSEMBLY	5,416,235,791.67
4	FEDERAL MINISTRY OF YOUTH DEVELOPMENT	2,643,433,530.45
5	POLICE AFFAIRS AND POLICE COMMANDS	13,322,301,233.79
6	MINISTRY OF WOMEN AFFAIRS	2,011,927,230.05
7	MINISTRY OF AGRICULTURE & WATER RESOURCES	115,954,374,023.61
8	OFFICE OF THE AUDITOR-GENERAL FOR THE FED.	156,459,340.00
9	INDEPENDENT CORRUPT PRACTICES COMMISSION	201,149,769.84
10	MINISTRY OF DEFENCE	38,883,477,145.46
11	NATIONAL POPULATION COMMISSION	360,910,203.03
12	MINISTRY OF EDUCATION	23,719,577,628.22
13	FEDERAL CAPITAL TERRITORY ADMINISTRATION	51,767,236,907.75
14	MINISTRY OF FOREIGN & INTER GOVT. AFFAIRS	13,539,093,727.95
15	MINISTRY OF FINANCE	2,823,722,165.54
16	MINISTRY OF HEALTH	24,509,417,924.70
17	MINISTRY OF COMMERCE & INDUSTRY	3,683,136,098.63
18	MINISTRY OF INFORMATION & COMMUNICATION	1,726,366,619.14
19	MINISTRY OF INTERIOR	7,744,410,199.60
20	OFFICE OF THE HEAD OF SERVICE OF THE FED.	3,261,458,840.21
21	MINISTRY OF JUSTICE	609,778,546.02
22	MINISTRY OF LABOUR & PRODUCTIVITY	690,365,341.17
23	MINISTRY OF POWER	10,143,106,693.50
24	MINISTRY OF SCIENCE AND TECHNOLOGY	12,118,036,544.64
25	NATIONAL SPORTS COMMISSION	3,142,402,962.52
26	MINISTRY OF TRANSPORT	22,587,206,650.81
27	MINISTRY OF PETROLEUM	6,088,413,077.07
28	MINISTRY OF WORKS & HOUSING	99,382,926,917.09
29	MINISTRY OF MINES & STEEL DEVELOPMENT	2,924,588,320.77
30	MINISTRY OF AVIATION	10,398,201,081.40
31	NATIONAL WAGES & SALARIES COMMISSION	177,245,086.98
32	MINISTRY OF ENVIRONMENT	5,018,266,532.47
33	MINISTRY OF TOURISM, CULTURE & NAT. ORIENTATION	4,072,133,701.73
34	CODE OF CONDUCT BUREAU	59,673,260.00
35	FEDERAL CIVIL SERVICE COMMISSION	93,176,992.30
36	FEDERAL CHARACTER COMMISSION	81,876,773.24
37	INDEPENDENT NATIONAL ELECTORAL COMMISSION	1,722,527,865.79
38	REV. MOB. ALLOCATION COMMISION	344,711,080.92
39	MINSTRY OF NIGER DELTA AFFAIRS	31,943,273,606.41
40	CODE OF CONDUCT TRIBUNAL	254,122,125.15
41	NIGER DELTA DEVELOPMENT COMMISSION	51,317,568,108.50
42	UNIVERSAL BASIC EDUCATION COMMISSION	39,303,000,000.00
43	FISCAL RESPONSIBILTY COMMISSION	147,166,223.54
44	NATIONAL JUDICIAL COUNCIL & ALL FEDERAL COURTS	35,683,271,784.87
45	FEDERAL INLAND REVENUE SERVICE	15,585,137,751.00
46	NIGERIA CUSTOMS SERVICE	5,824,075,946.00
47	CAPITAL SUPPLEMENTATION	150,970,432,140.69
	TOTAL	**861,002,601,956.17**

NOTE 22

SCHEDULE OF CAPITAL SUPPLEMENTATION
FOR THE YEAR ENDED 31ST DECEMBER, 2009

		A	B	C=A+B	D	E=C-D	
		ORIGINAL/INITIAL BUDGET 2009 ₦	SUPPLEMENTARY BUDGET 2009 (1& 2) ₦	FINAL BUDGET 2009 ₦	ACTUAL ₦	SAVINGS/ (EXCESS EXP.) ₦	REMARKS
	CAPITAL SUPPLEMENTATION						
1	ADJUSTMENT TO CAPITAL COSTS	1,100,000,000.00		1,100,000,000.00	3,342,029,964.00	-2,242,029,964.00	
2	COUNTERPART FUNDING	3,400,000,000.00		3,400,000,000.00	3,400,000,000.00	0.00	
3	QUICK WINS (2008)	19,700,000,000.00		19,700,000,000.00	19,700,000,000.00	0.00	
4	QUICK WINS (2009)-SENATE	5,450,000,000.00		5,450,000,000.00	5,450,000,000.00	0.00	
5	QUICK WINS (2009)-HOUSE OF REP.	11,520,000,000.00		11,520,000,000.00	11,520,000,000.00	0.00	
6	CONSULT	530,000,000.00		530,000,000.00	530,000,000.00	0.00	
7	CONDITIONAL GRANTS AND SOCIAL SAFETY NETS (MDGS)	32,600,000,000.00		32,600,000,000.00	32,600,000,000.00	0.00	
8	MDG. MONITORING AND EVALUATION (OSSAP)	2,000,000,000.00		2,000,000,000.00	2,000,000,000.00	0.00	
9	CAPACITY BUILDING	0.00		0.00	0.00	0.00	
10	PROV. OF INFRAST.(BANDWITH BY GALAXY BACKBONE PLC)	2,700,000,000.00		2,700,000,000.00	2,700,000,000.00	0.00	
11	DEV. OF BAKKASI LGA (RESETT. OF BAKASSI RETURNEES)	600,000,000.00		600,000,000.00	600,000,000.00	0.00	
12	ADD. PROV. FOR NIGERIA SAT-2		2,400,000,000.00	2,400,000,000.00	0.00	2,400,000,000.00	
13	CAP. SUPPLEMENTATION (SENATE)		700,000,000.00	700,000,000.00	470,000,000.00	230,000,000.00	
14	CAP. SUPPLEMENTATION (HOUSE OF REP.)		1,300,000,000.00	1,300,000,000.00	1,652,000,000.00	-352,000,000.00	
15	POST-AMNESTY INTERVENTION IN NIGER-DELTA		114,000,000,000.00	114,000,000,000.00	0.00	114,000,000,000.00	
16	PUBLIC MASS TRANSIT(REVOLVING FUND TO PRO. MV)		10,000,000,000.00	10,000,000,000.00	0.00	10,000,000,000.00	
17	POVERTY ALLIEVATION INTERVENTIONS (GRANTS)		1,500,000,000.00	1,500,000,000.00	1,200,000,000.00	300,000,000.00	**NAPEP/SMEDAN/NDE**
18	MASS TRANSIT FOR HIGHER INSTITUTIONS		2,000,000,000.00	2,000,000,000.00	0.00	2,000,000,000.00	
19	TEXTILES, COTTON & GARMENTS RESUSCT SCHEME		10,000,000,000.00	10,000,000,000.00	10,000,000,000.00	0.00	
20	BANK OF INDUSTRY(EQUITY CONTRIBUTION)		4,000,000,000.00	4,000,000,000.00	0.00	4,000,000,000.00	**Classified as FGN Investments**
21	NERFUND: SME SUPPORT		2,000,000,000.00	2,000,000,000.00	0.00	2,000,000,000.00	
22	NEXIM: EXPORT STIMULATING SCHEME		3,000,000,000.00	3,000,000,000.00	0.00	3,000,000,000.00	
	MDAS CAP. CLASSIFIED AS CAP. SUPPLEMENTATION						
23	AGRICULTURE & WATER RESOURCES			0.00	17,670,000,000.00		
24	MINISTRY OF WOMEN AFFAIRS			0.00	220,000,000.00		
25	COURT OF APPEAL, ABUJA			0.00	469,000,000.00		
26	FEDERAL MINISTRY OF INF & COMMUNICATION			0.00	112,000,000.00		
27	MINISTRY OF POWER			0.00	2,274,000,000.00		
28	NATIONAL SPORTS COMMISSION			0.00	4,640,000,000.00		
29	CODE OF CONDUCT BUREAU			0.00	350,000.00		
30	SCIENCE & TECHNOLOGY				1,386,000,000.00		
31	PRESIDENCY (+SGF+NSA)				28,987,885,953.15		
32	FISCAL RESPONSIBILTY COMMISSION				47,166,223.54		
	TOTAL:-	**79,600,000,000.00**	**150,900,000,000.00**	**230,500,000,000.00**	**150,970,432,140.69**	**135,335,970,036.00**	

NOTE 23

STATUTORY TRANSFERS FROM THE CONSOLIDATED REVENUE FUND (CRF) FOR CAPITAL DEVELOPMENT IN 2009

S/N	COMMISSION/AGENCY	APPROVED BUDGET	AMOUNT
		₦	₦
1	UNIVERSAL BASIC EDUCATION COMMISSION	39,303,277,005.00	39,303,000,000.00
2	NIGER DELTA DEVELOPMENT COMMISSION	51,317,568,109.00	51,317,568,108.50
	TOTAL	**90,620,845,114.00**	**90,620,568,108.50**