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, 2011

THE AUDITOR-GENERAL FOR THE FEDERATION

HEADQUARTERS:
Plot 849 Koforidua Street,
Off Michael Okpare Street,
Zone 2 Wuse,
P.M.B. 128, Garki Abuja, Nigeria.
Tel: 09-5237794, 5235752
Fax: (234) 9-5231496

LAGOS OFFICE:
5, Sir Mobolaji Bank Anthony Street,
P.M.B 12503,
Lagos, Nigeria.
Tel: (01) 2632335

Ref: NC/AR.2011/CONF.VOL.1/2

Date 27th DEC. 2012

His Excellency,
The Hon. Speaker,
House of Representatives,
National Assembly Complex,
Three Arms Zone,
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, 2011

In accordance with Section 85(2), (4) and (5) of the Constitution of the Federal Republic of Nigeria, 1999, I am pleased to submit to His Excellency, the Hon. Speaker, House of Representatives, two copies of my Annual Report on the Accounts of the Government of the Federation of Nigeria for the year ended 31st December, 2011.

Please, accept the assurances of my highest regards.

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

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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, 2011

The Accounts of the Government of the Federation of Nigeria for the year ended 31st December, 2011, have been examined in accordance with Section 85(2) 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 12 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 2011 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, 2011 and of the financial transactions for the fiscal year ended on that date subject to the observations contained in my Domestic Report dated 27th December **2012**.

S. T. UKURA, ***FCA***
Auditor-General for the Federation

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

27th December **2012**

SECTION 1

INTRODUCTION

1.0 INTRODUCTION

1.1 I am required by Section 85(5) of the Constitution of the Federal Republic of Nigeria 1999 to submit my Report on the audit of the Accountant-General's Financial Statements to the National Assembly, within 90 days of the receipt of the Statements from the Accountant-General of the Federation. The Financial Statements of the Federation for the year ended 31st December, 2011 were first submitted to me by the Accountant-General of the Federation on 10th June, 2012 and resubmitted on 17th October, 2012. In accordance with Section 85(2) and (4), I have examined and certified the accounts, subject to the comments and observations contained in this Report.

1.2 **Government Statutory Corporations, Companies, Commissions, etc**:
The Financial Statements of Government Statutory Corporations, Companies, Commissions etc, otherwise called Parastatals are not presently included in the Financial Statements of the Federation and hence are not audited by my Office.

However, in accordance with Section 85(3) (b) of the 1999 Constitution, their annual accounts and auditor's reports thereon shall be submitted to me for my comments. One hundred and sixty-three (163) of such financial statements submitted by 68 parastatals and relating to the period 2003 – 2010, were reviewed and my comments on them forwarded to the National Assembly, between January and September, 2012. Eighty-four (84) parastatals were observed to have not submitted any account since they were established. Thirty-six (36) parastatals have not submitted their accounts for more than ten (10) years while fifty-eight (58) others have not submitted any account for my comments for between five (5) and ten (10) years.

The flagrant violation of this constitutional obligation by these parastatals is quite worrisome. I therefore enjoin the Public Accounts Committees to assist in enforcing strict compliance with this constitutional provision.

1.3 **Public Accounts Committees**
My Report on the accounts of the Federation for the year ended 31st December, 2010 was submitted to the National Assembly on 25th January, 2012. The Public Accounts Committees of both Houses of the National Assembly have since their inauguration, been working assiduously to clear the backlog of Audit Reports awaiting consideration. The Senate has been conducting public hearing sessions on my Report for the year ended 31st December, 2008 while the House of Representatives has been sitting on my Reports for the financial years 2003 – 2009. Their untiring efforts have generally led to improvements in the disposition of Accounting Officers towards my audit observations and queries.

1.4. Response To Audit Queries

As stated above, modest improvement was recorded in responses by Ministries and Agencies to audit queries emanating from my Office. The MDAs seem to have been jolted to their responsibilities by the regular summons for appearance before the Public Accounts Committees of both the Senate and House of Representatives to defend audit queries raised against them by my Office. This is an improvement over the situation in the past where no responses were received to my observations.

However, despite the modest improvement recorded, many Accounting Officers are still ignoring the provision of Financial Regulation 3101 which stipulates that Any Accounting Officer or Public Officer who fails to give satisfactory explanations to the audit queries within the stipulated time as indicted in the provisions of this chapter of the Regulations shall be sanctioned accordingly as provided for in the chapter.

1.5 This Report is divided into 12 sections including Introduction which forms Section 1. The other sections are stated below:-

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

1.6 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 3: **Federation Account**

1.7 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 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, Ministry of Foreign Affairs and the residents of the Federal Capital Territory, Abuja. This section contains observations made in the course of the audit of this "account".

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

1.8 This Section covers cases of losses of cash, stores etc. arising from theft, fraud, negligence, inadequate security and breaches of financial and other extant regulations that have come to the notice of this Office since the date of my last Report. ***27*** Ministries, Departments and Agencies (MDAs) were captured.

1.9 ***Section 5:*** **Ministries, Departments and Agencies**

This Section contains observations raised on the Accounts and Records of ***35*** core Ministries and Government Departments as well as ***26*** Embassies and High Commissions.

1.10 ***Section 6:*** **Legislative, Judiciary and Security Sector**

This Section contains observations made on the Accounts of the Judiciary, Courts, the National Assembly, the Police, the Military and other Security Agencies. ***18*** of such agencies have been reported on in this Report.

1.11 ***Section 7:*** **FCT and Area Councils**

This Section contains observations made on the Accounts of the Federal Capital Territory Administration and its Agencies, including the six (6) Area Council Administrations.

1.12 ***Section 8*** **Programme and Performance Audit**

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. ***21*** Government Agencies are reported on in this Report.

1.13 ***Section 9:*** **Periodic Checks of Statutory Bodies**

This Section contains observations arising from the periodic check conducted on various bodies in compliance with Section 85(4) of the Constitution of the Federal Republic of Nigeria, 1999. The report covers ***27*** government statutory corporations, commissions, authorities and agencies.

1.4 ***Section 10:*** ***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 ***27*** organizations.

ACKNOWLEDGEMENTS

SECTION 11: APENDICES

SECTION 12: ACCOUNTANT-GENERAL'S FINANCIAL STATEMENTS AND NOTES TO THE ACCOUNTS (REPRODUCED)

SECTION 2

COMMENTS ON FINANCIAL STATEMENTS

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 7th June, 2012 and re-submitted on the 17th October, 2012.The submissions in June and September, 2012 contravenes Section 49(1) and (2) of the Fiscal Responsibility Act 2007, which states that:-

i. "The Federal Government shall publish their audited accounts not later than six (6) months following the end of the financial year.

ii. Federal Government shall, not later than two years following the commencement of this Act and thereafter, not later than 7 months following the end of each financial year, consolidate and publish in the mass media, the audited accounts for the previous year."

This section, particularly section 49 (2) meant that if the Accountant-General of the Federation was to comply with the Law in reference to sub-section 2, he should have submitted the Financial Statements to my Office on or before April, 2012 considering my responsibility under section 85(5) of 1999 Constitution.

2.02 The Accountant-General of the Federation had been requested to explain the late submission of the Financial Statements to my Office, which makes it impossible for the Federal Government to comply with Section 49(1) and (2) of the Fiscal Responsibility Act 2007.

2.03 STATEMENT OF ASSETS AND LIABILITIES – No. 2

During the audit examination of the Statement of Assets and Liabilities as at 31st December, 2011 (Statement No. 2.0), the following observations were made:-

ASSETS

2.04 Liquid Assets

2.05 Non Investing of the Amounts in Ecological, Stabilization and Development of Natural Resources

It has been observed over the years that the amounts in the following Funds i.e. Ecological, Stabilization and Development of Natural Resources were never invested. Audit evidences showed that the Funds always have favourable balances at the end of each year, this ordinarily demands that it's economically beneficial to invest the amounts in these funds and the interest accruing from this action would reduce the level of domestic debts now in trillion. Because, the amounts of Federal Government Bond floated with the accrued charges and the effect on CRF balances would have reduced. Also the interest accruing from investing the balances and inflows from Federation Accounts to the three funds of Stabilization, Ecological and Development

Natural Resources Funds, would result in more funds for use by the three tiers of Governments.

2.06 The Accountant-General of the Federation had been requested to urgently take action to invest the amounts in Stabilization, Ecological and Development Natural Resources Funds which were idle over the years.

2.07 **Non Compliance with Pension Reform Act 2004 on Retirement Benefit Bond Redemption Fund**

In the audit examination of Retirement Pension Redemption Fund the following observation were made:

i. The total amount of Fifty four billion, two hundred and seventy five million, two hundred and thirty two thousand, eight hundred and forty seven Naira and fifty kobo (N54,275,232,847.50) as detailed below was paid in 2011 into Redemption Fund Account with Central Bank of Nigeria (CBN) opened in favour of National Pension Commission, contrary to Section 29 (1) of the Pension Reform Act, 2004.

Date	Month	Amount	Remarks
		₦	
_	January	00.00	No Payment
_	February	00.00	No Payment
_	March	00.00	No Payment
13/04/2011	April	6,030,581,427.50	
19/05/2011	May	6,030,581,427.50	
22/05/2011	June	6,030,581,427.50	
_	July	00.00	No Payment
11/08/2011 11/08/2011	August	6,030,581,427.50 6,030,581,427.50	Two Payments
_	September	00.00	No Payment
14/10/2011	October	6,030,581,427.50	
_	November	00.00	No Payment
14/12/2011 19/12/2011 29/12/2011	December ,, ,,	6,030,581,427.50 6,030,581,427.50 6,030,581,427.50	Three Payments
	Total	**54,275,232,847.50**	

ii. Also the correct amount of Fifty four billion, two hundred and seventy five million, two hundred and thirty two thousand, eight hundred and forty seven Naira and fifty kobo (N54,275,232,847.50) could not be cash balance of Funds of FGN, since the requirement of the Act Section 29 (1) is to show the investments portfolio which the funds had been put into.

iii. The balance of One hundred and forty-five billion, five hundred and seventy-five million, one hundred and forty-four thousand, two hundred and eighty-seven Naira and twenty-seven kobo (N145,575,144,287.27) representing Pension Bond Redemption Fund, which was a charge on the Consolidated Revenue Fund. Section 29(3) of the 2004 Pension Reform Act which states that "the amount in the Redemption Funds shall be used by the Central Bank of Nigeria to redeem any retirement benefit bonds issued pursuant to Section 12(1) of this Act". By the virtue of this section of the Act, it means the amount of One hundred and forty-five billion, five hundred and seventy-five million, one hundred and forty-four thousand, two hundred and eighty-seven Naira and twenty-seven kobo (N145,575,144,287.27) in this Fund as a liability on the Federal Government also the term Bond ought to be reflected as liability rather than as an asset.

iv. According to Note 12, along with the remark therein, it was stated that "the funds paid into Pension Redemption Fund (item 24) was invested up to 2010, however, the investments were recouped at maturity and the cash was reported available with Central Bank of Nigeria (CBN) for Pension Redemption.

v. The true position was that the sum of Two hundred and seventeen billion, nine hundred and forty two million, six hundred and twenty one thousand, four hundred and eighteen Naira and seventy five kobo (N217,942,621,418.75) as detailed below of which the sum of Fifty four billion, two hundred and seventy five million, two hundred and thirty two thousand, eight hundred and forty seven Naira and fifty kobo (N54,275,232,847.50) was included is a Liability on Federal Government rather than cash balance shown under Assets.

Year	Amount ₦	Remarks
2004	NIL	No Payment for 6 months
2005	NIL	No payment 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	-
2010	54,217,388,574.25	-
2011	54,275,232,847.50	No Payment for 3 months
TOTAL	**217,942,621,418.75**	-

vi. The above analysis showed that the sum of Two hundred and seventeen billion, nine hundred and forty two million, six hundred and twenty one thousand, four hundred and eighteen Naira and seventy five kobo (N217,942,621,418.75) paid from CRF Accounts into the Retirement Benefit Bond Redemption Fund had no evidence of investment ledger or information in the Office of the Accountant-General, in respect of investments from the funds from 2004 to date.

vii. It was also noted that the Nigeria Customs Service and Federal Inland Revenue Service are 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 Nigeria Customs Services and Federal Inland Revenue Service (FIRS) respectively.

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

2.10 The Accountant-General had been required to provide:-

i) The investments ledgers maintained for the Fund from 2006 to 2010

ii) Explanation for non-contribution to the fund by NCS and FIRS.

iii) Explanation for non-payments for the three months from January to March 2011 totalling Eighteen billion, ninety one million, seven hundred and forty four thousand, two hundred and eighty three Naira and fifty nine kobo (N18,091,744,283.59). This resulted into under funding because the Appropriation Act made provision for the sum of Sixty eight billion, six hundred and sixty four million, forty six thousand, eight hundred and sixteen Naira (N68,664,046,816.00).

iv) The cause of non-compliance by Nigeria Customs Services and Federal Inland Revenue Service (FIRS) with the Act that came into effect eight (8) years ago should be explained, especially with the observations in the previous years' reports.

2.11 **Inflow of N599,748,743,315.64 and Disbursements (Expenditure) of N330,896,376,821.13 from the 24 Funds and Levies Note 12**

2.12 **Inflow of N599,748,743,315.64**

Audit examination of Note 12 of the Financial Statement showed that:

i) There was a total inflow of Five hundred and ninety nine billion, seven hundred and forty eight million, seven hundred and forty three thousand, three hundred and fifteen Naira and sixty four kobo (N599,748,743,315.64) into seventeen (17) out of the twenty four (24) Funds and Levies. It was, however, not

possible to confirm the individual inflows into the seventeen (17) Accounts, because the Bank Statement were not produced for audit.

ii) Seven of the Accounts in Note 12 as listed below had no inflow which is considered worrisome, considering the sources and purposes of these levies and Fund.

- 10% Cocoa Levy
- 5% Sugar Development Levy
- Service Charge Pool Account
- EFCC Recovery Fund
- IMPL Committee on FGN Landed
- Privatisation Proceeds Account
- Cheque Operational Account

iii) In the same vein two (2) of the Accounts shown in Note 12 as listed below had low inflows compared with outflows, which showed low level of collections in the management of the levies and funds.

- NESS Levy
- 10% Steel Pool Levy Account

The inference is that the objectives of establishing the levies and funds will be impossible to achieve.

2.13 **Disbursements of N330,896,376,821.13**

In the examination of the Bank Statements of the Consolidated Revenue Fund (CRF) it was observed that:

i) The sum of Three billion, twenty five million, five hundred thousand Naira (N3,025,500,000.00) was credited on 23rd of August, 2011 into the CRF, representing money from privatization proceeds, whereas, the table in Note 12 showed no outflow from this Account in the year under review. In the light of this evidence, NIL figures for disbursement could not be correct.

ii) The Bank Statements or Statements of Affairs of each of the levies and Funds were not made available for audit.

iii) There was no evidence of the authority for the expenditure (disbursements) on the sum of Three hundred and thirty billion, eight hundred and ninety six million, three hundred and seventy six thousand, eight hundred and twenty on Naira and thirteen kobo (N330,896,376,821.13), by way of Appropriation Act from the National Assembly.

2.14 The Accountant-General had been required to provide:

i) The sources of the individual inflow figures in respect of each of the Funds and Levies.

ii) The Bank Statements from January 2011 to December 2011 of all the twenty four (24) Funds and Levies should as a matter of urgency be produced for audit examinations.

iii) Explanation for the reasons for non-collection of the levies into each of the seven accounts that had no inflow and their Bank Statements from January 2011 to December 2011.

iv) Explanation is required for no figure of outflow from privatization Proceeds Accounts despite the evidence of the sum of Three billion, twenty five million, five hundred thousand Naira (N3,025,500,000.00) in the CRF as credit, meaning debit in the privatization Accounts.

v) Bank Statements and Statements of Affairs of the Privatization Proceeds Accounts.

vi) The Appropriation Act for the sum of Three hundred and thirty billion, eight hundred and ninety six million, three hundred and seventy six thousand, eight hundred and twenty on Naira and thirteen kobo (N330,896,376,821.13) and the utilization which represent total disbursements from the 24 Funds and Levies should be produced for audit.

2.15 **Borrowed Money From Special Accounts - N15,000,000,000.00**

It was observed that the sum of Fifteen billion Naira (N15,000,000,000.00) as detailed below was borrowed from three special accounts for "offsetting part of liabilities owed Ex- staff of NITEL/M-TEL". This action amounted to abuse and miss-application of funds.

		N
10% Levy on Rice Importation Acct	.	10,000,000,000.00
Cigarette Levy Account		3,000,000,000.00
30% Sanitary Wares Levy Account		2,000,000,000.00
TOTAL		**N15,000,000,000.00**

2.16 Also audit examination of the under-listed mandates, revealed abuse and miss-application of funds in 10% Rice Levy Account maintained in CBN. The expenditure in the sum of Seven billion five hundred and fifty eight million, three hundred and fifty seven thousand, three hundred and fifteen Naira and fifty five kobo (N7,558,357,315.55) as listed below in favour of Plateau State Government by Federal Government on behalf of Nasarawa State Government from 10% Rice Levy Account. This meant that a total of sven billion five hundred and fifty eight million, three hundred and fifty seven thousand, three hundred and fifteen Naira

and fifty five kobo ₦7,558,357,315.55 was disbursed/ borrowed from the 10% Rice Levy Account in 2011 which amounted to miss- application and abuse of the Fund, because the payments were at variances with the purpose and beneficiaries of the Fund.

Analysis of Wrong Payments from 10% Rice Levy Accounts

S/N	BENEFICIARY	MANDATES	PURPOSE	AMOUNT
i	Plateau State Govt.	FD/LP2011/131/1/58/DF of 19/10/11	O/S Balance by Federal Govt. on behalf of Nasarawa State Govt. to Plateau State as a refund of $50,389,488.77	₦2,558,357,315.55
ii	Plateau State Govt.	FD/LP2011/131/1/40/DF of 23/5/11	After entire conduct of his balances of the two states with regard to London Club debit exit payments	₦5,000,000,000.00
	Total			**₦7,558,357,315.55**

2.17 Mandate reference number FD/LP2011/131/1/58/DF of 19th of October 2011, the sum of Two billion five hundred and fifty eight million, three hundred and fifty seven thousand, three hundred and fifteen Naira and fifty five kobo (N2,558,357,315.55), stated clearly that the purpose of payment was "the final payment of outstanding balance by the Federal Government of Nigeria on behalf of Nasarawa State Government to Plateau State Government as a refund of US$50,389,048.77 after exist reconciliation of the liabilities of the two states with regard to the London Club debit exit payment". The loan was deducted from Nasarawa State Government monthly statutory allocation with effect from June 2011.

The inference of the mandate was that Federal Government born the liabilities of another State. How come Federal Government paid this amount on behalf of Nassarawa State Government, when it was stated that the loan was deductable from the State Allocation? By implication this should have been Federation Account Allocation matter. Or deductions were made but not remitted to the appropriate state or account.

2.18 The Accountant-General had been required to:-

i) Provide the amount of previous payments made to Plateau State Government with the mandate reference numbers, showing the accounts debited and the Appropriation Act for the sum of Two billion five hundred and fifty eight million, three hundred and fifty seven thousand, three hundred and fifteen Naira and fifty five kobo (N2,558,357,315.55) paid out 10% Rice Levy Account.

ii) Explanation why the sum of Seven billion five hundred and fifty eight million, three hundred and fifty seven thousand, three hundred and fifteen Naira and fifty five kobo (₦7,558,357,315.55) was paid to the Plateau State Government by Federal Government on behalf of Nasarrawa State Government from the 10% Levy Rice Importation Account and evidence of such payment be made available for audit.

iii) Evidence that recoveries were earlier made from allocation to Plateau State government and accounts into which such deductions were made, and what happened to the said sums.

2.19 **Disbursements from Levies More than the Available Amounts in the Accounts**

The amounts of Nine hundred and ten million, six hundred and ninety seven thousand, two hundred and fifty Naira and sixty seven kobo (N910,697,250.67) and Sixteen billion, nine hundred and seventy six million, one hundred and two thousand, one hundred and sixty six Naira and ninety kobo (N16,976,102,166.90) disbursed from 5% Sugar Development Levy and NESS Levy respectively as detailed below were more than the amount available in each of the account, resulting in a deficit balances of Four hundred and ninety six million, three hundred and ninety seven thousand, six hundred and eighty three Naira and twenty two kobo (N496,397,683.22) and Twelve billion, eight hundred and ninety seven million, nine hundred and nineteen thousand, seven hundred and seventy Naira and thirty one kobo (N12,897,919,770.31) respectively. These deficit balances amounted to an overdrawn account. The sources of the extra disbursements of Four hundred and ninety six million, three hundred and ninety seven thousand, six hundred and eighty three Naira and twenty two kobo (N496,397,683.22) and Twelve billion, eight hundred and ninety seven million, nine hundred and nineteen thousand, seven hundred and seventy Naira and thirty one kobo (N12,897,919,770.31) from 5% Sugar Development Levy and NESS Levy respectively are doubtful.

Over Disbursement from 5% Sugar Levy and NESS Accounts

Levy	Closing Balance as at 31/12/11	Disbursement for the year	Inflow for the year	Balance as at 31st December 2010
5% Sugar Dev. Levy	(496,397,683.22)	910,697,250.67	-	414,299,567.45
NESS	(12,897,919,770.31)	16,976,102,166.90	2,055,393,897.57	2,022,788,499.02
TOTAL	**- 13,394,317,453.53**	**17,886,799,417.57**	**2,055,393,897.57**	**2,437,088,066.47**

2.20 The Accountant-General had been required to provide:

i) The sources of the sums of Four hundred and ninety six million, three hundred and ninety seven thousand, six hundred and eighty three Naira and twenty two kobo (N496,397,683.22) and Twelve billion, eight hundred and ninety seven million, nine hundred and nineteen thousand, seven hundred and seventy Naira and thirty one kobo (N12,897,919,770.31) disbursed over the amounts available in the bank in respect of each of the levies should be explained.

ii) The authority for the overdrawn of the 5% Sugar Development Levy and NESS Levy Accounts should be produced for audit verification.

iii) Explanation for the possibilities of the overdrawn Accounts of the two Levies without overdraft from Central Bank of Nigeria.

iv) The Bank Statements in respect of NESS and 5% Sugar Levy accounts.

2.21 **Cash Balances with Federal Pay Offices N984,977,714.36-Note 13**

Included in the above figure as detailed in Note 13 was the sum of Four hundred and sixty three million, one hundred and ninety three thousand, five hundred and sixty Naira and twenty nine kobo (N463,193,560.29) as at 31st December,2011, representing money of Federal Pay Office Accounts in Abuja under the custody of the Sub-Treasurer of the Federation (STF).This amount represented the closing balances of capital of Sub-Accounting Offices in Abuja and environ of which the STF is the paying Officer.

The large sum of Four hundred and sixty three million, one hundred and ninety three thousand, five hundred and sixty Naira and twenty nine kobo (N463,193,560.29) at the end of the year was an indication of poor budget performance on the part of these sub-accounting Offices. This call for an examination of the reasons responsible for this and increase the level of budget performance for meaningful development, especially when funds are voted and cash backed only to be returned to chest at the end of the financial year.

2.22 The Accountant-General had been required to provide:-

i) Explanation for the impediment in utilizing fund cash backed especially for capital in all the Federal Pay Offices.

ii) Explanation why the Sub-Treasurer of the Federation did not unutilized closing balance of Four hundred and sixty three million, one hundred and ninety three thousand, five hundred and sixty Naira and twenty nine kobo (N463,193,560.29)

2.23 **Cash Held by Ministries, Department and Agencies - N308,424,180,282.00 (Note 14)**

During the examination of the "Cash held by Ministries and Agencies (Note 14)" the following observations were made:

i) The analysis of the closing balances in Note 14 as detailed below showed that about twenty-four(24) MDAs had closing balances of over One billion Naira (N1,000,000,000.00) as at 31st December, 2011. This meant there was poor budget performance on the part of the affected MDAs.

S/N	MDAs	CLOSING BALANCE N
i	State House	48,755,953,183.84
ii	National Poverty Eradication Programme	8,501,854,864.93
iii	National Assembly -Management	1,610,751,545.60
iv	NASS-House of Representative	3,615,279,975.44
v	Police Pension Board	12,886,248,223.90
vi	Federal Ministry of Agriculture	7,850,319,144.84
vii	National Judicial Council	2,249,039,033..47
viii	Federal High Court, Lagos	1,184,675,171.35
ix	Ministry of Youth Development	1,498,999,908.62
x	Federal Ministry of Water Resources	3,397,076,781.51
xi	Nigeria Defence Academy	1,564,231,615.35
xii	Defence Missions	1,471,931,653.87
xiii	Federal Ministry of Education	1,902,125,200.72
xiv	Overseas Mission	9,955,624,788.09
xv	Federal Inland Revenue Service	14,661,785,240.01
xvi	Customs, Immigration & Prisons Pension Board	9,843,697,354.23
xvii	OHCSF (Pension Office)	12,638,549,401.66
xviii	Ministry of Power	87,248,584,074.38
xix	Department of Petroleum Resources (DPR)	3,000,341,297.68
xx	Federal Min. of Land, Housing..& Urban Dev.	9,449,199,794.11
xxi	INEC	19,660,909,708.68
xxii	Federal Ministry of Aviation	2,109,009,076.28
xxiii	Federal Ministry of Petroleum Resources	1,611,537,746.27
xxiv	Nigerian Prison Service	1,132,659,827.80
	TOTAL	**265,551,345,579.16**

These closing balances suggest among other things that late releases of Fund for projects and programmes for economic development, thereby resulting into poor budget performance.

ii) The closing balance of Fourteen billion, six hundred and sixty one million, seven hundred and eighty five thousand, two hundred and forty Naira and one kobo (N14,661,785,240.01) for Federal Inland Revenue Services (FIRS) as at 31st December, 2011 which was the balance brought forward from 2009 and 2010 financial years was not correct, because from audit findings, FIRS did not submit Transcripts of Accounts for the Financial 2011.

2.24 The Accountant-General had been required to:

i) Explain why the closing balance of Fourteen billion, six hundred and sixty one million, seven hundred and eighty five thousand, two hundred and forty Naira and one kobo (N14,661,785,240.01) were reported in Note 14 for FIRS, despite non submission of Transcripts by FIRS since 2009. And also produce the Cash Book and Bank Statement in respect of the confirmation of the amount.

ii) Investigate the reasons in having large closing balances in MDAs Accounts yearly, which impede development.

2.25 **Release of N5,728,800,000.00 as Balance of the Intervention Fund**

It was observed that the sum of Five billion, seven hundred and twenty eight million, eight hundred thousand Naira (N5,728,800,000.00) in respect of intervention fund for Nigeria Customs Service as approved in 2011 budget was paid from "Advance Import Duty Account" with CBN, Abuja in two (2) equal tranches of Two billion, eight hundred and sixty four million, four hundred thousand Naira (N2,864,400,000.00).

The "Advance Import Duty Account" with CBN, Abuja was neither disclosed in the documents provided for audit. This therefore indicates that there was incompleteness in the underline records and documents provided for audit. Hence the balance of this account is therefore not disclosed in the Statement of Assets and Liabilities.

2.26 The Accountant-General had been required to provide the Bank Statements from 1st January, 2011 to 31st December, 2011 in respect of "Advance Import Duty Account" with CBN, Abuja for audit verification and the balance on this account should be incorporated into the Statements of Assets and Liabilities.

Investments and Other Cash Assets

2.27 **Federal Government Investment (MOFI)– N311,126,824,054.18 (Note 15)**

In the audit examination of Note 15 to the Financial Statements the following observations were made:

2.28 **Investment in Manufacturing Industries-N9,523,647,447.00 – Note 15A**

The figure of Nine billion, five hundred and twenty three million, six hundred and forty seven thousand, four hundred and forty seven Naira (N9,523,647,447.00) as listed in Note 15A of the Financial Statements was in respect of eighteen (18) companies which Federal Government had investments. The authenticity of the figure in respect of the eighteen (18) companies could not be confirmed as there were no documents to confirm the sum of Nine billion, five hundred and twenty three million, six hundred and forty seven thousand, four hundred and forty seven Naira (N9,523,647,447.00). Also there were no movements in these figures over the years.

2.29 The Accountant-General had been required to provide:

i) Documentary evidence to confirm the figure against each of the eighteen companies listed in Note 15A.

ii) The present status of the Federal Government investments in Delta Steel Co., Aluminum Smelter, Federal Super Phosphate and others listed in Note 15A.

2.30 **Investments in Service Industry- N52,330,285,694.00 (Note15B)**

Audit examination of Note 15B to the Financial Statements revealed the following:

i) It was stated that the Federal Government share in NITEL stood at 49%. This statement is doubtful because NITEL had not been privatized and it is still solely owned by the Federal Government.

ii) Nigeria Airways Ltd. had been liquidated some years back. Therefore, investment of One hundred and twenty million Naira (N120,000,000.00) in a liquidated company is doubtful.

iii) There is no name called Posting and Telecomm (P&T) in the country, the new name is NIPOST and therefore the figure of Two billion, eight hundred million Naira (N2,800,000,000.00) reported against P&T is doubtful.

iv) Abuja Inter. Hotel (Le- Meridian) had been privatized with a new name called NICON Luxury.

v) There were no movements in these figures over the years.

2.31 The Accountant-General had been required to provide:-

i) The percentage of share invested by the Federal Government in NITEL.
ii) The existence of Nigeria Airways Ltd and the amount invested.
iii) The existence of P&T Ltd and the amount invested.
iv) The true name of Abuja Inter. Hotel (Le-Meridian) and amount of investment in new company, NICON Luxury.

His response is still being awaited.

2.32 **Additional Investment in Four Financial Institutions**

Audit examination of Note 15 revealed the following

a) The mandates for the release of fund for the under listed four financial institutions stated that they were for 50% Authorized Share Capital of Federal Government. The numbers of shares acquired were not stated and the share certificates were not produced for Audit verification.

S/N	Details	Amount as per Notes 15 &26
		N
i	Bank of Industry	3,227,049,679.00
ii	Nig. Export-Import Bank	3,227,049,676.00
iii	Asset Management Corporation of Nigeria	5,000,000,000.00
iv	Nig. Agric Coop. & Rural Dev. Bank	3,227,049,676.00
	Total	**14,681,149,031.00**

b) **Additional Investments in African Development Bank and International Bank for Reconstruction and Development**

The total sum of One billion, forty seven million, seven hundred and eighty five thousand, seven hundred and fifty seven Naira and twenty seven kobo (N1,047,785,757.27) as detailed below was additional investments made in the

African Development Bank which was not disclosed in Note 15 of the Financial Statements.

S/N	Mandate No. & Date	Amount in US$	Amount in Naira	Remarks
i	FD/LP2011/51^{B}/66/DF of 3rd March, 2011	1,217.57	184,461.85	Shortfall in respect of GCI-IV Coupon payment.
ii	FD/LP2011/51^{D}/187/DF of 11/10/2011	305,206.55	47,601,295.42	3rd Installment of Capital Subscription under GCI-IV
iii	FD/LP2011/51^{D}/241/DF of 3/11/2011	6,403,622.25	1,000,000,000.00	Nig Payment of 1st Installment under GCI-IV Resolution
	Total	**6,710,046.37**	**1,047,785,757.27**	

In Mandate, No. FD/LP2011/51^{D}/178/DF of 12th September, 2011, it was stated that the sum of Two billion, two hundred and ninety nine million, six thousand, six hundred and seventy six Naira and sixty nine kobo (N2,299,006,676.69) representing 50% of Nigeria investment in International Bank for Reconstruction and Development (IBRD) Capital subscription, was inclusive of 1% CBN Commission of Twenty million, seven hundred and sixty two thousand, four hundred and forty two Naira and thirty four kobo (N22,762,442.34). The number of shares acquired was not stated.

The number of shares, Share Certificates and dividends received on the original investment of Eighty eight million, seven hundred and sixty five thousand, three hundred and forty four Naira and eighty six kobo (N88,765,344.86) and additional investment of One billion, forty seven million, seven hundred and eighty five thousand, seven hundred and fifty seven Naira and twenty seven kobo (N1,047,785,757.27 and Two billion, two hundred and ninety nine million, six thousand, six hundred and seventy six Naira and sixty nine kobo (N2,299,006,676.69) in the African Development Bank and 50% of Nigeria investment in International Bank for Reconstruction and Development (IBRD) Capital subscription were not disclosed nor produced for verification.

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

i) Produce the Share Certificates and the number of shares acquired by the Federal Government on the above companies for audit verification.

ii) Explain the non disclosure of dividend from the investments of Federal Government in companies listed in paragraph 30(a) above, African Development Bank and International Bank for Reconstruction and Development (IBRD)

2.34 **FGN- External Investments – ₦943,530,919.00 (Note 15D):**

Included in the figure of Nine hundred and forty three million, five hundred and thirty thousand , nine hundred and nineteen Naira (₦943,430,919.00) was the sum of Fourteen million, nine hundred thousand (₦14,900,000.00) being additional investment in Royal Simunye Sugar Co. There was no documentary evidence of the

payment of the sum of Fourteen million, nine hundred thousand (₦14,900,000.00) for the additional investment.

The returns of revenue collected from Revenue and Investment Department of Office of the Accountant-General of the Federation did not reveal that revenue was collected from Royal SW Sugar Co and African Reinsurance Corporation. However, further examination of JP Morgan Bank Statements revealed that, on the 29th of April and 7th December, 2011, Seven hundred and eighty Dollars (US$780.00) and two hundred and forty seven thousand, nine hundred and eighty Dollars (USD247,980.00) were credited to JP Morgan Bank Statements in favour of Royal SW Sugar Co and African Reinsurance Corporation.

Also there was no evidence of returns on the investments from the remaining twelve companies.

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

2.35 The Accountant-General had been required to provide:-

i) Evidence of payment of the sum of Fourteen million, nine hundred thousand (₦14,900,000.00) for additional investment.

ii) The Share Certificates of all the investments in the fourteen companies and additional investment in Royal Sunmuye Sugar company for audit verification.

iii) Provide the reasons for no return from the remaining companies

iv) Explanation for the none reporting of revenue from Royal Sunmuye Sugar Co and African Reinsurance Corporation.

2.36 **Investment Forfeited to the Federal Government – N1,230,287.00 (Note 15E):**

The Statement of Investments forfeited to the Federal Government given at Note 15E to the Financial Statements revealed that the sum of One million, two hundred and thirty thousand, two hundred and eighty seven Naira (N1,230,287.000 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 fifty (N50.00) Naira and Four hundred thousand Naira (N400,000.00) and this raises the question as to the materiality/value of the forfeited investments.

There is need for documentary evidence inform of share certificates of each of the twenty five companies to authenticate the investments.

2.37 The Accountant-General had been required to:-

i) State efforts being made to dispose the investments, considering the materiality of the value of the investments and the current low stock price due to the Global Meltdown.

ii) Produce the share certificates of each holding of the twenty five companies for verification.

iii) Confirm the true ownership of the Federal Government interest in the forfeited investments

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

i) Explain the omission of Four hundred and sixty-three million, four hundred and seventy-eight thousand, nine hundred Naira (N463,478,900.00) in Islamic Corporation for Development of Private Sector in the Financial Statements.

ii) Provide the Certificates for the previous Bonds, additional investments of Eight billion, five hundred and seventy seven million four hundred and sixty eight thousand, seventy three Naira and twenty kobo (N8,577,468,073.20) in 2011 and total Federal Government interests in Islamic and African Development Banks should be made available.

2.39 **Grant to Government Companies- N10,633,132,572.00 (Note 15H-15J)**

It was observed that the documentary evidence to authenticate the grants totaling Ten billion, six hundred and thirty three million, one hundred and thirty two thousand, five hundred and seventy two Naira (N10,633,132,572.00) granted to government companies as listed in Notes 15H to 15J was not produced for audit verification. It is pertinent to note that this observation had been subject to my previous reports without positive response

2.40 The Accountant-General had been required to write letters of confirmation to all the government companies to confirm the authenticity of Ten billion, six hundred and thirty three million, one hundred and thirty two thousand, five hundred and seventy two Naira (N10,633,132,572.00). The copies of the responses should be provided for audit verification.

2.41 **Non Recovery of Principal Loans and Cummulative Interest Overdue for Repayment- N175,085,461,072.00. (15K)**

Audit examination of Note 15K to the Financial Statements showed that there was no movement in the figures from that of last year. Many of these Companies and Agencies under the Ministries that were beneficiaries of Loans from Federal Government of Nigeria failed to repay such loans as at when due. This was responsible for the non movement of the figure of One hundred and seventy five

billion, eighty five million, four hundred and sixty one thousand and seventy two Naira (N175,085,461,072.00) compared with 2010 figure.

Further examination revealed that, the Federal Housing Authority was granted the total sum of Seven billion, two hundred and ninety one million, three hundred and thirty six thousand, nine hundred and thirty Naira and nine kobo (₦7,291,336,930.09 15K) in three tranches 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, 2011.

The total sum of Seven billion, two hundred and ninety one million, three hundred and thirty six thousand, nine hundred and thirty Naira and nine kobo (₦7,291,336,930.09 15K) which was the principal loan did not include cumulative interest of One billion, ninety six million, one hundred and eighty three thousand, eight hundred and sixty three Naira (₦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 has been subject of my reports since 2002 with no positive response.

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

i) Explain why there was no return inform of interest on Loan or dividends on shares on total Federal Government Investments during the year.

iii) Disclose the cummulative interest in respect of the loan of Seven billion, two hundred and ninety one million, three hundred and thirty six thousand, nine hundred and thirty Naira and nine kobo (₦7,291,336,930.09 15K) granted to Federal Housing Authority and to ensure the recovery of the principal loan.

iv) Urgently summon a meeting of all the affected organizations concerned, to work out repayments programme of the loans, including the accumulated interests. This will be with a view to know the true positions of the loans because; the non movement in figures creates doubt as to the reliability of the figures in Note 15K.

2.43 **Companies with None 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 One hundred and forty eight billion, one hundred and seventy nine million, nine hundred and ninety four thousand, seven hundred and eighty eight Naira (₦148,179,994,788.00) as detailed below 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	00	1,529,720,542.00
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	00	7,326,398,094.00
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	42,395,300,872.00	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**	**00**	**148,179,994,788.00**

There were no figures for the cummulative interest on the loans on all the eighteen (18) companies listed above.

2.44 The Accountant-General of the Federation has been requested to explain the above anomalies and state efforts being made to recover the loans from the companies. His response is being awaited.

2.45 **Privatized Companies with Outstanding Loans**

It was observed from Note 15K to the Financial Statements that a total sum of Twenty six billion, six hundred and eighty million, four hundred and sixty five thousand, five hundred and fifty seven Naira (₦26,680,465,557.00) was in respect of outstanding loans with none of them having cummulative interest in twenty (20) privatized companies listed below. Some of the Companies were 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. Interest)
S/N		₦	₦	₦
i	Aluminum Smelter Co.	8,551,139,713.00	00.00	8,551,139,713.00
ii	Jos Steel Rolling Co.	505,506,844.00	00.00	505,506,844.00
iii	Katsina Steel Rolling Co.	395,523,086.00	00.00	395,523,086.00
iv	Peugeot Automobile Ltd	850,000,000.00	00.00	850,000,000.00
v	Osogbo Steel Co. Ltd	595,389,094.00	00.00	595,389,094.00
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

	(Distressed)			
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	00.00	6,156,506,074.00
xx	Nig Airways Ltd (Liquidated)	984,205,251.00	00.00	984,205,251.00
	Total	**26,680,465,557.00**	**00.00**	**26,680,465,557.00**

It was also shown in Note 15 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).

2.46 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 of Public Enterprises (BPE) while in the case of African Continental Bank to the Nigerian Deposit Insurance Corporation.

iii Explain the non disclosure of cummulative interests on the other thirteen (13) companies.

iv Provide the correct stake of Federal Government interest in NICON and reconcile the actual loan position of Benue Cement Company.

2.47 **Loans Converted to Equity and now Reconverted to Loans- N115,151,539,872.00**

The Loans converted to Equity as earlier reported in my Annual Reports for the years 2004 to 2006 was reconverted to Loans in 2009 Financial Statements 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	**115,151,539,872.00**

This observation had been subject of my report since 2009 without any positive response.

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

(i) Produce the authority for the re-conversion of the equity to loans of NITEL and Ajaokuta Steel Company including 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.

(iii) Write letters of confirmation to all the companies for the confirmation of the figures.

2.49 **Non-Repayment of USD5,000,000.00 Loan Granted to Democratic Republic of Sao-Tome and Principe**

A loan of Five million Dollars (US$5,000,000.00) was granted to Democratic Republic of Sao-Tome and Principe in 2004 to enable the country to achieve the objective of establishing the treaty on the Exploration and Development of resources in the Joint Development Zone (JDZ). The loan had not been repaid after eight years of been granted.

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

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) Explain the reasons for non-repayment of US$5milion loan which was granted to Democratic Republic of Sao-Tome and Principe in 2004.

iii) Provide the Loan Agreement, interest and schedule of repayment of the Loan.

2.51 **Non-Placement of Share Certificates of Quoted Companies with Central Securities Clearing System Ltd.**

Share Certificates of all quoted companies listed in Notes 15A to 15C ought to have been registered with Central Securities Clearing System Ltd. (CSCS) in line with best practices. This had been subject of my report since 2009 without any positive response.

2.52 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.

2.53 **Outstanding Imprest of N636,826,731.18 (Note 16).**

Audit findings showed that Fifty two (52) MDAs had the outstanding net debit balances totaling Six hundred and thirty six million, eight hundred and twenty six thousand, seven hundred and thirty one Naira and eighteen kobo (N636,826,731.18) as at 31st December, 2011 instead of NIL balances in their imprest accounts. It was further observed that the majority of these MDA's had no movement in the closing figure of last year, while others had additions, contrary to Financial Regulation (2009) No. 1011 and 1012 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."

These observations had been a subject of my Annual Reports since 2004 with no positive action. This undoubtedly showed that the Accountant-General of the Federation might have lost control over the check and balances procedures on Imprest.

2.54 **MDAs with Credit Balances of Imprest**

The records examined and the figures in Note16, showed that Six (6) MDAs as listed below had outstanding imprest in credit instead of either debit or Nil. This indicates over retirement of imprest which is not possible. This situation calls for investigation of the transactions, which had remained the same over the years and had been subject of my previous years' reports.

S/N	MDAs	CLOSING BALANCES AS AT 31ST DEC. 2011 (N)	CLOSING BALANCES AS AT 31ST DEC. 2010 (N)	REMARKS
i	Overseas Missions	(17,339,970.86)	(17,339,970.86)	No Movement
ii	Federal/Ministry of Police Affairs	(3,140,330.79)	(6,858,330.79)	N3,718,000.00
iii	Public Complaint Commission	(662,875.95)	(662,875.95)	No Movement
iv	Supreme Court of Nigeria	(118,765,871.58)	(118,765,871.58)	No Movement
v	Fed. Judicial in Service Commission, Abuja	(164,000.00)	(164,000.00)	No Movement
vi	Federal Ministry of Justice	(146,453,658.84)	(146,453,658.84)	No movement
	Total	**-286,526,708.02**	**-290,244,708.02**	

2.55 The attention of the Accountant-General of the Federation is hereby drawn again to the discrepancies and requested as a matter of utmost urgency to set up a Committee to look into the issue of outstanding balances of imprest by MDAs which had been recurring over the years in order to find out the true position of the imprest and recover the outstanding imprests from the allocations of the MDAs with recovery particulars sent to my Office for verification and impose sanctions on erring MDAs for failure to adhere to Financial Regulations.

2.56 **Unretired Advances N71,844,040,338.33 (Note 17)**

It was observed that there was an increased movement in the figure of outstanding advances of Seventy one billion, eight hundred and forty four million, forty thousand, three hundred and thirty eight naira and thirty three kobo (N71,844,040,338.33) in 2011 compared with Sixty eight billion, seven hundred and thirty four million, seven hundred and eighty nine thousand, seven hundred and ten Naira and sixty one kobo (N68,734,789,710.61) in 2010. For example some MDAs listed below had outstanding advances from N1Bilion and above, with comparative figures showing increase over 2010 and others showing no movement which was an evidence of none retirements.

S/N	MDAs	Closing Balance 2011N	Closing Balance 2010 N	Increase (Decrease) N	%
i	State House	17,201,273,181.68	12,667,277,567.20	4,533,995,614.48	36%
ii	Sec. to Govt. of the Federation	4,217,163,807.07	3,414,904,392.45	802,259,414.62	23%
iii	Fed. Min. of Agriculture	4,187,721,548.18	3,203,672,215.48	984,049,332.70	31%
iv	Court of Appeal, Abuja	2,650,374,173.55	2,782,869,756.60	-132,495,583.05	-5%
v	Min. of Defence	1,183,202,036.56	1,187,253,835.49	-4,051,798.93	0%
vi	National Population Commission	2,006,770,861.29	2,003,918,012.44	2,852,848.85	0%
vii	Fed. Min. of Education	2,900,003,551.21	(89,562,597.29)	2,989,566,148.50	-3,338%
viii	Fed. Min. of Finance	1,104,768,793.82	1,104,768,793.82	0.00	0%
ix	Nigeria Customs Service	11,207,185,100.38	8,643,548,231.65	2,563,636,868.73	30%
x	Fed. Min. of Health	11,347,061,498.73	8,750,871,867.30	2,596,189,631.43	30%
xi	Office of Head of Service	3,058,369,183.98	3,058,369,183.98	0.00	0%
xii	Science &Tech	1,165,247,003.96	1,001,345,073.00	163,901,930.96	16%
xiii	Ministry of Aviation	2,865,376,703.23	2,865,376,703.23	0.00	0%
	TOTAL	**65,094,517,443.64**	**50,594,613,035.35**	**14,499,904,408.29**	

This situation is a violation of Financial Regulations (2009) Nos. 1404, 1405, 1416, 1419 and 1420.This meant that non retirement of advances as at when due had become a matter that should be confronted by OAGF with strict sanctions. The MDAs that had previous year advance that were not retired were granted other advances.

The none retirement of the advances also implies that the advances were not used for intended purposes.

2.57 **Outstanding Advances with Credit Balances**

In Note 17, there were MDAs with outstanding advances in credits as listed below. This is not normal as advances are to be in debit balances or Nil. These credit balances were netted off from the various balances thereby distorting the correct disclosure of overall outstanding advances as at 31st December, 2011. Also was the fact that many of the credit balances had no movement in their figures, which suggests that these figures may not be reliable and therefore did not show the true position in many of the MDAs.

S/N	MDAs	Closing Balance 2011 (₦)	Closing Balance 2010 (₦)
i.	Police for Motion & Comd.	-34,790.09	-34,790.09
ii.	National Bio Tech. Dev. Agency	-1,147,622,.80	00.00
iii.	Supreme Court	-73,473,992.15	-73,473,992.15
iv	Overseas Mission	-1,038,883,283.52	-1,075,020,438.18
v	National Planning Commission	-608,884,771.45	16,255,139.92
vi	Ministry of Power	-764,180,522.74	-764,180,522.74
	Total	**-2,485,457,359.95**	**-1,896,454,603.24**

It was further observed that Federal Inland Revenue Service did not submit Transcripts of Accounts, yet Note 17 reported a figure of Eight hundred and fifty four million, two hundred and fifty five thousand, three hundred and seventy eight Naira and twenty one kobo (N854,255,378.210 for FIRS. This implied that it was 2009 figure that was used in 2011 Financial Statements.

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

i) Recover the outstanding advances from the allocations of the MDAs with recovery particulars sent to my Office for verification and impose sanctions on erring MDAs for failure to adhere to Financial Regulations (2009) No.1404, 1405, 1416, 1419 and 1420.

ii) Explain the reasons for these credit balances and efforts being made to clear them from the accounts should be explained.

iii) Explain the source of the figure in respect of FIRS in Note 17.

2.59 **Revolving Loans – N28,781,258,650.00 (Note 18):**

The audit examination of Note 18 and the Transcripts of Accounts of the relevant MDAs showed the following:-

i) In each of the cases in Note 18, the repayment was too small for the benefit of loan to be available for others. For example the fertilizer had a balance of Twelve billion, three hundred and sixty six million, one hundred and eighty four thousand, two hundred and three Naira and forty three kobo (N12,366,184,203.43) and receipts in the year of Twenty two billion, two hundred and sixty one million, two hundred and eighty seven thousand, two hundred and thirty six Naira and twenty three kobo (N22,261,287,236.23) totaling Thirty four billion, six hundred and twenty seven million, four hundred and seventy one thousand, four hundred and thirty nine Naira and sixty six kobo (N34,627,471,439.66) out of which a paltry sum of Two hundred and

seventeen thousand, eighty three Naira and thirty three kobo (N217,083.33) representing 0.00063% was repaid in the year.

ii) There was no repayment in respect of DRG out of a total of Two billion, twenty million, six hundred and eighty seven thousand, eight hundred and eleven Naira (N2,020,687,811.00).

iii) Also the credit balances of Eight billion, six hundred and ninety two million, five hundred and thirty five thousand, four hundred and twenty eight Naira and sixty kobo (N8,692,535,428.60) and Seventy thousand Naira (N70,000.00) in respect of Federal Government Staff Housing Loans and Federal Ministry of Health respectively, suggests over recover of the revolving Loans. This is not possible.

The low and non-repayment of the revolving loans defeats the purpose of the revolving loans. It is therefore important to look into the reasons responsible for the situation, for working out improvement, before the huge loans become irrecoverable.

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

i) The reasons for the credit balances of Seventy thousand Naira (N70,000.00) for Federal Ministry of Health and Eight billion, six hundred and ninety two million, five hundred and thirty five thousand, four hundred and twenty eight Naira and sixty kobo (N8,692,535,428.60) for Federal Staff Housing Loans Board.

ii) Reasons for none repayment in DRG Federal Ministry of Agriculture.

iii) Reasons for low repayment in respect of Fertilizer and NAPEP.

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

v) Explanation why the Federal Ministry of Agriculture had low repayment of Two hundred and seventeen thousand, eighty three Naira and thirty three kobo (N217,083.33) in the year from total sum of Thirty four billion, six hundred and twenty seven million, four hundred and seventy one thousand, four hundred and thirty nine Naira and sixty six kobo (N34,627,471,439.66).

LIABILITIES

2.61 **Public Funds**

2.62 **Special Funds**

It was observed that there were direct deductions from the share of the Federal Government from Federation Accounts in respect of each of the three Funds listed below which did not form part of the revenue in the Consolidated Revenue Fund.

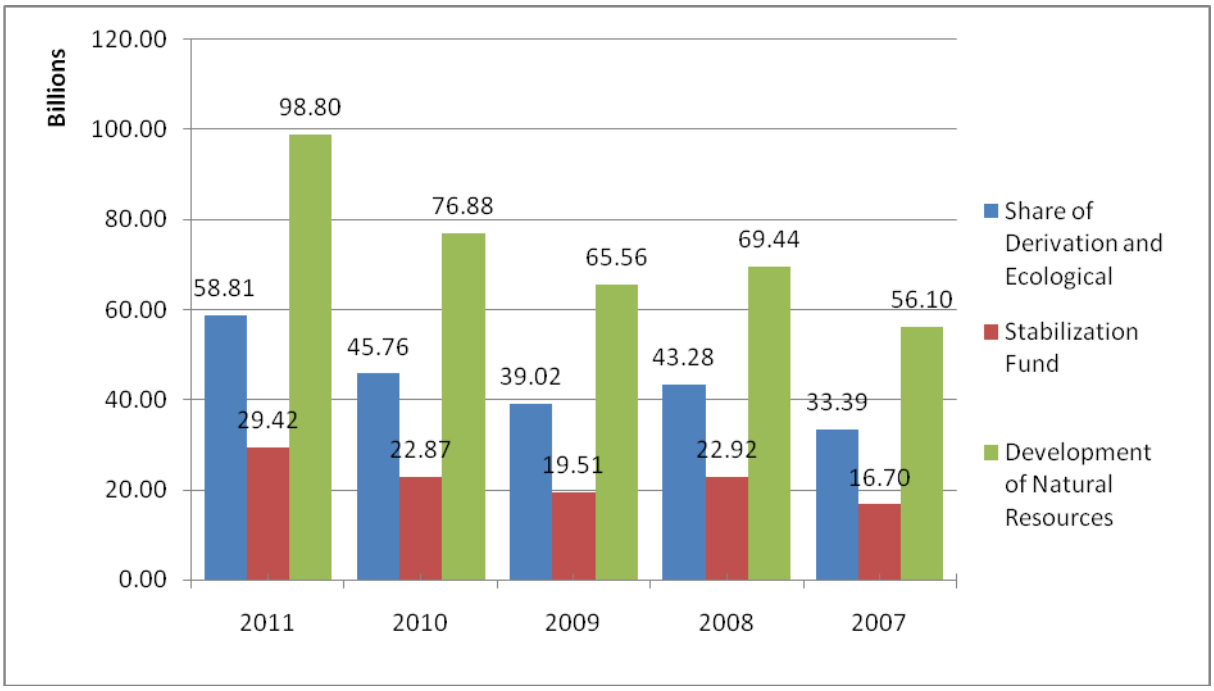
The inflows into these Funds came directly from the Federal Government's share of the Federation Account during the year as follows:-

Nature of Funds	₦
Share of Derivation and Ecology	58,810,709,955.47
Stabilization	29,415,354,977.73
1.68% Development of Nat.. Resources	98,801,992,725.20
Total	**₦187,028,057,658.40**

Below are the comparative figures for the 5 years from period 2007 to 2011.

Analysis of Receipts into Special Funds from FAAC 2007 – 2011
Financial Years Deducted from Federal Government Share

Nature of Funds	Amounts Received				
	2011 ₦	2010 ₦	2009 ₦	2008 ₦	2007 ₦
Share of Derivation and Ecological	58,810,709,955.47	45,761,020,631.50	39,023,357,671.75	43,283,974,803.17	33,394,704,121.14
Stabilization Fund	29,415,354,977.73	22,870,510,315.76	19,511,678,835.12	22,923,840,075.67	16,697,352,060.55
Development of Natural Resources	98,801,992,725.20	76,878,514,660.93	65,557,775,788.97	69,437,197,008.53	56,103,102,923.51
Total	**187,028,057,658.40**	**145,520,045,608.19**	**124,092,812,295.84**	**135,645,011,887.37**	**106,195,159,105.20**



2.63 **Money Disbursed for Non 0.5% Stabilization Fund Purposes.**

The examination of the statement of 0.5% Stabilization Fund prepared by Accountant General of the Federation revealed that there were withdrawals from the Stabilization Fund amounting to Twenty five billion, four hundred and forty eight million, five hundred and seventy nine thousand, nine hundred and twelve Naira and fifty three kobo (N25,448,579,912.53) as detailed below spent for purposes for which the Fund is not established in violation of Section 80 (3) and (4) of the 1999 Constitution as amended. These payments also contravene the objectives of the Fund which is to provide fund for unforeseen contingences and economic downturn.

DATE	BENEFICIARY	AMOUNT (N)
11/05/2011	Loan granted to IGP for purchase of Vehicles for UN Peacekeeping Operation in Haiti 1st Inst.	242,645,472.70
11/05/2011	Loan granted to pay FGN 50% Contribution to phase II pioneer car finance scheme for Para Military	10,757,175,000.00
11/05/2011	Loan granted to IGP for purchase of Vehicles for UN Peacekeeping Operation in Haiti 2nd Inst.	33,936,500.00
11/05/2011	Loan granted to pay 2nd tranche of FGN 50% Contr. to the Funding of 2006 car finance scheme	4,580,507,118.53
11/05/2011	Loan Granted to IGP for purchase of Vehicles for UN peacekeeping Operation in Haiti 3rd Inst.	32,626,027.60
11/05/2011	Loan granted to Fund 2006 virement	4,573,773,678.00
11/05/2011	Naira equivalent of loan granted to Sao Tome (USD$5million)	827,578,112.70
11/05/2011	Loan granted to Fund 2006 virement	1,600,338,003.00
11/05/2011	Loan granted to pay FGN 50% Contr to phase I pioneer car finance scheme for Para Military	2,800,000,000.00
	TOTAL	**25,448,579,912.53**

2.64 **Money Disbursed for Non-Ecological Purposes**

It was observed that a total amount of Twenty two billion, five million Naira (N22,005,000,000.00) as detailed below, was disbursed for non-ecological purposes from 1.46% Derivation & Ecology Account with Central Bank of Nigeria (CBN). These payments contravene the objectives of the Fund which is to provide fund for the intervention on the general ecological problems in the country.

Date	Details	Amount (N)
28/03/2011	Part of N93,246,426,000.00 which was approved by Mr. President to be borrowed and advanced to States and Local Governments to meet shortfalls in their Revenue since beginning of the year	20,000,000,000.00
08/09/2011	Release to Murtala Mohammed Botanical Gardens, Lagos as 2011 Annual Grant	5,000,000.00
01/12/2011	Release to the Federal Ministry of Works for the rehabilitation of Onitsha Bridge Head Upper Iweka section of Onitsha-Enugu Expressway	2,000,000,000.00
	Total	**22,005,000,000.00**

2.65 **Money Disbursed for Non-Development of Natural Resources Purposes**

It was observed that an amount of N20 Billion, being part of Ninety three billion, two hundred and forty six million, four hundred and twenty six thousand Naira

(N93,246,426,000.00) which was approved by Mr. President to be borrowed and advanced to States and Local Governments to meet shortfalls in their Revenue since beginning of the year (2011) was paid from 1.68% FGN Development of Natural Resources on 28th of March, 2011. The payment contravenes the objectives of the Fund which is to provide financial resources to develop alternative mineral resources to oil and gas for the nation.

2.66 **Non-Repayment of Loan of N127,588,085,668.92 in 2010 from Development of Natural Resources Fund**

It was reported in 2010 Annual Report of the Auditor-General for the Federation that the sum of One hundred and twenty seven billion, five hundred and eighty eight million, eighty five thousand, six hundred and sixty eight Naira and ninety two kobo (N127,588,085,668.92) as detailed below was borrowed from the Development of Natural Resources Fund in 2010, to Finance the Consolidated Revenue Fund.

Date	Details	Amount (N)
9/8/2010	Released to CRF as loan to pay the balance of monetization arrears due to PHCV staff to be refunded through FGN bond floated for this purpose	57,588,085,668.92
1/9/2010	Released to CRF as loan to accelerate capital budget releases and be refunded from the proceeds of domestic borrowing between July and December, 2010 vide letter Ref. No. PRES/87/MF/111 of 16th August, 2010	70,000,000,000.00
	Total	**127,588,085,668.92**

As at the time of auditing the 2011 Financial Statement submitted to me in June, 2012 the borrowed amount had not been paid back to the accounts of Development of Natural Resources Fund.

The inference is that this action negates the objectives of establishing Development of Natural Resources Fund which to provide financial resources to develop alternative mineral resources to oil and gas for the nation.

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

i. Recover the loans with immediate effect and paid them back to the respective Funds and evidence of recovery should be forwarded to my office.

ii. Explain the reasons why 1% Derivation and Ecological, 1.68% FGN Development of Natural Resources and 0.5% Stabilization Funds were utilized for purposes not related to the objectives of the Funds.

iii. To explain for non-repayment of the Loan of One hundred and twenty seven billion, five hundred and eighty eight million, eighty five thousand, six hundred and sixty eight Naira and ninety two kobo (N127,588,085,668.92).

iv. The Bank Statements from January, to December, 2011 and Statement of Affairs of the Fund for audit examination.

2.68 Non Establishment of an Agency to Administer the Ecological Fund

It was observed that a total sum of Three hundred and eighty four billion, seven hundred and ninety three million, seven hundred and eighty four thousand, six hundred and thirty three Naira and forty eight kobo (N384,793,784,633.48) as detailed below was deducted from the Federation Account to Ecological Fund from June 1999 to December 2011. No agency was established to manage this Fund in violation of Section 5(4) of Revenue Allocation Act, 1982.

Year	Amount N
1999	6,306,608,481.69
2000	22,259,483,578.51
2001	29,281,627,123.19
2002	15,178,139,953.73
2003	19,626,933,753.05
2004	18,401,410,786.00
2005	23,315,329,256.90
2006	30,150,665,507.38
2007	33,394,704,121.14
2008	43,283,794,803.17
2009	39,023,357,671.75
2010	45,761,019,641.50
2011	58,810,709,955.47
Total	**384,793,784,633.48**

2.69 The Accountant-General of the Federation had been requested to establish the Agency to administer the Ecological Fund in line with the aforementioned section.

2.70 Police Reward Fund – N438,535,030.78

In my previous year's report it was observed that there had been no movement in the figure N306,091,743.93 for Police Reward Fund for the past eight years (8). Also that this figure could not be confirmed, because there were no accounting documents e.g. ledgers, bank accounts, cash books etc. to support this figure and the existence of this fund was therefore doubtful.

During the examination of the Transcript of Accounts of the Fund for 2011, the following observations were made:-

i) The figure of One hundred and forty one million, forty thousand, eight hundred and fifty seven Naira and eighty seven kobo (N141,040,857.87) was received into the Fund while the sum of Eight million, five hundred and ninety seven thousand, five hundred and seventy one Naira and two kobo (N8,597,571.02)) was paid out from the Fund.

ii) The source(s) of the total receipts shown in the Transcripts from which the names of beneficiaries for the sum paid was not known.

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

i) The ledger for Police Reward Fund.

ii) The Cash book, Name of the Bank and the account number holding the Fund.

iii) The source(s) of the total receipts shown in the Transcripts from which the names of beneficiaries for the sum paid

2.72 **Non-Disclosure of the Federal Government Contingent Liabilities-**

N3,478,380,000,000.00

The examination of the DMO 2011 Annual Report and Statement of Accounts revealed the following:-

i) Page 82 of the DMO 2011 Annual Report and Statement of Accounts revealed that the total Contingent Liabilities amounting to Three trillion, four hundred and seventy eight billion, three hundred and eighty million Naira (N3,478,380,000,000.00) as detailed below was not disclosed as a Note to the Financial Statements.

S/N	Liability Type	2010	2011
		N'Billion	N'Billion
i	Pension Liabilities	1,4,99.66	1,401.98
ii	Contractor's Liabilities	5.64	226.52
iii	Pending Litigations	83.37	92.0
iv	Guarantee on Agriculture	00	15.88
v	AMCON Guarantee	1,000.00	1,742.00
	TOTAL	**2,588.67**	**3,478.38**

ii) Contingent liabilities rose from N2, 588.67 billion in 2010 to N3,478.38 billion in 2011 In terms of per cent of GDP, the outstanding contingent liabilities of the FGN was 9.17 per cent in 2011 compared with 7.62 per cent in 2010. This is expected to be reducing in view of the Contractors' liabilities paid in 2011.

iii) The Contractors' Liabilities figure of N226.52 billion verified up to 31st March, 2011 was for four MDAs, leaving the figures of April to December. 2011 outstanding.

iv) The Contractors' Liabilities figure of the remaining MDAs had not been determined.

Further examination revealed that the sum of N3,478.38 billion for contingent liabilities in the DMO 2011 Annual Report and Statement of Accounts was more than 71% of 2012 Annual Expenditure Budget of N4,877. 21bilion.

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

i) Reasons for none disclosure of the FGN Contingent Liabilities of N3,478.38 billion in the Financial Statements.

ii) The figures of **Contractor liabilities** for the remaining nine months i.e. April to December, 2011 should be made available.

iii) The figures of **Contractor liabilities** for all the remaining MDAs for audit verification.

iv) The total amount of **Contractor liabilities** paid in 2011.

v) Evidence of action being taken to reduce the increase in Contingent Liabilities.

His response is being awaited.

2.74 **Matured External Loans In 2011**

It was observed in page 31 of DMO 2011 Annual Report and Statement of Accounts and Note 19C that five loans as detailed below mainly from multilateral creditors matured in 2011. These comprises three loans from IBRD amounting to US$432,000,000.00 contracted in year 1990 to 1992 and two loans from ADB amounting to BUA174,140,000.00 which were contracted in 1991.

S/N	Creditor	Project Title	Date Signed	Currency	Matured Date	Original Loan
i	**IBRD**					
	A	Tree Crops Projects	12/10/90	USD	1/12/2011	106,000,000.00
	B	Health System Fund	6/8/91	USD	15/04/2011	70,000,000.00
	C	National Water Rehab.	23/07/92	USD	15/04/2011	256,000,000.00
		Total				**432,000,000.00**
ii	**ADB**					
	A	Ibadan water Sup. Project	19/12/91	BUA	1/9/2011	74,140,000.00
	B	Small/Medium Scale Ent.(NERFUND)	11/7/91	BUA	1/3/2011	100,000,000.00
		Total				**174,140,000.00**

The report did not indicate that these "matured external loans" were fully repaid at various maturity dated in 2011. In the absence of such information, the sum of

USD$432,000,000.00 and BUA174,140,000.00 respectively had become part of contingent liability of the Federal Government and should be disclosed in the Financial Statements

2.75 The Accountant-General of the Federation has been requested to confirm whether five mature loans as stated in page 31 of DMO 2011 Annual Report and Statement of Accounts were fully repaid at various maturity dates in 2011.

2.76 **Non-Disclosure of Closing Balances of JP Morgan Chase Independent Revenue Account (Naira) and Other Accounts as at 31st December, 2011**

It was observed from the records examined that;

i) The closing cashbook Bank balances of the under listed accounts as at 31st December, 2011, were not reported in the Financial Statements despite evidence of transactions in Accounts which had connection with CRF

S/N	Account Name	Bank	Cash Book Balance (N)	Remarks
i	OAGF Salary (IPPIS)	ECO Bank	100,199.59	Statement Produced
ii	Project Account (IPPIS)	ECO Bank	3,237,097.77	Statement Produced
iii	Inter-Payroll Salary	GTB	561,421,154.99	Statement Not Produced
iv	Dormant (Distressed Bank)	Metropolitan	106,280,649.36	Dormant Acct
v	Independent Revenue (Naira)	CBN	3,091,567,380.34	Statement Produced
vi	Consolidated Pool Acct.	CBN	-	Statement not produced
vii	IPPIS	CBN	-	Statement not produced
x	FOD Naira Deposit	CBN	-	Statement not produced
xi	Sub- Treasurer of the Federation	CBN	-	Statement not produced
xi	Independent Revenue (USD Acct)	JP Morgan Chase Bank	USD5,464,041.40	Statement Seen

ii) The Naira equivalent of Independent Revenue (USD) Account with JP Morgan Chase Bank NY, with a balance of USD5,464,041.40 was not reported in the Financial Statements, whereas, the receipts into this account were monetized into the CRF in line with section 80 of the Constitution of Federal Republic of Nigeria,1999.

iii) The examination of JP Morgan Chase Bank Statement of 5th of May, 2011 showed a receipt of the sum of USD207,960,000.00, however the same amount was debited on 28th June, 2011 without stating the name of the beneficiary and the account name where the money was being transferred to.

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

i) Explain the reasons why the closing balances of the accounts listed above were not disclosed in the Financial Statements.

ii) Provide the beneficiary and the account name where the sum of US$207,960,000.00 was transferred to.

2.78 **Non-Disclosure of Recovered Looted Funds Account**

The Mandate reference number FD/LP207/136/11/476/DF of 26th October,2011 stated that the sum of £434,314.42 be paid to Plateau State Government from Recovered Looted Fund Account with Central Bank of Nigeria (CBN). It is of note that neither the balance in this account nor the inflow and outflow was disclosed in the Financial Statement. Also the Bank Statements from 1st January to 31st December, 2011 were not made available for audit.

2.79 The Accountant-General of the Federation has been requested to provide the Bank Statements from 1st January to 31st December, 2011 of the Recovered Looted Fund Account for audit examination and also the closing balances on these accounts should be disclosed in the Financial Statements. His response is being awaited.

2.80 **Federal Government Bonds (FGB) Issued and Paid**

Audit examination of the CRF Bank Statements revealed that out of the various Federal Government Bonds issued and warehoused by Debt Management Office (DMO), there were receipts and repayments as evidenced in the CRF based on the letters from DMO.

The table below was an extract of the outcome of the audit examination of the Consolidated Transcripts of Accounts of the CRF and Bank Statements. The information was neither in any Note to the accounts nor in Financial Statements.

Month	Proceed of Issues	Repayment	Remarks
	N	N	
Jan.	5,000,000,000.00	-	CRF Bank Statements
Feb.	47,187,305,825.97	-	Ditto
March	52,000,000,000.00 78,481,318,681.32	8,087,030,000.00	Ditto
April	86,031,845,735.79	26,905,000,000.00	Ditto
May	122,348,550,225.25	-	Ditto
June	50,000,000,000.00	-	Ditto
July	1,611,331,244.45	135,000,000,000	Ditto
Aug.	113,111,064,905.54	-	Ditto
Sept.	-	-	Ditto
Oct.	76,153,846,16	435,112,792.32	Ditto
Nov.	103,272,556,128.89	250,149,180,327.90	Ditto
Dec.	95,742,218,483.13	-	Ditto
TOTAL	**754,786,191,230.34**	**420,576,323,120.22**	

Further investigation revealed that none of the bonds proceeds credited into CRF was for specific project. It was generally for budget deficit financing.

In the present form in which these bonds were floated, it is impossible to monitor the effectiveness of the bond for not having the specific purpose for which returns on the bonds could be measured. The bonds had become a serious debt burden on Federal Government, especially without a specific project attached.

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

i) The none disclosure of the Federal Government Bond paid through Consolidated Revenue Fund (CRF).

ii) The reasons for none attachment of Federal Government Bonds to specific project.

2.82 **OTHER LIABILITIES**

2.83 **Deposits: N1,837,692,333.53 Note 24**

In Note 24 of the Financial Statements, it was observed that eight (8) MDA and eight (8) FPOS listed hereunder recorded debit balances in their Deposit Accounts as at 31st December, 2011, instead of credit balances contrary to extant regulations.

S/N	MDAs/FPOs	Amount
		N
I	Federal Min. of Finance	3,509,000.00
Ii	Budget Office of the Fed.	587,725.12
iii	Min. of Aviation	565,758,706.15
iv	FCT High Court of Justice	8,100,000.00
v	Min. of Youth Development	48,579,426.91
vi	Fed Min of Education	369,325.69
vii	Fed. min of Health	17,194,664.01
viii	National Sports Commission	138,139,313.47
ix	STF- Abuja	2,236,474,241.70
x	FPO – Makurdi	166,732.00
xi	FPO- Port-Harcourt	1,263,911.96
xii	FPO- Jos	43,950.00
xiii	FPO - Kano	6,447,354.61
xiv	FPO- Asaba	4,808,101.96
xv	FPO- Minna	94,646.21
xvi	FPO- Abeokuta	4,222,553.81
	Total	**3,035,759,653.60**

The circumstances that can make some of the thirty four (34) MDAs and seventeen (17) FPOs to have Deposits cannot be understood. There is need to physically investigate all the MDAs to ascertain the true position of existence of deposits accounts in their Ministries.

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

i) Explain how all the MDAs and FPOs came about debit balances for deposit accounts?

ii) Provide all the MDAs and FPOs cash books together with the Bank Reconciliation Statements from 1st January, 2011 to December, 2011 for all the balances in the deposit accounts. Also the names of the banks and the account numbers where these balances in deposit accounts were operated should be disclosed.

iii) Carry out investigation and reconciliation meeting with the affected MDAs and FPOs to determine the true position of the deposit accounts.

iv) Write all the MDAs and FPOs to provide the sources of their deposit accounts.

2.85 **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, 2011, it was confirmed that the public debt during the period under review was **₦6,599,913,873,898.98** and the details are as follows:-

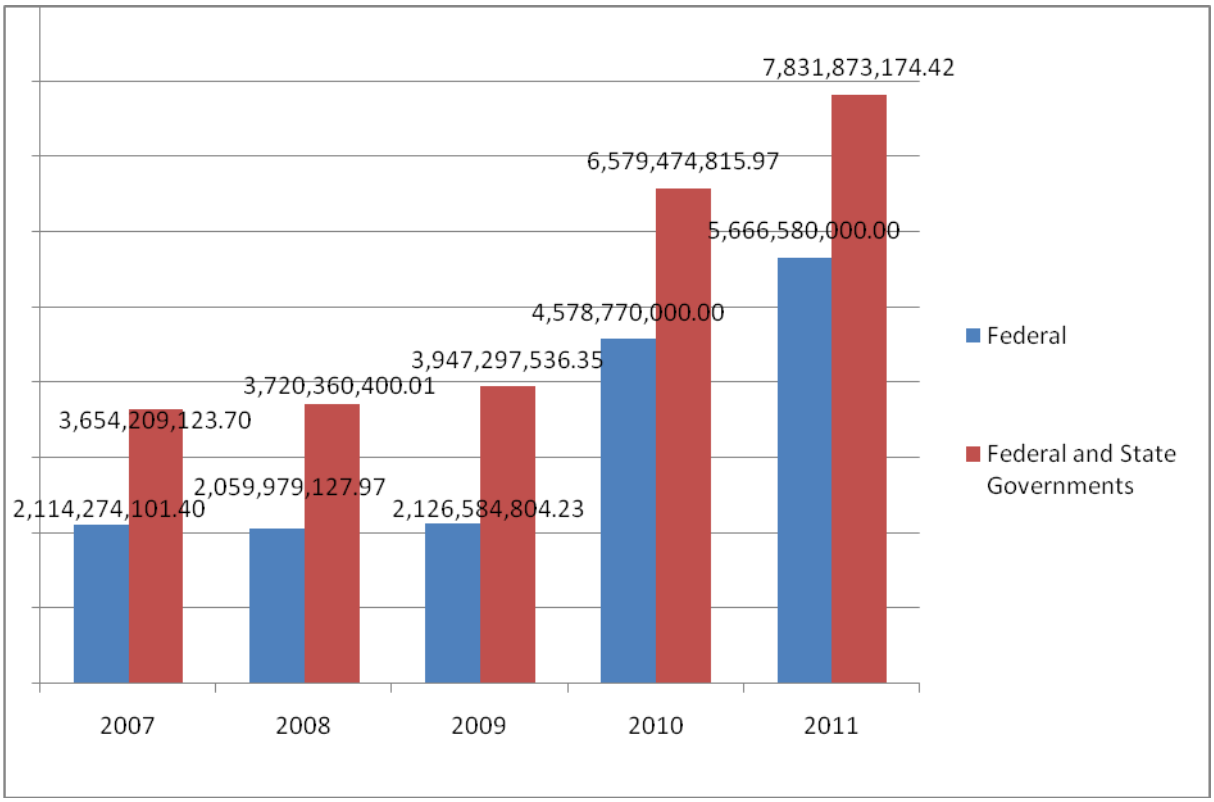
S/N	Particulars	Amount in USD	Naira Equivalent
I	External Debt Stock	5,666,580,000.00	847,277,686,900.00
Ii	Internal Loans		5,752,636,186,998.98
	Total		**6,599,913,873,898.98**

Out of the total External Debts Stock of ₦1,227,254,526,431.61(i.e. US$7,831,873,174.42), the Federal Government's share was ₦847,277,686,900.00 (i.e. US$5,666,580,000.00). (See details in Note 19)

2.86 **Federal Government and State Governments External Debt Stock**

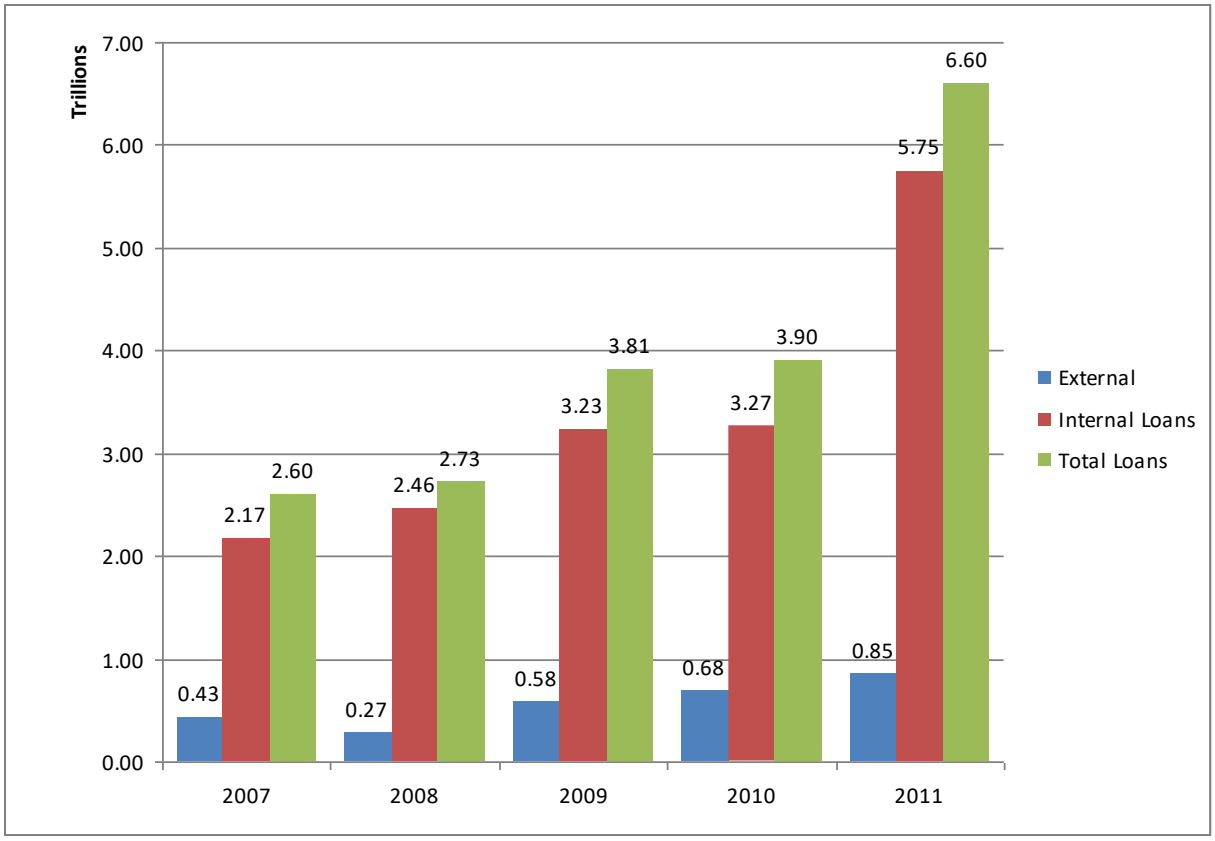
Below are the comparative figures for 5 years.

	2007 $	2008 $	2009 $	2010 $	2011 $
Federal	2,114,274,101.40	2,059,979,127.97	2,126,584,804.23	4,578,770,000.00	5,666,580,000.00
Federal and State Governments	3,654,209,123.70	3,720,360,400.01	3,947,297,536.35	6,579,474,815.97	7,831,873,174.42



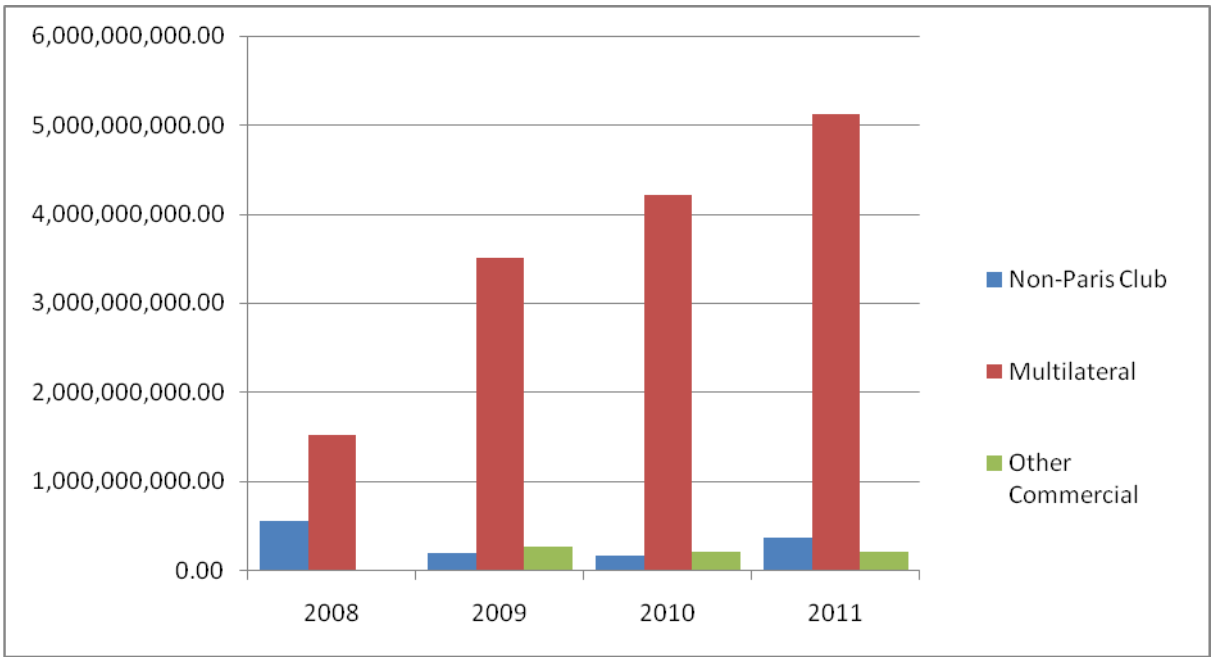
2.87 Federal Government Total Debt Stock

Year	External Loans		Internal Loans	Total Loans
	USD	Naira Equivalent		
		N	N	N
2007	3,654,209,123.70	426,811,625,648.16	2,169,072,000,000.00	2,595,883,625,648.16
2008	2,059,979,127.97	269,342,270,982.08	2,460,437,166,836.97	2,729,779,437,819.05
2009	3,947,300,000.00	582,621,480,000.00	3,228,030,000,000.00	3,810,651,480,000.00
2010	4,578,770,000.00	676,817,859,900.00	3,274,500,000,000.00	3,901,317,859,900.00
2011	5,666,580,000.00	847,277,686,900.00	5,752,636,186,998.98	6,599,913,873,898.98



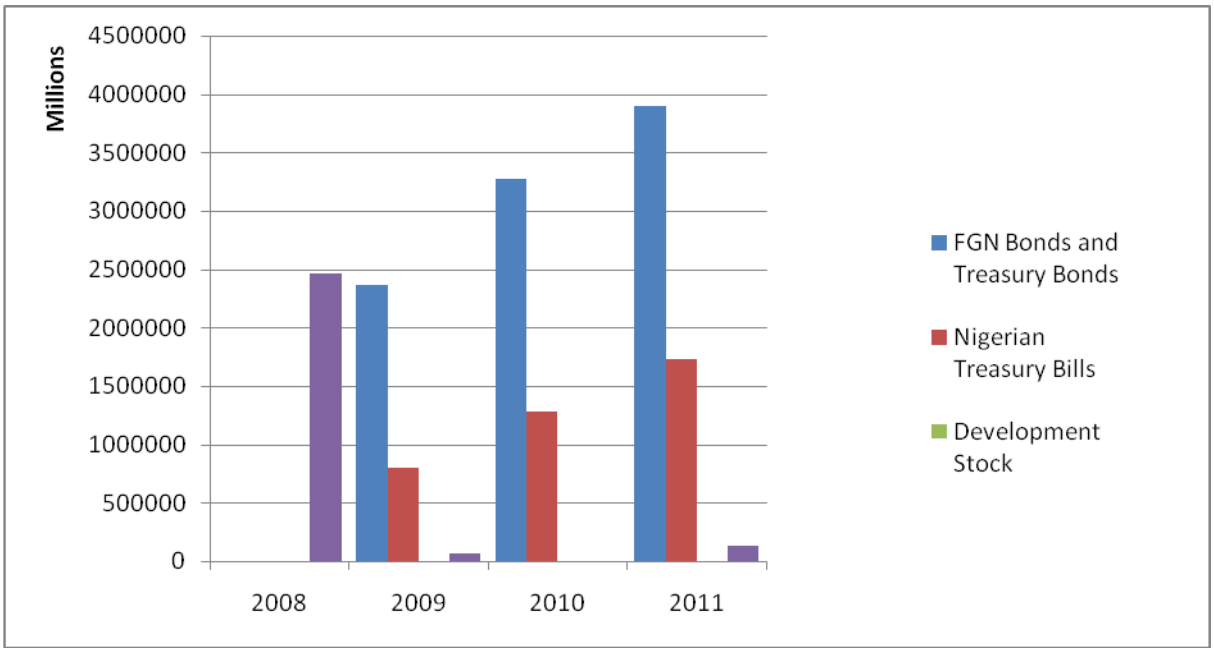
2.88 Composition of Federal Government External Debt Stock

Details	2008	2009	2010	2011
	USD	USD	USD	USD
Non-Paris Club	547,489,600.00	181,600,000.00	163,200,000.00	355,648,100.00
Multilateral	1,512,489,527.97	3,504,510,000.00	4,217,760,000.00	5,113,121,900.00
Other Commercial		261,190,000.00	197,810,000.00	197,810,000.00
Total	**2,059,979,127.97**	**3,947,300,000.00**	**4,578,770,000.00**	**5,666,580,000.00**



2.89 Composition of Federal Government Internal Loans

Details	2008	2009	2010	2011
	N	N	N	N
FGN Bonds and Treasury Bonds	00.00	2,367,000,000,000.00	3,274,500,000,000.00	3,894,930.000,000.00
Nigerian Treasury Bills	00.00	797,480,000,000.00	1,277,100,000,000.00	1,730,118,101,330.98
Development Stock	520,000,000.00	520,000,000.00	220,000,000.00	00.00
Internal Loans from Other Funds	2,459,917,166,836.97	63,030,000,000.00	00	127,588,085,668.92
Total	**2,460,437,166,836.97**	**3,228,030,000,000.00**	**4,551,820,000,000.00**	**5,752,636,186,998.98**



2.90 **Rising Domestic Debts Especially from FGN Bonds N5,622,840,000,000.00 Page 40, 2011 of DMO Report**

The Country's rising Domestic Debts profile posed a serious threat to the economy, especially when viewed against the ongoing accumulation and warehousing some of the bonds allotted and issued, as depicted in the audit evidence of allotment and redemption of bonds in the Consolidated Revenue Fund Bank Statements. Also the 2011 Report of the DMO confirmed this, as could be seen from the extract below from page 40 of the 2011 DMO Report.

Instrument	2007	2008	2009	2010	2011
	N'Billion	N'Billion	N'Billion	N'Billion	N'Billion
FGN Bonds	1,186.16	1,445.60	1,974.93	2,910.60	3,541.20
Nigerian Treasury Bills	574.92	471.93	797.48	1,277.10	1,727.91
Treasury Bonds	407.93	402.26	392.07	372.90	353.73
Development	0.62	0.52	0.52	0.22	-
Promissory Note	-	-	63.03	-	-
TOTAL	**2,169.63**	**2,320.31**	**3,228.03**	**4,551.82**	**5,622.84**

In 2011 Appropriation Act the figure for Domestic Debt Servicing was Four hundred and fifty billion, eleven million, two hundred and thirty two thousand, eight hundred and ten Naira (N450,011,232,810.00) and this had been on the increasing yearly. In the light of the information from the DMO report 2011 and the Appropriations Act, it would appear that DMO is creating more debts than managing debts, because the only evidence of the allotted bonds issued over the years and current year, were for more of budget deficit financing. These bonds issued, most of

the time were not tied to specific programmes, projects and activities beneficial to the economy. The repayments of these bonds then becomes heavy burden on the CRF as a result of the charges for sinking fund, debt interest on floatation and other charges, which are in billions of naira apart from repaying the bonds when they fall due.

The Federal Government through DMO should exercise restrain in the floatation of sovereign debt bonds instruments by ensuring that the bonds do not lead to escalation of the rising public debt which occurred from 2007 to the end of 2011 with N5,622,840,000,000.00 (see page 40 of 2011DMO Report) outstanding as at 31st December, 2011. This Domestic Debt of N5,622,840,000,000.00 as at the end of December, 2011 was more than external debt of N548,650,062,890.30 ($3,501,276,725.58) by N5,074,190,062,890.00.

2.91 The Accountant- General of the Federation had been informed of these lapses and it is strongly recommended that:-

i) The Bond should be issued and tied to specific projects, for proper monitoring of the utilization of the bond for purposes they were floated.

ii) The floating of bonds and warehousing them until when they will be needed should be looked into because it has become a burden on CRF Accounts as one of the major reasons for debt balances of the CRF.

iii) There is need to exercise restraint in the high rising of the Domestic Debt arising majorly from bond floatation.

iv) Federal Government, more importantly needs to programmatically look into the sources of revenues and close the gap for possible leakages.

v) Also areas of wastes in the expenditure of Federal Government should be looked into by way of research and positive action should be exercised for a decision beneficial to the economy in the long run

2.92 **CONSOLIDATED REVENUE FUND -STATEMENT NO. 3**

2.93 **Revenue:**

2.94 **4% Cost of Collection – Federal Inland Revenue Service ₦ Nil.**

In Note 1 to the Financial Statements no figure was given in respect of 4% cost of collection for Federal Inland Revenue Service. Also in Note 2, there was no figure for expenditure in respect of Federal Inland Revenue Service because the Financial Report of the Organization was not available for consolidation. This was the same excuse given in 2010 Financial Statements and no action was taken between then and now to have complete transactions of Federal Government Agencies Revenue

and Expenditure incorporated in the account. This action had resulted in the understatement and non completeness of transactions in the Financial Statements.

2.95 The Accountant-General of the Federation had been requested to provide explanation on why the funding and corresponding expenditure of Federal Inland Revenue Service was not reported in the Financial Statements. The none disclosure of the receipts and expenditure of Federal Inland Revenue Service in the Financial Statements is very material and therefore calls for immediate action of lasting solution by the affected authorities.

2.96 **Short Fall in Consolidated Revenue Sub-Heads**

Audit examination of the Statement of Consolidated Revenue Fund for the year ended 31st December, 2011, (Statement No. 3.0) revealed shortfall in revenue collection on thirteen (13) Heads of Recurrent Revenue amounting to Seven hundred and ninety seven billion, four hundred and forty million, four hundred and thirteen thousand, six hundred and thirty three Naira and forty seven kobo (₦796,440,413,633.47) as stated hereunder:-

Details	Actual	Budget	Shortfall	%
	N	N	N	3%
Statutory Allocation: FAAC	2,782,482,811,768.51	2,882,075,000,000.00	99,592,188,231.49	65%
Statutory Allocation :Other Agencies	53,886,496,817.36	151,886,000,000.00	97,999,503,182.64	16%
Value Added Tax Allocation	87,292,570,611.95	103,500,000,000.00	16,207,429,388.05	97%
Direct Taxes	153,387,816.25	6,081,119,163.61	5,927,731,347.36	100%
Royalties	1,365,525.00	602,401,400.55	601,035,875.55	94%
Fines	296,023,468.35	4,970,750,269.57	4,674,726,801.22	93%
Sales	1,069,123,030.82	15,094,803,026.73	14,025,679,995.91	93%
Investment Income	35,876,074,982.66	124,000,000,000.00	88,123,925,017.34	71%
Sales/Rent of Government Buildings:	330,647,662.77	851,967,768.43	521,320,105.66	61%
Repayment: General:	242,098,131.82	24,806,765,043.08	24,564,666,911.26	99%
Interest Earned	15,475,572.29	24,806,765,043.08	24,791,289,470.79	100%
Re-Imbursements	1,484,232,653.34	5,586,752,356.52	4,102,519,703.18	73%
Other Revenue Sources of the FGN	2,650,602,396.98	417,959,000,000.00	415,308,397,603.02	99%
Total	**2,965,780,910,438.10**	**3,762,221,324,071.57**	**796,440,413,633.47**	

2.97 The Accountant-General of the Federation has been requested to provide explanation for the shortfall of revenue in the various revenue heads listed above. 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 should be explained.

2.98 **Investment Income- N35,876,074,982.66 (Statement 3)**

It was observed that the breakdown of the figure of Investment Income of Thirty five billion, eight hundred and seventy six million, seventy four thousand, nine hundred and eighty two Naira and sixty six kobo (N35,876,074,982.66) was not provided in form of a note to the Financial Statement. This method of non disclosure of the sources by way of a note to the Financial Statements suggests the possibility of misclassification of some revenue heads.

2.99 The Accountant-General of the Federation has been requested to disclose all sources of the Federal Government Investment that generated the investment income of Thirty five billion, eight hundred and seventy six million, seventy four thousand, nine hundred and eighty two Naira and sixty six kobo (N35,876,074,982.66). Henceforth, starting with 2012 Financial Statements, a Note should be provided for the makeup of the Investment Income since it is constant revenue Sub-head of the Federal Government.

2.100 **Transfers from Consolidated Pool Accounts into CRF – N40,561,054,289.40**

The sum of Forty billion, five hundred and sixty one million, fifty four thousand, two hundred and eighty nine Naira and forty kobo (N40,561,054,289.40) as detailed below was transferred from the "Consolidated Pool Accounts" into the CRF Accounts in the year under review as detailed below:-

Months	Amount N
January	3,543,636,106.71
February	2,434,641,282.36
March	2,209,733,343.89
April	3,147,348,662.48
May	3,134,302,908.29
June	3,571,105,648.00
July	3,189,367,435.74
August	4,724,888,298.76
September	3,575,741,149.53
October	3,348,388,052.22
November	3,461,727,055.42
December	4,220,174,346.00
TOTAL	**40,561,054,289.40**

2.101 The Accountant-General of the Federation has been requested to provide the following information in respect of the "Consolidated Pool Accounts":

i) The objectives of the Accounts

ii) The sources of inflow into the Accounts

iii) Account number

iv) Bank Statements -January to December, 2011

v) The Statement of Affairs

vi) Authority and Law for the Operation of the Accounts

His response is being awaited.

2.102 **Partial and Non Compliance with Sections 22 and 23 of Fiscal Responsibility Act, 2007 – Payment Of 80% Operating Surplus to CRF**

The examination of evidence of payments of Operating Surplus into Consolidated Revenue Fund (CRF) provided confirmed as credits in the CRF Bank Statements, revealed, partial compliance by thirteen (13) Agencies and non compliance by twenty-six (26) Corporations, Agencies and Government Owned Companies as detailed below and in the schedule to the Act. This is contrary to Sections 22 and 23 of the Fiscal Responsibility Act 2007.

S/N	Details	Amount Per Rev. & Inv. Analysis (₦)
i.	Nigerian National Petroleum Corporate	
ii.	Nigeria Deposit Insurance Corporation	4,158,580,600.00
iii.	Bureau of Public Enterprises	15,598,247.00
iv	National Agency for Science and Engineering Infrastructure.	5,525,751.59
v	Nigerian Social Insurance Trust Fund	
vi	Corporate Affairs Commission	
vii.	National Airspace Management Agency	
viii.	Nigeria Unity Line	
ix.	NOTAP	5,500,000.00
x.	Nigerian Shippers Council	106,538,434.60
xi.	National Maritime Authority	
xii.	Raw Material Research and Development Council	33,955,796.22
xiii.	Nigerian Civil Aviation Authority	
xiv.	National Sugar Development Council	
xv.	Nigerian Postal Service	24,364,000.00
xvi.	Nigerian Ports Authority	1,000,000,000.00
xvii.	Federal Airport Authority of Nigeria	50,000,000.00
xviii.	Nigeria Mining Corporation	
xix.	Nigeria Re-Insurance	
xx.	Nigerdock Nigeria Plc.	
xxi.	Securities and Exchange Commission	
xxii.	National Insurance Corporation of Nigeria	
xxiii.	Nigeria RE-Insurance Corporation	
xxiv.	Nigerian Telecommunication	
xxv.	National Automotive Council	
xxvi.	Nigerian Tourism Development	
xxvii.	National Communication Commission	
xviii.	National Agency for Food & Drug Administration & Control.	15,000,000
xxix.	Nigerian Customs Service.	
xxx.	Federal Inland Revenue Service	
xxxi.	Central Bank of Nigeria	32,985,564,124.15
xxxii.	SON	81,918,664.00
xxxiii.	NDLEA	
xxxiv.	NIWA	
xxxv	Bank of Industries	
xxxvi.	Urban Development Bank	
xxxvii.	Nigerian Export & Import Bank (NEXIM)	
xxxviii	Federal Mortgage Bank	
xxxix	NTA	30,000,000.00
	TOTAL	**38,512,545,617.56**

Also what was paid to CRF could not be confirmed to represent 80% of Operating Surplus as required by Section 22(1) and (2) which states as follows:-

1. "Notwithstanding the provisions of any written law governing the Corporation, each Corporation shall establish a General Reserve fund and shall allocate thereto at the end of each financial year, one-fifth of its operating surplus for the year.

2. The balance of the operating surplus shall be paid to the Consolidated Revenue Fund of the Federal Government, not later than one month following the statutory dead line for publishing each Corporation's accounts". That is 80% of the Operating Surplus should be paid into CRF.

2.103 The Accountant-General had been required to explain the failure of the Government Companies which did not pay Operating Surplus into CRF during the year. Also, the Accountant-General should confirm that the twelve (12) Agencies that paid their Operations Surplus to CRF during the year, actually paid 80% required by Section 22 (2).

2.104 <u>Expenditure</u>

2.105 **<u>Excess Expenditure</u>**

There was excess expenditure amounting to Sixty billion, three hundred and fifty four million, three hundred and forty two thousand, eight hundred and eighty five Naira and fifty two kobo (N60,354,342,885.52) as detailed below without approval.

Description	Actual ₦	Final Budget 2010 ₦	Excess Expenditure ₦
Federal Government Contribution to Pension	78,239,489,402.82	77,066,977,130.00	1,172,512,272.82
Consolidated Revenue Fund Charges (Inclusive Service Wide Votes)	2,132,263,878,852.92	2,073,082,048,240.22	59,181,830,612.70
Total	**2,210,503,368,255.74**	**2,150,149,025,370.22**	**60,354,342,885.52**

2.106 The Accountant-General of the Federation has been requested to furnish relevant financial authorities covering the Excess expenditure.

As at the time of writing this report, his response was still being awaited.

2.107 **Transfer/Loan for Funding Severance Benefits to Right Size Staff (NITEL/NIPOST/Parastatals Etc) N36,722,902,334.41.Note 6**

On page 87 of DMO Report 2011, it was reported that sum of N33.34billion was the Bond floated by the DMO for NITEL/M-TEL staff salary arrears and other terminal benefits, but it was only N10 billion that was reported in the transcripts made available by the Office of Accountant-General of the Federation.

The figure of Thirty six billion, seven hundred and twenty two million, nine hundred and two thousand, three hundred and thirty four Naira and forty one kobo (N36,722,902,334.41) reported in Note 6 could not be confirmed in the transcript and Appropriation Act for 2011 made available for audit.

2.108 **17.75% 1st FGB 2006 = N10,000,000,000.00 to NITEL/MITEL**

An examination of the Bank Statement of the NITEL/MITEL Accounts showed that there was a transfer of the sum of N10 billion on 11th April 2011 from 17.5% 1st FGB 2006 as per DMO memo of 4th April, 2011. The inference of this transaction was a loan and a bond of 17.75% interest.

There was no evidence of the action in place to repay this loan or bond as it could be evidenced that the floating of 17.75% 1st FGB 2006 was not for the financing of this nature of transaction.

It was also a confirmation that there was no Appropriation by the National Assembly for this transaction, hence the request to DMO to transfer fund from 17.75% 1st FGB 2006.

2.109 Accountant-General of the Federation has been requested to provide:

i) The true position of the information on N33.34 billion bonds floated by the DMO, as reported on page 87 of the report.

ii) The details of the unused balance of the bond.

iii) Explanation is required why the amount was not in the transcripts made available.

iv) Evidence of the source of the figure of Thirty six billion, seven hundred and twenty two million, nine hundred and two thousand, three hundred and thirty four Naira and forty ne kobo (N36,722,902,334.41).

v) The evidence of repayments of the sum of N10,000,000,000.00 which was a loan from 17.75% 1st FGB 2006 and evidence of Appropriation Act for the expenditure in the sum N10,000,000,000.00.

His response is still being awaited.

2.110 **Repayment of Safe Tower Loan Due to United Bank of Africa (UBA)**

The Mandate reference FD/OAGF/2011/203/1/285/DF/18/8/11 was in favor of Federal Ministry of Aviation for the sum of One billion, two hundred million Naira (N1,200,000,000.00) as fund released to Ministry of Aviation as part payment of outstanding balance of Safe Tower Loan due to the United Bank of Africa (UBA).

It had been reported previously that, at no time was the capital sum of the loan and interest disclosed in any of the Financial Statements, yet repayments for the loan was charged to CRF. The non-disclosure of this information in Note 15, made it impossible to track the loan repayment. The same observation was reported in 2010.

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

i) Make available the document such as loan agreement and harmonization schedule for repayments.

ii) Disclose the principal loan, interest and the amount of repayments made so far.

His response is being awaited.

2.112 **Other Consolidated Revenue Fund Charges (Pension and Gratuity) N140,054,589,526.15 Note 6,**

In the audit examination of Note 6 in respect of Pension and Gratuity revealed the following:

2.113 **Pension and Gratuity for Police: N00.00**

i) The Note 6 reported **NIL** figures for the Police Pension and Gratuity meaning that no police pensioner was paid in 2011.

ii) Also the Transcripts showed a closing balance of Twelve billion, eight hundred and eighty six million, two hundred and forty eight thousand, two hundred twenty three Naira and ninety kobo (N12,886,248,223.90) in 2011, which was the closing balance for 2010. This means there were no transactions, either funding or expenditure, even with the Appropriation figure of Nineteen billion, one hundred and seventy one million, nine hundred and seven thousand, nine hundred and sixty eight Naira (N19,171,907,968.00) in 2011.

2.114 **Pension and Gratuity- National Assembly N38,364,674.18 and Pension Gratuity- Judiciary N2,669,463,782.72**

There were no Transcripts of Accounts to confirm the figure of Thirty eight million, three hundred and sixty four thousand, six hundred and seventy four Naira and eighteen kobo (N38,364,674.18) and Two billion, six hundred and sixty nine million, four hundred and sixty thee thousand, seven hundred and eighty two Naira and

seventy two kobo (N2,669,463,782.72) for National Assembly and Judiciary Pension respectively.

The appropriation figures for National Assembly of N20.75bilion and Judiciary of N9.5bilion could not be confirmed. There was no evidence of funding.

2.115 **Pension and Gratuity (SSS and National Intelligence Agency) N00.00**

The information in Note 6 showed that the actual expenditure in respect of Pension and Gratuity (SSS and National Intelligence Agency) was **Nil** despite Appropriation figure of Four billion, two hundred and forty eight million, sixty five thousand, five hundred and twenty five Naira (N4,248,065,525.00).

2.116 Accountant-General of the Federation had been requested to:

i) Ask the Police Pension Office to disclose the amount of Police Pension paid in 2011.

ii) Confirm that Police Pension was not funded in 2011, despite the Appropriation Figure of Nineteen billion, one hundred and seventy one million, nine hundred and seven thousand, nine hundred and sixty eight Naira (N19,171,907,968.00).

iii) Provide the sources of the two figures for Pension and Gratuity of Thirty eight million, three hundred and sixty four thousand, six hundred and seventy four Naira and eighteen kobo (N38,364,674.18) and Two billion, six hundred and sixty nine million, four hundred and sixty thee thousand, seven hundred and eighty two Naira and seventy two kobo (N2,669,463,782.72) for National Assembly and Judiciary Pension respectively.

iv) Confirm that there was no fund released to National Assembly and Judiciary despite the appropriation figures in Note 6 to the Financial Statements.

v) Disclose how they came about N00.00 and explain why there were no Transcripts of Accounts in respect of Pension and Gratuity (SSS and National Intelligence Agency).

vi) Confirm that no fund was released in respect of Pension and Gratuity (SSS and National Intelligence Agency) despite Appropriation figure of Four billion, two hundred and forty eight million, sixty five thousand, five hundred and twenty five Naira (N4,248,065,525.00).

His response is still being awaited.

2.117 **Service Wide Vote: N480,990,424,796.43 Note 6**

The observations arising from the audit examination of Note 6 and the documents are highlighted below;

2.118 **Group Life Insurance for All MDAs N6,171,970,323.08**

It was observed that the sum of Twelve billion, six hundred and sixteen million, seven hundred and sixteen thousand, four hundred and fifty nine Naira (N12,616,716,459.00) as detailed below was the fund released in 2011 as against the sum of Six billion, one hundred and seventy one million, nine hundred and seventy thousand, three hundred and twenty three Naira and eight kobo (N6,171,970,323.08) in respect of Group Life Insurance.

Analysis of Fund Released for Group Life Insurance

S/No	Mandates	Amounts (N)	Remarks
i.	FD/LP/2011/269/1/12/DF5/5/2011	3,050,827,430.52	
ii.	FD/LP/2011/269/1/122/DF19/10/11	6,336,568,677.25	
iii.	FD/LP2011/269/1/123/DF19/10/11	34,422,569.00	Running Cost
iv.	FD/LP2011/269/1/152/DF23/11/11	73,754,807.22	
v.	FD/LP2011/269/1/155/DF	3,121,142,872.56	
	Total	**12,616,716,459.00**	

It needs to be noted that this amount did not include the amount released to parastatals and military for the same purpose.

2.119 Accountant-General of the Federation had been requested to:

i) Explain how it came about the figure of Six billion, one hundred and seventy one million, nine hundred and seventy thousand, three hundred and twenty three Naira and eight kobo (N6,171,970,323.08).

ii) Provide evidence of funds released for Group Life Insurance classified into Civilian, Parastatals and Military.

iii) List of persons (staff) assured and yearly premium per person.

2.120 **Employees Compensation Act- Employees Fund (1% of Total Personnel Cost) N00.00**

Audit Examination of the mandates revealed that the sum of N4bilion was released for Employees Workmen Compensation Funds, Vide mandates FD/LP2011/51/111/655/DF of 1st December 2011 and FD/LP2011/51/111/654/DF of 1st December 2011. Whereas, Note 6 reported N00.00

It was reported in 2010 Report that the sum of Nine billion, four hundred and sixty nine million, nine hundred and sixty seven thousand, one hundred and twenty four Naira and ninety one kobo (N9,469,967,124.91) was shown under Service Wide Vote of having been paid, when the law had not commenced and that this amount should be paid back to CRF. There was no evidence that this was done.

2.121 Accountant-General of the Federation had been requested to:

i) Produce evidence of the source of the figure N00.00 reported in Note 6.
ii) Produce evidence of fund released for Employees Workmen Compensation Fund.

iii) Provide evidence of the refund to CRF of Nine billion, four hundred and sixty nine million, nine hundred and sixty seven thousand, one hundred and twenty four Naira and ninety one kobo (N9,469,967,124.91) reported in 2010.

His response is being awaited.

2.122 **Utilizations by MDAs- N185,672,053,921.27**

The amount of One hundred and eighty five billion, six hundred and seventy two million, fifty three thousand, nine hundred and twenty one Naira and twenty seven kobo (N185,672,053,921.27) termed "Utilizations by MDAs" is not acceptable, because these utilizations were supposed to have been reported through the transcripts of accounts of the MDAs and there is no classification code in the Chart of Accounts called Utilizations by MDAs. More importantly, the Appropriation Act under Service Wide Vote (SWV) did not provide for expenditure called "**Utilizations by MDAs**". The inference is that this amount was a balancing figure because the mandates that made up the sum were not provided for audit.

2.123 Accountant-General of the Federation had been requested to classify the sum of One hundred and eighty five billion, six hundred and seventy two million, fifty three thousand, nine hundred and twenty one Naira and twenty seven kobo (N185,672,053,921.27) into the appropriate code if truly the figure was not a balancing figure.

His response is being awaited.

2.124 **Urgent Review of Expenditure on Foreign Medical Expenses And Judgment Debts**

Audit review of a sample of expenditure of Foreign Medical Expenses under Service Wide Vote which did not included amount from other Government Agencies like National Assembly, Judiciary, Parastatals, Military and etc., showed that the sum of One hundred and eighty million, one hundred and seventy five thousand, two hundred and nine Naira and sixty five kobo (N180,175,209.65) was spent on foreign medical expenses.

2.125 On page 82 of the 2011 DMO Report, it was stated that the Federal Government had Contingent Liability of N92bilion on Judgment Debts which had to be paid in 50-50 chances. In addition, the sum of Seven billion, nine hundred and ninety nine million, four hundred and eighty two thousand, eight hundred and thirty four Naira

(N7,999,482,834.00) was paid for Judgment Debts in 2011 as per the information available to the audit. This is much burden on the budget, especially when it was avoidable.

There is need for government to call a Stake Holders Meeting of all the MDAs including the Military, Police and other Institutions of Government, by educating them and make them know that they will be pecuniary responsible for wrongfully committing government to legal issues resulting from their actions or inactions. A situation may come when amount involved from the action of officers of Governments Agencies resulting to Judgment Debts may be deducted from the vote of those MDAs

2.126 Accountant-General of the Federation had been requested to advice the Ministries of Health and Justice to urgently convey a stake holders meeting of Government Agencies to discuss practical solution to the reduction of Foreign Medical Expenses and Judgment Debts respectively.

2.127 **Payment of Audit Fees on Fuel Subsidy from Consolidated Revenue Fund instead of Federation Account**

In the audit examination of payments of Audit fees on fuel subsidy, the following observations were made:-

i) Akintola Williams Deloitte, and Olusola Adekanola & Co were paid the sum of One hundred and eighty nine million, six thousand, six hundred and twenty five Naira (N189,006,625.00) for "professional service rendered in carrying out the verification and auditing of oil marketing companies' claims for various batches on fuel subsidy importation".

These payments were supposed to be transactions for the three tiers of Governments and therefore should have been charged on Federation Account and not Consolidated Revenue Fund.

ii) Further examination of the records revealed that WHT and VAT of Five million, twenty seven thousand Naira (N5,027,000.00) each respectively were not deducted and paid to Federal Inland Revenue Service (FIRS).

This action denied the Federal Government revenue amounting to Ten million, fifty four thousand Naira (i.e. WHT of N5,027,000.00 and VAT of N5,027,000.00) accruing from non deductions and payments of Withholding Tax from Akintola Williams Deloitte transactions.

2.128 Accountant-General of the Federation had been requested to:

i) Explain why the sum of One hundred and eighty nine million, six thousand, six hundred and twenty five Naira (N189,006,625.00) paid for auditing of fuel subsidy should be charged to CRF and not to the Federation Account.

ii) Recovered the total sum of Ten million, fifty four thousand Naira (N10,054,000.00) in respect of WHT & VAT not deducted from Akintola

Williams Deloitte and PPPRA respectively and recovery particulars sent to my office for verification.

His response is being awaited.

2.129 **Other Cases of Non Deduction of WHT and VAT**

It was observed that Withholding Tax and Value Added tax of Eight million, five hundred and eighty three thousand, eight hundred and twenty three Naira and forty two kobo (N8,583,823.42) each respectively as detailed below were not deducted and paid as revenue to the Federal Government

Analysis of Payments Made Without Deducting WHT and VAT.

S/N	Beneficiary	Purpose	Mandate	Amount Paid	WHT Not paid	VAT Not paid
i	KPMG & Afemikhe & Co	Release of fund to OAGF in favour of Messrs KPMg and Afemikhe being 100% of out of pocket expenses and 75% of professional fees	FD/LP2011/5/1/7DF 16/3/14	78,968,000.00	3,948,250.00	3,948,250.00
ii	Witty-Wills Associates Ltd	Payment for advert of public notice of local contractor verified debt	FD/OAGF/2011/203/11/53/DF 19/5/11	23,571,768.38	1,178,588.42	1,178,588.42
iii	Messsrs D.E.R	For publication of special edition of the African Economy Magazine	FD/LP2011/51/T/18/DF 24/5/11	48,254,700	2,412,735.00	2,412,735.00
iv	KPMG & S.S. Afemikhe & Co	Release of fund to Fed Min of Finance in favour of KPMG & S.S. Afemikhe as final professional fees	FD/LP2011/18/54/DF 1/7/11	20,885,000	1,044,250.00	1,044,250.00
		TOTAL		**171,679,468.38**	**8,583,823.42**	**8,583,823.42**

2.130 Accountant-General of the Federation had been requested to:-

i) Explain the non deduction of WHT and VAT when audit evidence showed that one of the companies called D.E.R Ltd listed paid taxes on two of its mandates Ref no: FD/LP2011/51/T/27/DF of 1/7/11 and FD/LP2011/51/T/10/DF of 17/8/11.

ii) Send demand notices in respect of Withholding Tax and Value Added tax of Eight million, five hundred and eighty three thousand, eight hundred and twenty three Naira and forty two kobo (N8,583,823.42 each) respectively, not deducted to the affected contractors for payment and recovery particulars sent to my Office for verification. His response is being awaited.

2.131 **Cases of Extra Budgetary Funding by Federal Ministry of Finance from 1% CISS (Comprehensive Import Supervision Scheme) Account and Expenditure not Provided for in 2011 Appropriation Act- N302,665,772.16**

The under-listed Mandates from OAGF to CBN in favour of Federal Ministry of Finance for recurrent expenditure itemized in the analysis below revealed that Federal

Ministry of Finance had expenditure totaling Three hundred and two million, six hundred and sixty five thousand, seven hundred and seventy two Naira and sixteen kobo (N302,665,772.16) as debits in the Accounts of 1% CISS with CBN which. The expenditure was not provided for in the 2011 Appropriation Act and as a result amounted to extra budgetary expenditure.

No.	Beneficiary	Purpose of Payment	Mandate Ref. No. and Date	Amount =N=
i.	Federal Ministry of Finance	Release of funds to FMF for Training and Duty Tour Allowance to the Staff of the Ministry	FD/LS/0131/111/257 of 31/01/2011	49,000,000.00
ii.	Federal Ministry of Finance	Release of funds to FMF to cover all expenses related to paper presentations on Industrial Development	FD/LS/0131/111/265 of 17/0312011	37,202,000.00
iii.	Federal Ministry of Finance	Being payment for commissioning of New Scanner for Destination Inspection Activities in favour of Cotecna Ng. Ltd.	FD/LS/0131/111/324 of 27/4/2011	8,120,000.00
iv	Federal Ministry of Finance	Being payment for Sitting Allowance to the Committee on Transitional Plan of the Destination Inspection	FD/LS/0131/111/288 of 5/4/2011	3,312,000.00
v	Federal Ministry of Finance.	Release of funds to FMF to enable it carry out first and second quarters of the Destination Inspection	FD/LS/0131/111/358 of 9/6/2011	27,842,000.00
vi.	Federal Ministry of Finance	Release of funds to FMF in favour of Presidential Task Force to enable it visit all Customs area Commands, Land Borders, Air and Sea borders nationwide	FD/LS/0131/111/359 of 9/6/2011	30,841,000.00
vii	Federal Ministry of Finance	Release of funds to FMF for Reconciliation Visit to the Service Providers in Murtala Mohammed Airport, Crimalidi Terminal & Seme Land Border	FD/LS/0131/IV/411 of 22/08/2011	4,787,000.00
viii	Federal Ministry of Finance	Release of funds to FMF in favour of Technical Committee on Comprehensive Import Supervision Scheme	FD/LS/0131/IV/388 of1/07/2011	140,016,484.16
ix	Federal Ministry of Finance	Release of funds to FMF to attend meeting of Chamber of Commerce of Nigeria and Niger republic and the committee of Experts on Trade and Investment in Maradi Niger Republic.	FD/LS/01/II/47 of26/07/2011	1,545,288.00
		TOTAL		**302,665,772.16**

2.132 Accountant-General of the Federation had been requested to:

i) Explain the non disclosure of these items of expenditure of Three hundred and two million, six hundred and sixty five thousand, seven hundred and seventy two Naira and sixteen kobo (N302,665,772.16) from the accounts of 1% CISS in the Financial Statements whereas the closing balance of the Account was reported in the Statements of Assets and Liabilities

ii) Provide the Statement of Affairs of 1% CISS Accounts for audit.

2.133 **Extra Budgetary Funding and Spending by Nigerian Customs Service (NCS) from 1% CISS Account and not in Appropriation Act- N7,000,000,000.00.**

The under-listed Mandates from OAGF to CBN in favour of Nigerian Customs Services (NCS) for both recurrent and capital expenditure, itemized in the analysis below revealed that NCS had expenditure totaling N7bilion as debts in the Account of 1% CISS with CBN. This means that the expenditure in the sum of N7bilion did not pass through CRF and therefore, not reported in any of the Financial Statements.

The sum of N7bilion with expenditure thereon were not provided for in the 2011 Appropriation Act, therefore, became illegal, considering Section 80 of the 1999 Constitution.

No.	Beneficiary	Purpose of Payment	Mandate Ref. No. and Date	Amount =N=
I	Nigerian Customs Service	Release of Fund for 1st Tranche Agreement 2011 Budget	FD/LS/0131/111/T28 of 0/04/2011	3,500,000,000.00
ii.	Nigerian Customs Service	Release of Fund for 2nd Tranche Agreement 2011 Budget	FD/LS/0131/111/358 of 9/06/2011	3,500,000,000.00
		Total		**N7,000,000,000.00**

2.134 Accountant-General of the Federation had been requested to provide:

i. Explanation for the non-disclosure of these items of Expenditure of N7bilion from the accounts of 1% CISS in the Financial Statements. Whereas, the closing balance of this Account was reported in the Statement of Assets and liabilities among the cash balances of Other Funds of the FGN.

ii. The Statement of Affairs of 1% CISS Accounts for audit.

His response is being awaited.

2.135 **Extra Budgetary Funding and Expenditure from 1% CISS (Comprehensive Import Supervision Scheme) Pool Acct for Destination Inspection Services Fees with No Appropriation. :N21,951,614,682.36**

Audit examination of expenditure from 1% CISS (Comprehensive Import Supervision Scheme) Pool Account with CBN revealed the following:-

i) Destination Inspection Service fees totaling Twenty one billion, nine hundred and fifty one million, six hundred and fourteen thousand, six hundred and eighty

two Naira and thirty six kobo (N21,951,614,682.36) were released and paid directly to contractors from the 1% CISS Pool A/c vide various Mandates without deductions of Withholding Tax and Value Added tax of One billion, ninety seven million, five hundred and eighty thousand, seven hundred and thirty four Naira and twelve kobo (N1,097,580,734.12) each respectively.

ii) The expenditure was not disclosed in the Financial Statement. Whereas, the closing balance of the account was reported in Statement of Assets and Liabilities among the cash balances of Other Funds of the FGN. They were extra-budgetary Expenditure with no evidence of appropriation by the National Assembly.

2.136 Accountant-General of the Federation had been requested to provide:-

i) Explanation for the non-disclosure of these items of Expenditure of Twenty one billion, nine hundred and fifty one million, six hundred and fourteen thousand, six hundred and eighty two Naira and thirty six kobo (N21,951,614,682.36) from the accounts of 1% CISS in the Financial Statements. Whereas, the closing balance of this Account was reported in the Statement of Assets and liabilities among the cash balances of Other Funds of the FGN.

ii) The Statement of Affairs of the Accounts of 1% CISS Pool Accounts for audit.

iii) Recovered the Withholding Tax and Value Added tax of One billion, ninety seven million, five hundred and eighty thousand, seven hundred and thirty four Naira and twelve kobo (N1,097,580,734.12) each respectively and recovery particulars sent to my office for verification.

2.137 **Extra Budgetary Funding and Spending by Federal Ministry of Finance from Nigerian Export Supervision Scheme (NESS) Account N224,217,720.00**

It was observed that Federal Ministry of Finance had extra budgetary expenditure of Two hundred and twenty four million, two hundred and seventeen thousand, seven hundred and twenty Naira (N224,217,720.00) as detailed below from NESS Account with CBN which was not reported in their overall expenditure and Financial Statements. This expenditure by Federal Ministry of Finance from NESS Account was not provided for in the 2011 Appropriation Act and as a result amounted to extra budgetary expenditure.

No.	Beneficiary	Purpose of Payment	Mandate Ref. No. and Date	Amount =N=
i.	Federal Ministry of Finance	Release of funds to FMF to enable it facilitate meeting of the Committee to view the Export Guidelines for Oil and Gas	FD/LS/0167/11/ 433/DF of 17/03/2011	5,412,100.00
Ii	Federal Ministry of	Release of funds to FMF to organize	FD/LS/0167/11/	20,445,000.00

	Finance	Stake Holders Conference in Abuja, Lagos & Port Harcourt on the revised the Export Guidelines on Oil.	448/DF of 14/06/2011	
Iii	Federal Ministry of Finance	Release of funds to FMF for 2011/2012 NESS Technical Committee Budget.	FD/LS/0167/11/ 467/DF of 19/07/2011	198,360,620.00
		TOTAL		**224,217,720.00**

2.138 Accountant-General of the Federation had been requested to provide:

i. Evidence of the sum of Two hundred and twenty four million, two hundred and seventeen thousand, seven hundred and twenty Naira (N224,217,720.00) in the Transcripts of Accounts of FMF as receipts and expenditure.

ii. The objectives of establishing 1% CISS, NESS Accounts and the Instrument of the Law or Government Policy.

iii. The Statement of Affairs of NESS Accounts as at 31st December, 2011.

iv) Information as to whether the above explanation is in line with the instrument that established NESS.

2.139 **Extra-Budgetary Funding and Expenditure from Nigerian Export Supervision Scheme (NESS) Pool Account– N4,821,548,657.04 for Pre-Shipment Inspection Service Fee with No Appropriation**

Audit examination of expenditure revealed the following:

i) An amount totaling Four billion, eight hundred and twenty one million, five hundred and forty eight thousand, six hundred and fifty seven Naira and four kobo (N4,821,548,657.04) was paid from the NESS Pool Account vide various Mandates for the payments of Contractors for Pre-Shipment Inspection Services on Nigerian Export (Oil and Non-Oil). These were Extra-budgetary Expenditure which were not reported or accounted for in the National budget. The expenditure was not disclosed in the Financial Statements; although the closing balance of this account was reported in Statement of Assets and Liabilities.

ii) Further examination of the records revealed that WHT and VAT of One hundred and ninety six million, eight hundred and twenty five thousand, seven hundred and sixty four Naira and nineteen kobo (N196,825,764.19) each respectively were not deducted and paid to Federal Inland Revenue Service (FIRS0.

iii) The resultant effect of this action made Federal Government to lose the WHT and VAT of One hundred and ninety six million, eight hundred and twenty five thousand, seven hundred and sixty four Naira and nineteen kobo (N196,825,764.19) each respectively as revenue

2.140 Accountant-General of the Federation had been requested to provide:

i) Statement of Affairs of the Accounts of NESS Pool Account for audit.

iv) Recovered the Withholding Tax and Value Added tax of One hundred and ninety six million, eight hundred and twenty five thousand, seven hundred and sixty four Naira and nineteen kobo (N196,825,764.19) each respectively and recovery particulars sent to my office for verification.

His response is still being awaited as at the time of writing this report.

2.141 **Expenditure from 7% Import Duty Surcharge Account.**

A sample audit examination and analysis of the mandates showed that a total amount of Twenty three billion, five hundred and fifty five million, seven hundred and forty two thousand, five hundred and seventy five Naira and sixty kobo (N23,555,742,575.60) was paid out from 7% Import Duty Surcharge Account as credits in favour of Government Agencies. These amounts paid to the Agencies were in addition to the funding of these Agencies from Consolidated Revenue Fund.

Further examination showed that, while the closing balances of the Account was reported in the Statement of Assets and Liabilities, the total expenditure of Twenty three billion, five hundred and fifty five million, seven hundred and forty two thousand, five hundred and seventy five Naira and sixty kobo (N23,555,742,575.60) from the account was neither reported in the Financial Statements nor as a memorandum to the Financial Statements.

Also, audit evidence showed that despite the huge amounts received by these Agencies from 7% Import Duty account, there was no full compliance by any of the Agencies to Section 22 (1) & (2) and 23 (1) of Fiscal Responsibilities Act which requires that:

1. "Notwithstanding the provisions of any written law governing the corporation, each corporation shall establish a general reserve fund and shall allocate thereto at the end of fund each financial year, one-fifth of its operating surplus for the year.

2. The balance of the operating surplus shall be paid to the Consolidated Revenue Fund of the Federal Government, not later than one month following the statutory dead line for publishing each corporation's accounts". That is 80% of the Operating Surplus should be paid into the CRF.

2.142 Accountant-General of the Federation had been requested to provide:

i. Explanation for the non disclosure of the expenditure of Twenty three billion, five hundred and fifty five million, seven hundred and forty two thousand, five

hundred and seventy five Naira and sixty kobo (N23,555,742,575.60) from 7% Import Duty Surcharge Account in the Financial Statements.

ii. The Statement of Affairs of the Account and Bank Statements of 7% Import Duty Surcharge Account from January 2011 to December 2011, for audit.

His response is being awaited.

STATEMENT OF CAPITAL DEVELOPMENT (STATEMENT N0 4)-PAGE 6

2.143 **Extra Budgetary Spending of Capital Expenditure by Ministries, Departments & Agencies (MDAs) (Note 10)**

Capital Expenditure Budget of some Ministries, Departments and Agencies (MDAs) for 2011 when compared with the actual Capital Expenditure as disclosed in Note 10 of the Financial Statements revealed extra-budgetary spending to the tune of Two hundred and fifty two billion, eight hundred and thirty three million, nine hundred and ninety five thousand, fifty-four Naira and sixty-five kobo (₦252,833,995,054.65) as detailed below and in **Appendix I**

	MDAS	Total Capital Expenditure 2011	Final Budget 2011	Extra Budgetary Spending
		(₦)	(₦)	(₦)
i	Administrative Sector	168,271,793,325.87	51,473,834,866.16	116,797,958,459.71
ii	Economic Sector	181,145,954,460.64	80,058,246,208.04	101,087,708,252.60
iii	Law And Justice Sector	47,284,762,435.64	24,789,557,743.73	22,495,204,691.91
iv	Regional Sector	57,295,434,113.10	51,977,575,020.00	5,317,859,093.10
v	Social Sector	26,134,133,874.81	18,998,869,317.48	7,135,264,557.33
	TOTAL	**480,132,078,210.06**	**227,298,083,155.41**	**252,833,995,054.65**

2.144 **Extra Budgetary Spending of Capital Expenditure by Parastatals & Agencies (Note 11)**

The Capital Expenditure Budget of Twenty two (22) Departments and Agencies were exceeded to the tune of Seven billion, five hundred eighty three million, five hundred and five thousand, two hundred and eighty six Naira and sixty four kobo (₦7,583,505,286.64) as detailed in the table below:

S/N	Description	Total Actual Capital Expenditure 2011 N	Final Budget 2011 N	Difference N
i	Presidential Air Fleet	19,073,863,577.17	16,995,677,112.54	2,078,186,464.63
ii	Nigeria Investment Promotion Council	96,693,131.81	16,709,491.43	79,983,640.38
iii	Defence Intelligent School	25,132,689.45	0.00	25,132,689.45
iv	Nigerian Television Authority	720,241,694.63	683,028,321.04	37,213,373.59
v	Voice Of Nigeria	950,303,393.86	382,860,458.18	567,442,935.68
vi	College Of Veterinary And Medical Laboratory Technology -VOM	393,445,890.61	64,713,427.50	328,732,463.11
vii	National Agency For Science And Engineering Infrastructure	342,417,975.37	213,769,161.16	128,648,814.22
viii	Science Equipment Development Institute - Enugu	434,920,150.21	394,095,090.69	40,825,059.52
ix	National Centre For Hydropower Research And Development, University Of Ilorin	29,611,187.52	21,683,907.61	7,927,279.91

x	National Centre For Energy And Environment, University Of Benin	620,604,847.69	44,077,692.07	576,527,155.62
xi	National Power Training Institute	689,781,868.25	0.00	689,781,868.25
xii	Petroleum Resources (Gas Sector)	1,920,289,615.33	0.00	1,920,289,615.33
xiii	Nigeria Mining Cadastre Agency	50,000,000.00	0.00	50,000,000.00
xiv	Centre For Black African Arts And Civilization	100,000,000.00	0.00	100,000,000.00
xv	National Troupe Of Nigeria	36,750,116.71	10,000,000.00	26,750,116.71
xvi	National Gallery Of Art	199,674,285.77	196,331,208.00	3,343,077.77
xvii	Regional Centre For Int'l Commercial Arbitration	8,168,938.70	5,401,416.05	2,767,522.65
xviii	Federal College Of Education, Kotangora	217,136,801.31	103,719,664.40	113,417,136.91
xix	Federal College Of Education Gusau	93,523,007.54	0.00	93,523,007.54
xx	National Park Headquarters	338,787,165.80	17,770,658.81	321,016,506.99
xxi	Nigeria Football Association	10,625,442.22	9,962,956.03	662,486.20
xxii	Fiscal Responsibility Commission	97,528,509.75	00.00	98,528,509.75
xxiii	West African Examination Council (International)	161,897,881.55	92,155,573.33	69,742,308.22
xxiv	Federal Polytechnic Bali	155,530,966.35	82,676,303.51	72,854,662.84
xxv	Federal College of Education, Ondo	236,418,762.49	107,663,097.88	128,755,664.61
xxvi	Dental Tech. Registration Board	21,452,926.76	00.00	21,452,926.76
	TOTAL	**27,024,800,826.85**	**19,442,295,540.23**	**7,583,505,286.64**

2.145 Accountant-General of the Federation had been requested to provide explanations for the total extra-budgetary spending of Two hundred and fifty-two billion, eight hundred and thirty-three million, nine hundred and ninety five thousand, fifty-four Naira and sixty-five kobo (₦252,833,995,054.65) and Seven billion, five hundred eighty three million, five hundred and five thousand, two hundred and eighty six Naira and sixty four kobo (₦7,583,505,286.64) by each of the Ministries, Departments & Agencies (MDAs) and Parastatals & Agencies respectively.

2.146 **Disparities Between Unspent Balance of Amount Transferred from Consolidated Revenue Fund (CRF) to Fund Capital Expenditure in Ministries, Departments and Agencies (MDAs) and their Closing Cash Balances of Capital**

It was observed during Audit of Notes 8, 10 and 14 of the Financial Statements that eighteen (18) Ministries, Departments and Agencies (MDAs) had closing cash balances that were less than their unspent balance of fund transferred from Consolidated Revenue Fund (CRF) amounting to One hundred and fifty six billion, three hundred and thirty nine million, three hundred and twenty eight thousand, four hundred and thirty one Naira and one kobo (N156,339,328,431.01) as detailed in **Appendix IIA.**

Also thirty two (32) Ministries, Departments and Agencies (MDAs) had closing cash balances that were more than their unspent balance of fund transferred from Consolidated Revenue Fund (CRF) amounting to Four hundred and two billion, three hundred and twenty two million, three hundred and twenty thousand, two hundred and

thirty five Naira and thirty nine kobo (N402,322,320,235.39) as detailed in **Appendix IIB**.

2.147 **Overspending of Amount Transferred from Consolidated Revenue Fund to Fund Capital Expenditure by Ministries, Departments and Agencies**

It was also observed while comparing Note 8 (Fund transferred from Consolidated Revenue Fund (CRF) to Capital Development Fund (CDF) and Note 10 (Capital Expenditure by Ministries, Departments and Agencies) that Twenty four (24) Ministries, Departments and Agencies (MDAs) overspent the amount of Two hundred and twenty two billion, two hundred and twenty three million, eight hundred, sixty one Naira and seventy four kobo (N222,223,800,061.74) of their Capital Expenditure in excess of what was transferred from Consolidated Revenue Fund (CRF) to fund Capital Expenditure. See details in **Appendix III**

2.148 Accountant-General of the Federation had been requested to provide

i) Explanations on how the affected Ministries, Departments and Agencies (MDAs) got extra Fund to finance the over expenditure stated in **Appendices I & III and** Seven billion, five hundred and eighty three million, five hundred and five thousand, two hundred and eighty six Naira and sixty four kobo (₦7,583,505,286.64) in respect of Parastatals.

ii) Explanation is required on the nineteen (19) Ministries, Departments and Agencies (MDAs) that had closing cash balances of One hundred and fifty eight billion, one hundred and five million, three hundred and fifty four thousand, one hundred and seventy eight Naira and seventy two kobo (N158,105,354,178.72) that were less than their unspent balance of fund transferred from Consolidated Revenue Fund (CRF).

iii) Also, explanation is required on the thirty one (31) Ministries, Departments and Agencies (MDAs) that had closing cash balances that were more than their unspent balance of fund transferred from Consolidated Revenue Fund (CRF) amounting to Four hundred and two billion, three hundred and twenty two million, three hundred and twenty thousand, two hundred and thirty five Naira and thirty nine kobo (N402,322,320,235.39).

2.149 **Reversals in CRF Bank Statements**

This issue of reversals of various transactions by Central Bank of Nigeria in CRF Account, with excuse such, “as a result of system error”, had become a recurring issue several time which tend to create doubt about the genuineness of these reversals.

It is worrisome because some of these reversals were carried out some days or months after the detection of the errors, which sometime brings the CRF balances to debits. The question sometimes is what happens to the Consolidated Revenue Fund Accounts prior to the correction of the errors, some days or months after the charge

for ways and means by CBN, when the CRF balance was in debit as a result of the CBN mistakes.

This had been subject of audit inspection reports in the past. A recent occurrence in the year under review of the several reversals as detailed below among others too many for comfort, was the sum of Six hundred billion, sixty four million, two hundred ninety five thousand, three hundred and one Naira and ninety one kobo (N600,064,295,301.91) as credit and One trillion, four hundred and thirty three billion, one hundred and seventy six million, two hundred and seventy thousand, six hundred and thirty five Naira and fifty nine kobo (N1,433,176,270,635.59) as debit reversals.

MONTHS	CREDIT (₦)	DEBIT (₦)
January	85,847,199,397.34	2,131,849,085.72
February	223,829,029,195.21	223,221,381,928.86
March	21,563,335,538.42	400,000,000.000.00
April	128,156,930.69	75,473,438,500.68
May	-	412,134,697,129.06
June	5,806,946,073.57	74,685,813,276.72
July	135,478,016,363.42	122,854.03
August	-	148,055,307,172.91
September	118,017,561,041.26	54,669,150,774.46
October	5,286,835,762.00	90,855,952,627.24
November	-	317,619,713,784.59
December	4,107,215,000.00	34,328,843,501.32
TOTAL	**600,064,295,301.91**	**1,433,176,270,635.59**

2.150 Accountant-General of the Federation had been requested to:

i) Ask the CBN to give reasons for these irregular reversals which had become a practice every month.

ii) Also, to set up a committee to investigate the genuineness and to reduce the occurrence of the reversals in the CRF which sometimes brought about charging of ways and means by CBN when the CRF runs to uncomfortable debit balance.

His response is being awaited.

2.151 **The Issue of Various Debits Interests and Sinking Fund – N91,784,085,377.05 on the Cash Management of the CRF Account**

It was observed overtime, that there was a serious Cash Management problem of the Consolidated Revenue Fund Account, which ought to be of concern to the Office of the Accountant-General of the Federation.

i) For example the various large interest on Bond of Three hundred and seventy three billion, five hundred and seven million, fifteen thousand, eight hundred fifty two Naira and seven two kobo (N373,507,015,852.7), interest on Sinking Fund of Six billion, nine hundred and fifty five million, two hundred and eighty thousand, two hundred sixty nine Naira (N6,955,280,269.00) and Bank charges

of Seventeen billion, two hundred and forty seven million, three hundred and fifty seven thousand, fifty three Naira and forty six kobo (N17,247,357,053.46) totalling Three hundred and ninety seven billion, seven hundred and nine million, six hundred and fifty three thousand, one hundred seventy five Naira and eighteen kobo (N397,709,653,175.18) as detailed below were debited into CRF Account without the advance knowledge of Accountant-General of the Federation. The reasons being that, there was no mandates, no known programme or projection for daily, monthly, quarterly and yearly to plan for these kind of debits prior to their being brought to the CRF Account. This had created serious cash out flow in billions of naira out of the CRF Account without a prior projection. It is of concern too that accounts where the credits for the sampled debits of Sinking Fund of Ninety one billion, seven hundred and eighty four million, eighty five thousand, three hundred seventy seven Naira and five kobo (N91,784,085,377.05) were not known.

ii) The large interest on Bond of Three hundred and seventy three billion, five hundred and seven million, fifteen thousand, eight hundred fifty two Naira and seven two kobo (N373,507,015,852.72), interest on Sinking Fund of Six billion, nine hundred and fifty five million, two hundred and eighty thousand, two hundred sixty nine Naira (N6,955,280,269.00) and Bank charges of Seventeen billion, two hundred and forty seven million, three hundred and fifty seven thousand, fifty three Naira and forty six kobo (N17,247,357,053.46) totalling Three hundred and ninety seven billion, seven hundred and nine million, six hundred and fifty three thousand, one hundred seventy five Naira and eighteen kobo (N397,709,653,175.18) were not in 2011 Appropriation Act.

iii) 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, for one to determine the correctness of these debits charged into CRF.

Month	**Interest on Bond Treasury Bills**		**Sinking Fund**	**Bank Charges**
	Credit	**Debit**	**Debit**	**Debit**
	N	**N**	**N**	**N**
January	14,736,972,285.98	48,872,945,205.80	559,709,829.00	2,131,849,085.72
February	277,385,956.05	31,830,023,185.68	487,812,005.00	1,206,575,465.28
March	-	20,129,876,489.49	426,218,159.00	491,509,167.89
April	339,538,043.48	1,811,111,917.81	3,498,204,881.00	951,427,094.44
May	735,325,884.58	59,827,137,503.14	327,393,324.00	818,317,550.91
June	1,859,588,966.71	7,796,391,940.87	-	703,405,293.95
July	14,018,679,200.55	43,208,033,472.04	-	916,876,135.03
August	-	28,869,571,612.52	-	-
September	6,955,176,097.54	47,149,646,142.23	-	-
October	76,153,846.16	7,617,400,564.78	180,446,143.00	10,027,397,260.24
November	6,679,285,692.12	67,464,575,835.67	361,815,467.00	-
December	-	8,930,301,982.69	1,113,680,461.00	-
TOTAL	**45,678,105,973.17**	**373,507,015,852.72**	**6,955,280,269.00**	**17,247,357,053.46**

2.152 Accountant-General of the Federation had been requested to:

i) Provide a comprehensive analysis of various Debits Interests stating the purpose and circumstances leading to the various charges as well as providing adequate explanation on how the charges were arrived at.

ii) Set up a committee look into this large sum of Debit Interests as a check on the activities of CBN entries in the CRF.

SECTION 3

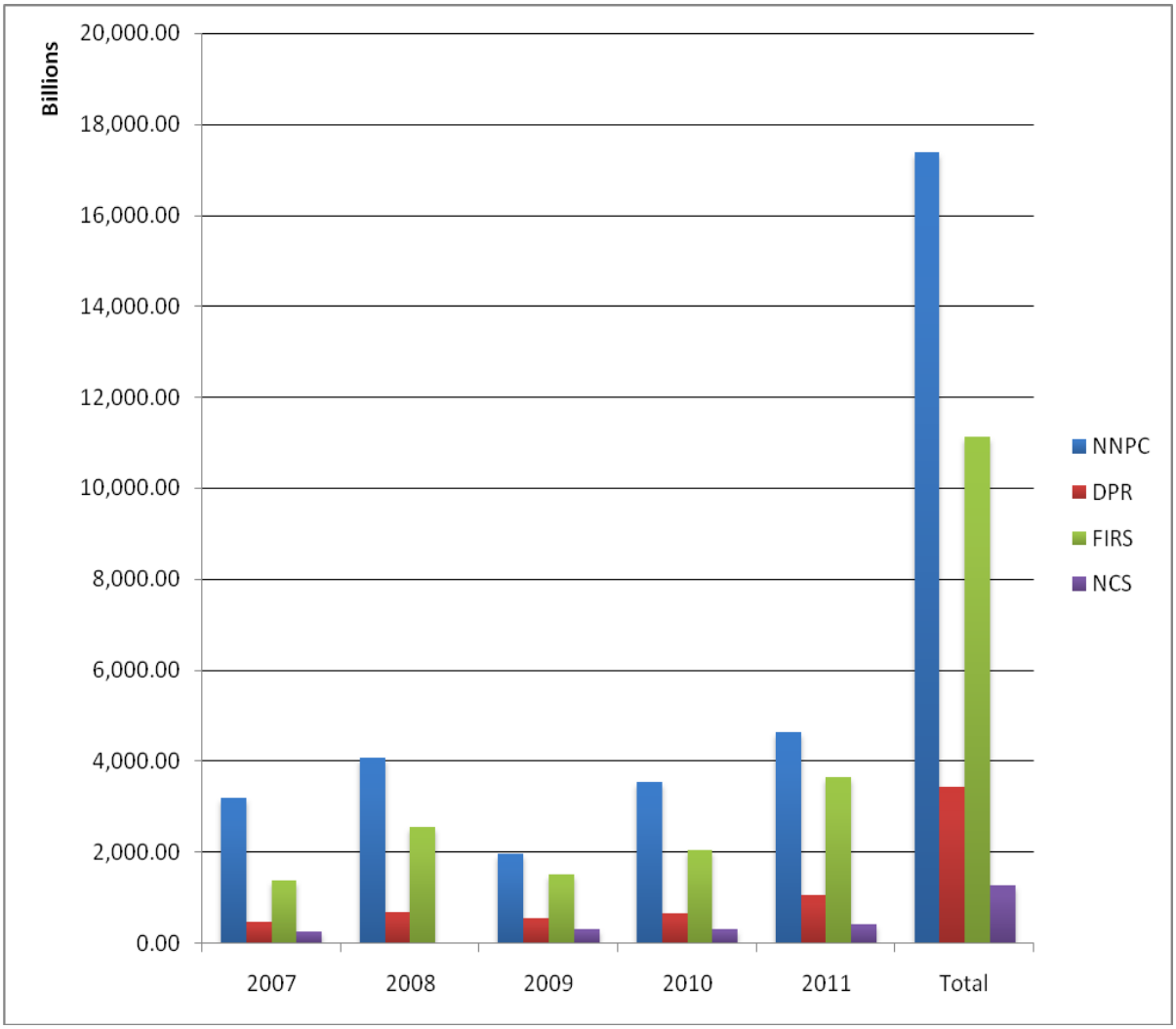
FEDERATION ACCOUNT

FEDERATION ACCOUNT

3.1 Revenues Inflows into Federation Account

The analysis of receipts into Federation Account for the four years from 2007 – 2011 Financial Years as detailed below:-

Year	NNPC	DPR	FIRS	NCS	Total
	N	N	N	N	N
2007	3,181,264,799,506.83	474,701,282,577.48	1,369,672,367,530.67	241,366,130,991.81	5,267,004,580,606.79
2008	4,076,244,548,623.07	685,247,669,025.19	2,548,306,264,673.61	281,255,388,562..21	7,591,053,870,884.08
2009	1,962,040,165,962.21	544,511,829,878.63	1,518,431,103,668.13	307,109,222,999.51	4,332,092,322,508.48
2010	3,546,812,565,254.34	661,897,217,448.27	2,036,220,317,023.90	309,193,946,584.22	6,554,124,046,310.73
2011	4,856,294,673,687.65	1,062,598,638,253.36	3,654,792,579,154.57	422,093,923,605.96	11,803,246,181,960.20
Total	**17,622,656,753,034.10**	**3,428,956,637,182.93**	**11,127,422,632,050.90**	**1,279,763,224,181.50**	**35,547,521,002,270.30**



3.2 The records from the FAAC Secretariat examined revealed that the following:

i) Total revenue inflows to the Federation Account from the various collecting Agencies as per CBN Component Statements amounted to Eleven trillion, eight hundred and three billion, two hundred and forty sixty million, one hundred and eighty one thousand, nine hundred and sixty Naira and twenty kobo (₦11,803,246,181,960.20) for the year 2011 as summarized below:-

S/N	Collecting Agency	Total Revenue Collected	Total Deducted before Payment to Fed Account/Excess Account	Amount Paid to Federation Account	Amount Paid to Excess Crude/PPT/Royalty Account
		₦	₦	₦	₦
i	NNPC	4,856,294,673,687.65	3,061,804,231,121.38	1,566,173,259,822.39	1,264,629,811,325.47
ii	DPR	1,062,598,638,253.36	478,737,517,892.80	583,861,120,360.56	478,737,517,892.80
iii	FIRS	3,654,792,579,154.57	1,299,483,189,679.21	2,355,309,389,475.36	1,299,483,189,679.21
iv	NCS	422,093,923,605.96	NIL	422,093,923,605.96	NIL
	TOTAL	**11,803,246,181,960.20**	**4,840,024,938,693.39**	**4,927,437,693,264.27**	**3,042,850,518,898.48**

ii) From the total revenue of Four trillion .eight hundred and fifty six billion, two hundred and ninety four million, six hundred and seventy three thousand, six hundred and eighty seven Naira and sixty five kobo (₦4,856,294,673,687.65) payable to the Federation Account by NNPC, the Corporation deducted the sums of Three trillion, sixty one billion, eight hundred and four million, two hundred and thirty one thousand, one hundred and twenty one Naira and thirty-eight kobo (₦3,061,804,231,121.38) for Excess crude, Joint Venture Cash Call (JVC) and Subsidy before paying the resulting net figure of One trillion, seven hundred and ninety four billion, five hundred and fifty million, four hundred and forty two thousand, three hundred and sixty six Naira and fifty three kobo (₦1,794,550,442,366.53) shown in the above table to the Federation Account.

iii) The Net figure of Five hundred and eighty three billion, eight hundred and sixty one million, one hundred and twenty thousand, three hundred and sixty Naira and fifty six kobo (₦583,861,120,360.56) was paid to the Federation Account from the total amount of One trillion, sixty two billion, five hundred and ninety eight million, six hundred and thirty eight thousand, two hundred and fifty three Naira and thirty six kobo (₦1,062,598,638,253.36) collected by Department of Petroleum Resources (DPR) after deducting Four hundred and seventy eight billion, seven hundred and thirty seven million, five hundred and seventeen thousand eight hundred and ninety two Naira and eighty kobo (₦478,737,517,892.80) as excess proceeds on Royalty.

iv) From the sum of Three trillion, six hundred and fifty four billion, seven hundred and ninety two million, five hundred and seventy nine thousand, one hundred and fifty four Naira and fifty seven kobo (₦3,654,792,579,154.57) payable to the Federation Account by Federal Inland Revenue Service, a sum of One trillion, two hundred and ninety nine billion, four hundred and eighty three million, one hundred and eighty nine thousand, six hundred and seventy nine

Naira and twenty one kobo (₦1,299,483,189,679.21) being excess proceeds from Petroleum Profit Tax (PPT) was deducted to arrive at the net figure of Two trillion, three hundred and fifty five billion, three hundred and nine million, three hundred and eighty nine thousand, four hundred and seventy five Naira and thirty six kobo (₦2,355,309,389,475.36) paid into the Federation Account.

v) The total revenue collected by Nigeria Customs Service was made up of the following:-

		₦
a)	Import Duties	368,095,157,243.84
b)	Excise Duties	41,007,190,065.09
c)	Fees	1,250,140,801.46
d)	Custom Penalty Charge	45,590,319.71
e)	CET Levy	11,695,845,175.86
	Total	**422,093,923,605.96**

3.3 However, it should be noted that these collecting agencies made illegal deductions from the revenues collected contrary to 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". These had been a regular subject of my reports which had been ignored over the years.

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

i) Pay back into Federation Account, the Joint Venture Cash Calls of One trillion, eleven billion, two hundred and five million, seven hundred and fifty two thousand, sixty three Naira and forty seven kobo (N1,011,205,752,063.47) and Petroleum Subsidy of Seven hundred and eighty five billion, nine hundred and eight million and six hundred and sixty seven thousand, nine hundred and thirty two Naira and eighteen kobo (₦785,908,667,932.18) respectively deducted at source by NNPC from the Revenue proceeds in accordance with Section 162(1) of the 1999 Constitution. Any such deduction that needs to be made should be done by the Federation Account Allocation Committee (FAAC).

ii) In line with Section162(1) of the 1999 Constitution(as amended),any Excess Royalty that need to be deducted from revenue proceeds of DPR should be calculated and made by the FAAC. His response is being awaited.

iii) Make sure that, the deduction of Excess Petroleum Profit Tax (PPT) from the Revenue Inflows from Federal Inland Revenue Service (FIRS) should be done by the FAAC.

3.5 **Concessional Rentals in Arrears**

A review of the documents showed that Concessional Rentals receivable from the Department of Petroleum Resources (DPR) for the months of April and June, 2011 were still in arrears as at the time of the audit in June, 2012. This observation was also raised in 2010 report for the month of March, 2010 without any response.

3.6 The Accountant-General of the Federation had been requested to inform Department of Petroleum Resources (DPR) to produce the required documents for audit verification. And where collection had been made, the documents evidencing the collection should be forwarded to my Office.

3.7 **Revenue Budget Performance of Collecting Agencies**

Examination of the Revenue Budget and Actual Revenue collected by the various collecting Agencies during the period under review as detailed below revealed that NNPC, DPR and FIRS exceeded their revenue budgets which is commendable while Nigeria Customs Service did not meet their own revenue budget.

S/N	Agency	Total Collection	Budgeted Revenue	Surplus/ Deficit	% Performance.
		N	N	N	
i	NNPC	4,627,977,490,943.77	4,172,494,000,000.00	455,483,490,943.77	109.16
ii	DPR	1,062,598,638,253.36	641,175,000,000.00	421,423,638,253.36	165.73
iii	FIRS	3,654,792,579,154.57	2,704,025,000,000.00	950,767,579,154.57	135.16
iv	NCS	422,093,923,605.96	460,227,000,000.00	-38,133,076,394.04	91.71
	Total	**9,767,462,631,957.66**	**7,977,921,000,000.00**	**1,789,541,631,957.66**	

3.8 The Controller-General of Nigeria Customs Service had been informed through the Accountant-General to explain why there was a shortfall of Thirty eight billion, one hundred and thirty three million, seventy six thousand, three hundred and ninety four Naira and four kobo (N38,133,076,394.04) in the year under review. Also more efforts should be intensified to achieve or exceed the revenue budget in future.

3.9 **Non Rendition of Mandatory Annual Report by FAAC to National Assembly**

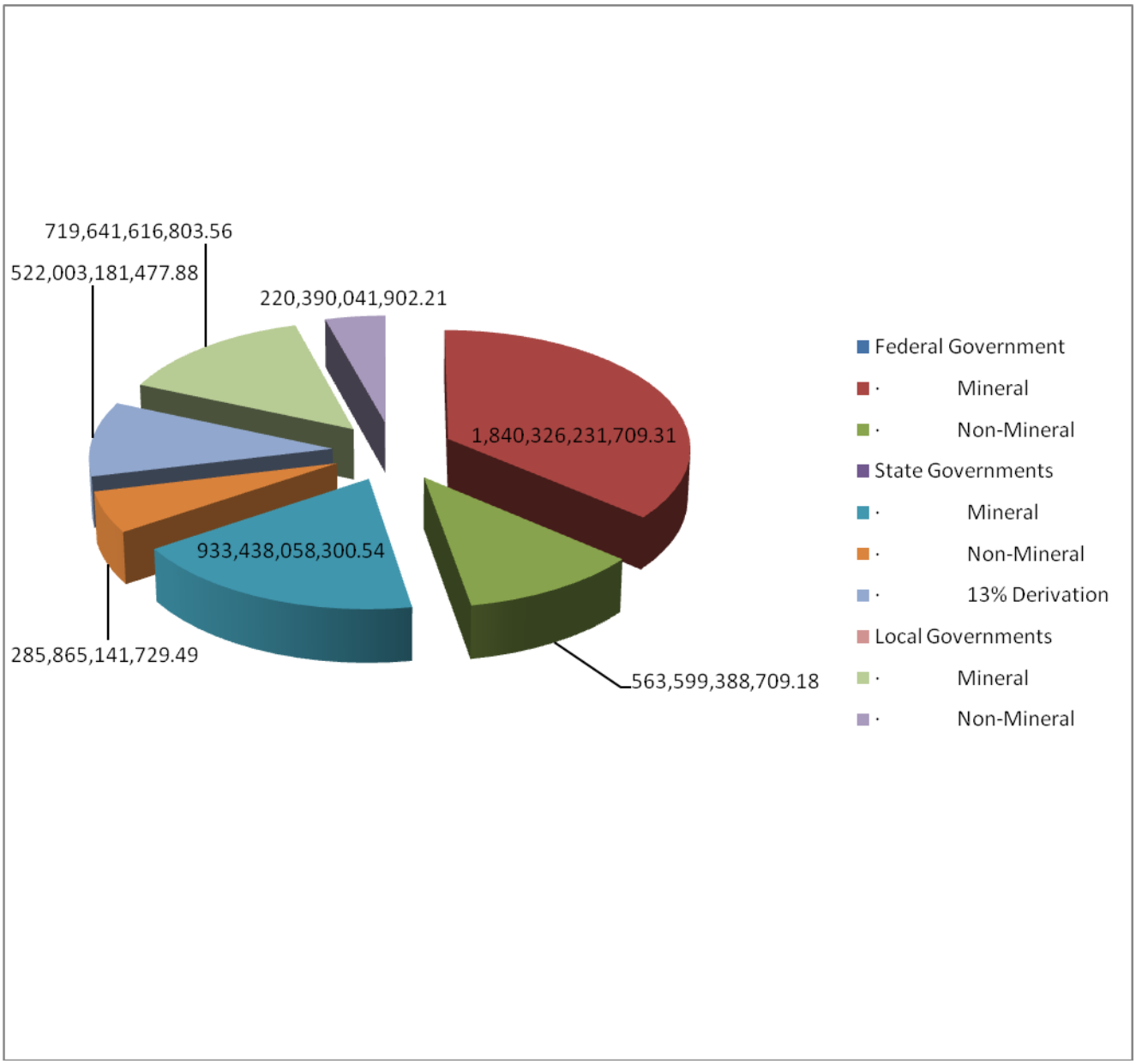
The Federation Accounts Allocation Committee (FAAC) had not been rendering the mandatory Annual Report as provided for under Section 5 (3b) of Allocation of Revenue (Federation Account, etc) Act 1982 which stipulates that FAAC is “To report annually to the Nation Assembly in respect of the functions specified in the Act”. This had been subject of my reports since 2007 without any positive response.

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

3.11 **Distribution of Federation Account Revenues to Federal, States and Local Governments.**

During the period under review, a total sum of Five trillion, eighty five billion, two hundred and sixty three million, six hundred and sixty thousand, six hundred and thirty two Naira and seventeen kobo (₦5,085,263,660,632.17) was distributed to the three tiers of government, namely, Federal, States and Local Governments after the deduction of the sum of Fifty five billion, nine hundred and seventy five million, nine hundred and seventy five thousand, sixty six Naira and forty two kobo (₦55,975,975,066.42) as cost of collections payable to Federal Inland Revenue Service (₦28,668,892,414.00) and Nigeria Customs Service (₦27,307,082,652.42).

Description	Amount ₦	Total ₦
Federal Government		
• Mineral	1,840,326,231,709.31	
• Non-Mineral	563,599,388,709.18	2,403,925,620,418.49
State Governments		
• Mineral	933,438,058,300.54	
• Non-Mineral	285,865,141,729.49	
• 13% Derivation	522,003,181,477.88	1,741,306,381,507.91
Local Governments		
• Mineral	719,641,616,803.56	
• Non-Mineral	220,390,041,902.21	940,031,658,705.77
TOTAL		**5,085,263,660,632.17**



3.12 **Direct Deductions from Federation Account to Offset Debts Owed by States, FCT and Federal Government**

It was also observed during examination of records that a total sum of Fifty four billion, eight hundred and sixteen million, five hundred and forty five thousand, four hundred and thirteen Naira and twenty six kobo (N54,816,545,413. 26) was deducted from Federation Account to offset Foreign debts owed by States, FCT and Federal Government being the debt serving for the year 2011 against the total amount of Forty five billion, eighty five million, four hundred and forty nine thousand, three hundred and five Naira (N45,085,449,305.00) budgeted for 2011 resulted to ever expenditure of Nine billion, seven hundred and thirty one million, ninety six thousand, one hundred

and eight Naira and twenty six kobo (N9,731,096,108.26) without resolutions from the States House of Assembly.

This practice of direct deduction from the allocations to States, FCT and Federal Government to offset external debts owed by them without resolutions from the States' Houses of Assembly constitutes a flagrant violation of the provision of Section 168(1) of the Constitution of the Federal Republic of Nigeria, 1999 which requires that such offset by the Federal Government from the allocation of States shall be certified by the Auditor-General for the Federation.

It is interesting to inform you that the documents relating to the principal of the foreign debt being served, the term of the loan including the purpose of the loan were not made available at the office of Accountant-General of the Federation.

However during the examination of books of accounts and documents (summary of monthly distribution to Federal, States and Local Governments), it was observed that out of the Thirty eight billion, six hundred and eleven million, sixty nine thousand, four hundred and thirteen Naira (N38,611,069,413.00) deducted for the serving of the Federal Government Foreign Debt, a sum of Two billion, five hundred and thirty one million, six hundred and twelve thousand, three hundred and eighty six Naira and thirty kobo (N2,531,612,386.30) as detailed below was deducted directly from Stabilization Fund, Ecological Fund and Development of National Resource Fund.. The nature of the debts, purpose of loans, debtors (borrowers) and creditors (lenders) were not disclosed. It should be noted that every item of deduction from public funds should be explicitly expressed for accountability purpose which is the cornerstone for good governance.

	N
Stabilization Fund	398,052,261.98
Ecological Fund	796,104,524.00
Dev. of National Resources	1,337,455,600.32
TOTAL	**2,531,612,386.30**

The direct deduction from these funds for serving of foreign debt contravened the purpose for which the funds were created.

3.13 The Accountant-General for the Federation had been requested to:

i) Provide all documents relating to the principal term of the loans including the purpose of the loan especially the Federal Government payment, for audit.

ii) Produce the particulars of creditors and the amount of Two billion, five hundred and thirty one million, six hundred and twelve thousand, six hundred and eighty six Naira and thirty kobo (N2,531,612,686.30) deducted from Stabilization Fund, Ecological Fund and Development of National Resources Fund should be refunded.

Henceforth the deductions should be from Federal Government Consolidated Revenue Fund (CRF).

iii) Explanation the non compliance with Section 168(1) of the Constitution. Henceforth, no such off-set should be made from the Federation Account without the certification of the Auditor-General for the Federation.

iv) Provide resolutions from the States' Houses of Assembly authorizing the deductions for audit.

v) Provide details of the debts, particulars of debtors and creditors.

3.14 **Maintenance of Excess Crude Oil/PPT/Royalty Account without Legal Authority.**

During the examination of records and documents presented to the Audit Team in respect of the above stated account, it was observed that a total sum of Three trillion, forty two billion, eight hundred and fifty million, five hundred and eighteen thousand, eight hundred and ninety seven Naira and forty eight kobo (₦3,042,850,518,897.48) summarized below and classified as Excess Crude Oil/PPT/Royalty was deducted from total Oil and Gas revenue collected before the balance was paid to the Federation Account. These deductions would appear to contravene the provisions of section 162 (1) of the Constitution of the Federal Republic of Nigeria, 1999 which states 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". Efforts made by the audit team to obtain legal authority for the creation of Excess crude Oil/PPT/Royalty Account proved abortive. This observation has been consistently mentioned in my previous reports since the year 2007 without any positive response.

Details	Excess Crude/PPT/Royalty ₦
NNPC (Excess Crude)	1,264,629,811,325.47
DPR (Excess Royalty)	478,737,517,892.80
FIRS (Excess PPT)	1,299,483,189,679.21
TOTAL	**3,042,850,518,897.48**

3.15 The Accountant-General for the Federation had been requested to produce the legal authority for the creation of the Excess Crude Oil/PPT/Royalty Account for verification. In the absence of such legal authority, the Constitution should be complied with when making any disbursement from the Federation Account.

His response is being awaited.

3.16 **Placements of Funds on Deposits**

In the year under review, sums totaling One million, five hundred and forty two thousand, seven hundred and thirty six Dollars and thirteen cents (USD1,542,736.130 and Two million, five hundred and fifty six thousand, forty one Dollars and ninety six cents (USD2,556,041.96) were credited to the FGN Excess Proceeds of Crude Oil Sales Account and PPT/Royalty Account respectively as interest on Fixed Term Deposits. Also sums totaling One hundred and twenty six thousand, two hundred and eighty one Dollars and sixteen cents (USD126,281.16) and Two hundred and forty thousand, nine hundred and twenty six Dollars and fifty cents (USD 240,926.50) were credited to the FGN Excess Proceeds of Crude Oil Sales Account and PPT/Royalty Account respectively as interest on Ordinary Deposits. The authority for placing the funds which yielded the above interests in deposit account was not made available as requested. The banks where the deposits were made, principal sums deposited, tenor and rate of interest were also not made available for audit verification as requested.

3.17 The Accountant-General for the Federation had been requested to provide the following details in respect of the deposits to my Office for audit verification.

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

3.18 **Over deduction by NNPC for Government's Contribution to Joint Ventures Funding (Cash Call) - N201,265,751,863.73**

It was observed during the examination of NNPC Federation Accounts records that a total of One trillion, eleven billion, two hundred and sixty five million, seven hundred and fifty one thousand, eight hundred and sixty three Naira and seventy three kobo (N1,011,265,751,863.73) was deducted for Joint Ventures Cash Call for the year 2011 as against the Eight hundred and ten billion Naira (N810,000,000,000.00) provided for in the Appropriation Act resulting to an over-deduction of , Two hundred and one billion, two hundred and sixty five million, seven hundred and fifty one thousand, eight hundred and sixty three Naira and seventy three kobo (N201,265,751,863.73).

3.19 The Group Managing Director of NNPC had been informed through the Accountant-General of the Federation to provide explanation for the flagrant violation of the Appropriation Act 2011. The excess payments made should be paid back to Federation Account and the recovery particulars should be forwarded to my Office for verification.

His response is being awaited.

3.20 **Extra Budgetary Spending on Petroleum Support Fund (Subsidy) by NNPC and PPPRA**

It was observed from the records on Federation Account that a total sum of One trillion, six hundred and ninety billion, three hundred and ninety five million, eight hundred and thirty eight thousand, nine hundred and sixty seven Naira and thirty nine kobo (N1,690,395,838,967.39) as detailed below was spent on Petroleum Support Fund (Subsidy) for the year 2011 by NNPC and PPPRA as against the budgeted amount of Two hundred and forty-five billion, nine hundred and sixty million Naira (N245,960,000,000.00) for the same year leading to an extra budgetary expenditure of One trillion, four hundred and forty four billion, four hundred and thirty five million, eight hundred and thirty eight thousand, nine hundred and sixty seven Naira and thirty nine kobo N1,444,435,838,967.39.

Payments	NNPC	PPPRA	TOTAL
	N	N	N
Total Payments	785,908,667,932.18	904,487,171,035.21	1,690,395,838,967.39
Budget	108,960,000,000.00	137,000,000,000.00	245,960,000,000.00
Extra Budgetary	**676,948,667,932.18**	**767,487,171,035.21**	**1,444,435,838,967.39**

Further examination of the records revealed the following

i) The above figure of Nine hundred and four billion, four hundred and eighty seven million, one hundred and seventy one thousand, thirty five Naira and twenty one kobo (₦904,487,171,035.21) subsidy paid to Oil Marketing Companies in 2011 was made up of arrears of 2010 subsidy paid in 2011 amounting to Thirty five billion, six hundred and seventy five million, seven hundred and thirty eight thousand, one hundred and four Naira and thirty kobo (₦35,675,738,104.30) and Subsidy relating to 2011 that were also paid in 2011 totalling Eight hundred and sixty eight billion, eight hundred and eleven million, four hundred and thirty two thousand, nine hundred and thirty Naira and ninety one kobo (₦868,811,432,930.91).

ii) The Oil Marketing Companies imported 1,196,006,098.80 liters of Petroleum Motor Spirit (PMS) with a subsidy claim amounting to Ninety three billion, seven hundred and forty nine million, nine hundred and seventy five thousand, five hundred and thirty four Naira and twenty three kobo (₦93,749,975,534.23) in the year 2011 which were yet to be paid as at the end of 31st December, 2011.

iii) Nigeria National Petroleum Corporation (NNPC) deducted subsidy at source from the proceed of Crude Oil and Gas sales to the tune of Seven hundred and eighty five billion, nine hundred and eight million, six hundred and sixty seven thousand, nine hundred and thirty two Naira and eighteen kobo (N785,908,667,932.18) as against the figure of N694,923,877,816.97 approved

by Petroleum Product Pricing and Regulatory Agency (PPPRA) resulting to over deduction of Ninety billion, nine hundred and eighty four million, seven hundred and ninety thousand, one hundred and fifteen Naira and twenty one kobo (N90,984,790,115.21).

3.21 The Group Managing Director of NNPC and Executive Secretary of Petroleum Product Pricing Regulatory Agency (PPPRA) had been informed through the Accountant-General of the Federation to provide explanation for the flagrant violation of the Appropriation Act 2011. The excess payments made should be paid back to Federation Account and the recovery particulars should be forwarded to my Office for verification.

3.22 **Loan From Non-Oil Excess Revenue Account and Oil Excess Revenue Account To Refund London Club Debt Buy Back to States**

It was observed that a sum of Forty eight billion, four hundred and thirty eight million, nineteen thousand six hundred and ninety eight Naira and eighteen kobo (N48,438,019,698.18) and Two billion, eight hundred and thirty four million, two hundred and seventy eight thousand, seven hundred and twenty Naira and thirty kobo (N2,834,278,720.300 totalling Fifty one billion, two hundred and seventy two million, two hundred and ninety eight thousand, four hundred and eighteen Naira and forty kobo (N51,272,298,418.40) was withdrawn from non-oil revenue account in March 2011 and Oil Excess Revenue account in February 2011 respectively vide Mandate Ref. No. 43730/RS/80/DF of 17th February 2011 without Note to the Accounts and policy file in respect of the payment is yet to be made available, and at the time of writing this report, the claimed loan have not been repaid.

3.23 The Accountant-General had been requested to produce the policy file in respect of the refund to London Club Debt Buy Back to States for audit.

3.24 **Nigerian Sovereign Wealth Fund Account – USD1 Billion**

It was observed that One billion Dollars (USD1,000,000,000.00) was transferred from Excess Crude Account to Nigerian Sovereign Wealth Fund Account vide Mandate Ref No. FD/FA/99/VOL./27 dated 12th August 2010. The rate of interest applied that resulted to interest of One million, eight hundred and twenty five thousand, three hundred and seven Dollars and forty four cents (USD1,825,307.44) on the fund from 12th August 2010 to 31st December 2011was not disclosed.

3.25 The Accountant-General had been requested to provide the basis of calculating the interest should be made available for audit confirmation.

Nigerian National Petroleum Corporation (NNPC) and National Petroleum Investment Management Services (NAPIMS)

3.26 **Wrong use of Green Ink by the Internal Audit Unit of Crude Oil Marketing Department (COMD) of NNPC**

The Internal Audit Unit of Crude Oil Marketing Department (COMD) of Nigerian National Petroleum Corporation (NNPC) used green ink when carrying out the routine audit of the records of the Department. This practice is a contravention of the

provisions of the Financial Regulation (2009) 3002 which states that "except in the case of drawing offices, where they may be required for the preparation of maps and plans, the use of green ink or pencils in the recording or checking of accounting or store transactions by officers other than those of the Office of the Auditor General is strictly forbidden"

3.27 The Group Managing Director had been informed of this anomaly through the Accountant-General of the Federation to explain why the Internal Audit Unit of Crude Oil Marketing Department (COMD) of Nigerian National Petroleum Corporation (NNPC) still continue to use green ink when carrying out the routine audit of the records of the Department despite my observation in my previous reports. Brown pencil is used by Internal Audit Unit instead of green ink.

3.28 **Outstanding Crude Oil Trade Debtors-US$12,050,392.79**

Examination of Documents revealed that an amount of Twelve million, fifty thousand, three hundred and ninety two Dollars and seventy nine cents (US$12,050,392.79) as detailed below was outstanding against some foreign crude oil customers. It was further observed that these debts range between 5-12 years and it appears that enough effort was not made for the recovery of these debts. Delayed collection of debt is a drain on revenue accruable to the Federation account. It should be noted that since foreign sales of crude oil is subject to only thirty (30) days credit facility, it would appear that enough efforts were not being made for the recovery of these debts.

S/N	Name of Customer	Amount Owed (Us$)
i	ACARDIA	1,912,487.00
ii	ATTOCK OIL	298,334.00
iii	TEMA OIL REFINING	4,597,382.28
iv	PETROBRAS	59,512.13
v	VITOL	130,692.96
vi	TRANFIGURA	255,438.89
vii	ADDAX	516,395.00
viii	KYOKUTO	466,426.00
ix	COTE D' VOIRE	752,833.00
x	SOUTH AFRICAN OIL CO.	29,528.68
xi	KENYA OIL CO.	1,170,164.15
xii	INDIAN OIL	1,022,904.00
xiii	PETRODEL	24,412.00
xiv	SAOTOME	5,599.30
xv	CHINA PETROLEUM	141,083.10
xvi	AMG PETROENERGY	295,988.66
xvii	OPTIMA ENERGY	99,855.39
xvii	J&S SERVICES	221,839.25
xix	DUKE OIL	49,517.00
	TOTAL	**12,050,392.79**

3.29 The Group Managing Director had been informed through the Accountant-General of the Federation to recover the above debts and recovery particulars sent to my Office for verification. His response is being awaited.

3.30 **Joint Venture Cash Call Account**

In the year under review, the following observations were made during the examination of Joint Venture Cash Call Account:

i) Interest earned on Joint Venture Cash Call Account amounting to One million, three hundred and forty six thousand, seven hundred and forty Dollars and thirty seven cents (US$1,346,740.37) was not paid into Federation Account as petroleum related revenue.

ii) An amount of Two hundred million Dollars (US$200,000,000.00) was paid to NNPC Corporate Headquarters as security payment. This expenditure was not included in the approved budgets of the Joint Venture operators and the natures of the security as well as the beneficiaries were not disclosed.

iii) The statutory auditor of the joint venture operators only submitted the audited accounts of the operators to NNPC/NAPIMS without the accompanied Management Reports (Letter of Weakness). Management Report on audited Financial Statement is a vital supporting document detailing weaknesses observed by the auditor in the internal control system of the audited entity. Considering the Magnitude of the Interest of NNPC/NAPIMS in the operation of the Joint Venture operators and the nature of the business, it is imperative for NNPC/NAPIMS to have access to the Management Reports (Letter of Weaknesses) of the operators in order to determine the level of weakness in the internal control system of the operators and to make necessary recommendations for improvement. It should be noted that the non inclusion of the Management Reports with the Audited Financial Statements made the audit assignment incomplete.

iv) Examination of Annual Returns from the Joint Venture operators for the year ended 31st December 2011 showed that Joint Venture cash call amounting to One billion, five hundred and thirty two million, five hundred and fifty nine thousand Dollars (US$1,532,559,000.00) and One hundred and seventy one billion, three hundred and three million, seven hundred and one thousand Naira (₦171,303,701,000.00) as detailed below were in arrears as at 31st December 2011. Inability of NNPC/NAPIMS to meet up with the cash call obligations based on the approved cash call budget would appear to impede on the general performance of the joint venture operators vis-a-vis revenue accruable to the Federation Accounts. This observation was also made in my previous reports.

Arrears of Joint Venture Cash Call in Naira and US$

S/N	Joint Venture Operation	Amount Cash Call	Amount Paid	Outstanding Amount	Balance B/F	Total Outstanding
		A	B	C=A-B	D	C+D
	Naira	**N'000**	**N'000**	**N'000**	**N'000**	**N'000**
i	TOTAL E&P (AMENAM OML 99)	12,807,571	7,315,189	5,492,382	6,771,918	12,264,300
ii	NNPC/TEPNG	54,703,550	50,040,861	4,662,688	18,218,993	22,881,681
iii	NNPC/MOBIL	488,681,547	475,557,263	13,124,284	731,544	13,855,828
iv	NNPC/CHEVRON	93,628,328	75,871,794	17,756,534	64,143,991	81,900,525
v	NNPC/NAOC/POCNL	71,763,225	51,128,342	19,634,883	20,766,484	40,401,367
	Total	**721,584,221**	**659,913,449**	**60,670,771**	**110,632,930**	**171,303,701**
	USD	**US$'000**	**US$'000**	**US$'000**	**US$'000**	**US$'000**
i	NNPC/NAOC/POCNL	430,979	295,007	135,972	60,063	196,035
ii	TOTAL E&P (AMENAM OML 99)	92,394	50,367	42,027	218,716	260,743
iii	NNPC/TEPNG	524,760	370,953	153,807	349,101	502,908
iv	NNPC/MOBIL	430,979	295,007	135,972	60,063	196,035
	TOTAL	**1,479,112**	**1,011,334**	**467,778**	**687,943**	**1,155,721**

v) Examination of the Annual Returns of various Joint Venture operators revealed that uniform Reporting System was not adopted for the presentation of their Annual Returns. Comparative analysis and review are only possible when uniform Reporting System is adopted in the presentation of Financial Statements and other accompanying notes to the account. This observation was also made in my previous reports.

3.31 The Group Managing Director had been informed through the Accountant-General of the Federation to:

i) Pay the interest of One million, three hundred and forty six thousand, seven hundred and forty Dollars and thirty seven cents (US$1,346,740.37) earned on the Joint Venture Cash Call Account into Federation Account.

ii) Explain the payment of Two hundred million Dollars (US$200,000,000.00) outside the approved budgetary provision; with detailed evidence of disbursement, nature of security and acknowledgement from the beneficiaries.

iii) Make sure that audited financial statements submitted to NNPC/NAPIMS should always be accompanied with the Management Report / Letter of weakness.

iv) Set up a tripartite team comprising of NAPIMS officers, Joint Ventures Operators and Consultants to reconcile the arrears of Joint Venture Cash Calls. All reconciled arrears should be paid to Federation Account and recovery particulars sent to my Office for verification.

v) Advice NAPIMS to design a uniform Reporting System in collaboration with the Joint Venture Operators for the purpose of reporting on the Joint Venture Operation.

Department of Petroleum Resources (DPR)

3.32 **Outstanding Payment of Royalty by Oil Companies $282,389,633.00**

It was observed that Royalty amounting to Two hundred and eighty two million, three hundred and eighty nine thousand, six hundred and thirty three Dollars (USD282,389,633.00) as detailed below remained unpaid by nineteen (19) Oil Companies as at the time of audit. The non-payment of Penalties on oil by these Companies in 2011 was a denial of essential Revenue to Government of the Federal Republic of Nigeria.

S/N	Name of Company	Royalty Due	Royalty Paid	Royalty Outstanding
		USD	USD	USD
i	Energia	1,514,826.00	144,056.00	1,370,770.00
ii	Moni Pulo	33,777,881.00	6,595,300.00	27,182,581.00
iii	Express	758,515.00	-	758,515.00
iv	Phillips	159,000,275.00	145,655,675.00	13,344,600.00
v	Mobil	1,483,014,279.00	1,414,588,607.00	68,425,672.00
vi	Agip	159,000,275.00	155,535,678.00	3,464,597.00
vii	Atlas	2,913,217.00	2,328,675.00	584,542.00
viii	Seplat	117,166,193.00	61,909,465.00	55,256,728.00
ix	Niger Delta	2,069,821.00	1,273,912.00	795,909.00
x	Allied Energy	18,499,776.00	13,032,922.00	5,466,854.00
xi	Amni Okoro	120,104,442.00	54,179,216.00	65,925,226.00
xii	Continental	138,244,872.00	125,401,847.00	12,843,025.00
xiii	Consolidated	11,329,544.00	6,050,312.00	5,279,232.00
xiv	Waletrsmith	1,807,836.00	-	1,807,836.00
xv	Britt U	682,576.00	-	682,576.00
xvi	Dubri	3,373,807.00	2,901,508.00	472,299.00
xvii	Pan-Ocean	26,298,338.00	20,332,619.00	5,965,719.00
xviii	Mid Western	22,383,652.00	13,739,929.00	8,643,723.00
xix	Shell JV	1,269,309,450.00	1,265,190,221.00	4,119,229.00
	Total	**3,571,249,575.00**	**3,288,859,942.00**	**282,389,633.00**

3.33 The Director of Department of Petroleum Resources had been informed through the Accountant-General of the Federation to recover the outstanding Royalty of Two hundred and eighty two million, three hundred and eighty nine thousand, six hundred and thirty three Dollars (USD282,389,633.00) and evidence of recovery forwarded to my office for audit.

3.34 **Outstanding Gas Flare Penalty**

During the examination of records relating to penalty on Gas Flared it was observed that total sum of Five million, four hundred and twenty four thousand and seventy five Dollars (US$5,424,075.00) and Eight hundred and forty three million, three hundred and two thousand, one hundred and two Naira (N843,302,102.00) were being owed and still remain outstanding as at the time of audit by the Oil companies listed in the appendices

3.35 The Director of Department of Petroleum Resources had been informed through the Accountant-General of the Federation to recover the outstanding penalty of Five million, four hundred and twenty four thousand and seventy five Dollars (US$5,424,075.00) and Eight hundred and forty three million, three hundred and two thousand, one hundred and two Naira (N843,302,102.00) on Gas Flared and evidence of recovery forwarded to my office for audit.

3.36 **Remittances of Royalty on Gas Oil and Miscellaneous Revenue**

Examination of documents relating to Royalty on Gas and Oil, revealed the following:

i) The actual revenue accrued to Government and transferred to Federation Account as per the Summary Sheet between the Month of May and December, 2011 for Royalty on Gas was Eleven billion, three hundred and thirty five million, six hundred and twenty thousand, seven hundred and sixty seven Naira and thirty eight kobo (N11,335,620,767.38. The CBN component statement figure showed only Ten billion, three hundred and twelve million, nine hundred and eighty five thousand, sixty eight Naira and thirty six kobo (N10,312,985,068.36), thereby resulting to under remittance of One billion, twenty two million, six hundred and thirty five thousand, seven hundred and nine Naira and two kobo (N1,022,635,709.02).

S/N	Month	DPR Summary Sheet For Actual Transfer	CBN Component (N)	Under Remittance (N)
i	May	1,359,353,435.95	1,255,934,290.69	103,419,145.26
ii	June	1,192,708,945.13	1,074,432,677.03	118,276,268.10
iii	July	1,494,651,177.50	1,311,245,438.92	183,403,738.58
iv	August	1,074,132,769.74	980,036,165.11	94,096,614.63
v	September	1,232,685,082.59	1,128,495,259.68	104,189,822.91
vi	October	1,807,189,653.90	1,650,203,530.53	156,986,123.37
vii	November	1,630,020,497.62	1,574,556,636.33	55,463,861.29
viii	December	1,544,879,204.94	1,338,081,070.01	206,798,134.88
	Total	**11,335,620,767.38**	**10,312,985,068.36**	**1,022,635,709.02**

ii) The actual revenue accrued to Government and transferred to Federation Account as per the Summary Sheet between the Month of May and November, 2011 for Royalty on Oil was Six hundred and seventy billion, eight hundred and ninety four million, three hundred and eighty nine thousand, one hundred and eighteen Naira and sixty one kobo (N670,894,389,118.61). The CBN component statement figure showed only Six hundred and seventy one billion, seven hundred and ten million, two hundred and twenty six thousand, six hundred and eighty two Naira and seventy six kobo (N671,710,226,682.76), thereby resulting to over remittance of Eight hundred and fifteen million, eight hundred and thirty seven thousand, five hundred and sixty four and fifteen kobo (N815,837,564.15).

S/No	Month	CBN Component (N)	DPR Summary Sheet of Actual Transferred to Federation Account N	Over Remittance N
i	May	118,879,062,432.11	118,775,643,286.85	103,419,145.26
ii	June	94,914,938,153.11	94,796,661,884.99	118,276,268.12
iii	July	106,948,074,296.70	106,764,668,558.12	183,405,738.68
iv	August	75,441,186,831.71	75,347,090,227.08	94,096,604.63
v	September	76,382,549,098.54	76,278,359,275.08	104,189,822.90
vi	October	104,606,494,588.58	104,449,508,,465.21	156,986,123.37
vii	November	94,587,922,282.01	94,482,457,420.72	55,463,861.29
	Total	**671,710,226,682.76**	**670,894,389,118.61**	**815,837,564.15**

iii) The actual revenue accrued to Government and transferred to Federation Account as per the Summary Sheet for the month of October, 2011 on Miscellaneous revenue was One hundred and sixty million, nine hundred and forty nine thousand, two hundred and sixty nine naira and fifty one kobo (N160,949,269.51). The CBN component statement figure showed Two hundred and twenty nine million, two hundred and thirty thousand, four hundred and ninety four Naira and fifty one kobo (N229,230,494.51, thereby resulting to over remittance of Sixty eight million, two hundred and eight one thousand, two hundred and twenty five Naira (N68,281,225.00).

iv) The actual revenue accrued to Government and transferred to Federation Account as per the Summary Sheet for the month of December, 2011 on Miscellaneous revenue was sixty one million, one hundred and thirty three thousand, two hundred and seventy two Naira and thirty nine kobo (N61,133,272.39). The CBN component statement figure showed only Seven million, one hundred and forty seven thousand, nine hundred and sixty two Naira and eighty on kobo (N7,147,962.810, thereby resulting to under remittance of Fifty three million, nine hundred and eighty five thousand, three hundred and nine and fifty eight kobo (N53,985,309.58).

3.37 The Governor of Central Bank (CBN) and Director of Department of Petroleum Resources (DPR) had been informed through the Accountant-General of the Federation to provide:

i) Explanation on under remittance of One billion, twenty two million, six hundred and thirty five thousand, seven hundred and nine Naira and two kobo (N1,022,635,709.02) and Fifty three million, nine hundred and eighty five thousand, three hundred and nine and fifty eight kobo (N53,985,309.58) on Royalty on Gas and Miscellaneous revenue respectively accrued to the Federation Account. The under remittance of One billion, twenty two million, six hundred and thirty five thousand, seven hundred and nine Naira and two kobo (N1,022,635,709.02) and Fifty three million, nine hundred and eighty five thousand, three hundred and nine and fifty eight kobo (N53,985,309.58) should be paid back to Federation Account and recovery particulars sent to my Office for verification.

ii) Explanation on the sources of extra revenue of Eight hundred and fifteen million, eight hundred and thirty eight thousand, five hundred and sixty four and fifteen kobo (N815,838,564.15) and Sixty eight million, two hundred and eight one thousand, two hundred and twenty five Naira (N68,281,225.00) on Royalty on Oil and Miscellaneous revenue respectively transferred to Federation Account.

3.38 **Need for Upward Review of Penalty on Gas Flared**

It was observed that most of the Oil Companies still engaged in gas flaring despite the payment of penalty on gas flared. It seems that these Oil Companies prefer the penalty to the stoppage of gas flaring in line with the Federal Government policy on gas flaring. The reason to this may be as a result of relatively low penalty imposed by the government on gas flaring which does not serve as enough deterrent to the Oil Companies.

3.39 The Director of Department of Petroleum Resources had been informed of this anomaly through the Accountant-General of the Federation, and it is recommended that a very stiff penalty on gas flaring should be imposed by the Federal Government to make gas flaring unprofitable for such Oil Companies.

Federal Inland Revenue Service

3.40 **Delayed in Remittances into FIRS Account by CBN**

Examination of Weekly Bank Collection Monitoring Reports file as detailed below revealed that Central Bank of Nigeria (CBN) at times delayed in the remittances into Federal Inland Revenue (FIRS) Account domiciled with CBN. Some collections were not credited until after almost a year. Curiously however, while Collecting and Lead Banks paid penalties and interests on delayed remittances; we observed that CBN did not pay interest in spite of the long delays.

Bank	Tax Type	Pay-direct Date	CBN Date	No of Days O/S	Amount (N)
FBN	Federation	12/5/2011	1/7/2011	50	496,267,278.90
UBN	Federation	16/03/2011	1/7/2011	107	192,682,517.64
UBA	Federation	10/8/2010	1/7/2011	325	138,775,544.86
UBN	Federation	13/07/2011	17/11/2011	128	206,034,468.25
UBA	Federation	5/7/2011	17/11/2011	136	69,287,830.82
UBN	Federation	05/7/2011	17/11/2011	136	388,955,120.68
ZIB	Federation	6/7/2011	17/11/2011	135	145,384,377.94
FBN	Consolidated	16/03/2011	1/7/2011	107	60,433,574.32
UBA	Consolidated	9/8/2010	1/7/2011	326	5,408,553.43
FBN	Consolidated	6/7/2011	17/11/2011	135	38,945,397.14
UBA	Consolidated	5/7/2011	17/11/2011	136	16,398,618.50
FBN	VAT	16/03/2011	1/7/2011	107	268,916,480.95
UBN	VAT	16/03/2011	1/7/2011	107	120,489,494.99
UBA	VAT	25/05/2011	1/7/2011	37	153,330,115.59
UBN	VAT	1/4/2011	17/11/2011	231	486,600,420.70
UBN	VAT	5/7/2011	17/11/2011	136	534,051,037.29
UBA	VAT	5/7/2011	17/11/2011	136	148,066,060.18

3.41 The Chairman, Federal Inland Revenue Service had been notified of the anomaly through the Accountant-General of the Federation and to advise CBN not to delay the remittances into Federal Inland Revenue (FIRS) Account domiciled with CBN. Also the CBN should pay interests on the delayed remittances as it is being practiced by Collecting and Lead Banks that paid penalties and interests on delayed remittances

3.42 **4% Collecting Agency Commission on Tax Refunded**

Our review of the Tax Refund process revealed that the total sum of One billion, one hundred and forty nine million, eighty five thousand, three hundred and thirty nine Naira and fifty kobo (N1,149,085,339.50) was refunded during the year 2011. A review of the refund process indicated that FIRS adopted and followed a meticulous procedure in justifying why a refund should be paid to either a taxpayer, Collecting Bank or Lead Bank. However, there was no evidence that FIRS returns the 4% commission earlier collected on those remittances to Federation Accounts. For instance, there was no evidence to show that Forty five million, nine hundred and sixty three thousand, four hundred and thirteen Naira and fifty eight kobo (N45,963,413.58) being 4% of cost of collection on One billion, one hundred and forty nine million, eighty five thousand, three hundred and thirty nine Naira and fifty

kobo (N1,149,085,339.50) tax refund paid in 2011 was returned to Federation Accounts by FIRS.

3.43 The Chairman, Federal Inland Revenue Service had been notified through the Accountant-General of the Federation to provide evidence of the return of Forty five million, nine hundred and sixty three thousand, four hundred and thirteen Naira and fifty eight kobo (N45,963,413.58) to Federation Account for Audit review.

3.44 **External Auditors' Reports**

It was observed that 2011 reports from External Auditors appointed to be reviewing the activities of the Collecting and Lead Banks were not ready as the time of audit. Only Interim reports were available as at the time of our visit. This had been the usual trend over the years thus preventing the Auditor-General for the Federation from gaining access to their reports.

3.45 The Chairman, Federal Inland Revenue Service had been notified through the Accountant-General of the Federation to forward copies of the 2011 External Auditors' reports to our office as soon as they are finalized.

Nigeria Customs Service (NCS)

3.46 **Challenges of E-Collection Vis-À-Vis Assycuda ++**

It was observed that there were still elements of manual collection of Fees, Excise and under assessment revenue instead of the e-collection.

During the year under review, Excise Duty, Fees and CET amounting to Forty billion, seven hundred and twenty four million, four hundred and eighty five thousand, four hundred and fifty eight Naira and eighty one kobo (N40,724,485,458.81); One billion, two hundred and thirty five million, six hundred and seventy eight thousand, three hundred and sixty Naira and forty one kobo (N1,235,678,360.41) and Thirteen billion, nine hundred and nine million, six hundred and thirty thousand, four hundred and ninety one Naira and ninety eight kobo (N13,909,630,491.98) as detailed below respectively were manually collected as against the normal e-collection. The Audit Team was informed that the Assycuda ++ application did not provide for the e-collection of these duties from commencement. This anomaly was highlighted in my previous year's report.

This process made reconciliation very clumsy as the total collection on e-collection must be diligently added to the manual collection in order to arrive at the total revenue collection.

Month	Excise Duty	Fees	CET Levies
	N	N	N
Jan	3,606,758,981.84	82,747,495.03	824,092,636.00
Feb	3,516,307,077.72	75,592,579.00	752,774,353.00
Mar	3,162,020,765.53	163,397,161.50	954,680,399.15
Apr	2,895,307,006.48	120,167,876.00	713,305,068.83
May	3,799,334,208.28	125,484,998.79	872,279,092.00
Jun	3,805,872,896.23	114,412,998.00	979,795,506.00
Jul	3,556,102,238.56	71,455,541.00	1,063,694,219.00

Aug	2,924,710,970.81	61,827,009.00	1,356,530,156.00
Sep	2,765180,686.47	29,991,087.47	1,824,561,815.00
Oct	3,223,742,562.88	81,314,477.03	1,424,986,283.00
Nov	3,459,542,455.57	213,941,044.93	1,546,953,260.00
Dec	4,009,605,608.44	95,346,092.66	1,595,977,704.00
Total	**40,724,485,458.81**	**1,235,678,360.41**	**13,909,630,491.98**

3.47 The Controller-General of Nigeria Customs Service had been notified of the anomaly through the Accountant-General of the Federation for prompt action to ensure that adequate provisions are made to incorporate all these duties in the **Assycuda ++** plan.

3.48 **Irregular Application of Negotiable Duty Credit Certificate. (NDCC).**

It was observed that the application/acceptance of the NDCC as waivers for actual duties was on the high side. The total amount accepted as NDCC for the year under review as detailed below stood at Thirty seven billion, two hundred and forty two million, five hundred and twenty seven thousand, three hundred and twenty three Naira (N37,242,527,323.00), this figure is an average of 8.5% of the total Federation Account revenue. This figure is considered too large to be accepted as waivers.

Month	**NDCC**	**Federation Account**	**% Diff**
	N	N	
Jan	2,516,733,063.00	30,427,788,085.87	8.27
Feb	3,843,070,302.00	28,941,546,306.44	13.29
Mar	2,023,847,000.00	35,412,778,995.14	5.72
Apr	1,323,232,455.00	29,701,909,555.81	4.46
May	2,753,205,000.00	35,884,960,902.57	7.67
Jun	3,194,073,000.00	36,677,865,069.06	8.71
Jul	2,849,068,013.00	40,906,765,243.38	6.97
Aug	3,220,946,025.00	35,601,284,463.08	9.05
Sep	5,222,794,311.00	41,440,554,210.06	12.60
Oct	3,399,492,000.00	35,277,714,238.84	9.64
Nov	3,041,582,000.00	40,256,485,888.78	7.56
Dec	3,854,484,154.00	40,156,622,815.15	9.60
TOTAL	**37,242,527,323.00**	**430,686,275,774.18**	**8.65**

3.49 The Controller-General of Nigeria Customs Service had been notified of the anomaly through the Accountant-General of the Federation for prompt action to ensure that the maximum amount of Negotiable Duty Credit Certificate to be accepted for waivers should be reduced to the barest minimum having put together all factors – economic/quantitative and qualitative

3.50 **Loss of Revenues Due to Exemptions/Waivers, ECOWAS Trade Liberalization Scheme (ETLS) and NDCC - N68,374,799,962.50**

It was observed in some Customs Commands visited that there were loss of revenues to the tune of Sixty eight billion, three hundred and seventy four million, seven hundred and ninety nine thousand, nine hundred and sixty two Naira and fifty kobo (N68,374,799,962.50) in 2011 as detailed below in respect Exemptions/Waivers, ECOWAS Trade Liberalization Scheme (ETLS) and Negotiable Duty Credit Certificate (NDCC):

		₦
i.	Exceptions/Waive	29,125,640,888.08
ii.	ETLS	2,006,631,751.55
iii.	NDCC	37,242,527,323.00
		68,374,799,962.50

The above figure should ordinarily form part of the revenue accruable into the Federation Account.

3.51 The Controller-General of Nigeria Customs Service had been notified through the Accountant-General of the Federation to reduce the loss through respect Exemptions/Waivers, ECOWAS Trade Liberalization Scheme (ETLS) and Negotiable Duty Credit Certificate (NDCC) to the barest minimum

3.52 **Unpaid Declaration/Debit Notes**

It was observed that there were unpaid declaration/Assessment and Debit Notes (DN) due from several Importers amounting to Twenty four billion, two hundred and seventy two million, seven hundred and fifty eight thousand, six hundred thirty six Naira (N24, 272,758,636.00) in some of the commands of Nigeria Customs Service as at 31st December 2011.

3.53 The Controller-General of Nigeria Customs Service had been notified through the Accountant-General of the Federation to ensure that all revenue due to Federation Account are promptly collected as at when due.

Petroleum Product Pricing Regulatory Agency

3.54 **Non Subjection of Nigeria National Petroleum Corporation NNPC Fuel Importation to Pre-Payment Audit by Auditors Appointed by Federal Ministry of Finance**

It was observed during examination of subsidy documents in Petroleum Product Pricing and Regulatory Agency (PPPRA) that subsidy claimed by Nigeria National Petroleum Corporation (NNPC) were not subjected to Pre-payment audit by Auditors appointed by the Federal Ministry of Finance.

This practice would appear to be absurd since Nigeria National Petroleum Corporation (NNPC) claimed over forty (40) percent of subsidy paid in the 2011.

3.55 The Executive Secretary of Petroleum Product Pricing Regulatory Agency had been requested through the Accountant-General of the Federation to explain why subsidy claimed by Nigeria National Petroleum Corporation (NNPC) were not subjected to Pre-payment audit by Auditors appointed by the Federal Ministry of Finance as it is being practiced by the Independence Oil Marketers.

3.56 **Wrongful Payment of Subsidy to an Independent Marketer for PMS Imported by another Independent Marketer – N11,246,893,436.98**

It was observed during examination of import documents submitted to Petroleum Product Pricing and Regulatory Agency (PPPRA) by Oil Marketing Companies that subsidy amounting to Eleven billion, two hundred and forty six million, eight hundred and ninety three thousand, four hundred and thirty six Naira and ninety eight kobo (N11,246,893,436.98) for the importation of 179,037,419.64 Liters of Petroleum Motor Spirit (PMS) was wrongfully paid to an Independent Marketer.

Further scrutiny of the documents revealed that, although the import permits were issued to the Independent Marketer Department of Petroleum Resources (DPR) and Petroleum Product Pricing and Regulatory Agency (PPPRA), the import documents, such as, Pro-forma Invoice, Form 'M' Marine Insurance Certificate, Letter of Credit, Bill of Lading and Commercial/Final Invoice were all in the name of another Independent Marketer that was not issued import permit for the importation of PMS during the period under review.

3.57 The Executive Secretary of Petroleum Product Pricing Regulatory Agency had been requested through the Accountant-General of the Federation to recover the sum of Eleven billion, two hundred and forty six million, eight hundred and ninety three thousand, four hundred and thirty six Naira and ninety eight kobo (N11,246,893,436.98) for the importation of 179,037,419.64 Liters of Petroleum Motor Spirit (PMS) paid as subsidy to Independent Marketer in respect of importation of PMS made by another Independent Marketer without import approval and should be refunded to Federation Account.

VALUE ADDED TAX (VAT) ACCOUNT

3.58 **Value Added Tax Revenue Account**

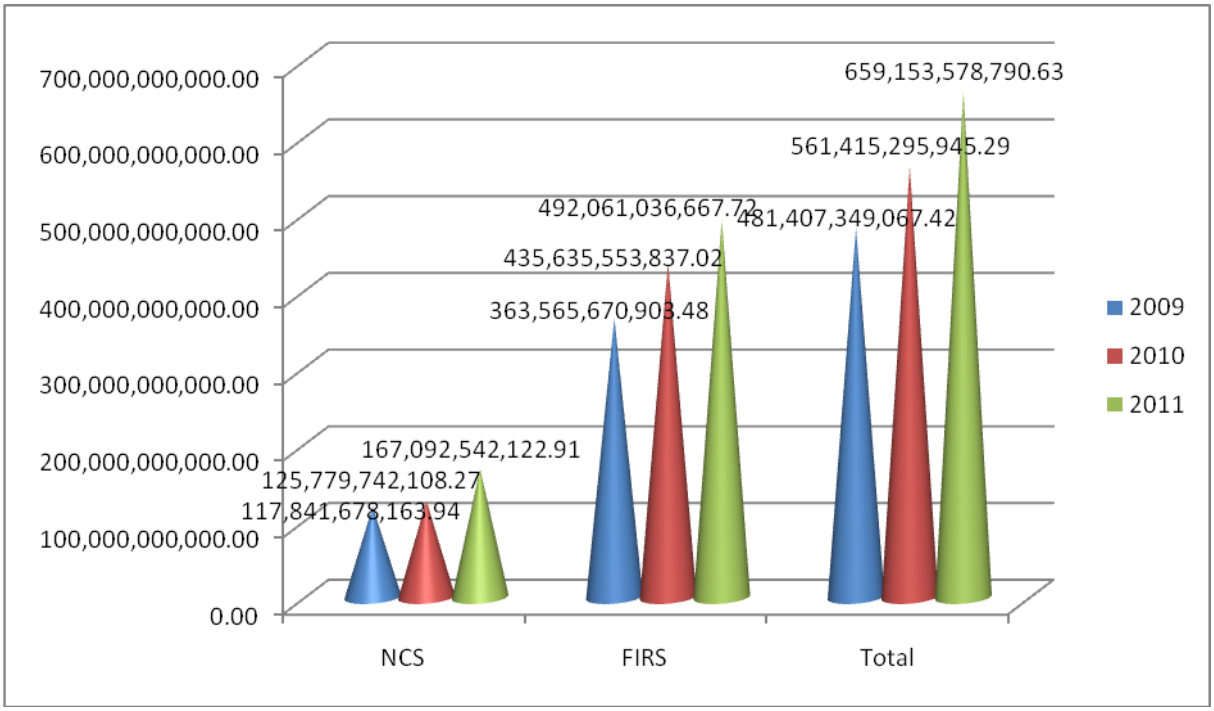
Examination of the records of Value Added Tax (VAT) made available to the audit team revealed the following:

i) The total revenue inflows to the Value Added Tax Account from Federal Inland Revenue Service and Custom Service amounted to Six hundred and fifty nine billion, one hundred and fifty three million, five hundred and seventy eight thousand, seven hundred and ninety Naira and sixty three kobo (₦659,153,578,790.63) as detailed below as against the budget figure of Seven hundred and thirty nine billion, two hundred and eighty five million Naira (₦739,285,000,000.00) thereby resulting to a deficit of Eighty billion, one hundred and thirty one million, four hundred and twenty one thousand, two hundred and nine Naira and thirty seven kobo (₦80,131,421,209.37).

MONTHS	NCS VAT N	FIRS VAT N	TOTAL N
January	11,382,636,111.08	39,410,540,516.28	50,793,176,627.36
February	11,294,217,809.93	37,861,209,177.90	49,155,426,987.83
March	13,466,603,432.57	48,140,694,734.52	61,607,298,167.09
April	11,200,889,772.58	33,136,170,500.04	44,337,060,272.62
May	14,002,810,010.67	39,745,389,544.23	53,748,199,554.90
June	13,732,760,883.92	40,959,629,956.76	54,692,390,840.68
July	20,992,845,284.69	45,000,478,829.08	65,993,324,113.77
August	13,206,430,185.82	43,800,088,253.08	57,006,518,438.90
September	15,927,572,305.62	44,811,652,225.56	60,739,224,531.18
October	13,561,131,796.56	38,077,279,501.44	51,638,411,298.00
November	14,298,967,973.20	38,015,539,722.46	52,314,507,695.66
December	14,025,676,556.27	43,102,363,706.37	57,128,040,262.64
Total	**167,092,542,122.91**	**492,061,036,667.72**	**659,153,578,790.63**
Budget			**739,285,000,000.00**
Deficit			**80,131,421,209.37**

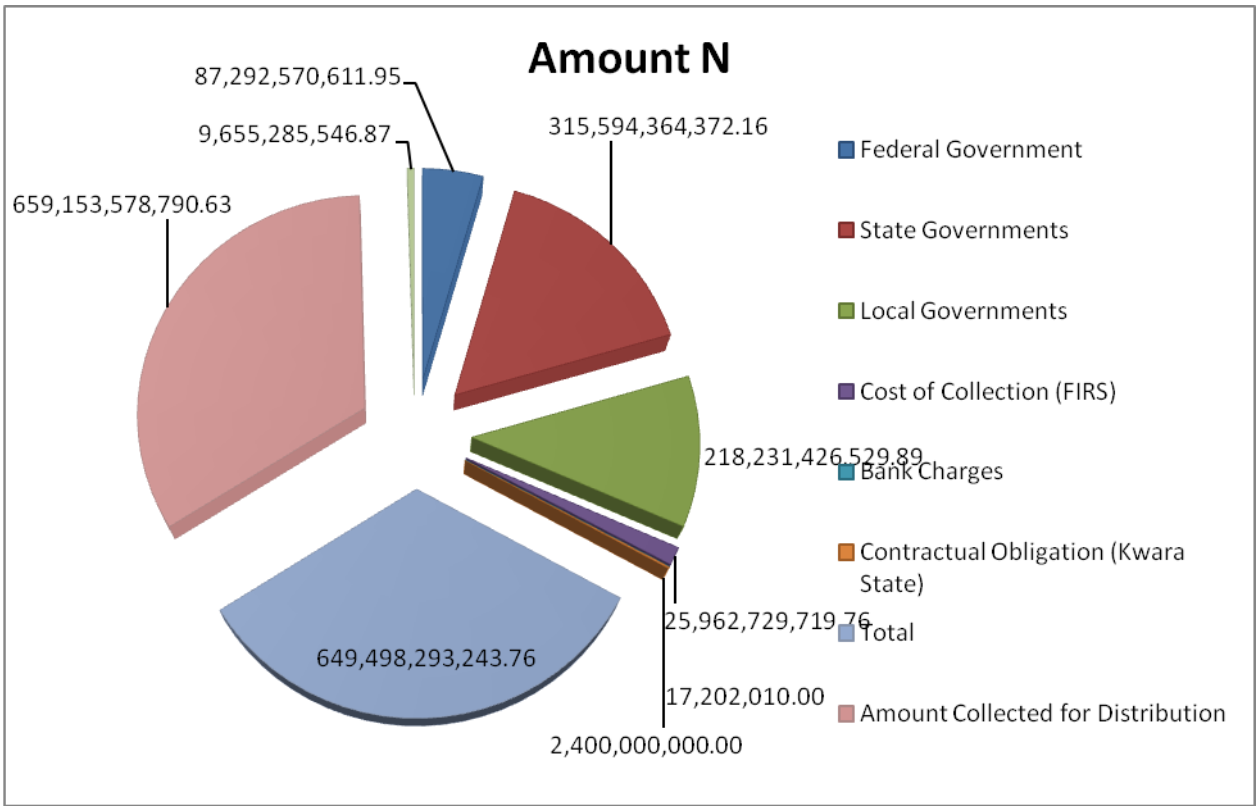
ii) The analysis of receipts into Value Added Tax Account for the two years from 2009 to 2010 Financial Years are as detailed below.

	2009	2010	2011
	N	N	N
NCS	117,841,678,163.94	125,779,742,108.27	167,092,542,122.91
FIRS	363,565,670,903.48	435,635,553,837.02	492,061,036,667.72
Total	**481,407,349,067.42**	**561,415,295,945.29**	**659,153,578,790.63**



iii) During the period under review, a total sum of Six hundred and twenty one billion, one hundred and eighteen million, three hundred and sixty one thousand, five hundred and fourteen Naira (₦621,118,361,514.00) as summarized below was distributed to the three tiers of government, namely, Federal, States and Local Governments. The Twenty five billion, nine hundred and sixty two million, seven hundred and twenty nine thousand, seven hundred and nineteen and seventy six kobo (₦25,962,729,719.76) being cost of collections payable to Federal Inland Revenue Service (FIRS), bank charges of Seventeen million, two hundred and two thousand, ten Naira (₦17,202,010.00) and Kwara State contractual obligation of Two billion, four hundred million Naira (₦2,400,000,000.00) were also deducted from the total VAT revenue.

Description	Amount ₦
Federal Government	87,292,570,611.95
State Governments	315,594,364,372.16
Local Governments	218,231,426,529.89
Cost of Collection (FIRS)	25,962,729,719.76
Bank Charges	17,202,010.00
Contractual Obligation (Kwara State)	2,400,000,000.00
Total	**649,498,293,243.76**
Amount Collected for Distribution	**659,153,578,790.63**
Undistributed Amount	**9,655,285,546.87**



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

i) Inform the Federal Inland Revenue Service and Nigeria Custom Service to explain why the revenue target was not met.

ii) Inform the Federation Account Allocation Committee (FAAC) to explain why the amount of Nine billion, six hundred and fifty five million, two hundred and eighty five thousand, five hundred and forty six Naira and eighty seven kobo (₦9,655,285,546.87) was not distributed to the three tiers of governments during the year.

3.60 **Non-Submission of Value Added Tax (VAT) Account Statement for the year ended 31st December, 2011 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 2011 which should have been presented for audit in compliance with Section 85(5) of the Constitution of the Federal Republic of Nigeria, 1999.

3.61 The attention of the Accountant-General of the Federation had been drawn to these lapses.

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 my 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	
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
2010	-	-	-	-
2011	-	-	-	-

4.03 The NIL position of reported cases is not an indication of a reduction in the yearly losses of Government funds and stores, but the continued outright disregard of 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. It is even worse in the year under review that losses of cash, stores etc were not officially reported by the MDAs to my Office.

4.04 No accident case involving Federal Government vehicles was reported during the year under review. This is not to say that it was a NIL situation with all the Federal Ministries if the Quarterly Returns on Government vehicles had been promptly rendered. In fact, elsewhere in this Report, cases of accident which came to light in the course of routine audit are reported.

Ministries and Departments should adhere to the provisions of the Financial Regulations Chapter 20, which require Accounting Officers to render quarterly returns of accident involving Government vehicles. NIL returns should be rendered where no accident occurred.

The stated regulations require strict compliance.

NATIONAL ORTHOPEDIC HOSPITAL, IGBOBI, LAGOS

4.05 At the National Orthopaedic Hospital, Igbobi, Yaba, Lagos, 86 (eighty-six) different types of drugs costing ₦406,103.90 (four hundred and six-nine thousand, one hundred and three naira, ninety kobo) expired during the period under review.

(b) Also, medical bill of patients for amounts totalling ₦638,396.00 (six hundred and thirty-eight thousand, three hundred and ninety-six naira) were written off.

The Chief Medical Director has been requested to furnish me with the following:

(i) Form TF 146
(ii) Management Enquiry Report
(iii) Management Prayer/Request towards these cases.

His response is being awaited.

NATIONAL HOSPITAL, ABUJA

4.06 At the National Hospital, Abuja, a total of three hundred and twenty-four (324) different drugs for amounts totalling ₦4,980,393.00 (four million, nine hundred and eighty thousand, three hundred and ninety-three naira) were found expired at the Pharmacy Department of the Hospital.

(b) One (1) Toyota Hiace Ambulance with Chassis Number JTGJX2P980014228 and Engine Number 2TR-8087575 was accidented along Okene-Lokoja Road on 6th September, 2009 when the driver was going on official journey and lost his life. The matter was not reported to my Office.

The Chief Medical Director has been asked to initiate necessary action on both cases in accordance with the provisions of Financial Regulation 2603.

FEDERAL MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT

4.07 At the Federal Ministry of Lands, Housing and Urban Development, Katsina State, a Nissan Hilux pick-up project vehicle with Registration No. FG829B20 was reported stolen. The case was reported to the Police Station, Kangiwa Square. The Federal Controller of Lands and Housing, Katsina State stated in his report that an officer, a Chief Technical Assistant (Architectural Services) discovered the vehicle was missing in the morning of Friday 8th July, 2011, at Yankyaure Site where it was parked.

The officer claimed that he worked late till 11p.m. the previous night at the project site, which made him park the vehicle at the site instead of the Federal Secretariat Compound, or at the nearest Police Station, as stipulated by Financial Regulations Chapter 26 guiding Government Vehicles.

As at the time of writing this report, this loss had not been reported to my Office as required by extant rules. The Permanent Secretary has been requested to furnish me with the following documents:

(a) Form TF 146
(b) Police Report/Interim and Final
(c) Management Enquiry /Disciplinary Reports
(d) Disciplinary action taken against the erring officer

His response is being awaited.

NIGERIA POSTAL SERVICE

4.08 At the Nigeria Postal Service, Abuja, a loss of an International mail in transit occurred which resulted in the payment of ₦100,445.00 (one hundred thousand, four hundred and forty-five naira) compensation to a customer in Kano in October, 2010 through the Manager NIPOST Customer Service Centre, Ikeja as stipulated by the International law on courier mails.

As the incident was not officially reported to my Office in accordance with Financial Regulations Chapter 25, the Postmaster-General has been requested to forward the following documents:

(i) Management Investigation Report
(ii) Police Report; Interim and Final
(iii) Duly completed Treasury Form 146

His response is being awaited.

KINGS COLLEGE, ONIKAN LAGOS

4.09 At Kings College Onikan, Lagos, twelve (12) different types of Laboratory Chemicals expired and a sum of ₦1,500,000.00 (one million, five hundred thousand naira) was reportedly spent for their disposal.

The loss is yet to be officially reported. The Principal has therefore been requested to forward all relevant documents relating to the disposal to me for

verification, in accordance with the stipulation of Financial Regulation 2505 that Treasury Form 146 should be completed and forwarded.

His response is still being awaited.

FEDERAL MINISTRY OF TRADE AND INVESTMENT

4.10 At the Federal Ministry of Trade and Investment, Abuja, a Toyota Hilux Pick-Up with Registration No. FG 293 A04, Engine No. ZTR5005009 and Chassis No. MROFX22G191030D was stolen by a group of armed robbers at Masaka, Nasarawa State on 22nd May, 2011 where the vehicle was parked. The matter was reported to the police at Masaka Police Station on Sunday 22nd May, 2011.

The Permanent Secretary has been requested to officially report the loss on Treasury Form 146 in accordance with Financial Regulations 2505.

His response is being awaited.

OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION

4.11 At the Office of the Surveyor-General of the Federation, Abuja, it was observed that:-

(a) A Toyota Hilux DC with Registration Number FG 525 20, Engine and Chassis Numbers 2TR 8169109 and AHTFX22G respectively, belonging to the Office of the Surveyor-General for the Federation was reported snatched at gun point at about 9.00pm on 17th September, 2011 in a Mechanic Workshop in Keffi, Nasarawa State where it was sent for general repairs.

The Project vehicle which was valued at ₦6,307,500.00 (six million, three hundred and seven thousand, five hundred naira) was procured for use at the Headquarters of the Office on the 19th December, 2008. The loss was reported to the Police and State Security Service on the 20th September, 2011 by the Chief Maintenance Officer. It was observed that the incident was not officially reported to my Office in accordance with Financial Regulations by furnishing the following documents.

(i) Duly completed Treasury Form 146;
(ii) Report of panel of enquiry that investigated the loss;

NIGERIAN POLICE FORCE

DIVISIONAL POLICE HEADQUARTER, KALTUNGO, GOMBE

4.12 At the Divisional Police Headquarter, Kaltungo, Gombe, an exhibit money of ₦57,000.00 (fifty-seven thousand naira) was missing. It was not produced for audit verification during an inspection exercise of the exhibit register. However, it was recorded in the handing and taking over note prepared by the predecessor and the incumbent exhibit recorder's notes.

The Permanent Secretary has been requested to produce the following documents for examination.

(a) Form TF 146
(b) Detailed History of the Exhibit Money.
(c) Management Enquiry/Disciplinary Reports
(e) Disciplinary action taken against the erring officer
His response is being awaited.

MISSING ARMS AND AMMUNITION

4.13 During the period under review, it was observed that in 13 State Commands of the Nigeria Police, eighty-seven (87) arms and eight hundred and fifty-four (854) ammunitions of different specifications and calibers were allegedly lost to armed robbers, communal disturbances in the States and to retired Police officers who went away with their weapons. The values of these arms and ammunition could not be ascertained at the time of writing this Report. These losses had not been reported to my Office on Treasury Form 146 in compliance with the Financial Regulations.

The graphic details of the losses are given below:

SUMMARY OF ARMS AND AMMUNITIONS MISSING AND LOST TO ARMED ROBBERS AT VARIOUS POLICE COMMANDS BETWEEN 1991 AND 2011

S/N	POLICE COMMANDS	NO. OF ARMS	ROUND OF AMMUNITIONS	DATE/PERIOD OF INCCIDENT	REMARKS
1.	ANAMBRA	5	150	17/2/11 – 29/03/11	Not yet recovered
2.	BENUE	3	14	Aug. 2011–Nov. 2011	Not yet recovered
3.	ENUGU	5	6	04/09/11 – 02/10/11	Not yet recovered
4.	GOMBE	3	90	07/11/08 – 04/05/11	Not yet recovered
5.	IMO	2	4	21/12/10 – 02/07/11	Not yet recovered
6.	KATSINA	48	308	06/02/91 – 20/06/11	Not yet recovered
7.	KEBBI	3	60	Oct/2008– Mar/2010	Not yet recovered
8.	LAGOS	7	-	1997 – July 2009	Not yet recovered
9.	NASARAWA	2	50	13th Sept., 2010	Not yet recovered
10.	ONDO	1	-	1st May, 2011	Not yet recovered
11.	OGUN	1	6	10th May, 2009	Not yet recovered

12.	RIVERS	3	-	Nov., 2010–Nov., 2011	Not yet recovered
13.	ZAMFARA	4	166	28/3/2011	Not yet recovered
	TOTAL	**87**	**854**		

ANAMBRA STATE COMMAND HEADQUARTER, AWKA

4.14 At the Nigeria Police State Headquarters, Anambra State Command, Awka, five (5) arms with (150) one hundred and fifty rounds of ammunition were lost to hoodlums between November, 2010 and December, 2011. The matter was not reported to my Office in accordance with extant regulations

The Permanent Secretary has been requested to submit the following documents for my further action.

(a) Form TF 146
(b) Police Report
(c) Management Enquiry /Disciplinary Reports
(d) Disciplinary action taken against the erring officers

His response is being awaited.

NIGERIAN POLICE FORCE 'C' DIVISION, MAKURDI

4.15 At the Nigerian Police Force 'C' Division, Makurdi, 3(three) arms of different types and 14 (fourteen) rounds of ammunitions were stolen as a result of negligence by the officers concerned between August and October, 2011 .The value of these arms and ammunitions could not be ascertained at the time of writing this Report.

The Permanent Secretary was requested to submit the following documents for further action:

(a) Form TF 146
(b) Police Report/Interim and final
(c) Management Enquiry/ Disciplinary Reports
(d) Disciplinary action taken against the erring officers.

His response is being awaited.

STATE C.I.D., ENUGU STATE

4.16 At the State C.I.D., Enugu, a Barretta Pistol No. A 078122 was lost by an Inspector while 1 (one) Pump Action rifle No. PZ 51114 was lost by another Inspector. 1(one) Pump Action No. PZ 51259 was said to be with a Police officer who had already retired from the service, against extant regulations.

As at the time of writing this report these losses have not been formally reported to my Office. The Permanent Secretary has been requested to furnish my Office with the following documents in accordance with the provision of Financial Regulation 2603.

(a) Form TF 146
(b) Police Report/Interim and Final
(c) Management Enquiry /Disciplinary Reports
(d) Disciplinary action taken against the erring officers

His response is being awaited.

3RD SQUADRON, POLICE MOBILE FORCE, ENUGU

4.17 At the 3rd Squadron, Police Mobile Force, Enugu, 1(one) AK 47 rifle with identification No. 56-25013729 with 3 (three) rounds of ammunitions booked by a Police Corporal on 2nd October, 2011 was lost. Secondly, 1(one) AR 06 No. 07029202 with 3(three) rounds of ammunition booked by one Police Constable on 4th September, 2011 was equally lost. The arms were taken away by robbers after shooting the possessors at Isuochi, Abia State. The case was said to have been reported at the Divisional Police Headquarters, Isuochi, Abia State.

As the incident was not officially reported to my Office in accordance with Financial Regulation 2603, the Permanent Secretary has been requested to furnish me with the following documents:

(a) Form TF 146
(b) Police Report/Interim and Final
(c) Management Enquiry /Disciplinary Reports
(d) Disciplinary action taken against the officers

His response is being awaited.

POLICE AREA COMMAND, GOMBE NORTH, BAJOGA

4.18 At the Police Area Command, Gombe, North Bajoga, one (1) AK 47 Riffle No. AK 47-4007636 with thirty (30) rounds of live ammunition received at the Area Command vide Store Receipt Voucher (SRV) No. 049/2010 of 4th February, 2010 could not be produced for physical inspection.

Audit findings revealed that the rifle was booked by one Corporal on 4th May, 2011 for Bank guard duty in a Bank at Ashaka and the arm got snatched. The signal and the main report relating to the incident was not sighted at the time of audit.

The loss has not been reported to my Office on Treasury Form 146 as required by extant rules.

The Permanent Secretary has been requested to submit the following documents for examination

(a) Form TF 146
(b) Police Report
(c) Management Enquiry /Disciplinary Reports
(d) Disciplinary action taken against the officer

His response is being awaited.

DIVISIONAL POLICE HEADQUARTERS, PERO-CHONGE, GOMBE STATE

4.19 At the Nigerian Police Force, State Headquarters, Pero-Chonge, 1(one) AK 47 Riffle No. 313.56.2.26-27732 with thirty (30) rounds of live ammunition was not produced for my physical inspection.

Audit investigation revealed that the arm was booked and signed for by a Sergeant on 7th November, 2008 while on station guard. As at the time of audit in September, 2011, the where about of this arm including the 30 (thirty) rounds of live ammunition could not be traced. The signal and the main report relating to the incident was not produced for audit verification.

The Permanent Secretary has been requested to submit the necessary documents for examination:

(a) Form TF 146
(b) Police Report
(c) Management Enquiry /Disciplinary Reports
(d) Disciplinary action taken against the officer

His response is being awaited.

POLICE AREA COMMAND, GOMBE SOUTH, BILLIRI, GOMBE STATE

4.20 At the Police Area Command, Gombe South Billiri, Gombe State, 1 (one) AK 47 Riffle No. 313.56.2.26-26887 with thirty (30) rounds of live ammunition was not produced for physical inspection.

Audit investigation revealed that the arm was booked and signed for by a Corporal on 4th April, 2010 for guard duty at the Area Commander's residence. As at the period of audit in August, 2011, the rifle had not been returned to the Area Command armoury.

The signal and the main reports relating to the incident were not produced for audit. It is worthy of note that this missing arm and ammunition has not been reported to my Office.

The Permanent Secretary has been requested to submit the following documents for examination.

(a) Form TF 146
(b) Police Report
(c) Management Enquiry /Disciplinary Reports
(d) Disciplinary action taken against the officer

His response is being awaited.

DIVISIONAL POLICE OFFICE, OWERRI-URBAN, OWERRI, IMO STATE

4.21 At the Divisional Police Office, Owerri-Urban, Owerri, Imo State, 1(one) double-barrel locally-made Pistol, with exhibit No. CER 56/2010 of 21st December, 2010 in a case of murder, was neither physically produced for audit inspection nor was any evidence produced to show that it was taken to court.

(b) One (1) Berreta Pistol No. AO 0769Z with four (4) rounds of ammunition was lost by a Police officer attached to Area Command Owerri on 2nd July, 2011, while on duty at Imo State University, Owerri, vide signal No. DTO: 070800/07/2011 reference AQ 6200/IMS/OW/Vol.1/5 of July 2011 The reasons for the loss of arm, the whereabout of the officer, as well as police investigation report was not given to me.

The Permanent Secretary has been requested to submit the following documents for examination:

(a) Form TF 146
(b) Police Report
(c) Management Enquiry /Disciplinary Reports
(d) Disciplinary action taken against the officer

His response is being awaited.

THE NIGERIAN POLICE, STATE COMMAND, KATSINA

4.22 At the Nigeria Police, State Command, Katsina, losses of assorted arms and ammunitions were reported in various Divisions:-

(a) ***Kankara Division:***

(i) In May, 2011, One (1) AK 47 rifle with thirty (30) rounds of ammunitions was lost by a sergeant.

(ii) On 20th June, 2011 at about 15.20hrs, a gang of armed robbers attacked a Bank and the Kankara Police Divisional Headquarters in Kankara town and stole eight (8) AK 47 rifles, nine (9) Lar rifles, three (3) Barretta rifles and two (2) Pump Action rifles.

(iii) On 17th September, 2001, Rifle No. 40158 with ten rounds of ammunition was stolen by armed robbers.

(b) ***Rimi Division:***

On 11th February, 2009 1(one) AK 47 Rifle No. 531798 with 30 (thirty) rounds ammunitions was lost to armed robbers by a Sergeant attached to Rimi Division on night duty at Iyadawa Village.

(c) ***Charanchi Division:*** On 8th April, 2006 3 (three) rifles were stolen; AK 47 No. 2637 with 19 rounds, AK 47 No. BE 353108 with 20 rounds and AK 47 B 353523 were lost to armed bandits.

(d) ***Kafur Division:***

On 21st December, 2003 3 (three) arms and ammunitions which include (1) Beretta M 44077, (2) M 397561 with (40) forty rounds of 5.56mm ammunition and Pistol No. 57049 were taken away by unknown persons.

(e) ***Bakori Division:***

On 26th December, 2003 armed bandits attacked the station and made away with a Pistol No. 56449 without ammunition.

(f) **Danja Division:**

(i) On 18th January, 2002 the following arms were lost to armed bandits: (1) KO 349421 (2) KP 345299, Beretta Pistol AO 07702, Revolver B 7278 and Riot Gun 002768.

(ii) On 31st December, 2007 2(two) arms were lost to armed bandits: AK 47 Rifle No. BD 355110 with thirty rounds ammunition and Rifle BD 356616 with 20 (twenty) round ammunition.

(iii) On 15th October, 2005 1(one) Lar Rifle No. 1696084 with 10 (ten) rounds of life ammunitions was lost to armed bandit.

(iv) On 18th March, 1998 1(one) Beretta No. M40641 with 20 (twenty) rounds of ammunition was lost to armed bandits at Danja road block through Alu Awarub No. 160349 PC.

(g) ***Funtua Division:***

(i) On 8th January, 2005 1(one) AK 47 Rifle No. KP 350582 with twenty rounds of life ammunition was lost to Fulani bandits.

(ii) On 2nd March, 1998 1(one) Lar Rifle No. 1693954 with 20 (twenty) rounds of life ammunition was snatched by Fulani group at road block.

(h) ***Jibia Division:***

On 12th September, 2005 1(one) Lar rifle No. 1696084 with ten rounds of life ammunition was lost to armed bandits.

(i) ***State Armory:***

On 18th November, 1994, one Pistol No. 761139537 with 25 (twenty-five) rounds of life ammunitions got missing and on 21st December, 2002 1(one) Pistol Browning No. 18378 with eleven ammunitions was lost to armed bandits.

(j) ***GRA Division:***

On 13th December, 1995 1 (one) Lar rifle No. 1693246 got missing at Batsari Local Government during crisis between farmers and Fulani herdsmen.

(k) ***'B' OPS Katsina:***

(i) On 6th February, 1991 1(one) Pistol No. 8056230 with six rounds of life ammunition got missing through a police constable, an orderly to the Chief Justice of the State at his residence and on 21st December, 2002 1(one) Rifle G3 No. 6969006 with 10 rounds got missing at Barsari.

(ii) On 13th December, 1995 1(one) Pistol Beretta No. A00881 with 6 rounds of life ammunition got missing during crisis between Fulani herdsmen and Farmers at Batsari Local.

(iii) On 24th March, 2000 1(one) Lar Rifle No. 1694939 was snatched by armed robbers from a sergeant on his way to Lagos for special duty.

The values of the losses were not disclosed and are yet to be communicated formally to my Office.

The Permanent Secretary has been requested to furnish me with the following documents for further action:

(a) Form TF 146

(b) Police Report/Interim and final
(c) Management Enquiry /Disciplinary Reports
(d) Disciplinary action taken against the officer

His response is being awaited.

DIVISIONAL POLICE, BUNZA, KEBBI STATE

4.23 At the Divisional Police, Bunza, 1 (one) AK 47 rifle with 30 (thirty) rounds of ammunitions was reported snatched on 6th October, 2008. Also, another AK 47 rifle with 30 (thirty) rounds of ammunitions and 1 (one) riot gun were abandoned by 2 (two) Police Constables when they encounted armed robbers at Maidahini Police Division.

As at the time of writing this report in September, 2012 none of the losses had been reported to my Office.

The Permanent Secretary has been requested to furnish me with the following documents:-

(a) Form TF 146
(b) Management Enquiry/Disciplinary Reports
(c) Disciplinary action taken against the officer.

His response is being awaited.

ZONE 2, HEADQUARTERS OF NIGERIA POLICE, ONIKAN, LAGOS

4.24 At Zone 2, Headquarters of Nigeria Police, Onikan, Lagos, 3(three) arms and ammunition were lost to armed robbers.

The lost arms and ammunitions were not reported officially to my Office in accordance with the provisions of the Financial Regulations.

The Permanent Secretary has been requested to furnish me with the following documents:

(a) Form TF 146
(b) Police Report/Interim and final
(c) Management Enquiry /Disciplinary Reports
(d) Management prayer towards the case

His response is being awaited.

AREA E COMMAND OF NIGERIA POLICE, FESTAC TOWN, LAGOS

4.25 At the Area E Command of the Nigeria Police, Festac Town, Lagos, 2(two) arms: Lar Rifle with identification No. 1694697 and Webly with identification No. 382367 with some ammunition were said to have been snatched by armed robbers.

The loss of the arms and ammunition have not yet been reported officially to my Office in accordance with the provisions of the Financial Regulations.

The Permanent Secretary has been requested to furnish me with the following documents:

(a) Form TF 146
(b) Police Report/Interim and final
(c) Management Enquiry /Disciplinary Reports
(d) Disciplinary action taken against the erring officers

His response is being awaited.

NIGERIA POLICE STATION, IKOTUN, LAGOS

4.26 At the Nigeria Police Station, Ikotun, Lagos, 1(one) AK 47 rifle No. 557211 and 1(one) Revolver Pistol No. D09989 were not produced during the audit inspection of the arms and ammunitions store. The arms were said to have been lost to armed robbers on 25th July, 2009. The policemen attached to a company on guard duty were disarmed by the armed robbers who snatched the guns.

The missing arms and ammunitions were not yet reported officially to my Office in accordance with the provisions of Financial Regulation 2603.

The Permanent Secretary has been requested to furnish me with the following documents:

(a) Form TF 146
(b) Police Report/Interim and final
(c) Management Enquiry /Disciplinary Reports
(d) Management Prayer towards the Case
(e) Management Disciplinary Action Against the erring officers

His response is being awaited.

NIGERIA POLICE NASARAWA STATE COMMAND

4.27 At the Nigeria Police Nasarawa State Command, one (1) Kalashin AK 47 rifle with twenty (20) rounds of 7.62mm ammunition was lost.

The rifle was said to have been snatched from a police officer on 13th September, 2010 by robbers.

This loss has not been reported formally by completing Form 146, so the Inspector-General of Police was requested to furnish me with the following documents:

(a) Police Report (if any)
(b) Queries issued to the culprits and their representation
(c) Treasury Form 146
(d) Comments of the Management

His response is being awaited.

(b) At the Nigeria Police, Nasarawa State Command, B Divisional Police Office, a Police Officer lost 1 (one) AK 47 rifle No. 06080 with 30 (thirty) rounds of live ammunition.

This loss has not been formalized and form 146 has not been completed.

The Permanent Secretary has been requested to furnish my Office with the following documents:

(a) Form TF 146
(b) Police Report/Interim and final
(c) Management Enquiry /Disciplinary Reports
(d) Disciplinary action against the erring officer

His response is being awaited.

DIVISIONAL POLICE OFFICE, FANIBI, AKURE, ONDO STATE

4.28 At the Divisional Police Office, Fanibi, Akure, 1 (one) AK 47 rifle No. 5010731 was lost. The riffle was said to have been lost by a Corporal on 1st May, 2011.

The Permanent Secretary has been requested to recover the said arm or furnish me with the following documents.

(a) Form TF 146
(b) Police Report
(c) Management Enquiry /Disciplinary Reports
(d) Disciplinary action taken against erring officers

His response is being awaited.

DIVISIONAL POLICE 'A' DIVISION, IGBESA, IJEBU-ODE, OGUN STATE

4.29 At the Divisional Police 'A' Division, Igbesa, Ijebu-Ode, Ogun State, a Brownie Pistol No. PZ 18261 with six (6) rounds of live ammunition booked for Bank Guard duty at a commercial bank along Ibadan road, Ijebu-Ode on 10th May, 2009 at about 15.00 Hrs could not be accounted for. The officer said the gun got lost from his trousers while returning back to the station from the Bank on his motorcycle.

As the incident has not been officially reported to my Office in accordance with extant Financial Regulations, the Permanent Secretary has been requested to furnish my Office with the following documents:

(a) Form TF 146
(b) Police Report/Interim and Final
(c) Management Enquiry /Disciplinary Reports
(d) Disciplinary action taken against the officer

His response is being awaited.

NIGERIA POLICE MOPOL 56 SQUADRON, SAKPEWAN, RIVERS STATE

4.30 At the Nigeria Police Mopol 56 Squadron, Sakpewan, Rivers State, an armed attack occurred in Abia and Afam in Oyigbo, which claimed the lives of three Police Officers. It was reported that three (3) arms were lost: 2(two) AK 47 with serial numbers 562401036 and 562609391 as well as 1(one) Assault Riffle with serial number 07020653.

The Permanent Secretary has been requested to furnish my Office with the following documents:

(a) Form TF 146
(b) Police Report/Interim and Final
(c) Management Enquiry /Disciplinary Reports
(d) Management Comments

His response is being awaited.

ZAMFARA STATE POLICE COMMAND, GUSAU

4.31 At the Zamfara State Police Command, Gusau, three (3) AK 47 rifles, one (1) Baretta Pistol and a total of one hundred and sixty-six (166) rounds of ammunition were lost through robbery operation.

The incident occurred along Lokoja – Okene Road on 28th March 2011, inside a commercial bus, while the Armourers, were on a trip to Lagos for the collection of arms, ammunition and riot equipment, preparatory for the April General Elections.

It is inconceivable that an Armoury of such a Command does not have a vehicle for its operations on such a sensitive mission.

The Permanent Secretary has been requested to furnish me with the following documents:

(a) Form TF 146
(b) Police Report/Interim and Final
(c) Management Enquiry /Disciplinary Reports
(d) Disciplinary action taken against erring officers

SECTION 5

MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)

MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)

FEDERAL MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT

5.01 The audit examination of accounts and records kept at the Federal Ministry of Agriculture and Rural Development, Abuja, revealed that:-

(a) During the audit verification of revenue collected on behalf of Fertilizer Department, it was observed that single sheets of the same treasury receipt (Book 6A) were issued to two different companies on receipts numbers G0012946984 and G001294686 amounting to ₦189,000,000.00 (One hundred and eighty nine million naira) This contravenes the provision of Financial Regulation 202 which stipulates that every Sub-Accounting officer or Revenue collector shall issue a receipt which bear the stamp of the issue upon the prescribed form for each sum paid to him.

This practice of issuing one receipt to two companies should be stopped as it contravenes the extant regulation stated above.

(b) Amounts totalling ₦541,012,500.00 (Five hundred and forty one million, twelve thousand, five hundred naira) which were received from three (3) companies on 14th February, 2011 by the Central Pay Office of the Ministry on behalf of the Fertilizer Department, could not be traced to the bank statement and would therefore appear to be missing from the Fertilizer Revolving Fund account.

This loss was not noticed earlier because of the non preparation of Bank Reconciliation Statements on this account by the responsible officers.

I have asked the Permanent Secretary to urgently recover the total amount of ₦541,012,500.00 (Five hundred and forty one million, twelve thousand, five hundred naira) from the officer who received the payments and issued the receipts and thereafter impose appropriate disciplinary actions in accordance with the Public Service Rules.

(c) Thirty (30) companies were awarded contracts at various periods to supply a total of 900,000 (Nine hundred thousand) metric tons of assorted fertilizers worth ₦66,160,000,000.00 (Sixty-six billion, one hundred and sixty million naira) for the 2010 cropping season. Audit verification revealed that on the average, the companies achieved 69.30% level of performance. It was observed through performance analysis carried out that 2 (two) companies are among the 4 (four) companies that performed at 0%. These 2 (two) companies collected 15% mobilization in the sum of ₦371,250,000.00 (Three hundred and seventy one million, two hundred and fifty thousand naira) and ₦393,750,000.00 (Three hundred and ninety three million seven hundred and fifty thousand naira) respectively.

While effort was being made to recover the sum of ₦371,250,000.00 (Three hundred and seventy one million, two hundred and fifty thousand naira) from one of the companies as evidenced by various correspondence to the company and its Insurers, no visible effort on recovery of the sum of ₦393,750,000.00 (Three hundred and ninety three million seven hundred and fifty thousand naira) from the second company has been made by the Ministry. This is quite worrisome.

As a result of the above anomalies the Permanent Secretary was asked to ensure:-

(i) The companies whose performances level fell below 50% should not be considered for future supplies as they do not have the capacity and competence to deliver.

(ii) The two companies that failed to perform should refund the total sum of ₦765,000,000.00 (Seven hundred and sixty five million naira) in accordance with Financial Regulation 3104 (i) which states that 'where a contractor or supplier who is paid mobilization fee for a job fails to perform after collecting the fee, then the contractor shall be given 30 days notice to refund the money failing which mobilization fee shall be recovered en-bloc from the contractor or supplier and such a contractor shall be blacklisted and referred to the Economic and Financial Crimes Commission for prosecution".

The Accounting officer did not respond to my observations and has therefore violated Financial Regulations 3101 which states that "Accounting officer who fails to give satisfactory explanations to audit queries within the stipulated time as indicated in the provisions of this Chapter of the Regulations shall be sanctioned accordingly as provided for in this chapter".

(d) Cash Advances totalling ₦41,310,280.00 (Forty-one million, three hundred and ten thousand, two hundred and eighty naira) granted to thirty-one (31) members of staff of the Ministry between January 2010 and December, 2011 were yet to be retired as at the time of writing this report in May, 2012, contrary to Financial Regulation 1405 which states that "Accounting officers are responsible for ensuring the prompt repayment of all advances by installments or otherwise". It can therefore be concluded that the reasons for granting the advances have not been met.

In view of this irregularity, the unretired advances totalling ₦41,310,280.00 (Forty-one million, three hundred and ten thousand, two hundred and eighty naira) should be recovered en-bloc from the various officers concerned and the evidence of recovery forwarded for verification.

The accounting officer did not respond to my observations and has therefore violated Financial Regulations No. 3101 which states that "Accounting officer who fails to give satisfactory explanations to audit queries within the stipulated time as indicated

in the provisions of this chapter (Chapter 31) of the Regulations shall be sanctioned accordingly as provided for in this chapter".

(e) Amounts totalling twenty million, nine hundred and ninety six thousand, eight hundred and thirty-one naira, twenty kobo only (₦20,996,831.20) were paid to various officers of the Ministry on eight (8) separate copy vouchers. The original vouchers for these payments were not made available for audit examination therefore; these expenditures can not be regarded as legitimate and proper charges against public funds.

(f) Seven (7) payment vouchers for amounts totalling eleven million, one hundred and thirty thousand, one hundred and thirteen naira, fifty kobo (₦11,130,113.50) were not adequately supported with relevant documents, therefore the expenditures on them can not be accepted as legitimate and proper charges against public funds.

(g) It was observed that items were not properly arranged in the Ministry's store, thereby making it difficult for audit check to be carried out. The improvised store container lacked fire precautions and were infested with rodents. All these point to the fact that the ministry lacks a proper store which runs contrary to Financial Regulation 2105, 2138 and 2132(1c). The Central Store has no Plant Register in place. This made it difficult to determine and trace a number of movable assets such as, generating sets, motor vehicles, etc procured with public fund. This contravenes Financial Regulation 2209 which states that "Every plant item shall be numbered in a series to be recorded in a Plant Register at the Headquarters of a Ministry/Extra Ministerial office and other arms of government concerned with the acquisition and issue of the plant. The appropriate series and number shall be inscribed on the equipment". The above lapses should be urgently addressed.

The Accounting officer did not reply to my observations referenced OAuGF/SAD/II/AGRIC/II/12 and dated 17th July, 2012 and has thus violated Financial Regulations No. 3101 which requires Accounting officers to reply promptly to all queries addressed to them by the Auditor General or be sanctioned accordingly.

(h) A total sum of eleven million, five hundred and ninety seven thousand, six hundred and fifty three naira, one kobo only (₦11,597,653.01) were direct debit in the bank since December 2009, which was yet to be cleared. The ministry should produce details of the transactions that gave rise to the debits for speedy clearance of the items.

(i) The sum of two million, six hundred and eighty nine thousand, seven hundred and twenty-two naira, seventy-seven kobo (₦2,689,722.77) was credited in the bank statement in respect of Maize Doubling interest account could not be traced in the corresponding Cash book. This should be investigated and brought into the relevant cash book.

The accounting officer did not reply to my observations referenced OAuGF/SAD/II/AGRIC/II/12 and dated 17th July, 2012 and has thus violated Financial

Regulations No.3101 which requires Accounting officers to reply promptly to all queries addressed to them by the Auditor-General or be sanctioned accordingly.

5.02 At the Co-operative Department, Federal Ministry of Agriculture and Rural Development, it was observed that:

(a) Payments totalling ₦5,295,780.00 (five million, two hundred and ninety-five thousand, seven hundred and eighty naira) were made to 13 (thirteen) contractors between May 2010 and July, 2011 for various services without deducting Withholding and Value Added Taxes totalling ₦529,578.00 (five hundred and twenty nine thousand, five hundred and seventy eight naira) from the contract amounts due to them. The Provost of the College when contacted on the above observation, responded that it was an error of omission as the college did not know that such deductions should be made.

In view of the observation the taxes not deducted from payments made to contractors amounting to ₦529,578.00 (Five hundred and twenty nine thousand, five hundred and seventy eight naira) should be recovered from the affected contractors and paid to the Federal Inland Revenue Service. This is necessary to avoid loss of government revenue.

(b) The contract for the construction of Porter's Lodge and fencing of male and female hostels at the Federal Co-operative College, Ibadan was awarded to a company located at Jos, Plateau State at a contract sum of ₦6,567,395.89 (six million, five hundred and sixty seven thousand, three hundred and ninety five naira, eighty-nine kobo) through award letter Ref. NFRA/COO/CW/CONT/03. However, the sum of ₦4,028,374.00 (Four million, twenty eight thousand three hundred and seventy-four naira) was paid on a payment voucher dated 15th February, 2010 as part payment to the contractor leaving a balance of ₦1,882,281.24 (one million, eight hundred and eighty-two thousand, two hundred and eighty one naira, twenty-four kobo) after the deduction of ₦657,739.59 (six hundred and fifty seven thousand, seven hundred and thirty nine naira, fifty nine kobo) (VAT and WHT). The payment was based on the certification of practical completion of the work by the consultant and the Provost's attestation to the completion.

During the physical inspection of the site, it was observed that the Porter's Lodge was not constructed to design, while the fences were not plastered. In response to audit observations on the state of the work, the Provost concurred with my observations in his letter Ref. FCC/13/022/1/75 dated 8th February 2012 but added that:-

(i) The contractor claimed that plastering was not included in the priced Bill of Quantities and that the matter became a subject of serious argument between the College and the Contractor.

(ii) Underground cables discovered during the foundation necessitated the shifting of the original site and alteration of design.

However, he was unable to produce the copy of the project Bill of Quantities and approval by the Management for change of site.

As a result of these irregularities, the Accounting Officer has been requested to:-

(i) Invite the contractor back to site to complete the Porter's Lodge and plastering of the fence.

(ii) Stop the payment of the balance of ₦1,882,282.24 (one million, eight hundred and eighty-two thousand, two hundred and eighty-two naira twenty-four kobo) due to the contractor, until the whole job is satisfactorily done.

(iii) Black list the Project Consultant for issuing certificate of completion for work not done.

(iv) Sanction the Provost for colluding with the Consultant to attest to the completion of the project and recommendation for payment when the work was not completed.

5.03 At the Federal Ministry of Agriculture and Rural Development, Port Harcourt, Rivers State, it was observed from the examination of books and records as well as the physical inspection of Federal Coastal Fisheries, Borokiri, that the terminal for Mechanical Maintenance of Vessels for Oil companies was misused. No fishing activity was seen going on at the time of visit. Also, no document showing the terms and condition guiding the operation of the present management was produced for audit examination.

It was gathered that the former Management of the terminal who was ejected in January 2010 was owing the Federal Government the sum of ₦6,000,000.00 (six million naira) in unpaid rents.

The decay and deterioration of infrastructure, misuse and unprofitable occupation of the terminal, the outstanding unpaid rent of ₦6,000,000.00 (Six million naira) as well as recommendations for the terminal's, reactivation have been brought to the notice of the Permanent Secretary, Federal Ministry of Agriculture and Rural Development, whose response is being awaited.

5.04 At the Federal Ministry of Agriculture and Rural Development, Field Headquarters, Yola, it was observed from the nominal roll that an officer, on salary Grade Level 10 step 15 in the Department of Pest Control, who became due for retirement after thirty five (35) years in service on 4th February, 2011 still remained in office as at the time of audit inspection in October, 2011, contrary to the provisions of

the Public Service Rule 020810 (1 and II) which states that "the compulsory retirement age for all grades in the service shall be 60 years or 35 years of pensionable service whichever one is earlier" and also no officer shall be allowed to remain in service after attaining the retirement age of 60 years or 35 years of pensionable service which ever is earlier.

The officer was employed into the service on the 5th February 1976, and he ought to have retired on the 5th February, 2011, having served for 35 years, he had been overpaid by a total sum of ₦1,823,290.47 (One million, eight hundred and twenty-three thousand, two hundred ninety naira, forty-seven kobo).

The Permanent Secretary has been requested to recover all the over payments from his retirement benefits and furnish the relevant particulars for verification. His response is still being awaited, 10 months after my Audit Inspection Report Ref. No. OAuGF/Y.22/STNE.1/66 dated 20th October, 2011.

FEDEERAL CIVIL SERVICE COMMISSION

5.05 At Federal Civil Service Commission, Abuja, it was observed that:-

(a) Three hundred and six (306) payment vouchers valued at ₦340,977,314.07 (Three hundred and forty million, nine hundred and seventy seven thousand, three hundred and fourteen naira seven kobo) were intentionally hidden and not presented for audit examination despite repeated demands for them. This practice violates the constitutional authority (Section 85 sub-section 2 of 1999 constitution of Federal Republic of Nigeria) and equally contravenes Financial Regulation 110 which gave my office authority for free access to the books of account and the documents relating to those accounts. In the absence of these payment vouchers for my examination therefore, I could not vouch that the funds disbursed were necessarily, wholly, exclusively and reasonably made for the purpose they were intended.

The approval of these payments and the genuineness of purpose in which these payments were made are equally doubtful. In view of the above lapses:-

(i) The payment vouchers should be produced for my examination.

(ii) Appropriate sanctions should be meted to the Head of Finance/Accounts responsible.

(b) Twenty eight (28) staff of the Commission collected at various times between January and December, 2011 personal advances amounting to ₦117,096,330.00 (One hundred and seventeen million, ninety six thousand, three hundred and thirty naira) for various services and have remained unaccounted for to date. These

advances were yet to be retired as at the time of writing this report in May, 2012. All efforts towards getting the various staff to account for the funds proved abortive.

In view of the above therefore, the unretired advances of ₦117,096,330.00 (One hundred and seventeen million, ninety six thousand, three hundred and thirty naira) could not be accepted as legitimate charges against public funds because the genuineness of purpose for which the funds were granted are very doubtful. The sum of ₦117,096,330.00 (One hundred and seventeen million, ninety six thousand three hundred and thirty kobo) should be recovered from these staff.

(c) Examination of records revealed that funds collected by different staff as standing/special imprest during the period under review were not accounted for. From available records, the sum of (₦2,200,000.00) two million, two hundred thousand Naira granted to 10 officers of the Commission had no imprest cash books and supporting retirement documents as evidence that the imprest were expended for the purpose they were granted. This shows that the financial transactions of the Federal Civil Service Commission as far as imprest is concerned were not diligently recorded.

As a result of the above observations it is required that:-

(i) Imprest cashbook should be maintained in line with extant rules.
(ii) The staff concerned should refund the amounts involved.

(d) Eight (8) payment vouchers totalling (₦1,175,000.00) One million one hundred and seventy five thousand Naira was paid to (3) three members of staff of the Commission between May and September, 2011 for court filling and Nigeria Bar Association (NBA) registration fees in the year 2011.

A careful scrutiny of the payments reveals the following observations.

(i) There was no receipt for the payments
(ii) There was no evidence of court sittings
(iii) There was no report of court sittings

Based on the above irregularities, it is concluded that the payments were not made and this money (₦1,175,000.00) One million one seventy five thousand Naira should be recovered from the various beneficiaries.

(e) A sum of ₦5,820,000.00 (five was million, eight hundred and twenty thousand naira) was paid to a member of staff through a payment voucher dated 16/02/2011 for the recruitment of 52 officers into the Federal Civil Service during the year under review. The following anomalies were observed on the payments.

(i) The breakdown of the expenditure was not produced.

(iii) Supporting documents such as approvals, list of resource persons, bills, authentic receipts, etc were not produced for audit verification despite repeated demands. Hence, the genuineness of purpose of this payment is doubtful and cannot be accepted as a proper and legitimate charge against public funds.

Therefore, it is required that the sum of (₦5,820,000.00) five million, eight hundred and twenty thousand Naira should be recovered from the officer and recovery particulars forwarded to my office for verification.

(f) The sum of (₦8,195,000.00) eight million, one hundred and ninety five thousand Naira was paid to a member of staff, with a payment voucher dated 21/04/2011 to organize a 2 day seminar on protocol matters, for top Senior and middle management staff of the Commission, settle course fees and other expenses.

A careful scrutiny of the payment revealed that:-

(i) The list of the participants was not produced
(ii) The list of the resource persons was not seen

(iii) The breakdown of the money as expended was not produced.
(iv) No beneficiaries acknowledgement of money paid
(v) No vital documents like bills, receipts etc was produced to authenticate the expenditure made.

In view of the above anomalies therefore, the expenditure of (₦8,195,000.00) eight million, one hundred and ninety five thousand naira could not be accepted as legitimate charges against public fund because the purpose for which it was made is doubtful.

It is required that the sum of ₦8,195,000.00 should be recovered from the officer and recovery particulars forwarded to my office for verification.

The Accounting Officer did not respond to my audit observations and has therefore violated Financial Regulations 3101 which demand satisfactory explanations to audit queries within the stipulated time required or be sanctioned.

FEDERAL MINISTRY OF TOURISM, CULTURE AND NATIONAL ORIENTATION

5.06 At Federal Ministry of Culture, Tourism and National Orientation, Abuja, it was observed that:-

(a) Payment vouchers Nos. 080 and 081 dated 24th November, 2011 for the sums of (₦9,070,000.00) Nine million, seventy thousand naira and (₦4,702,000.00) Four million, seven hundred and two thousand naira, totaling (₦13,772,000.00) Thirteen

million, seven hundred and seventy two thousand naira were raised and paid to an officer for the payment of (73) seventy three contingents on eleven different Sports/Games, one desk officer, Sport officials, two drivers, dignitaries, hiring of staff buses and refreshment during the 30th edition of Annual Public Service Games tagged, **"IMO 2011"** staged between 27th November and 10th December, 2011.

The approval of the payments was given by the Permanent Secretary on 7th November, 2011.

However, audit scrutiny of the 2 payment vouchers revealed the following irregularities:-

(i) The two staff buses hired at five thousand naira (₦5,000.00) per day for 10 days consumed one hundred thousand naira (₦100,000.00) and not Three hundred thousand naira (₦300,000.00) paid, giving rise to an over-payment of Two hundred thousand naira (₦200,000.00). This amount should be recovered from the officer concerned.

(ii) The sum of Three hundred thousand naira (₦300,000.00) was equally purportedly paid for hiring and fuelling additional 2 buses to and from Owerri apart from the initial 2 buses paid for. This payment is a duplication of the first one and should be recovered from the officer.

(iii) The breakdown of Medicals and Medication which costs (₦653,000.00) Six hundred and fifty three thousand naira was not produced. This expenditure should be supported with evidence otherwise the money should be recovered from the officer.

(iv) The reason for paying all the contingents the same DTA of (₦16,000.00) Sixteen thousand naira per day for 10 days and 30% Local running when they are not in the same Grade Level and all could not have stayed in the competition for 10 days should be explained as due economy was not exercised to safe cost.

(v) It was observed that the Permanent Secretary (Patron), Technical Assistant to Permanent Secretary, Director Human Resources Management (Chairperson), Director Finance and Accounts, Deputy Director (TSW), Assistant Director (Internal Audit), (20) twenty supporters club were in the team that went to Owerri for 10 days. The total cost implication of this action to government is ₦3,473,000.00) three million, four hundred and seventy three thousand naira.

This is uncalled for since these officers had no specific role to play in the success of the team and could not have stayed at Owerri for 10 days the game lasted. The reason for including these high ranking officers of the Ministry in the team should be explained otherwise, the total sum of (₦3,473,000.00) Three million, four hundred

and seventy three thousand naira expended on them should be recovered, forwarding recovery particulars to me for verification.

(b) A payment voucher No. 060 (DPV/FMCT/OC/352/2011) dated 21st September, 2011 for the sum of (₦4,694,512.00) four million, six hundred and ninety four thousand, five hundred and twelve naira was raised and paid to an officer in Final Account section of the Ministry for Nigerian students to participate at the National Careers Expo 2011 at Durban, South Africa from 23 – 25 September, 2011.

However, audit examination of the payment voucher revealed the following irregularities:-

(i) The letter of invitation for the National Careers Expo 2011 was not attached.

(ii) The list of the 10 students including their schools were not attached.

(iii) The names and the designations of the two officials from the Ministry and their Departments were not known.

(iv) There was no letter of approval for this journey from the President.

(v) No certificate of attendance or any other thing to confirm that the journeys actually took place and

(vi) No receipts for accommodation and Air-tickets for the 10 students.

In view of the above, I cannot certify that this payment was a proper charge against public funds.

The action contravenes Government Financial Regulation 415 and 603 (i), which states “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 total expenditure of (₦4,694,512.00) four million, six hundred and ninety four thousand, five hundred and twelve naira should be justified by producing convincing documents supporting the trip otherwise, the total sum of (₦4,694,512.00) four million, six hundred and ninety four thousand, five hundred and twelve naira should be recovered forwarding recovery particulars for verification.

(c) A payment voucher No. 153 (FMCT/OC/621/2001) of 21st December, 2011 for the sum of (₦12,168,000.00), Twelve million, one hundred and sixty-eight thousand naira, was raised in favour of the Deputy Director/Training and Staff Welfare for the co-ordination of study tour of thirteen (13) persons to Singapore on Executive Leadership Programme on Integrated Tourism Development and Destination Marketing in December, 2011.

However, audit examination of the payment voucher revealed the following irregularities:-

(i) The names of the thirteen (13) officers who benefited from the payment were not specified;

(ii) There was no letter of invitation and brochure of the training organization attached to support the payment and;

(iii) On paragraph 3 of the memo, it was highlighted that the proposed study tour of Cuba was changed to "Singapore" without detailed explanation of the cause of the changes in venue and amount per participant or attachment of the documentary evidence for changes to the payment voucher.

The memo for the request of payment was written by the Deputy Director/TSW on 5th December, 2011 and the approval was given by the Honourable Minister of Tourism and Culture on 12th December, 2011 with the Permanent Secretary directing further for payment on 7th December, 2011.

The action contravenes government Financial Regulations 415 and 603 (i) which provides 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 vital documents and information relating to the payments listed above should be produced for verification. Also to be produced are the copies of the certificate obtained by the trainees and other evidences confirming that the journeys were made by the beneficiaries otherwise, the total sum of (₦12,168,000.00), twelve million, one hundred and sixty-eight thousand naira, expended should be paid back to treasury and the officer forwarding recovery particulars for audit verification.;

(d) Two (2) payment vouchers totalling (₦8,599,584.00) eight million, five hundred and ninety-nine thousand, five hundred and eighty-four naira, were raised in favour of two officers for training workshop on 20th December, 2011 and 28th December, 2011 respectively.

(i) On PV No. 097 (DPV)/FMCT/OC/616/2011 of 20th December, 2011, the sum of four million, eight hundred and fifty six thousand, one hundred and sixty naira (₦4,856,160.00) was raised in favour of an officer and (27) twenty-seven others for Improving Administrative Competence Training Workshop. The memo for payment was initiated and signed by Assistant Chief Executive officer (T) on 24th November, 2011 while the approval for payment was given by the Permanent Secretary on 9th December, 2011.

However, audit examination of the payment voucher revealed the following anomalies:

(i) The attendance list signed by each of the participants was not attached;

(ii) The receipt issued by the facilitator or consultant as evidence of the collection of the course fees was not attached to the payment voucher; and

(iii) The total sum of Two million, forty thousand naira (₦2,040,000.00) course fees was not accounted for as there was no receipt from consultant or facilitator confirming payment.

(iv) The failure to contract out the training services to a consulting firm, has led to 10% Tax avoidance thereby denying the Federal Government of two hundred and four thousand naira (₦204,000.00) accruable tax revenue.

Similarly, on PV No. 221(DPV/FMCT/OC/653/2011) of 28th February, 2011, the sum of (₦3,743,424.00) three million, seven hundred and forty three thousand, four hundred and twenty four naira was raised in favour of an officer and ten (10) others, for the payment for local workshop on Management functions using Macros.

The memo for the payment was initiated and signed by Deputy Director/(TSW) on 4th November, 2011 while the payment was approved by the Permanent Secretary on 7th November, 2011.

However, audit scrutiny of the payment voucher revealed the following abnormalities:

(i) The list of the attendance of the workshop signed individually was not attached to the payment voucher;

(ii) The receipt issued by the facilitator or the consultant as evidence of collection of the course fee was not attached.

(iii) The failure to contract out the training programme has led to the avoidance of tax of two hundred thousand naira (₦200,000.00) (10% Tax) which would have accrued to the Federal Government.

Consequently, the actions of the two (2) officers contravened government Financial Regulations 415, 603 and 234 (ii) respectively. “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 two officers should be sanctioned for misleading the Ministry from awarding the training programmes to consultants and for making government to loose a total sum of Four hundred and four thousand naira (₦404,000.00) which would have accrued as revenue.

As a result of these irregularities, the Permanent Secretary has been informed to account for the total sum of (₦4,040,000.00) Four million, forty thousand naira meant for course fees otherwise, recover the money from the two officers.

(e) Payment Voucher No. 005 of 14th November, 2011 revealed that a sum of (₦13,610,000.00) Thirteen million, six hundred and ten thousand naira was raised in favour of an officer for organizing National summit on Ethnic/Religious Tolerance.

The memo for payment was initiated and signed by the Deputy Director (OPE) on 18th October, 2011 while the approval was given to it by the Honourable Minister and passed for payment through the Permanent Secretary on 27th October, 2011.

However, audit scrutiny of the payment voucher revealed that:

(i) List of ten (10) traditional and religious leaders and religious organizations that were invited to the summit including their names, titles and locations were not attached to support the payment voucher.

(ii) There was no programme of events attached.

(iii) Location of the venue was not mentioned.

(iv) A copy of invitation card was not attached.

(v) Vital documents such as, receipts, hotel bills, Air tickets etc were not produced for verification.

I cannot therefore, certify this expenditure as a legitimate charge against public funds.

It would be necessary to produce the relevant bills and receipts with which to authenticate the transactions otherwise, the whole sum of (₦13,610,000.00) Thirteen million, six hundred and ten thousand naira should be recovered from the beneficiaries and recovery particulars forwarded to me for verification.

(f) Thirty-nine (39) payment vouchers for amounts totaling (₦158,671,750.00) One hundred and fifty-eight million, six hundred and seventy-one thousand, seven hundred and fifty naira were raised as personal advances for different officers to carry out various services between 28th March and 30th December, 2011.

However, audit scrutiny of the advances ledger revealed that the advances granted were not yet retired.

The action contravenes the government Financial Regulation 1405 which stipulates that “Accounting officers are responsible for ensuring the prompt repayment of all advances by installments or otherwise”.

It is recommended that the advances should be retired by the officers concerned immediately otherwise, the amounts should be recovered en-bloc from the officers' salaries. Recovery particulars should be forwarded to me for verification.

The irregularities noticed were forwarded to the Permanent Secretary whose response is being awaited.

FEDERAL MINISTRY OF YOUTH DEVELOPMENT

5.07 At the Federal Ministry of Youth Development Abuja, it was observed that:-

(a) Amounts totalling ₦347,872,562.39 (Three hundred and forty seven million, eight hundred and seventy two thousand, five hundred and sixty two naira thirty nine kobo) were purportedly paid to procure assorted capital items, consumable goods and motor vehicles repairs and services, within the period under review.

However, relevant stores and inventory records including motor vehicle and plant registers and files required to carry-out audit verification of the supply and utilization of the goods and services were not released for audit examination despite repeated and documented requests dated 27th February and 17th April, 2012.

Consequently, it would be difficult to accept these payments as proper and legitimate charges against public funds.

The Permanent Secretary had been requested to produce the required documents for my scrutiny otherwise the total amount of ₦347,872,562.39 (Three hundred and forty seven million, eight hundred and seventy two thousand, five hundred and sixty two naira thirty nine kobo) should be recovered and paid back to the treasury, furnishing relevant recovery details.

(b) The Ministry remitted the sum of ₦32,000,000.00 (Thirty-two million naira) to UN-Habitant Headquarters in Kenya vide payment voucher No. 0158, and Dept PV No. OC/584/11 dated 8th July, 2011 meant for payments of airfares and other logistics to enable the Executive Director and other dignitaries of UN-Habitant to attend the first African Urban Youth Assembly schedule to take place in Abuja, Nigeria from 23-24 June, 2011.

However, examination of the payment voucher disclosed that there was no documentary evidence to show that the Ministry complied with the provisions of Financial Regulations Section 626 (c) which stipulates that remittances abroad should be effected through the Federal Ministry of Finance (Foreign Exchange Department).

In addition, correspondences between the Ministry and this Agency of United Nations concerning the remittance were not produced for audit examination. These made the transaction doubtful.

The Ministry could not render acceptable explanations for the observed infractions. Therefore, the Permanent Secretary should explain why the provision of Section 626 (c) of the Financial Regulation was not complied with; and to produce the necessary documents to confirm the authenticity of the transaction; otherwise the whole sum should be recovered, forwarding recovery particulars to me for verification.

(c) It was also observed that the sum of ₦2,000,000.00 (Two million naira) (USD 12, 100.00) advance was granted to a staff for transmission to Commonwealth Youth Programme/ILO being the Ministry's counterpart funding to enable eleven (11) officers of the Ministry to attend International Perspectives in Youth Entrepreneurship training (IPYE) organized by the Commonwealth Youth Programme/ILO (CYP/ILO).

The receipts and acknowledgement from CYP/ILO as evidence of remittance of these funds were not produced for audit verification.

The Permanent Secretary has been requested to produce evidence of remittance of these funds and compliance with Financial Regulation 626 (c) which requires that all payments abroad should be effected through the Federal Ministry of Finance (Foreign Exchange Department).

Also, the names of the eleven (11) officers who attended the training should be disclosed and the full address of the organization called Commonwealth Youth Programme/ILO (CYP/ILO) should be produced, otherwise the provisions of Section 3118 of the Financial Regulations, should be effected.

(d) The sum of ₦2,067,000.00 (Two million, sixty–seven thousand naira only) was paid to a staff vide treasury PV No. 0084 dated 14th September, 2011 to enable the Ministry's team visit the youth centres together with the Senate Committee on Youth Development. Eighteen (18) officials were meant to undertake this trip, however, the entire amount was paid into the account of an officer thereby contravening the provisions of the e-payment circular Ref. No. OAGF/CAD/026/Vol.II/165 of 22nd October,2008 which states that "payment should be made only into the accounts of the beneficiary." The names of the eighteen (18) persons who undertook this trip should be disclosed and evidence that each collected the money due to him or her should be provided for audit verification, otherwise, the whole money should be recovered from the officer whose account the money was paid into, forwarding recovery particulars to me for verification.

(e) The sum of ₦4,948,000.00 (Four million, nine hundred and forty eight thousand naira) was paid to a staff vide treasury PV No. 0085 dated 14th September 2011 to enable four (4) officers of the ministry and ten (10) Senators to embark on

advocacy visits to states where youth centres are located to meet with the state authorities for their support for the provision of land. The entire amount was paid into the account of an officer thereby contravening the provision of the e-payment circular reference No. OAGF/CAD/026/Vol.II/165 of 22nd October, 2008 which states that "payment should be made only into the accounts of the beneficiary". The Permanent Secretary has been requested to disclose the names of the fourteen (14) persons, and evidence of the collection of their due entitlements for audit scrutiny, otherwise the amount should be recovered, paid to treasury and furnish my office furnished with the recovery particulars.

(f) Fourteen (14) officers of the Ministry were granted advances totalling ₦91,047,700.00 (Ninety-one million, forty-seven thousand seven hundred naira) being payments to enable the Ministry, host various meetings, programmes, workshops, seminars, and international conferences. These advances were not retired as at the time of writing this report in September 2012. The matter was fully reported to the Permanent Secretary vide letter dated 14th August 2012 which was not responded to by the Ministry.

Consequently, the Permanent Secretary has been requested to show evidence of retirement of these advances and establish that value was received for the money paid, else the amount be recovered from the officers concerned, forwarding recovery particulars to me for verification.

(g) A total sum of ₦15,000,890.20 (fifteen million, eight hundred and ninety naira twenty kobo) was allegedly paid to enable the Ministry secure the services of Abuja based Hotels, Shehu Yar'Adua Centre, International Conference Centre and the Nigeria Television Authority at various times during the year under review. However, the receipts and acknowledgements to authenticate the payments were not produced for audit examination. In view of this, it could not be confirmed that the expenditure made were proper charges against public funds.

The receipts and acknowledgements should be produced for audit scrutiny, otherwise the sum of ₦15,000,890.20 (fifteen million, eight hundred and ninety naira twenty kobo) should be recovered from the agencies forwarding recovery particulars for verification.

(h) The Ministry paid a total sum of ₦1,420,000.00 (One million, four hundred and twenty thousand naira) as donations and contributions to various organizations during the year under review.

The receipts and letter of acknowledgement from these organizations as evidence that they received the money should be produced for audit verification; otherwise the payment will not be accepted as proper and legitimate charges against public funds.

(i) Six (6) officers of the Ministry were paid a total sum of ₦3,600,000.00 (Three million, six hundred thousand naira) for their Youth Zonal Officers second and third quarterly upkeep as advances. The amount was not retired as at the time of writing this report in September, 2012 in spite of repeated request for retirement.

The Permanent Secretary has been requested to ensure that the amount is retired and evidence of retirement is produced for audit verification, otherwise the entire sum should be recovered from the salaries and entitlements of the officers concerned, forwarding recovery particulars to me for verification.

FEDERAL MINISTRY OF FINANCE

5.08 At the Federal Ministry of Finance, Headquarters, Abuja, it was observed that:-

(a) A payment voucher dated 5th October, 2011 for the sum of (₦1,125,000.00) One million, one hundred and twenty five thousand naira was raised in favour of a staff of the Office as cash advance to construct and install 150 Nos. of 'No Parking signboards'.

Audit verification revealed that only eight-two (82) out of 150 items were sighted. The other 68 signboards costing (₦510,000.00) Five hundred and ten thousand naira were not produced for verification.

In view of this, the sum of (₦510,000.00) Five hundred and ten thousand naira should be recovered from the payee and recovery particulars forwarded for audit verification.

(b) In the course of auditing the monthly transcripts, it was observed that differences exist between the Capital Expenditure Cash book closing balances and the Transcript closing balances in the months of March, April and May, 2011.

While the monthly cash book revealed a closing balances of (₦413,736,348.00) Four hundred and thirteen million, seven hundred and thirty-six thousand three hundred and forty-eighty naira, (₦423,736,348.00) Four hundred and twenty-three million, seven hundred and thirty-six thousand, three hundred and forty-eight naira and (₦487,356,347.00) Four hundred and eighty-seven million, three hundred and fifty-six thousand, three hundred and forty-seven naira for the months of March, April and May respectively. The monthly balances in the Transcript for these months were nil. The monthly balances in the Cash book and Transcript ought to agree in order to show a true and fair view of the financial position of the Ministry.

The Permanent Secretary has been communicated to explain the reasons for the differences.

(c) Various amounts deducted as Withholding Tax and Value Added Tax for payments totalling (₦13,449,846.96) Thirteen million, four hundred and forty-nine thousand, eight hundred and forty-six naira, ninety-six kobo on Overhead Expenditure and (₦5,354,178.01) Five million, three hundred and fifty-four thousand, one hundred and seventy-eight naira, one kobo on Capital Expenditure from contract awarded in December, 2011 were not remitted to Federal Inland Revenue Service (FIRS). This is contrary to the Financial Regulation 235 and VAT Act No. 102 of 1993 which require that "deductions for Withholding, VAT and PAYE shall be remitted to Federal Inland Revenue Service at the same time the payee who is subject of the deduction is paid".

(d) Two (2) payment vouchers dated 6th July, 2011 and 20th July, 2011 with same amounts of ₦4,485,500.00 (Four million, four hundred and eighty five thousand, five hundred naira) respectively both totalling ₦8,970,000.00 (Eight million, nine hundred and seventy thousand naira) were paid to a company in respect of consultancy services and course fees for 325 Batch 'A' officers and 325 Batch 'B' officers for a one day "Work Place Safety, Security and Occupational Health in house workshop". Audit examination of the vouchers revealed the following:-

(i) The list that made up the officers on Grade level 12 and above numbering 325 Batch 'A' that participated on the programme was not attached to the payment vouchers to ascertain the participants that attended the training.

(ii) There was no contract award letter/job order attached to the payment voucher to commit the consultant on what to do and also there was no agreement signed to guide against default.

(iii) It was revealed that both Withholding Tax of 10% and VAT of 5% were not properly provided for as they were built into the contract sum of (₦7,800,000.00) seven million, eight hundred thousand naira for the two vouchers, making the contract sum increase to (₦8,970,000.00) eight million nine hundred and seventy thousand naira instead of (₦8,190,000.00) eight million, one hundred and ninety thousand naira in violation of the tax law. It is only VAT that can be built into the contract, and grossed up while Withholding tax is deducted from the gross up figure. The effect was that the company did not pay Withholding tax amounting to (₦819,000.00) eight hundred and nineteen thousand for the two payment vouchers. (i.e. 10% of ₦8,190,000.00) eight million, one hundred and ninety thousand naira.

Thus, the sum of (₦819,000.00) eight hundred and nineteen thousand naira being over-payment made to the consultant for avoiding tax should be recovered from him in the first instance or from the Director of Finance and Account and paid back to chest, evidence of recovery should be forwarded to me for verification.

(e) A payment voucher dated 10th May, 2011 was raised in favour of a staff for a sum of ₦8,120,000.00 (eight million, one hundred and twenty thousand naira) as cash advance granted to cater for Duty Tour Allowance, renting of venue, publication of

report etc on commissioning of fixed Scanner at Tin Can Port Lagos. The following anomalies were noted in respect of the transaction:

(i) There was no proforma invoice/receipt in respect of hotel accommodation for members of the team for the commissioning.

(ii) The sum of ₦500,000.00 (Five Hundred Thousand Naira) provided for writing of report is rather high and uneconomical for the mere commissioning of Scanner.

(iii) The sum of ₦8,120,000.00 (eight million, one hundred and twenty thousand naira) cash advance granted since 10th May, 2011 was yet to be retired by December, 2011, more than 6 months after, contrary to extant Financial Regulation which require prompt retirement of advance. All efforts towards getting the officer to account for the fund proved abortive. In view of the above the unretired Advance could not be accepted as legitimate charges against public funds because the genuineness of purpose for which the fund was granted are very doubtful.

As a result, the sum of ₦8,120,000.00 (Eight million, one hundred and twenty thousand naira) should be recovered from the staff for failure to retire the advance promptly and evidence forwarded for verification.

(f) Audit examination of a payment voucher dated 9th June, 2011 for the sum of ₦4,432,000.00 (Four million, four hundred and thirty two thousand naira) raised in favour of a company as settlement of cost of maintenance of five (5) Power Generators Substation revealed the following:-

(i) The payment was in respect of maintenance of the five (5) Generators including servicing.

(ii) Item No 3 in the servicing summary i.e "Servicing and reconfiguration of synchronizers; (₦900,000.00) nine hundred thousand naira and item No. 4 i.e "Company charge and labour": (₦800,000.00) eight hundred thousand naira seem to refer to the same thing since these were the two (2) items not requiring purchase of materials.

(iii) Since the contract was for servicing which is labour related, charging separately for items 3 and 4 implies that the contractor double-charged for the same activity.

From the above revelations the separate labour charge of (N800,000.00) Eight Hundred Thousand Naira cannot be justified and should be recovered from the contractor, since he already charged for "servicing", forwarding recovery particulars for my verification.

CODE OF CONDUCT BUREAU

5.09 At the Code of Conduct Bureau, Headquarters, Abuja, it was observed that:-

(a) Six (6) payment vouchers for amount totalling ₦1,675,000.00 (One million, six hundred and seventy-five thousand naira) granted to six members of staff as personal advances for the purchase of office materials in July, 2011 were not retired. The advances approved to the officers in each case were above ₦200,000.00. These approvals contravened Treasury Circular TRY/A2&B2/2009/OAGF/CAD/026/V of 24/3/09. These transactions could have been contracted rather than purchasing the materials through grants of Personal Advances.

(b) Similarly, Personal Advances totaling ₦1,361,333.33 (One million, three hundred and sixty-one thousand, three hundred and thirty three naira, thirty three kobo) granted to 6 (six) officers between October, 2008 and September, 2010 were not retired contrary to Financial Regulation 1405, which stipulated that all advances should be recovered promptly on conclusion of the purpose for which advances were granted, in default of which the amount outstanding should be recovered from the defaulting officer's salaries. All efforts towards getting the officers to account for the fund proved abortive.

In view of the above, the unretired advances could not be accepted as legitimate charges against public funds because genuineness of the purpose for which the fund was granted is very doubtful. It is expected that:-

i. The total sum of ₦3,036,333.33 (Three million, thirty six thousand, three hundred and thirty three naira thirty three kobo) Personal Advances should be recovered from the officers for failure to retire the advances promptly and evidence forwarded to me for verification.

ii. The Head of Finance and Accounts should stop granting Personal Advances above ₦200,000.00 (Two hundred thousand naira) to staff for purchases in line with extant circulars.

(c) Seven payment vouchers totaling ₦3,474,000.00 (Three million, four hundred and seventy-four thousand naira) were paid between November and December, 2011 without supporting documents such as receipts, invoice, store receipt, vouchers etc, attached to them to authenticate the payments. This is contrary to the provisions of 2009 Financial Regulation No. 603. Therefore, the expenditures on the payment vouchers cannot be accepted as legitimate charge against public fund.

The sum of ₦3,474,000.00 should be recovered from the officers and paid to the treasury. Evidence of recovery should be forwarded to me for verification.

(d) A total number of 12 payment vouchers valued at ₦1,486,666.70 (One million, four hundred and eighty-six thousand, six hundred and sixty-six naira seventy kobo) were intentionally hidden and not presented for audit examination despite repeated demands. This practice contravenes Financial Regulation 110 which gave me the authority to have free access to the books of the accounts and other documents relating to those accounts. In the absence of these payment vouchers for my examination therefore, I could not vouch that the funds disbursed were proper and legitimate charges against public fund. It is expected that appropriate sanctions should be meted to the Director of Finance and Accounts responsible, while the 12 payment vouchers should be produced for my examination.

The Permanent Secretary did not respond to my audit observations and has therefore violated Financial Regulations No 3101 which states that: "Accounting Officer who fails to give satisfactory explanations to the audit queries within the stipulated time as indicated in the provisions of the regulations shall be sanctioned accordingly.

FEDERAL MINISTRY OF HEALTH

5.10 At Federal Ministry of Health, Abuja it was observed that:-

(a) The contract for the installation of (4) units of the fire extinguishers, (6) six units of smoke detector, (6) six units of 4x4 fire proof blanket and (8) eight units of 25g ABC Chemical Powder was awarded to a company at a contract sum of ₦4,500,000.00 (Four million, five hundred thousand naira) through award letter Ref. FMOH/PROC/10/307/14 dated 16th December, 2010 with four weeks delivery period.

Examination of the payment documents revealed that an amount of ₦4,500,000.00 (Four million, five hundred thousand naira) was paid vide a payment voucher dated 14th February, 2011.

During physical inspection carried out at the Basement Medical store, it was observed that the installation and training of staff on the use of the equipment which was part of this contract was not carried out. The sum of ₦600,000.00 provided in the contract for this purpose should therefore be recovered.

(b) Also the contract for the supply of (4) four Access doors with security gadgets and (3) three Panasonic Air conditioners 2 (two) (HP) was awarded to a company at a contract sum of ₦3,000,000.00 (Three million naira) through award letter Ref. MH/PROOG/DEPT/CP/10/13/117 dated 25th January, 2011 with 2 weeks delivery period. Examination of the payment documents revealed that the sum of ₦3,000,000.00 (Three million naira) was paid vide a payment voucher MHQ/CAP/377/2010 dated 3rd March, 2011.

During physical inspection carried out at the Central Store, it was observed that the installaltion of the service cables and accessories totaling ₦440,000.00 which was part of the contract was not done.

In view of the above lapses it is expected that-:

(i) The sum of ₦600,000.00 (Six hundred thousand naira) provided for the installation and training of staff on the use of the equipment supplied by the company which was not executed be recovered from the contractor in the first instance or the Assistant Director, Procurement who certified the job.

(ii) The sum of ₦440,000.00 (Four hundred and forty thousand naira) provided for the installation of the service cables and accessories supplied by the other company which was not executed should be recovered from the Ag. Director (Procurement) who certified the job.

(c) An amount of ₦10,000,000.00 (Ten million naira only) was paid to Power Holding Company of Nigeria (PHCN) as part payment of accumulated electricity bill amounting to ₦27,000,000.00 (Twenty-seven million naira) for the year 2010 Vide a payment voucher dated 30th December, 2011 as approved by the Honourable Minister of Health.

However, audit scrutiny of the relevant payment vouchers revealed that the PHCN bill which would have supported the payment was not attached. All efforts towards getting the relevant supporting documents with respect to the purported payment proved abortive.

These vital documents must be produced before this expenditure can be accepted as a chargeable expense against public funds.

(d) A total sum of ₦210,936,870.00 (Two hundred and ten million, nine hundred and thirty six thousand, eight hundred and seventy naira only) was spent from 2010 Capital vote in March, 2011 for the supply of Hospital equipment, office equipment and other related materials without payment vouchers raised contrary to Financial Regulation 601 which states that “Under no circumstances should a cheque be raised or cash be paid for services for which a voucher has not been raised.” In the absence of the payment vouchers for the disbursements from the same account, I cannot therefore certify that the funds were utilized for public interest.

The Permanent Secretary’s explanation regarding this issue is still being expected.

(e) A contract for the rehabilitation and partitioning of the old and new offices of the Resident Auditor’s Offices was awarded to a company in Abuja at a total contract sum of ₦1,685,649.00 (One million, six hundred and eighty-five thousand, six hundred and forty-nine naira) through a letter Ref. MH/4652/OM/S.III/44 dated 26th October, 2011 for a period of two (2) weeks. Examination of payment documents revealed that the

Contractor was paid the sum of ₦1,685,649.00 (One million, six hundred and eighty five thousand, six hundred and forty nine naira) vide a payment voucher No. TRV No.6242 of 20th December, 2011 based on the job completion certificate Ref. MH/4652/OM/III/44 dated 19th December, 2011 signed by the Office Manager.

During the physical inspection of the contract carried out at the office, the following observations were made:-

(f) Out of the provision of ₦1,685,645.00 for the Rehabilitation and partitioning of the offices (old and new); the sum of:

(i) ₦300,000.00 (Three hundred thousand naira) was spent on rugging of the floors;

(ii) ₦200,000.00 00 (Two hundred thousand naira) was spent for repainting;

(iii) ₦150,000.00 00 (One hundred and fifty thousand naira) was spent on internet wiring;

(iv) ₦35,000.00 (Thirty five thousand naira) was spent for miscellaneous expenses, leaving a balance of ₦1,000,649.00 (One million, sixty hundred and forty nine naira) as value of work not done.

The partitioning of the old and new offices were done some years back and nothing was seen to show that the new partitioning were carried out.

In view of the above irregularities the total sum of ₦1,000,649.00 (One million, sixty hundred and forty nine naira) paid for works not executed should be recovered from the contractor in the first instance or from the Office Manager who signed the job certificate of completion.

(g) The contracts for the supply and distribution of Midwifery kits were awarded to 9 (nine) contractors by the Ministerial Tenders Board between 24th November, 2009 and 25th February, 2010 at a total cost of ₦615,032,980.00 (Six hundred and fifteen million, thirty two thousand, nine hundred and eighty naira) for the supply and distribution of Midwifery kits to some Federal Health Territory Institutions in Nigeria. The contract award letters were signed by the Ag. Director (Procurement) with (four) 4 weeks completion period.

In checking through the accounting records, it was observed that nine (9) payment vouchers totalling ₦615,032,980.00 (Six hundred and fifteen million, thirty two thousand, nine hundred and eighty naira) were raised and paid in favour of the contractors between 11th January and 30th March, 2010. Payment voucher were supported with Store Receipt Vouchers and contract verification forms duly signed by the Store keeper and the Ag. Director (procurement) confirmed that the supplies had been completed by the contractors.

During the audit verification of these contracts, it was revealed that the supplies and distribution of materials totalling ₦33,198,100.36 (Thirty-three million, one hundred and ninety-eight thousand, one hundred naira, and thirty six kobo) meant for Federal Medical Centres in the North East Zone namely: Nguru, Jalingo, Yola and Gombe were not done.

In view of the above irregularities, it is expected that the total sum of totalling ₦33,198,100.36 (Thirty-three million, one hundred and ninety-eight thousand, one hundred naira, and thirty six kobo) paid for supplies not made should be recovered from the nine (9) contactors in the first instance or from the Store Officer and Ag. Director (Procurement) who confirmed that the supplies were made.

(h) The contract for the supply of Medical Laboratory Equipment was awarded to a company at a fixed contract sum of ₦98,080,400.00 (Ninety-eight million, eighty thousand, four hundred naira) on the 26th of February, 2010 after the Ministerial Tender Board (MTB) meeting of the 24th February, 2010. The award letter was signed by the Acting Director of Procurement.

However, the payment for this contract was effected on two installments viz payment vouchers No. FMOH/CAP/698/11 dated 22/12/11 with net amount of ₦46,588,190.00 (Forty six million, five hundred and eighty-eight thousand, one hundred and ninety naira) only and payment voucher No. FMOH/1023/11 with net amount of ₦46,588,190.00 (Forty six million, five hundred and eighty-eight thousand, one hundred and ninety naira).

Further scrutiny of the contract award documents revealed that:

(i) The contract sum was overstated by ₦8,916,40-0.00 (Eight million, nine hundred and sixteen thousand, four hundred naira) due to wrong addition of 5% WHT instead of only 5% VAT allowed by the Federal Inland Revenue Services Tax regulations and the extant treasury circulars ref. No. TRY/A8&B8/2004, OAGF/TS/026/VOL.IV/21 dated 28/7/20004.

The burden of WHT is expected to be borne by the contractor. But in this case the contractor did not pay any tax but rather shifted the entire burden of both VAT and WHT payments to the government.

(ii) 5% VAT that was added to the contract sum was not deducted and paid to the government from the payment made to this contractor through the above mentioned payment vouchers.

Thus, the government was made to loose a sum of ₦8,916,400.00 (Eight million, nine hundred and sixteen thousand, four hundred naira) as revenue tax due to negligence on the part of Federal Ministry of Health management, that was supposed to exercise due economy in the contract award process.

In view of the above findings, the over-payment of ₦8,916,400.00 (Eight million, nine hundred and sixteen thousand, four hundred naira) which represent an income to the Federal Government should be recovered from the contractor otherwise, the Procurement Director who signed the award letter, should be made to pay back the money forwarding the recovery particulars for verification. The issue was taken up with the Accounting officer through my Audit Inspection Report reference OAuGF/MIN/SAD VI/AIR/FMH/2011/015 dated 18th July, 2012. No response has been received.

FEDERAL MINISTRY OF INFORMATION AND COMMUNICATIONS

5.11 At the Federal Ministry of Information and Communications, Headquarters, Abuja, it was observed that:-

(a) Two payment vouchers numbers 201 and 211 of December, 2011 in the sums of (₦2,314,892.44) two million, three hundred and fourteen thousand, eight hundred and ninety two naira, forty four kobo and (₦3,141,461.00) three million, one hundred and forty-one thousand, four hundred and sixty one naira both totalling (₦5,456,353.44) five million, four hundred and fifty-six thousand, three hundred and fifty-three naira, forty-four kobo were raised in favour of a staff of the Ministry as course fees and duty tour allowance for five (5) unidentified officers to attend courses in Rwanda and Lusaka Zambia.

Audit scrutiny, however revealed that:-

(i) The letter of invitation was irregular as it was not signed and properly addressed.

(ii) No evidence of money paid to the Institution and no mention of airline used and copy of airline ticket.

(iii) The names of course participants were not stated on attachments to voucher and the forms supposed to be completed by participants to support payment was not completed by them.

(iv) The payment of the whole amount was made into an officer's account instead of individual participant's account in line with e-payment procedures.

In the light of above anomalies, the expenditure cannot be accepted as judicious expenditure against public fund.

The sum of (₦5,456,353.44) five million, four hundred and fifty-six thousand, three hundred and fifty-three naira, forty-four kobo should therefore be recovered from the officer and evidence of recovery forwarded for audit verification.

(b) Two payment vouchers numbers 533 and 534 dated 30th December, 2011 with sums totalling (₦5,538,000.00) five million, five hundred and thirty eight thousand naira were raised in favour of a staff of the Ministry as payment to him and 23 other staff in respect of visit to State offices.

Although the sum was purportedly meant for the payee and 23 others, the names of the other 23 officers was not disclosed and the whole sum was paid to a single person, contrary to e-payment procedures which allow for funds to be paid to individual beneficiary accounts.

In view of the non-disclosure of the other 23 beneficiaries, the sum of (₦5,538,000.00) Five million, five hundred and thirty eight thousand naira should be recovered from the payee and evidence of recovery forwarded to me for verification.

(c) Examination of payment vouchers revealed that

(i) Seven (7) payment vouchers with various amount totalling (₦9,620,000.00) nine million, six hundred and twenty thousand, naira were made in favour of some staff of the Ministry as cash advance to procure items of stores and essential items.

This is contrary to Financial Regulations 2302 (ii) which states that "on no account shall a special imprest or cash advance be used in place of Local Purchase Order (LPO) or Job Order for procurement of stores locally".

In addition, it was not possible to authenticate the purchase as relevant documents like cash receipts, Store Receipts Vouchers and Store Issue Vouchers were not available to confirm that items were purchased and taken on stores charge before being put to use.

(ii) Three (3) payment vouchers with various amounts totalling (₦2,618,000.00) two million, six hundred and eighteen thousand naira were raised in favour of staff of the Ministry as re-imbursement of Out-of-pocket expenses for procurement of items of stores.

The expenses were neither supported with cash receipts nor were they taken on stores charge to confirm that the items were actually purchased.

In view of the above anomalies, and the inability to confirm that the items were actually purchased, the total sum of (₦12,238,000.00) twelve million, two hundred and thirty eight thousand naira i.e. (₦9,620,000.00) nine million, six hundred and twenty thousand, naira plus (₦2,618,000.00) two million, six hundred and eighteen thousand naira be recovered from all the beneficiaries and forward evidence of recovery for audit verification.

(d) A sum of (₦8,000,000.00) eight million naira was paid to a local contracting firm vide payment voucher No. 033 of May, 2011, as maintenance work on National Web Portal System.

However, audit scrutiny revealed that there was no contract agreement, no evidence of user department request for the maintenance, making the whole exercise doubtful as it was not possible to confirm that the job was carried out.

It was also observed that mandatory Withholding Tax and VAT were not deducted as required by extant regulations, thereby overpaying the contractor by (₦800,000.00) Eight hundred thousand naira (5% VAT and 5% Withholding).

In view of these anomalies, the sum of (₦800,000.00) eight hundred thousand naira should be recovered from the payee, in the absence of user Department request and job completion.

(e) A total sum of one hundred and thirty million naira (₦130,000,000.00) was released to three (3) Agencies under the Ministry viz Voice of Nigeria, forty-five million naira (₦45,000,000.00), News Agency of Nigeria, forty million naira (₦40,000,000.00) and Federal Radio Corporation of Nigeria, forty-five million naira (₦45,000,000.00) for election monitoring and other related matters.

The detailed breakdown of the use of the fund and basis for sharing was however not provided and there was no returns made to the Ministry on how the fund was utilized.

In view of this, the three (3) Agencies are to give proper accounts of the funds released to them through expenditure returns made available for audit verification.

(f) A payment voucher No. 001 of 20th May, 2011 was raised in favour of a local advertising firm as payment on an advertising campaign called “Now this is Nigeria Project” designed to enable Nigeria proactively take control of her image, at an amount of (₦45,462,640.00) Forty-five million, four hundred and sixty-two thousand, six hundred and forty naira.

Audit scrutiny however revealed that there was no evidence of approval by Ministerial Tenders Board, no breakdown of the rate charged by the firm to authenticate the cost. The Bank Statement failed to disclose the payee, contrary to e-payment practices though the mandate reflected the name of the advertising firm.

In view of these anomalies, I cannot confirm that the contract award followed due process, therefore, the sum of (₦45,462,640.00) Forty-five million, four hundred and sixty-two thousand, six hundred and forty naira should be recovered from the firm.

(g) Two payment vouchers numbers 009 and 011 of 23rd and 25th July, 2011 with amounts (₦4,900,000.00) four million, nine hundred thousand naira and

(₦4,500,000.00) four million, five hundred thousand naira both totalling (₦9,400,000.00) nine million, four hundred thousand naira were raised in favour of two local printing firms for the printing of (70,000) seventy thousand copies of pamphlets for awareness on Terrorism and for distribution to states.

The contract award letters were not sighted and there was no record of receipt of the items in the stores. Not even a single copy of the pamphlets were made available for audit sighting upon request.

In view of this, I cannot confirm that the expenditures totalling ₦9,400,000.00) nine million, four hundred thousand naira is a proper charge on government funds and the amount should therefore be recovered from the payee and evidence of recovery forwarded for audit verification.

The Permanent Secretary has been communicated of these shortcomings and his response is being awaited.

NIGERIA POSTAL SERVICES

5.12 During the audit of the accounting records maintained by the Nigeria Postal Service, for the 2011 fiscal year, the following observations were made:-

(a) The National Assembly appropriated ₦62,269,000.00 (sixty two million, two hundred and sixty nine thousand naira) only in the 2011 budget as the contribution of Nigeria Postal Service towards the payment of salaries and allowances of its personnel. This was to be released from its Internally Generated Revenue. However, audit inspection of personnel records/documents maintained by the organization revealed that the supposed contribution was not made in contravention of the 2011 Appropriation Act and no reason was proffered for the infringement by the organization.

In view of this anomaly, the Post Master-General of Nigeria Postal Service should recover the sum of ₦62,269,000.00 (sixty two million, two hundred and sixty nine thousand naira from 2011 Internally Generated Revenue and remit same to Government Treasury and furnish the recovery particulars to me for verification.

(b) Nine (9) payment vouchers raised and paid on 25th August, 2011 in favour of the Area Postal Manager, Delta Territory totalling ₦2,017,332.00 (two million and seventeen thousand three hundred and thirty two naira) being 3rd quarter running cost, was inappropriately increased to ₦3,427,916.00 (Three million, four hundred and twenty seven thousand nine hundred and sixteen naira) vide a mandate dated 4th August, 2011 resulting to an over payment of (₦3,427,916,.00 – ₦2,017,332.00) ₦1,410,584.00 (One million, four hundred and ten thousand five hundred and eighty four naira). Further scrutiny of the payment vouchers revealed that they were dated 25th August, 2011 whereas, the mandate issued was dated 4th August, 2011.

As a result of these lapses the over-paid sum of ₦1,410,584.00 (one million, four hundred and ten thousand five hundred and eighty four naira) should be recovered from the Area postal Manager, Delta Territory in the first instance or from officers who made the irregular payment and furnished the recovery particulars for audit verification in compliance with the Financial Regulation 3106 which stipulates that "A public Officer who makes an irregular payment from public funds, shall be given 21days to offer an explanation. Where no satisfactory explanation is given, the amount involved shall be recovered from the officer and such officer shall be removed from the Schedule".

(c) During the recent audit examination of personnel emolument accounting records/documents maintained at the Nigeria Postal Service Headquarters Abuja, it was observed that the closing balance of ₦61,856,747.81 (Sixty one million, eight hundred and fifty six thousand seven hundred and forty seven naira eighty one kobo) was observed on the personnel emolument account of the organization as at 31st December, 2011. This was purportedly paid to Federal Government Treasury vide NIPOST mandate number 192 of 4th January, 2011 without raising payment voucher and no Treasury receipt was shown to confirm that the sum of ₦61,856,747,81 (Sixty one million, eight hundred and fifty six thousand seven hundred and forty seven naira eighty one kobo) transferred to Federal Treasury was received in accordance with the Financial Regulation 619 which stipulates that "Any payment due to or receipted by any government officer in his official capacity shall be paid to the treasury for which official receipt shall be obtained".

In the absence of the vital documents the sum of ₦61,856,747.81 (sixty one million, eight hundred and fifty six thousand seven hundred and forty seven naira eighty one kobo) should be recovered from the Post Master-General as the transaction could not be substantiated despite repeated demands.

At the recent audit examination of accounting records/documents maintained at the Nigeria Postal Service Abuja, it was observed that Nigeria Postal Service did not maintain a Plant/Fixed Assets ledger; implying that all the Fixed Assets acquired over the year running into several millions of naira were not recorded or captured by any accounting books/records in Nipost in circumvention of Federal Regulation 2009 which stipulates that register at the Headquarters of the Ministry/Ministerial Offices and other arms of Government concerned with the acquisition and issue of plant through the appropriate serial number shall be inscribed on the equipment. The importance of maintaining and updating Fixed Assets register cannot be over emphasized, because it enables the Auditors to know at a glance among other things, date of purchase of asset, make of the asset, source of acquisition, depreciation, residual value and location of assets. These information help in securing and safeguarding an asset.

In view of the above lapses the Postmaster-General should ensure that a Plant/Fixed Assets ledger is maintained immediately to capture all assets acquired by the organization up till date.

The Accounting officer did not respond to my audit observations and has therefore violated Financial Regulations 3101 which demand satisfactory explanations to audit queries within the stipulated time required or be sanctioned.

(d) ₦20,000,000.00 (Twenty million naira) being part of 2011 Capital project appropriation was improperly transferred to a recurrent expenditure account number 32238110, vide a payment voucher dated 21st November, 2011. This action distorted the smooth flow of capital project and constituted a fundamental breach of DUE PROCESS of virement of public funds without authority as enshrined in the Financial Regulation 316(iii) which stipulates that "virement from one Head of Account in the recurrent expenditure estimate to another Head of Account in capital expenditure estimates shall not be allowed and vice versa." As a result of these lapses it is necessary that:-

(i) This gross infraction of the Appropriation Act and Financial Regulations should be explained and the authority for the virement of the of ₦20,000,000.00 (Twenty million naira) being amount vired without authorization produced.

(ii) Appropriate sanction be taken against the Head of Finance and Accounts for the irregular transfers.

(e) The Organization's capital project account was domiciled at a commercial bank in Abuja, even as at the time of inspection in April, 2012, in circumvention of Financial Regulation 702 which stipulates that "All capital accounts shall be maintained at the Central Bank of Nigeria or any other Banks as may be designated by the Government of the Federation and authorized by the Accountant-General. The approval of the Accountant-General of the Federation authorizing the Organization for the operation of capital project account with a commercial bank was not produced despite repeated demands.

In view of the above noted anomaly it is expected that:-

(i) The Capital Project Account maintained with the Commercial Bank in Abuja should be transferred to Central Bank of Nigeria in compliance with extant Financial Regulations and forward the account particulars for audit verification.

(ii) The Head of Finance and Accounts who carried out the illegality should be sanctioned.

(f) Between January, and December 2011 the total sum of ₦12,324,074.98 (Twelve million, three hundred and twenty-four thousand and seventy-four Naira ninety-eight kobo) was granted as personal advances to 92 (ninety-two) staff for rendering of various services such as settlement of Legal proceedings, fueling, entertainment/refreshments, purchase of books, wall clock, kettle, printing works, staff identity cards, consumables etc. These advances were not retired as at the time of audit inspection in April 2012.

Furthermore, 3 (three) letters of request/reminder addressed to the Deputy Postmaster General Finance and Investment dated 9th, 16th and 25th May 2012 respectively to fast track the retirement of the advances proved abortive, as no response was received contrary to Financial Regulations 3124 which stipulates that "A public officer who fails to respond to a query issued to him within 21 days for non-retirement of advances or imprest shall be surcharged and the total amount involved recovered".

In view of the above findings, it is expected that:-

(i) The Head of Finance and Accounts should be held responsible in line with Financial Regulations 3118 for negligence.

(ii) The amounts involved should be recovered from individual staff.

The Accounting officer did not reply to my audit observations, and thus violated the provisions of Financial Regulations 3101 (2009) which states that, "any Accounting Officer or Public Officer who fails to give satisfactory explanations to the audit queries within the stipulated time as indicated in the provision of this chapter of the Regulations shall be sanctioned accordingly as provided for in this chapter".

(g) During the audit inspection of revenue records and documents maintained at the Nigeria Postal Service, Abuja, it was observed that the budgeted revenue projection for the year under review was ₦6,004,661,000.00 (Six billion, four million, six hundred and sixty one thousand naira). This was to be derived from 31 (thirty-one) sources which include, private mail bag renewal fee, parcel clearance deliverance fee, Bill Board advertisement fee, course companies' licenses fees etc. the performance of NIPOST in terms of 2011 budgeted revenue projected at ₦6,004,661,000.00 (Six billion, four million, six hundred and sixty one thousand naira) was not in tune with the projection as the total revenue generated between January and December, 2011 stood at ₦4,924,144,805.49 (Four billion, nine hundred and twenty four million, one hundred and forty four thousand, eight hundred and five naira, forty nine kobo) leaving a revenue shortfall of ₦1,080,516,194.51 (One billion, eighty million, five hundred and sixteen thousand, one hundred and ninety four naira, fifty one kobo) which translated to 82.01% performance.

It was further observed that the highest revenue generated in terms of revenue centres during the year was ₦1,031,074,103.82 (One billion, thirty one million, seventy four thousand one hundred and three naira, eighty two kobo) – 94.17% from EMS/Speed post, followed by Bulk Post with the sum of ₦790,922,840.76 (Seven hundred and ninety million, nine hundred and twenty two thousand, eight hundred and forty naira seventy six kobo) – 87.18%, P. O. Box Renewal fee turned in ₦789,295,212.66 (Seven hundred and eighty nine million, two hundred and ninety five thousand, two hundred and twelve naira, sixty-six kobo) – 79.12%. When contacted for explanation for the shortfall of revenue during the year under review, no reason

was given rather than low patronage of Nigeria postal services products as a result of stiff competition brought about by Information Communication Technology (ICT).

I felt that NIPOST could do better in terms of its revenue drive by looking inwards, strengthening the revenue generation mechanism and streamlining the revenue generating centres, including business ventures, philately sales, post cash, sales of postal literature, wrapping and typing, share of custom duty (con.mail) which recorded lower revenue returns. However, the postal master should explain the causes of the revenue shortfall during the year and efforts being made to improve on it.

(h) During the recent audit examination of accounting books and records maintained the Nigeria Postal Service, Abuja, it was observed that an unspent balance of ₦28,383,781.80 (Twenty eight million, three hundred and eighty three thousand seven hundred and eighty one naira, eighty kobo) was yet to be remitted to the Federal Treasury as at the time of audit inspection in May 2012, contrary to 2009 Financial Regulation 413 (i) which stipulates that "the authority for recurrent expenditure conveyed by any of the warrants contained in chapter 3 lapses at the end of the completion of a service must be provided for in the estimate of the year in which the sum will actually be expended".

The Postmaster-General should ensure that the unspent balance of ₦28,383,781.80 (Twenty eight million, three hundred and eighty three thousand seven hundred and eighty one naira, eighty kobo) is remitted to the Sub-treasury of the Federation without delay and furnish me with the remittance particulars for audit verification.

(i) The Organization transferred ₦30,000,000.00 (Thirty million naira) Recurrent Expenditure Fund to the Capital Project Account vide payment vouchers with numbers 08/11 dated 10th January, 2011 in violation of the Appropriation Act and 2009 Financial Regulation 316 (iii) which stipulates that "Virement from one Head of account in the Recurrent Expenditure estimates to another Head of account in Capital Expenditure estimates shall not be allowed and vice-versa'. No authority was produced for the transfer when asked for by the audit team.

As a result of the above lapses;

(i) The violation of the 2011 Appropriation Act should be explained while the authority for virement of the sum of ₦30,000,000.00 (thirty million naira) from Recurrent and Capital Account should be explained.

(ii) In addition, appropriate sanction should be meted out to the Head of Finance and investigate the irregular transfers.

(j) It was also observed that the Organization procured diesel between January and December, 2011 totalling ₦66,773,392.55 (Sixty six million, seven hundred and

seventy three thousand three hundred and ninety two naira, fifty five kobo) through a filling station in Abuja, vide 29 payment vouchers. However, the records relating to the Store Receipts Issue/coupon vouchers as evidence for the supply and usage of the product were not made available for my audit inspection even though NIPOST does not operate fuel dump. All concerted efforts geared towards obtaining the records from the Deputy Postmaster-General in-charge of engineering and Technical Services vide letter of request/reminder addressed to the above mentioned official with Ref. No. OAuGF/SAD.VI/NIPOST/VOL.I.1, 1.2 & 1.3/12 dated 17/5/2012, 25/5/2010 and 6/6/2010 respectively all proved abortive, as the Deputy Postmaster-General, Engineering and Technical Service remained adamant.

In view of the above findings, the total amount of ₦66,773,392.55 (Sixty six million, seven hundred and seventy three thousand three hundred and ninety two naira, fifty five kobo) should be recovered from the Filling Station in Abuja in the first instance or from the NIPOST Officials who approved the irregular payment and furnish the recovery particulars for audit verification.

5.13 At the Nigeria Postal Service, Abuja, it was observed that, the Organization could not furnish me with the comprehensive list of its completed, uncompleted, abandoned/terminated projects located across the country. There were three letters of request/reminder issued between 17th May, 2012 and 6th June 2012 through Postmaster-General Engineering and Technical Service on the issue, this has proved futile as the official remained adamant and refused to release the documents in gross contravention of Financial Regulations 110 which stipulates that 'by virtue of the responsibilities and functions, the Accountant-General and the Auditor-General or their representative shall at all reasonable times have free access to books of accounts, files, safes, security documents and other records and information relating to the accounts of all Federal Ministries/Extra-Ministerial offices and other arms of governments or units. They shall also be entitled to require and receive from members of public services such information, reports and explanations as they may deem necessary for proper performance of their function".

In view of the above findings:-

(i) The Deputy Postmaster-General Engineering and Technical Services should be sanctioned for his refusal to release the required documents.

(ii) The records/documents relating to the projects should be released for audit verification.

The Accounting officer did not reply to my observations and has thus violated Financial Regulation 3101 which requires Accounting officers to reply promptly to all queries addressed to them by the Auditor-General or be sanctioned accordingly.

GENERAL POST OFFICE, JIMETA, YOLA

5.14 At the General Post Office Jimeta, Yola, audit examination of the Post Office Boxes and Private Mail Bags revealed that revenue due but not collected during the period under review was ₦928,800.00 (nine hundred and twenty-eight thousand, eight hundred naira) and ₦514,900.00 (five hundred and fourteen thousand, nine hundred naira) for Post Office Boxes and Private Mail Bags respectively, totalling ₦1,443,700.00 (One million, four hundred and forty three thousand, seven hundred naira)

The Postmaster-General was requested to recover all the outstanding payments from the defaulters and furnish the relevant documents for verification. His response is still being awaited months after my Audit Inspection report Ref. No. OAuGF/Y.11/STINE.1/49 of 24th August, 2011.

FEDERAL MINISTRY OF INTERIOR

5.15 At the Federal Ministry of Interior, Abuja, it was observed that:-

(a) Cash Advances of ₦200,000.00 (two hundred thousand naira) and above were granted to four (4) officers vide nine (9) payment vouchers for the purchase of store items, procurement of working materials between the month of March and August, 2011 all totalling ₦22,030,000.00 (Twenty two million and thirty thousand naira) were yet to be retired as of June, 2012.

The items could not be traced to the store , as store documents were not produced for verification. Also the action of granting these advances, is contrary to extant rules and Financial Regulations, particularly Treasury Circular Ref. No. TRY/A2 & B2/2009 OAGF/CAD/026/V dated 24th March, 2009, which states that "All Accounting officers and officer controlling expenditure are to ensure that all local procurement of stores and services costing above ₦200,000.00 shall be made only through award of contracts".

Moreover, the 5% VAT and 5% WHT totalling ₦2,203,000.00 (Two million, two hundred and three thousand naira) that should have accrued to the government as revenue was lost.

The Permanent Secretary has been requested to see that the amount of ₦22,030,000.00 (Twenty-two million, thirty thousand naira) is retired, store documents produced for verification and the amount of ₦2,203,000.00 (Two million, two hundred and three thousand naira) is recovered from the officers concerned and furnish me with the recovery particulars for necessary action.

(b) Also, it was observed that cash advances for amounts totalling ₦2,684,000.00 (two million, six hundred and eighty-four thousand naira) was granted to twelve

officers and not supported with the necessary store documents to confirm that the goods and services were actually received.

Consequently, I cannot satisfy myself that this expenditure are proper and legitimate charges against public fund.

The Permanent secretary has been requested to recover the amount of ₦2,684,000.00 (Two million, six hundred and eighty-four thousand naira) and forward recovery particulars to me for verification.

(c) The Ministry awarded a contract for the rehabilitation of the Ministry's Headquarters' Block ' A' to a company on the 6th of December, 2011 at a contract sum of (₦71,537,724.50) Seventy-one million, five hundred and thirty seven thousand, seven hundred and twenty four naira, fifty kobo only.

Audit inspection of the records and physical inspection of the projects in April, 2012 revealed that, the sum of (₦13,669,891.25) thirteen million, six hundred and sixty nine thousand, eight hundred and ninety one naira, twenty five kobo was the total amount of the items in the priced bill of quantities not executed, while the sum of (₦26,108,435.00) twenty six million, one hundred and eight thousand, four hundred and Thirty five naira was the total amount of items in the priced bill of quantities that were grossly inflated, all totalling (₦39,778,326.25) Thirty nine million, seven hundred and seventy eight thousand three hundred and twenty six naira, twenty five kobo.

All efforts should be made by the Permanent Secretary to recover the amount of ₦39,778,326.25 (Thirty nine million, seven hundred and seventy eight thousand three hundred and twenty six naira, twenty five Kobo, from the contractor for jobs not executed and the value of items grossly inflated, furnishing me with the recovery details for further audit action.

(d) Furthermore, it was observed that, the Ministry awarded contract for the rehabilitation of the Ministry' s warehouse/stores to a Contractor on the 6th of December, 2011 at a contract sum of (₦23,345,459.55) twenty three million, three hundred and forty five thousand, four hundred and fifty nine naira, fifty five kobo. Audit examination of the accounting documents and during the physical inspection of the project, it was revealed that, the job was not fully and satisfactorily completed while the contract was grossly inflated, all to the tune of (₦13,544,931.00) thirteen million, five hundred and forty four thousand, nine hundred and thirty one naira.

I therefore find it difficult to accept this expenditure as a proper and legitimate charge against public funds. The Permanent Secretary should therefore make every effort to recover the amount of (₦13,544,931.00) thirteen million, five hundred and forty four thousand, nine hundred and thirty one naira from the contractor providing my office with the recovery particulars for verification.

The Ministry made an unauthorized expenditure of (₦18,387,309.60) Eighteen million, three hundred and eighty seven thousand, three hundred and nine naira, sixty kobo, within the period in review, to a Consultant for Consultancy on computer training in public sector in Dubai, from the capital vote, whereas it was not provided for under International Training and Travels in 2011 Appropriation.

This action is contrary to the provisions of Financial Regulation No. 316 (i-v) which states that "Development fund virement Warrant shall only be issued by the Minister of Finance after approval by the National Assembly".

The Permanent Secretary is hereby requested to provide the authority for this expenditure; otherwise the amount should be paid back to the treasury furnishing my office with the particulars of refund for verification.

MINISTRY OF NIGER DELTA AFFAIRS

5.16 During the audit examination of the books and records maintained at the Ministry of Niger Delta Affairs, it was observed that:-

(a) The contract for the construction of 20 (twenty) units of 2 bedroom and 20 (twenty) units of 3 bedroom houses in nine states of the Niger Delta were awarded at a contract sum of ₦4,235.102,710.20 (Four billion, two hundred and thirty five million, one hundred and two thousand, seven hundred and ten naira, twenty kobo) on 1st January, 2010 and to be completed by 31st March, 2011 and 30th April, 2011 respectively.

Examination of records however revealed that:-

(i) At Delta State, fifteen (15) contracts for sums totalling ₦482,530,623.75 (Four hundred and eighty two million, five hundred and thirty thousand, six hundred and twenty three naira, seventy five kobo) out of twenty (20) contracts valued ₦643,374,165.00 (Six hundred and forty three million, three hundred and seventy four thousand, one hundred and sixty five naira) were awarded to only one contractor, (that is, 75% of the whole project). Due process on competitive bidding was ignored, because the award was not subjected to competitive bidding as required by extant regulations. It is also worthy of note that one contractor could not have been able to complete and deliver the 15 project within the same completion period of 16 months.

(ii) As at the time of site inspection in September 2011, five months after the agreed completion period, the projects were completed 72% stage.

(iii) A total sum of ₦3,049,677,912.11 (Three billion, forty-nine million, six hundred and seventy seven thousand, nine hundred and twelve naira, eleven kobo) had been paid, as at December 2011, which represents 72% of the contract sum.

In the light of the observations raised above, the Accounting Officer should explain why about 75% of the contracts were awarded to a single contractor and also why the contract had not been completed after the payment of 72% of the contract sum.

Also, to ensure that the contractors mobilize back to site to complete the projects, otherwise the whole sum of ₦3,049,677,912.11 (Three billion, forty-nine million, six hundred and seventy seven thousand, nine hundred and twelve naira, eleven kobo) paid to the contractors should be recovered with interest.

(b) Three Skill Acquisition Centres were awarded to be constructed in each of the nine Niger Delta States at a contract sum of ₦27,379,047,945.00. (Twenty seven billion, three hundred and seventy-nine million, forty seven thousand, nine hundred and forty five naira). The completion period of the contracts was 4 months, 8 days with effect from 15th March 2010. The audit of the accounting records however revealed that-

A total sum of ₦6,241,852,460.63 (Six billion, two hundred and forty one million, eight hundred and fifty two thousand, four hundred and sixty naira, sixty three kobo) which represents 22.80% of the contract sum had been paid as at September 2011 to the various contractors. Meanwhile, they had abandoned the site, at the time of site inspection in September, 2011 about 14 months after the expiration of the agreed completion period. The Accounting Officer was been told to complete the projects, otherwise the total sum of N6,241,852,460.63 should be recovered from them and the recovery particulars forwarded for audit verification.

Accountable Project Administration cost for sums totalling ₦113,016,503.49 (One hundred and thirteen million, sixteen thousand, five hundred and three naira, forty nine kobo) built into the priced Bill of Quantities (BOQ) prepared for the construction of Skill Acquisition Centres were not accounted for, as no verifiable evidence of their utilization was attached. It is therefore difficult to accept the payments as legitimate charges against public funds, and should be recovered from the officers who recommended and authorized the recovery should be forwarded for audit verification.

Consultancy Services for the sums totalling ₦3,758,740,305.75 (Three billion, seven hundred and fifty eight million, seven hundred and forty thousand, three hundred and five naira, seventy five kobo) were observed to have been awarded during the period under review. Out of the amount, a sum of ₦1,343,012,568.34 (One billion, three hundred and forty three million, twelve thousand, five hundred and sixty-eight naira, thirty-four kobo) had been paid as fees for the design of the construction works.

It was observed that the Ministry did not exercise prudence when the jobs for consultancy services were contracted to private companies, when the Ministry of Niger Delta has on it's payroll, highly qualified/experience professionals, who could have done the job internally, thereby saving the huge sum of money paid to the contractors in compliance with Financial Regulations 415 which requires the exercise of due economy in public expenditure. The reports of the consultancy job, as well as the project files therefore accept the expenditure of ₦1,343,012,568.34 without evidence as a legitimate charge to the account as having been incurred in public interest.

The total sum of ₦1,343,012,568.34 (One billion, three hundred and forty three million, twelve thousand, five hundred and sixty eight naira, thirty four kobo) should be recovered from the officer who authorized the payment.

(c) Expanses of Land measuring about 2,067.90 Hectares acquired for New Town Development and Skill Acquisition Centres by the Ministry in the nine Niger Delta States of the Niger Delta region worth ₦8,247,683,915.45 (eight billion, two hundred and forty-seven million, six hundred and eighty-three thousand, nine hundred and fifteen naira, forty-five kobo) for which Agency fees of ₦412,403,194.97 (Four hundred and twelve million, four hundred and three thousand, one hundred and ninety four naira ninety-seven kobo) was paid to nine contractors, had no ownership title documents.

To authenticate ownership however, the following documents should have been produced for audit verification.

(i) Certificate of Occupancy (C of O)
(ii) Deed of Assignment/Title documents
(iii) Power of Attorney
(iv) Survey Plan
(v) Any other relevant documents

Secondly, the payment of Agency fees totalling ₦412,403,194.97 (Four hundred and twelve million, four hundred and three thousand, one hundred and ninety four naira ninety seven kobo) is found to be irregular. The Ministry should have applied for allocation of land to the State Government and not through private agent. This irregular payment should be recovered from the contractors otherwise the officer who authorized the payment without due process should pay back the total sum and the evidence of recovery forwarded for audit verification.

(d) During the examination of Revenue Collector's cash book for the year 2011, it was observed that out of a total Revenue of ₦39,720,000.00 (thirty-nine million, seven hundred and twenty thousand naira) paid to a bank by contractors for renewal of registration, the bank remitted only ₦12,796,000.00 (Twelve million, seven hundred and ninety six thousand naira). The balance of ₦26,924,000.00 (Twenty six million, nine hundred and twenty four thousand naira) should however be recovered and paid

to the Sub-Treasurer of the Federation and all evidence of remittance should be forwarded for audit verification.

The Accounting Officer did not reply to my observations and has thus violated Financial Regulations 3101 which requires Accounting officer to reply promptly to all queries addressed to them by the Auditor-General or be sanctioned.

(e) During the audit of the accounting records maintained at the Ministry of Niger Delta, it was observed that the sum of ₦15,530,489.00 (Fifteen million, five hundred and thirty thousand, four hundred and eighty-nine naira) was paid to an officer for the recruitment and interview of 234 senior staff on grade level (08 to 10) between 17th and 25th October, 2011.

A careful examination of the payment voucher revealed the following:-

(i) The payment was charged to Personnel Cost in contravention of Section 313 of the Financial Regulation which forbids expenditure in any sub-head of Recurrent Expenditure in excess of the provision of the approved estimates.

(ii) It was further observed that the officer paid a total sum of ₦12,630,489.00 (twelve million, six hundred and thirty thousand, four hundred and eighty-nine naira) into the private bank account of non member of staff on the 13/10/2011.

(iii) A total sum of ₦14,676,489.00 (Fourteen million, six hundred and seventy six thousand, four hundred and eighty-nine naira) was also paid as honorarium at DTA rates.

In the light of the observations raised above the Permanent Secretary has been requested to produce the documents authorizing the virement from Personnel sub-head, and also to recover retirement of the sum of ₦15,530,489.00 (Fifteen million, five hundred and thirty thousand, four hundred and eighty nine naira) from the officer who have failed to retire the payment on completion of the event as required by regulations. He should also produce the authorizing document for the payment of honorarium at DTA rates otherwise the whole sum of ₦14,676,489.00 (Fourteen million, six hundred and seventy six thousand, four hundred and eighty-nine naira) should be recovered from the beneficiaries.

(f) As at the time of audit inspection in May 2012, sums totalling ₦1,272,616,426.39 (One billion, two hundred and seventy-two million, six hundred and sixteen thousand, four hundred and twenty six naira, thirty nine kobo) deducted as Withholding Taxes and Value Added Taxes from contractors for various jobs of supplies, works and consultancy services for the year 2011 were yet to be remitted to the FIRS. The remittances should be effected and evidence forwarded to me for verification.

(g) The sum of ₦128,579,910.40 (One hundred and twenty eight million, five hundred and seventy-nine thousand, nine hundred and ten naira, forty kobo)

purportedly paid back to chest as unspent balance on Personnel Fund Account as at 31st December, 2011 could not be confirmed as the payment voucher and the Treasury receipt were not presented for verification. The documents should be produced for verification.

The Permanent Secretary has been informed of the anomalies through my Inspection Report Ref. No. OAGF/ABJ/MNDA/VOL.IV/ dated 6th June, 2012. His response is being awaited as at the time of compiling this report in September, 2012.

FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY

5.17 The audit examination of accounts and records kept at the Ministry of Labour and productivity revealed that:

(a) A total sum of ₦18,767,463.00 (eighteen million, seven hundred and sixty seven thousand, four hundred and sixty-three naira) was paid through six (6) payment vouchers in favour of the Permanent Secretary, Federal Ministry of Labour and Productivity, to conduct some workshops, conduct certain surveys and establish a laboratory. It was claimed that the professionals/technical staff of the ministry were used to executive these programmes.

(i) All payments were made on the 1st of December, 2011 to the Permanent Secretary of the Ministry.

(ii) The list of the Professional/technical staff said to have been used during the seminars/programmes was not produced.

(iii) The list of the Ministry staff that participated in the programmes was not produced despite repeated demands.

(iv) No evidence was produced to show that the said amount of ₦18,767,463.00 paid to the Permanent Secretary got to the intended beneficiaries and used for the purposes intended.

(v) No verifiable evidence also to prove that the activities so claimed took place at the time it was said to have taken place.

(vi) Furthermore, the six (6) payment vouchers raised did not satisfy the requirements of Financial Regulation 603 which requires that “all vouchers shall contain full particulars of each service such as dates, numbers, quantities, distances and rates so as to enable them to be checked without reference to any other documents and will invariably be supported by relevant documents such as Local purchase orders, invoices, special letters of authority, etc”.

(vii) The approach to the whole transaction is therefore prone to fraud and lacks transparency. The genuineness of these payments is doubtful and therefore they could not be accepted as legitimate charges against public fund.

In view of the above irregularities it is expected that:-

(i) Appropriate sanctions should be meted out to the Head of Finance/Accounts for not keeping proper records that will ensure adequate accountability for money spent.

(ii) The total sum of ₦18,767,463.00 (eighteen million, seven hundred and sixty seven thousand four hundred and sixty three naira) should be recovered from the beneficiaries, forwarding the recovery particulars for verification.

(b) A contract was awarded to a company located at Airport Road, Abuja for ₦8,912,755.95 (eight million, nine hundred and twelve thousand, seven hundred and fifty five naira, ninety five kobo) for the renovation of the Deputy Director Offices with a completion period of four weeks vide award letter Ref. MLAE/MTB/273/11/1 of 10th November, 2011, payment was made through a payment voucher dated 28th November, 2011.

A cursory look at the voucher revealed that:

(i) The nature of the renovation to be carried out in the offices and the number of deputy Director's offices involved were not indicated in the letter of contract award.

(ii) The contract agreement and the certificate of job completion issued by the Chief Maintenance Officer were not produced for verification despite repeated demands.

(iii) Only the sum of ₦782,000.00 was evidenced out of a total sum of ₦8,912,755.95 to have been used to purchase some office equipment leaving a balance of N8,130,755.95 unexplained.

As a result of these anomalies, it is expected that:

(i) The balance of ₦8,130,755.95 (eight million, one hundred and thirty thousand, seven hundred and fifty five naira, ninety five kobo) that was not explained should be recovered from the contractor in the first instance or from the Chief Maintenance Officer who certified the completion of the job.

(ii) The Chief Maintenance officer who certified the completion of the job and the Head of Finance/Accounts should be sanctioned for negligence, in accordance with Financial Regulation 3106.

(c) A total sum of ₦136,760,607.00 (one hundred and thirty-six million, seven hundred and sixty thousand, six hundred and seven naira) Capital Allocation to the Ministry for the purchase of recreational facilities was vired to purchase and furnish offices without approval of the appropriate authority for such virement. This is a violation of the 2009 Financial Regulations 309 and 310 which requires that warrant shall be issued on the approval of virement by the National Assembly. It is expected that:-

(i) The gross infraction of the Appropriation Act and Financial Regulations should be explained, the authority for the virement of the sum of ₦136,760,607.00 being amount vired without authorization be produced.

(ii) The details of expenditure of the total sum of ₦136,760,607.00 should made available for examination.

(iii) The Director of Finance and Accounts should be reprimanded for his failure to adhere to extant Financial Regulations and circulars.

(d) The examination of the Ministry's Vote books for the year under review revealed that votes were not used according to what they were appropriated for. The sum of ₦58,032,578.00 (fifty eight million, thirty two thousand, five hundred and seventy eight naira) was vired from one vote to another during the year without authorization. It is expected that:-

(i) The authority for the virement of the total sum of ₦58,032,578.00 from one vote to the other during the year should be produced.

(ii) The Director of Finance and Accounts should be sanctioned for not adhering to the extant rules and financial Regulations.

The Accounting Officer did not respond to my audit observations dated 15th May, 2012 and referenced OAuGF/MIN/SAD.VI/AIR/FML/2011/011 and has therefore violated Financial Regulations 3101 which demand satisfactory explanations to audit queries within the stipulated time required or be sanctioned.

At the Federal Ministry of Employment, Labour and Productivity, Kaduna, it was observed that the sum of ₦1,393,981.64 (one million, three hundred and ninety-three thousand, nine hundred and eighty one naira, sixty four kobo) purportedly expended on various purposes such as Jobs/Repairs, Utilities etc were not supported with relevant documents to authenticate the genuineness of the transactions. Therefore, it is difficult to accept the expenditure as legitimate charge on public fund.

The Permanent Secretary has been requested to produce the relevant supporting documents through my audit Inspection Report Ref. No. OAuGF/KD/LAB/326 dated 8th December, 2011 and his response is still being awaited as at the time of compiling this Report in September, 2012.

FEDERAL MINISTRY OF WATER RESOURCES

5.18 At the Federal Ministry of Water Resources Abuja, the following observations were made:-

(a) Examination of a payment voucher dated 29/03/11 made in favour of a company for the supply and installation of Air-Conditioner, Television and other Office items amounting to ₦2,975,000.00 (two million, nine hundred and seventy five thousand naira) revealed the following anomalies:-

(ii) No evidence to show that the contract was competitively bided for by the contractors through tender.

(ii) There was no job completion certificate issued by the Procurement Department.

(iii) There was neither Store Receipt Voucher nor Store Issues Voucher produced and the store items could not be sighted.

(iv) There was no evidence of having deducted and paid VAT of ₦148,750.00 (one hundred and forty eight thousand, seven hundred and fifty naira) and WHT of ₦148,750.00 (one hundred and forty eight thousand, seven hundred and fifty naira) as required.

These anomalies made the genuineness of purpose for the money very doubtful. It is therefore difficult to accept this payment as legitimate charge against public funds.

In view of the above irregularities the sum of ₦2,975,000.00 (two million, nine hundred and seventy five naira) should be recovered from the contractor in the first instance or from the Assistant Director Procurement and Director of Finance and Accounts who authorized the payment forwarding recovery particulars for audit verification.

(b) The contract for the construction of motorized borehole at Bulrafa town, Yobe State was awarded to a company in Apapa Lagos at a total cost of ₦16,412,988.65 (sixteen million, four hundred and twelve thousand, nine hundred and eighty eight naira, sixty five kobo) vide letter of award dated 13th April, 2007.

It was surprising to discover during the physical inspection of the project that instead of siting the project at Bulfara as approved, the project was relocated to SIRID KUMAI village, GUJBA without following the due process of referring it to the relevant authority for approval. No reason was given for this action.

In view of the above anomalies it is expected that:-

(i) Explanation should be made by the Ministry on why due process was not followed before the location of the motorized borehole was changed.

(ii) The officer who carried out the relocation of the motorized borehole without approval of the relevant authority should be sanctioned for negligence.

(c) The sum of ₦7,500,000.00 (seven million, five hundred thousand naira) was paid on a payment voucher dated 10th March 2011 to a company in respect of training of 100 water Engineers of the Ministry.

The following observations were made:-

(i) The contract was awarded to a Company but the payment was made to another company. This is contrary to extant Financial Regulations.

(ii) The list of participants and grade level was not produced. It is therefore difficult to believe that the 100 Water Engineers were not ghost engineers.

(iii) There was no evidence to show that the training took place.

In view of the above, the authenticity of the service rendered by the company is doubtful. The sum of ₦7,500,000.00 (seven million, five hundred thousand naira) should be recovered from the company in the first instance or from the Director of Finance and Accounts who authorized payment for service not rendered.

(d) A Director in the Ministry was paid Estacode Allowances on two payment vouchers, dated 8/12/10 for ₦799,950.00 (seven hundred and ninety nine thousand, nine hundred and fifty naira) and of 23/11/10 for ₦1,293,780.75 (one million, two hundred and ninety-three thousand, seven hundred and eighty naira, seventy-five kobo) respectively for participating in Ministerial Delegation at the 7th African Development forum at Addis-Ababa between 10th and 15th October,2010 and Ministerial Delegation to United Nation Climate change Conference on 8th–15th December, 2010 respectively.

Examination of the relevant documents attached to the payment vouchers revealed the following anomalies:-

(i) Both payments were made on 23rd March 2011 and 11th April, 2011 after the programmes had taken place in October and December,2010 implying that they were paid as out of pocket expenses, which should be supported with relevant supporting documents e.g. used Air tickets etc confirm attendance. However, none was produced on demand.

(ii) The Officer confirmed (from his memo dated 6th December, 2010) that he was on promotion interview in Nigeria on December 8, 2010. This suggested he either went there late or he did not go at all.

(iii) From the payment voucher dated 23/11/10 for ₦1,293,780.75 (one million, two hundred and ninety three thousand, seven hundred and eighty naira seventy-five kobo), the Permanent Secretary approved 5 days Estacode, however it was surprising to note that the Estacode prepared and paid to the Director was for 10 days which he requested for. It was not stated why the permanent Secretary's directive/approval was violated.

In view of the above irregularities:-

(i) The overpayment of 5 days Estacode amounting to ₦221,890.38 (two hundred and twenty-one thousand, eight hundred and ninety naira thirty eight kobo) or $2,125.00 (two thousand, one hundred and twenty five Dollars) should be recovered from the officer and paid back to the Treasury and evidence of recovery forwarded for verification.

(ii) The Director of Finance and Accounts who authorized the payment should be sanctioned for negligence.

The Accounting officer did not reply to my audit observations dated 30th May, 2012 and referenced OAuGF/MIN/SAD.IV/AIR/FMWR/2011/01 and has thus violated the provision of Financial Regulations 3101 (2009) which states that, Any Accounting Officer or public officer who fails to give satisfactory explanations to the audit queries within the stipulated time as indicated in the provisions of this chapter of the Regulations shall be sanctioned accordingly as provided for in this chapter."

FEDERAL MINISTRY OF POWER

5.19 At the Federal Ministry of Power, Abuja, it was observed that:-

(a) Ten percent (10%) Withholding Tax for sums totalling ₦3,628,325.00 (three million, six hundred and twenty eight thousand, three hundred and twenty five naira) were observed to have been built into four invoices totalling ₦41,724,587.50 (forty one million, seven hundred and twenty four thousand, five hundred and eighty seven naira, fifty kobo) paid vide a payment voucher of 25th March, 2011 to a company located at Wuse II, Abuja, being payment for "consultancy Services for 10 MW Wind Farm Power Project".

The action contravenes Section 16(e) of "Notes for Guidance on Income Tax, in particular the Finance (Miscellaneous Taxation Provisions) Decree 1987. The 10% Withholding tax that was built into the Invoices/Contract sum had however nullified the 10% Withholding tax that was eventually deducted from the payments. Hence, the sum of ₦3,628,325.00 (three million, six hundred and twenty eight thousand, three hundred and twenty five naira) being the tax due should be recovered from the contractor and the recovery particulars should be forwarded for verification.

(b) The examination of a payment voucher No. FMP/CAP/1160/2011 dated 16th September, 2011 through which a sum of ₦3,000,000,000.00 (Three billion naira) was paid for the development of Kaduna Power Plant Project revealed that the mandatory 5% Withholding tax of ₦150,000,000.00 (one hundred and fifty million naira) was not deducted before payment was effected. The supporting document, which is a waiver given by the Budget Office of the Federation, Federal Ministry of Finance letter Ref. No. BO/RVE/12237/S.67/V.II/15 of 26th May, 2010 did not cover/mention Withholding tax, hence the sum of ₦150,000,000.00 (one hundred and fifty million naira) should be recovered from the contractor located in Port Harcourt and the recovery particulars forwarded for verification.

The Accounting officer did not reply to my audit observations, and has thus violated the provision of Financial Regulations 3101 (2009) which states that "Any Accounting officer or Public officer who fails to give satisfactory explanations to the audit queries within the stipulated time as indicated in the provisions of this chapter of the Regulations shall be sanctioned accordingly as provided for in this chapter".

(c) Withholding Tax and Value Added Tax totalling eighteen million, one hundred and twenty three thousand, eight hundred and fifty naira thirteen kobo (₦18,123,850.13) deducted from payments made to contractors were observed not to have been remitted to the Federal Inland Revenue Service. The total sum should be remitted to Federal Inland Revenue Service and present the evidence of payment for audit verification.

(d) An amount of three million, seven hundred thousand naira (₦3,700,000.00) was paid by the Ministry to the National Office of Technology and Promotion (NOTAP) on behalf of two contractors, vide payment voucher No. 043 of 30/03/11 being registered fees for consultancy companies for certification. The payment is wrong, since it is the responsibility of the Private Contractors to pay for the stipulated registration fees to do business with the Agency. The document authorizing the Ministry to pay fees on behalf of the contractors should be produced, otherwise the sum of three million, seven hundred thousand naira (₦3,700,000.00) should be recovered from the contractors forwarding recovery particulars for verification.

(e) A total sum of thirty million (₦30,000,000.00) paid out of the proposed sum of sixty-seven million naira (₦67,000,000.00) meant for the liquidation of PHCN has not been accounted for. This payment should be accounted for.

The Accounting office did not reply to my observations dated 9th July, 2012 and reference OAGF/AIR/FMP/VOL.IV/2 and has thus violated Financial Regulations No. 3101 which requires Accounting officers to reply promptly to all queries addressed to them by the Auditor-General or be sanctioned accordingly.

FEDERAL MINISTRY OF ENVIRONMENT

5.20 During the examination of the accounts and other records maintained at Federal Ministry of Environment, Abuja the following irregularities were observed:

(a) A contractor was awarded the contract for erosion control in Lokwa-Mubi L.G.A. Adamawa State at a cost of (₦40,323,440.87) forty million, three hundred and twenty-three thousand, four hundred and forty naira, eighty-seven kobo. The contractor was paid his final payment through PV. No FMENV/EXP/CAP/40/2011 of 8th July 2011 amounting to (₦14,407,416.00) fourteen million, four hundred and seven thousand, four hundred and sixteen naira. From examination of priced Bills of Engineering Measurement and Evaluation (BEME) attached to the payment vouchers, it was noticed in BEME No. 2 item 209 that described as 'provide, cut and fabricate high yield steel reinforcement Y16, Y12 and Y10 at specified spacing for retaining wall, culverts and drains as directed' was calculated as (₦3,710,000.00) three million, seven hundred and ten thousand naira (₦12.0 ton x 270,000) instead of (₦3,240,000.00) three million, two hundred and forty thousand naira, resulting to an increase of (₦470,000.00) four hundred and seventy thousand naira on the contract.

The above difference affected the summary of the BEME. The new estimated cost of the project was as follows:

		₦
General and Preliminaries	=	1,000,000.00
Erosion control Works	=	35,104,550.00
Total	**=**	**36,104,550.00**
5% Contingency	=	1,805,227.50
Sub-Total	=	37,909,777.50
VAT 5%	=	1,895,488.88
Contract sum	=	**39,805,266.38**

The actual contract sum was expected to be (₦39,805,266.38) thirty-nine million, eight hundred and five thousand, two hundred and sixty-six naira, thirty-eight kobo and not of (₦40,323,440.87) forty million, three hundred and twenty-three thousand, four hundred and forty naira, eighty-seven kobo paid, thereby resulting to over-payment of (₦518,174.49) five hundred and eighteen thousand, one hundred and seventy-four naira, forty-nine kobo. This should be recovered from the contractor.

Similarly, it was also observed that amount of (₦97,020.67) ninety-seven thousand, twenty naira, sixty-seven kobo) was over-estimated priced Bill of engineering Measurement and Evaluation (BEME) concerning the above project.

The project was awarded to a company vide Contract No. FMENV/EFCZM/CAP/2010/S. dated 30/10/2010 at a cost of (₦12,181,687.38) Twelve

million, one hundred and eighty-one thousand, six hundred and eighty-seven naira, thirty eight kobo for Erosion Project at Argungu PHC, Argungu Local Government Area, Kebbi State.

However, examination of records showed that during the calculation of Priced Bills of engineering Measurement and Evaluation (BEME). 2 (5), the amount arrived at was (₦12,181,687.38) twelve million, one hundred and eighty-one thousand, six hundred and eighty-seven naira, thirty eight kobo instead of (₦12,084,666.71) twelve million, eighty-four thousand, six hundred and sixty-six naira, seventy-one kobo, that the figures supposed to be, thereby resulting to an over-payment of (₦97,020.67) ninety-seven thousand, twenty naira, sixty-seven kobo). This should be recovered from the contractor.

Also, noted in the records on the above contract awarded to a company at a contract sum of (₦113,153,103.25) one hundred and thirteen million, one hundred and fifty-three thousand, one hundred and three naira, twenty-five kobo was computation submitted by contractor in Bill No.1. the total figure arrived at was (₦3,675,000.00) three million, six hundred and seventy-five thousand naira, whereas the actual amount calculated was (₦3,275,000.00) three million, two hundred and seventy-five thousand naira, resulting to a difference of (₦400,000.00) four hundred thousand naira .

Also, from the computation submitted in Bill No. Item 4.05, the amount arrived at by the contractor was two million, seven hundred and fifty thousand naira (₦2,750,000.00) instead of two hundred and seventy-five thousand naira (₦275,000.00) recalculated.

In effect, the contract sum was supposed to be one hundred and nine million, nine hundred and eighty-three thousand, four hundred and fifteen naira (₦109,983,415.00), instead of one hundred and thirteen million, one hundred and fifty-three thousand, one hundred and three naira, twenty-five kobo (₦113,153,103.25), resulting to a difference of three million, one hundred and sixty-nine thousand, six hundred and eighty-seven naira, seventy-five kobo (₦3,169,687.75). The difference of three million, one hundred and sixty-nine thousand, six hundred and eighty-seven naira, seventy-five kobo (₦3,169,687.75), should be recovered from the contractor and recovery particulars forwarded for verification.

(b) Examination of records showed that two separate contracts were awarded to two contractors for contract sum of four hundred and forty-eight million, five hundred and eleven thousand, six hundred and ninety naira eighty-one kobo (₦448,511,690.81) and three hundred and ninety-seven million, eighty-six thousand, three hundred and twenty-two naira, fifty kobo (₦397,086,322.50) on Erosion Central Works at Dukku, Gombe State and Taban Sani Kudan, Kaduna State respectively.

It was however observed that the priced Bills of Engineering Measurement and Evaluation (BEME) submitted by the two contractors included amounts of eight million, eight hundred and ninety thousand naira (₦8,890,000.00) and two million naira

(₦2,000,000.00) totaling ten million, eight hundred and ninety thousand naira (₦10,890,000.00) respectively described as allowances for project handing-over to benefiting communities inclusive of enlightenment programme on erosion control and prevention.

Explanation would be necessary on the nature of Handing-over programme and enlightenment campaign the contractor conducted on erosion control works that necessitated total expenditure of ten million, eight hundred and ninety thousand naira (₦10,890,000.00)

In the circumstance, I therefore find it difficult to accept the expenditure as a proper charge against public funds. Therefore, the contractors concerned should justify inclusion of project handling over expenditure in the determination of contract sum. Otherwise, the amount of ten million, eight hundred and ninety thousand naira (₦10,890,000.00) so spent should be recovered from them and recovery particulars forwarded for audit scrutiny.

(c) The contract on National Strategy For The Development of Environmental Statistics No. FMENV/EA/CAP.2010/S.364 dated 22nd December, 2010 for the supply of Computer Equipments and Accessories for the above programme was awarded to a company at the sum of four million, seven hundred and seventy-seven thousand, five hundred naira (₦4,777,500.00). The contract sum was paid vide a payment voucher dated 22nd December, 2010.

Examination of the contract records showed the following anomalies:-

(i) The Contract agreement was neither dated nor signed by any party from the Ministry thereby rendering the contract invalid.

(ii) Contract Acceptance Letter dated 1st February, 2011 was submitted to the Ministry a month after the contract had been executed as could be evidenced on the Invoice No. 0022. Delivery Note No.0022 and Store Receipt voucher No. 1306 respectively dated 31st December, 2010.

(iii) A mark-up of one million, two hundred and seventy-four thousand naira (₦1,274,000.00) was added to the invoice price of items supplied. Inclusion of mark-up as an item in the determination of contract sum is unacceptable as this amount had already been included in the unit price of each of the items quoted.

(iv) Also, 5% Withholding Tax of one hundred and fifty-nine thousand, two hundred and fifty naira (₦159,250.00) was observed to have been added to invoice price to arrive at the contract sum. Withholding Tax is a tax expected to be borne by the contractor and not the Ministry.

In view of the above irregularities, it is recommended that the contractor should be made to refund the total sum of one million, four hundred and thirty three thousand,

two hundred and fifty naira (₦1,433,250.00) irregularly included in the contract award. Evidence of recovery should be forwarded for audit scrutiny.

(d) Routine examination of the Ministry's Recurrent payment vouchers for the year under review showed that sum totaling thirty million, three hundred and eighteen thousand, six hundred naira (₦30,318,600.00) was paid as Touring Advances to various officers without detailed information of recipients such as full Names, Rank, Breakdown of touring allowances granted and acknowledgement by the payees.

The above stated practice did not allow for accountability due to the following reasons:-

(i) Non-disclosure of the nature of official trip which necessitated the expenditure.

(ii) The real names of the officers paid could not be established.

(iii) Non-acknowledgement of sums received by the payees could mean that the tour did not take place.

(iv) The payment could be outright fictitious.

(v) Any officer's name could be used to present retirement papers due to non-disclosure of the recipient names.

As a result of these findings, particulars of the above payments detailing names of recipients, rank, breakdown of touring allowances and retirement particulars should be forwarded for my perusal, otherwise the total sum of thirty million, three hundred and eighteen thousand, six hundred naira (₦30,318,600.00) paid to the officers should be recovered from them.

(e) Examination of the Ministry's financial records for the year under review showed that twelve (12) officers of the Ministry were paid a total sum of twenty nine million, four hundred and three thousand, four hundred and sixty naira (₦29,403,460.00) being estacode and other allowances to enable them travel overseas to attend Conferences, Training, Workshop etc. without obtaining due approval from the appropriate quarters, contrary to extant circulars. I cannot therefore certify that the expenditure was made in public interest.

It is recommended therefore that the sum of twenty nine million, four hundred and three thousand, four hundred and sixty naira (₦29,403,460.00) should be recovered from the officers concerned, forwarding recovery particulars for verification.

All the observations raised above have been communicated to the Permanent Secretary through my Audit Inspection Report Ref. No. OAuGF/FMENV/AR/2011/01

dated 13th July, 2012. His response is still being expected as at the time of compiling this report in September, 2012.

FEDERAL MINISTRY OF WORKS

5.21 At the Federal Ministry of Works, Abuja, it was observed that:-

(a) Contracts for the supply and installation of road reflectors worth ₦237,192,621.75 (two hundred and thirty-seven million, one hundred and ninety-two thousand, six hundred and twenty-one naira, seventy-five kobo) were awarded to 6 contractors in October, 2008. The reflectors which were to be installed on Federal Roads in the 6 Geo-Political Zones of the Federation were supplied and stacked in a store at the Ministry's Central Workshop at Kuje, FCT since April, 2009. The reason for the non-installation was that the locations for installation were not ready.

The questions then are, if the roads were not ready, why were the contracts for the supply and installation awarded? Also, as the entire contract sum was paid to the contractors, who will pay for the installation cost when the roads are ready? Obviously due diligence was not exercised in these expenditures. Hence value had not been received by the government for the huge sum of money spent. I therefore cannot satisfy myself that this expenditure is legitimate charge on public funds.

(b) In another development, the supply and installation of various equipment at the Kuje Workshop, where contracts were awarded to four contractors in October, 2008, and for which a total sum of ₦38,481,000.00 (thirty-eight million, four hundred and eighty-one thousand naira) was paid since December, 2008 had not been supplied as at March, 2012 when audit inspection was carried out. These equipment were said to have been placed on order by the contractors from abroad, since they could not be locally procured. And four years after, they have not arrived.

In view of the above irregularities, it is expected that:

(ii) The safe custody of these items should be ensured until they are installed.

(iii) The installation cost should be recovered from the contractors in the first instance, failing which the cost should be recovered from the officers who facilitated the payment and forward the evidence of recovery for audit verification.

(c) Audit examination of the records maintained by the Ministry in respect of 3 (three) of its sources of revenue revealed that a total sum of ₦1,318,757,674.80 (one billion, three hundred and eighteen million, seven hundred and fifty-seven thousand, six hundred and seventy-four naira, eighty kobo) was the uncollected revenue from various companies between 2008 and 2011. These sources of revenue include:

(i) The rent paid by users of approved right of way for business

(ii) The rent paid by users of approved right of way for placement of billboard for advertisement purposes.

(iii) The rent paid by users of approved right of way for the laying of optic fibers (by telecommunication companies).

The total revenue that are in arrears from each of the 3 (three) categories stated above between 2008 and 2011 are respectively shown below:-

	₦
(i)	41,680,664.80
(ii)	79,491,940.00
(iii)	97,585,070.00
	₦1,318,757,674.80

In view of the above lapses, it is expected that:-

(i) The efforts made to collect the total sum of ₦1,318,757,674.80 (one billion, three hundred and eighteen million, seven hundred and fifty seven thousand six hundred and seventy four naira eighty kobo) that have been outstanding for over 3 (three) years should be explained.

(ii) Explanation be given why the contracts for the supply and installation of the road reflectors were awarded when the roads were not ready for their installation.

(iii) Immediate action be taken to collect the sum totalling ₦1,318,757,674.80 (one billion, three hundred and eighteen million, seven hundred and fifty seven thousand six hundred and seventy four naira eighty kobo) and forward the evidence of recovery for audit verification.

The Accounting officer did not respond to my audit observations at all when forwarded to him and therefore violated the provisions of 2009 Financial Regulations No. 3101 which stated that “Any Accounting officer who fails to give satisfactory explanations to the audit queries within the stipulated time as indicated in the provisions of the Regulations shall be sanctioned accordingly”.

(d) During the audit of accounting books and records relating to four abandoned projects which were awarded between October, 2009 and December, 2010, it was observed that sums totalling ₦571,488,315.32 (Five hundred and seventy-one million, four hundred and eighty-eight thousand, three hundred and fifteen naira, thirty-two kobo) were overpaid to the contractors who were awarded the contract as tabulated below:-

S/N	ROAD PROJECT	DATE OF AWARD	CONTRACTOR	CONTRACT SUM ₦	Amount Paid ₦	AMOUNT TO BE RECOVERED ₦
1.	Rehabilitation of Auchi-Igara-Ibilo Road, Edo State.	October, 2009	Messrs Skygrade Construction Ltd	401,293,450.68	102,394,407.69	29,496,068.62
2.	Rehabilitation and Asphalt overlay of Ajigi Jahun-Kafin House Road, Jigawa State (C/No. 6041)	December, 2010	Messrs Techno Impex Nig. Ltd	1,764,096,757.50	353,281,060.18	233,991,351.55
3.	Rehabilitation of Lagos - Shagarnu – Access Road to NNPC Depot Mosimi, Lagos State. (C/No.6028)	November, 2009	Messrs Imprsit Bakolori Ltd	3,346,494,256.88	501,974,138.53	308,001,895.15
						₦571,488,315.32

The Permanent Secretary has been communicated to recover the outstanding sum and forward the evidence of recovery for audit verification.

(e) In a related development, another amount of ₦128,676,701.92 (one hundred and twenty-eight million, six hundred and seventy-six thousand, seven hundred and one naira, ninety-two kobo) which was included in the total commitment of ₦6,171,244,364.27 (six billion, one hundred and seventy-one million, two hundred and forty-four thousand, three hundred and sixty-four naira, twenty-seven kobo) by the government already paid to the contractor who executed construction of Itigidi Bridge and approach roads along Abba Omega – Itigidi – Ediba – Ugeb Road, Route 44 (F133) in Cross Rivers State, released since 2007 for compensation and relocation of some structures, were not released to the sub-contractors and compensation attorneys.

The Permanent Secretary has been asked to compel the contactor to pay the compensation/relocation money to the beneficiaries to hasten performance of work at the site and that such funds should henceforth be handled at the ministry level.

(f) A total sum of ₦38,440,500.00 (thrity-eight million, four hundred and forty thousand, five hundred naira) was paid to a company vide two payment vouchers numbers 5906 of 3rd February, 2010 and 5030 of 21st July, 2010 for the sums of ₦24,986,325.00 (twenty-four million, nine hundred and eighty-six thousand, three hundred and twenty-five naira) and ₦13,454,175.00 (thirteen million, four hundred and fifty-four thousand, one hundred and seventy-five naira) respectively.

The payments were for the installation of street lights on Maiduguri Damaturu Expressway (Damaturu end). The job was awarded on the 6th October, 2009, to be completed within 8 weeks.

Audit inspection of the project in April, 2010 revealed that the job had not been executed despite the fact that the contractor was paid the entire amount of the

contract sum. The non-performance was attributed to the fact that the road where the street lights were to be installed was not completed. A promise was then given, that the lights would be installed in the shortest possible time. However, a second inspection visit in February, 2012 to the site of the project revealed that the situation had not changed.

In a related development, the contract for the installation of street lights along the same Maiduguri-Damaturu Expressway (Damaturu end), though in a different section from the former one), was awarded in October, 2010 to a company for the sum of ₦39,259,500.00 (thirty-nine million, two hundred and fifty-nine thousand, five hundred naira). The completion period of the project awarded on the 23rd December, 2010 was 8 weeks. The total contract sum of ₦39,259,500.00 (thirty-nine million, two hundred and fifty-nine thousand, five hundred naira) was paid to the contractor vide payment voucher number 5071 of 11th January, 2011. However, audit inspection of the project in February, 2012 revealed that the job had not been done.

In all, a total sum of ₦77,700,000.00 (seventy-seven million, seven hundred thousand naira) has been expended by the government without any value received, as noted in (a) and (b) above, in contravention of Financial Regulation (FR) 3104.

Consequently,

(i) The Ministry official who recommended the contract for the installation of street lights on the uncompleted road for approval and also recommended the job for payment while the jobs were not completed should be reprimanded for payment for unexecuted job.

(ii) The liable officers should recover from the contractors the total sum of ₦77,700,000.00 (seventy-seven million, seven hundred thousand naira) paid by them for jobs not done in addition to the interest due to date in the first instance or the total sum should be recovered from the officers, and then forward the recovery partiulars for audit verification.

(g) According to extant rules, salaries are paid only to serving officers in Government employment. However, audit examination of Integrated Payroll and Personnel Information System, (IPPIS) records, the current Nominal Roll and the list of retired officers, made available in the Ministry showed that 21 officers who retired between July, 2007 and September, 2011, continued to enjoy their salaries up to December, 2011. A huge sum of ₦35,242,916.71 (thirty-five million, two hundred and forty-two thousand, nine-hundred and sixteen naira, seventy-one kob) was still being drawn as salary by these retirees. These anomalies should have been checked with the IPPIS in place.

The total sum of ₦35,242,916.71 (thirty-five million, two hundred and forty-two thousand, nine hundred and sixteen naira, seventy-one kobo) should be recovered from the pensions of the retired officers or the officers who facilitated the payments

and forward the recovery particulars for audit verification and IPPIS office to be notified immediately.

The Accounting officer did not respond to my audit observations and therefore violated the provisions of Financial Rgulation 3101 which states that "any Accounting officer who fails to give satisfactory explanations to the audit queries within the stipulated time as indicated in the provisions of this Chapter of the Regulations shall be sanctioned accordingly as provided for in this chapter:

5.22 At Federal Ministry of Works, Port Harcourt, River State, it was observed that the Revenue Collector's cash book and treasury receipts (Book 6A) revealed that the sum of ₦1,648,665.68 (one million, six hundred and forty-eight thousand, six hundred and sixty-five naira, sixty-eight kobo) was collected as revenue for the period 20th November, 2009 to 25th July, 2011.

However, the payment acknowledged by the Federal Pay Office as evidenced by treasury receipt (Book 6) produced was ₦273,639.15 (two hundred and seventy-three thousand, six hundred and thirty-nine naira, fifteen kobo), leaving a balance of ₦1,375,026.55 (One million, three hundred and seventy-five thousand, twenty-six naira, fifty-five kobo) unaccounted for.

The Permanent Secretary, Federal Ministry of Works has been informed of this development and has been requested to obtain the official receipts from the Federal Pay Officer for the balance of ₦1,375,026.55 (one million, three hundred and seventy-five thousand, twenty-six naira, fifty-five kobo) for the revenue collected for government not produced during my verification.

FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY

5.22 At Federal Ministry of Science and Technology, Abuja, it was observed that:-

(a) During the audit scrutiny of contract payment made in December, 2011, it was observed that four (4) contractors were paid a total sum of ₦15,462,875.00 (fifteen million, four hundred and sixty two thousand, eight hundred and seventy five naira) upfront before supplies or services were completed or rendered, contrary to the provisions of Financial Regulations 412 which requires that certification of supplies or work must be done before payment could be effected. This cast doubt on the authenticity of the transactions.

It is expected that the officers who did not follow due process in the award and payment of these contracts be sanctioned.

(b) Examination of 82 (eighty-two) contract payment vouchers totalling ₦213,354,524.00 (two hundred and thirteen million, three hundred and fifty four

thousand, five hundred and twenty four naira) awarded to 182 (one hundred and eighty-two) companies in December, 2011 revealed that out of the total Value-Added-Tax (VAT) and Withholding Tax (WHT) of ₦21,335,410.40 (twenty one million, three hundred and thirty five thousand, four hundred and ten naira, forty kobo) that was supposed to be deducted from the contract payments, only ₦20,367,540.48 (twenty million, three hundred and sixty seven thousand, five hundred and forty naira, forty eight kobo) was deducted resulting in an under-deduction of ₦1,016,353.92 (one million, sixteen thousand, three hundred and fifty three naira ninety two kobo).

The total sum of ₦1,016,353.92 (one million, sixteen thousand, three hundred and fifty three naira, ninety two kobo) being under-deducted WHT and VAT should be recovered from the contractors and recovery particulars forwarded for audit verification.

(c) A sum of ₦476,000.00 (Four hundred and seventy six thousand naira) was paid to a staff of the Ministry on a payment voucher of 30/12/11 as outstanding balance of Estacode allowance while attending a 10 (ten) day course on Science and Technology Management in Kuala-Lumpur, Malaysia between 11th – 16th December, 2011.

A careful scrutiny of the payment voucher revealed the following:-

(i) No copy of letter of invitation for the course was produced.
(ii) Air-Tickets were not produced to support the claim.
(iii) No course certificate was seen to authenticate the claim etc.

In view of the above anomalies, it is concluded that this journey was not made.

Therefore, it is expected that the total money expended on this course be recovered from the officer forwarding recovery particulars for audit verification.

(d) It was observed during the inspection of the office rooms that Inventory Boards were not prepared and hanged for audit inspection, contrary to the provision of Financial Regulation No.2217 which stipulates that Inventory Boards should be prepared and hanged in all government offices for periodic checks.

The Office Manager should ensure that Inventory Boards are hanged in all offices in line with the provisions of the Financial Regulations.

The Accounting officer did not reply to my observations and has thus violated Financial Regulations No. 3101 which requires Accounting officer to reply promptly to all queries addressed to them by the Auditor-General or be sanctioned accordingly.

FEDERAL MINISTRY OF EDUCATION

5.23 During the examination of the accounting books and other records maintained at the Federal Ministry of Education, Abuja, it was observed that:-

(a) A payment voucher dated 28th April, 2011 for amounts totalling ₦7,000,000.00 (seven million naira) was raised in favour of a Clerical Officer (Maintenance Department) for the procurement of T-Shirts, Face caps, Banners, Entertainment and other contingencies for 1,000 (one thousand) staff for parade on Workers' Day (1st May, 2011) out of which ₦500,000.00 (five hundred thousand naira) was for contingencies. It was observed that the payment made was recorded in the cash book but not in the departmental vote book contrary to the provisions of 2009 Financial Regulation 407 which states that all payments made must be entered into departmental vote book. Incidentally, there were no supporting documents such as receipts, bill, invoices and store receipt vouchers to substantiate the payment made. Also, the items could not be sighted. Since these documents and materials could not be produced, it is concluded that they were not purchased. The sum of ₦7,000,000.00 (seven million naira) should be recovered from the Clerical Officer and recovery particulars forwarded to me for verification.

(b) Examination of payment vouchers revealed that (7) seven payment vouchers with various amounts totalling ₦27,545,337 (twenty seven million, five hundred and forty-five thousand three hundred and thirty-seven naira) raised between April and June, 2011 in favour of some staff of the Ministry to embark on Local and International official trips, were not evidenced with supporting documents such as Air tickets, approvals and relevant receipts. However, it was observed that a sum of ₦2,258,000 (two million two hundred and fifty eight thousand naira) out of the total sum of ₦27,545,337.00 (twenty seven million, five hundred and forty five thousand three hundred and thirty seven naira) was claimed and paid as contingency on various payments whereas there is no provision in the Financial Regulations for contingency after the Duty Tour Allowance and Estacode allowance has been paid. Since the supporting documents could not be produced to confirm that the trips were made despite repeated demands, it is concluded that the journeys were never made. The total sum of ₦27,545,337.00 (twenty seven million, five hundred and forty five thousand, three hundred and thirty seven kobo) should be recovered from the Officers concerned and recovery particulars should be forwarded to me for verification.

(c) The sum of ₦13,902,729.00 (thirteen million, nine hundred and two thousand, seven hundred and twenty nine naira) was paid on a payment voucher dated 29th as an advance in favour of an Assistant Director (Basic and Tertiary), to cater for the workshop on the Development and Production of minimum Academic Standard in Education below Tertiary. It was observed that this payment was not accounted for as there were no supporting documents attached to the voucher as evidence of payment made, more so, the names and the number of schools involved were not mentioned.

Furthermore, the duration of the workshop was not specified, names of the resource persons and officials of the Ministry of Education in the states, were not produced and also no payment schedules indicating the names, ranks of the participants, and the amount collected. However, the advance was still outstanding at the time of audit in October, 2011, contrary to the provisions of the Financial Regulations which emphasized prompt retirement of advance granted to public

officers. This is an indication that the workshop was not held. The total sum of ₦13,902,729.00 (thirteen million, nine hundred and two thousand, seven hundred and twenty nine naira) should be recovered from the officer and recovery particulars forwarded to me for verification.

(d) An advance of ₦3,600,000.00 (three million six hundred thousand naira) was granted to an Assistant Executive Officer (Protocol Department), for Harmonization of Development Instrument for Impact Assessment of 2006-2009 MDGs' Activities in Education Sector as per the payment voucher dated 18th February, 2011. Scrutiny of the payment voucher revealed that names and ranks of the participants and payment schedules were not attached, More so, stationery, hotel accommodation for 30 (thirty) participants, conference hall rented and feeding expenses were not supported with documentary receipts to authenticate the payment made. Besides, the officer has not retired the advance as at the time of audit report as stated in the Financial Regulations. It is evident that the purpose for which the advance was given has not been achieved. The sum of ₦3,600.000.00 (three million six hundred thousand naira) advanced to the officer should be recovered from him and recovery particulars forwarded to me for verification.

(e) The sum of ₦3,000,000.00 (three million naira) was paid in favour of a Senior Clerical Officer (Transport Unit), on a payment voucher dated 18th February, 2011 for the fuelling, servicing and repairs of MDGs' Vehicles for 2011. However, examination of this payment voucher revealed that the registration numbers of these vehicles were not stated. In addition, the list of vehicles involved and their locations were not mentioned or attached to the payment voucher as proof that the money was judiciously spent. This is a case of money obtained but not used for the purpose it was intended. The total sum of ₦3,000,000.00 (three million naira) should be recovered from the officer and recovery particulars forwarded to me for verification.

The Accounting Officer did not respond to my observations when forwarded to him and therefore violated the provisions of 2009 Financial Regulations No. 3101 which states that': Any Accounting officer who fails to give satisfactory explanations to the audit queries within the stipulated time as indicated in the provisions of the Regulations shall be sanctioned accordingly".

FEDERAL SCIENCE AND TECHNICAL COLLEGE, IKARE

5.24 During the audit of the accounting records maintained at the Federal Science and Technical College, Ikare, it was observed that 4 (four) officers of the College were granted cash advances amounting to ₦427.500.00 (four hundred and twenty-seven thousand five hundred naira) in the year 2011 for the purpose of rendering some urgent services to the College.

These amounts were yet to be retired by the officers as at the time of audit, contrary to the provision of Financial Regulations section 1101 (i) which stipulates that such advances must be retired immediately after the services for which they were granted have been completed.

Consequently, the affected officers should retire their advances immediately otherwise the amount of ₦427.500.00 (four hundred and twenty-seven thousand five hundred naira) should be recovered from their salaries and recovery particulars forwarded for verification.

(b) Goods worth ₦303,600.00 (Three hundred and three thousand, six hundred naira) were claimed to have been purchased by some staff of the School without relevant supporting documents such as receipts, invoice etc attached to the vouchers contrary to the provisions of Financial Regulations 603 which states that "payment vouchers should be supported with relevant documents such as LOP, Invoices, letters of authority etc. I therefore find it difficult to accept such payments as proper charge to public fund.

In view of the above, the sum of ₦303,600.00 (Three hundred and three thousand, six hundred naira) should be recovered from the officers and recovery particulars forwarded to me for verification.

FEDERAL GOVERNMENT GIRL'S COLLEGE, AKURE

5.25 During the audit inspection of Government Quarters owned by Federal Government Girls' College, Akure, it was observed that a total amount of ₦456,000.00 (four hundred and fifty-six thousand naira) was owed between January and December, 2010 by 19 (nineteen) officers of the school that occupied the quarters at the economy rate of ₦2,000.00 per month agreed upon by the management of the school.

This should be recovered from the affected officers and recovery particulars forwarded to me for verification.

FEDERAL GOVERNMENT COLLEGE, OLOJE, ILORIN

5.26 At Federal Government College, Oloje, Ilorin, it was observed that:

(a) The total indebtedness of the College to various creditors both under the boarding and domestic account as at 15th June, 2011, was ₦24,837,004.64 (twenty four million, eight hundred and thirty seven thousand, four naira, sixty four kobo). Under the boarding account, the College was indebted to food vendors and other suppliers to the tune of ₦19,488,094.00 (nineteen million, four hundred and eighty-eight thousand, ninety-four naira) and ₦5,348,910.64 (five million, three hundred and forty-eight thousand, nine hundred and ten naira, sixty-four kobo) respectively.

Analysis of the Authority to Incur Expenditure showed that the College received ₦50,871,437.00 (fifty million, eight hundred and seventy-one thousand, four hundred and thirty seven naira) as allocation for meal subsidy or student feeding, for the period of September 2010 to May 2011 (i.e. 3rd and 4th quarters 2010 and 1st and 2nd quarter 2011.

The College collected ₦23,629,995.00 (twenty three million, six hundred and twenty nine thousand, nine hundred and ninety five naira) as school fees for first term and second term of 2010/2011 session (which falls within the period under review). The total income accrued to the College on student feeding (i.e. boarding account) for the period under review amounted to ₦74,501,432.00 (seventy-four million, five hundred and one thousand, four hundred thirty two naira). This was expected to feed 1,378 (one thousand, three hundred and seventy-eight) students for (8) eight months (i.e. 2 terms and some weeks).

The College received a total sum of ₦33,739,985.00 (thirty-three million, seven hundred and thirty-nine thousand, nine hundred and eighty-five naira) as Overhead Cost allocations under the domestic account for 3rd and 4th quarter 2010 and 1st and 2nd quarter 2011.

For the College that received a total sum of ₦108,241,417.00 (0ne hundred and eight million, two hundred and forty one thousand, four hundred and seventeen naira) in 8 (eight) months to feed (1,378) one thousand, three hundred and seventy-eight students to incur such huge debts of ₦24,837,004.64 (twenty four million, eight hundred and thirty seven thousand, four naira, sixty four kobo) is unacceptable. And it is very glaring that the indebtedness was as a result of poor cash management on the part of both the past Principal and the Bursar. In view of the above findings, the past Principal and the Bursar should repay the debts to various creditors.

Also, they should be disciplined in accordance with the Public Service Rules stipulated in Financial Regulation 3115, which stated that "An Accounting officer who is queried for his failure to manage or spend public funds effectively or who spend public money without due regard to economy, and fails to reply to queries shall be removed from the schedule and be disciplined in accordance with Public Service Rules.

To forestall future occurrence of such poor cash management posting of Principals and Bursars to Unity Schools should be based on qualification and competence.

The issues had been communicated to the Permanent Secretary, Federal Ministry of Education in my Audit Inspection Report Ref. No. 30/VOL.IV/58 dated 18th October, 2011. His response is still being awaited.

(b) Examination of records in respect of Step-B Project Fund also showed that the then Principal withdrew a sum of ₦600,000.00 (six hundred thousand naira) to Step-B Project from the College's allocation which is unacceptable.

The former Principal should be called upon to refund the sum of ₦600,000.00 (Six hundred thousand naira) to the College, otherwise the money should be deducted from her salary.

(c) Further scrutiny of the Step-B Project records revealed that a total sum of ₦2,565,200.00 (two million, five hundred and sixty-five thousand, two hundred naira) was spent from STEP-B project fund by the then Bursar on (8) eight payment vouchers between July 2010 and May 2011 on various transactions without necessary supporting documents such as; Invoice, Purchase Order, Store Receipt Vouchers and Receipt attached to the payment vouchers in accordance with Financial Regulation 603 (2009) which stipulates that all vouchers shall contain full particulars of each entries. Hence, these transactions cannot be accepted as legitimate charges against public fund. The then bursar should be called to account for the money otherwise the money should be recovered from him.

(d) Examination of payment vouchers revealed that food items purchased at various times in the College amounting to ₦12,254,774.00 (twelve million, two hundred and fifty four thousand, seven hundred and seventy-four naira) were not taken on either store or ledger charge. While Financial Regulation 2401(i)(b) states that "Receipt entries into the Allocated Store Ledger should be supported with copy of Stores Receipt Voucher and triplicate copy of Local Purchase Order. None of these documents was found in the store, no ledger entry and not a single food item was found in the store during the audit inspection.

Hence, it is difficult to accept the expenditure as a legitimate charge against public fund. Therefore, the Principal and Bursar should refund the sum of ₦12,254,774.00 (twelve million, two hundred and fifty four thousand, seven hundred and seventy-four naira).

(e) Examination of payment vouchers also revealed that a total sum of ₦806,000.00 (eight hundred and six thousand naira) was paid as Duty Tour Allowances to members of staff of the College from Boarding Account (i.e. student feeding account), contrary to the Financial Regulation 309 which states that "virement warrant shall be issued on the approval of the virement by the National Assembly".

These virement confirmed the poor cash management under the headship of the then Principal. Hence, he should be sanctioned accordingly.

All the issues raised has been communicated to the Permanent Secretary, Federal Ministry of Education in Audit Inspection Report No. N.30/VOL.IV/58 dated 18th October, 2011, whose responses are still being awaited.

FEDERAL GOVERNMENT COLLEGE, ODOGBOLU

5.27 At Federal Government College, Odogbolu, Ogun State, it was observed that the contract for the procurement of tractor with accessories was awarded by the Ministerial Tenders Board on the 15th of November, 2007 to a company at Area 2, Abuja at a total contract sum of ₦7,986,245.00 (seven million, nine hundred and eighty-six thousand, two hundred and forty five naira) vide letter of Award Ref. No. WC/974/1/007/0005 dated 19th December, 2007 with a completion period of two weeks.

The contractor absconded and did not effect supply after he had been paid the 25% mobilization fees in the sum of ₦1,996,561.85 (one million, nine hundred and ninety-six thousand, five hundred and sixty-one naira, eighty-five kobo) vide payment voucher No. FME/CAP/1533/08 dated 31st March, 2008. Up till the time of writing this report in September, 2011, the contractor has not shown up in the school and has not supplied the tractor. The payment made to him could therefore not be accepted as proper charge against public fund.

Consequently, the amount should be recovered from him as money paid for service not rendered and evidence of recovery should be forwarded to me for verification, failing which the officer who approved the payment of mobilization should be made to refund the money.

COMMAND SECONDARY SCHOOL, APATA

5.28 Examination of books and records of account in Command Secondary School, Apata, Ibadan, revealed that a sum of ₦176,422.30 (One hundred and seventy-six thousand, four hundred and twenty-two naira, thirty kobo) was charged as Commission on Turn Over for a short period of six months (May – October, 2011). This charge contravenes the Federal Treasury Circular No. OAuGF/PRS/005/111/185 of 26th June, 2001 which stipulates that "Public Sector Organization are forbidden from operating Bank Account on which Commission on Turn Over (COT) are charged by the Bank".

The Permanent Secretary has been informed of this and urged to recover this amount from the affected Bank while evidence of recovery is forwarded to my Office for verification.

OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION

5.29 At the Office of the Head of Civil Service of the Federation, Abuja, it was observed that:-

(a) Withholding Tax totalling ₦26,822,045.23 (twenty-six million, eight hundred and twenty-two thousand, forty-five naira twenty-three kobo) and Value Added Tax totalling ₦20,835,862.18 (twenty million, eight hundred and thirty-five thousand, eight hundred and sixty-two naira, eighteen kobo) deducted from payments to contractors were observed not to have been remitted to the Federal Inland Revenue Service.

The Permanent Secretary has been requested to ensure that a total sum of ₦47,657,907.41 (Forty-seven million, six hundred and fifty-seven thousand, nine hundred and seven naira, forty-one kobo) being unremitted VAT and WHT taxes are remitted to the Federal Inland Revenue Service and produce the evidence of remittance for audit verification.

(b) Personal Advances for sums totalling ₦46,168,625.00 (forty-six million, one hundred and sixty eight thousand, six hundred and twenty five naira) granted in December, 2011 to four (4) members of staff of the Office for services which included Training Programme, Advertisement and Workshops were yet to be retired as at the time of Audit in September, 2012. The advances which should have been retired immediately after the event in compliance with Financial Regulation 1011(i) remained unretired.

The Permanent Secretary has been asked to recover the money from the officers and evidence of recovery forwarded to me for verification.

OFFICE OF THE SECRETARY TO THE GOVERNMENT OF THE FEDERATION

5.30 At the Office of the Secretary to the Government of the Federation, Abuja, it was observed that:-

(a) The examination of accounting records revealed that the sum of two billion, eleven million, nine hundred and fifty four thousand, five hundred and four naira, thirty two kobo (₦2,011,954,504.32) was released to various Ad-Hoc Committees spanning the period, January, 2010 to December, 2011, to carry out different assignments which each of the Committee was saddled with. Some of the Committees have since wound-up their assignments without rendering expenditure returns of the fund release as stipulated in the financial guidelines.

The Authority to Incur Expenditure (AIEs) releasing the funds to various Committees state inter alia "the provision of Financial Regulation 406 must be observed in particular. "A vote book shall be kept and return rendered at the end of every month showing actual expenditure incurred along with the balance available".

The Permanent Secretary (GSO) had earlier been requested to ask all the mentioned committees to forward the underlisted accounting documents in relation to their expenditure for the funds released as evidence of compliance with financial guidelines as stipulated. But the Committee members paid no heed. Thus, returns of their financial activities remain outstanding as at the time of this report in September, 2012. The following documents should be made available to me for scrutiny to authenticate that the expenditure were made judiciously.

(i) Cash book
(ii) Payment Vouchers
(iii) Assets Register
(iv) Bank statements/Reconciliation Statements
(v) Motor Vehicle Register/Files
(vi) Evidence of submission of final report to Government.

(b) Some offices at the Federal Secretariat Complex have been leased to Private Institutions such as; Banks, Airlines, and Private Businesses for several years, despite the acute shortage of Office accommodation for Government Ministries, Departments and Agencies (MDAs).

These institutions are profit – making organizations and if for any reason they are accommodated to conduct their operations using Government facilities, appropriate commercial rates for the space occupied should be charged. There was no evidence that the organizations are paying rental fees to government as expected.

(c) The sum of one billion, four hundred million naira (₦1,400,000,000.00) was released to the Presidential Inauguration Steering Committee in the year 2011 to conduct the inauguration of the newly elected President in May,. 2011. In order to facilitate its assignment, the Central Steering Committee formed fourteen (14) sub-committees and advanced various sums of money to the sub-committees for it activities.

However, the sum of one hundred and eighty-two million, four hundred and forty-four thousand, eight hundred naira (₦182,444,800.00) and one billion, two hundred and seventeen million, five hundred and fifty-five thousand, two hundred naira (₦1,217,555,200.00) was expended by the Steering Committee and Sub-committees respectively. The various amounts have not been accounted for, nine (9) months after the inauguration ceremony. Despite informing the Steering Committee through the Permanent Secretary (GSO) of the need to forward details of its expenditure for audit scrutiny, no positive response has been received.

I cannot therefore, certify the payments as proper charge against public funds. The sub-committees should account for the money spent or the total sum be recovered, forwarding recovery particulars for verification.

(d) The examination of payment vouchers revealed that the sum of (₦122,323,472.22) one hundred and twenty-two million, three hundred and twenty-three thousand, four hundred and seventy-two naira, twenty-two kobo was paid on payment voucher No. 0084 dated July, 2011 to a company as settlement of 50% debt owed to the company for the period of September, 2000 to December, 2009 for Cleaning and Fumigation Services rendered in the Federal Secretariat Complex, Phase 1, Abuja.

The first payment of 50% was made on payment voucher No. 1263 of March, 2010 of the sum of (₦122,323,474.22) One hundred and twenty two million, three hundred and twenty three thousand, four hundred and seventy-four naira, twenty two kobo to the company. Thus, the company had received the total sum of (₦244,646,944.44) two hundred and forty-four million, six hundred and forty-six thousand, nine hundred and forty-four naira, forty-four kobo (Tax inclusive) being 100% of the debt owed to it by the government.

Audit inspection report No. AuGF/AIR/VOL.1/59 dated 15th March, 2011 queried the initial payment of 50% to the company based on observed lapses and demanded for recovery of the total sum of (₦122,323,472.22) one hundred and twenty-two million, three hundred and twenty-three thousand, four hundred and seventy-two naira, twenty-two kobo paid.

Due to unsatisfactory performance of the contractor and upward review of the contract sum by the Committee that handled the review, it was observed that the contract between the company and Federal Government lapsed in the year 2003 and yet the contractor continued to provide services without review of the contractual agreement.

In view of the above findings, it is necessary that the issues raised in my previous Audit Inspection Report under reference are addressed and full details of all the review that gave rise to the contract sum escalation are provided for my scrutiny and explain why the contract has been sustained since September, 2003 when it lapsed without renewal.

Meanwhile, the total sum of (₦244,646,944.44) two hundred and forty-four million, six hundred and forty-six thousand, nine hundred and forty-four naira, forty-four kobo paid to the contractor should be recovered, since the contract agreement lapsed in 2003 and there was no evidence produced to warrant the arrears of payment. The recovery should be paid to the Treasury with particulars forwarded to me for verification.

(e) Government furniture and fittings in the offices at Shehu Shagari Complex were not marked or indented with identification marks as required by Financial Regulation.

In order to safe guard Government assets, there is need to set up a committee that will:-

(i) Take inventory of all assets in each office.

(ii) Put identification marks on all the furniture and fittings in the offices.

(iii) Place inventory board in every office, listing all furniture and fittings contain therein.

(f) The sum of (₦8,865,000,000.00) eight billion, eight hundred and sixty-five million naira was released to Federal Ministry of Water Resources for the accelerated and sustainable funding of account of Kashibilla Gamovo Dam Project from Ecological Fund Office account. The said amount was scheduled to bank and paid on 6/10/2011, but there was no payment voucher raised to transfer the money neither was there any corresponding entry into the cash book to capture the transaction. This contravenes extant Regulations and should be explained.

The irregularities have been brought to the attention of the Permanent Secretary (GSO) whose response is still being awaited.

NATIONAL POVERTY ERADICATION PROGRAMME (NAPEP)

5.31 At the National Poverty Eradication Programme (NAPEP), Yola, it was observed during the audit of the accounting records and other documents that a total sum of ₦124,362,000.00 (one hundred and twenty-four million, three hundred and sixty-two thousand naira) was granted to different registered groups as Village Economic Development Solutions Scheme (VEDS) loan to be recovered within two (2) years. This total sum was paid to the various beneficiaries through six (6) Micro-Finance Banks in Adamawa State.

However, further audit verification showed that after the expiration of the two (2) year moratorium granted the societies, only amounts totalling ₦14,251,200.22 (fourteen million, two hundred and fifty-one thousand, two hundred naira, twenty-two kobo) was recovered out of the total sum of ₦124,362,000.00 (one hundred and twenty-four million, three hundred and sixty-two thousand naira), disbursed as loans between August 2008 and April 2009, leaving outstanding loans totalling ₦110,110,799.78 (one hundred and ten million, one hundred and ten thousand, seven hundred and ninety-nine naira, seventy-eight kobo) as at the time of audit inspection in July, 2011. This should be recovered with recovery particulars forwarded for audit verification.

(b) During the examination of the accounting records and other documents maintained at the National Poverty Eradication Programme (NAPEP) Yola, Adamawa State, it was observed that a Micro-Finance Bank was again given the sum of ₦23,050,000.00 (twenty-three million, fifty thousand naira) to disburse to (63) sixty-three beneficiaries (religious groups) under the Promise Keepers Programme between August 2008 and April, 2009.

Audit scrutiny of these loans revealed that only a sum of ₦3,981,100.00 (three million, nine hundred and eighty-one thousand, one hundred naira) had been recovered while ₦19,068,900.00 (nineteen million, sixty-eight thousand, nine hundred naira), was still outstanding as at the time of inspection in July 2011. This should be pursued and recovered.

(c) Both the ₦14,251,200.22 (fourteen million, two hundred and fifty-one thousand, two hundred naira, twenty-two kobo) and ₦3,981,100.00 (three million, nine hundred and eighty-one thousand, one hundred naira) totalling ₦18,232,300.22 (eighteen million, two hundred and thirty two thousand, three hundred naira, twenty two kobo) purported to have been recovered from the beneficiaries by the Micro-Finance Bank, has not been remitted to NAPEP for further disbursement, thereby making nonsense of the objective of the programme which was intended to be revolving in nature.

Despite series of letters/memos written by NAPEP State Office, Yola, to these Micro-finance banks, none of them has remitted any money as at the time of audit in July, 2011.

This issue raised has been communicated to the Director-General through my Audit Inspection Report Ref. No. OAuGF/Y.126/STNE.I/19 dated 24th August, 2011, to investigate the activities of these Micro-Finance Banks and to determine why these banks have refused to remit these recovered amount to NAPEP. However, his response is still being awaited as at the time of compiling this report in September, 2012.

(d) A total sum of ₦10,000,000.00 (ten million naira) was paid to an Association in Yola, directly from the NAPEP Headquarters through a Micro-Finance Bank Yola, as government grants in support of Non-governmental Organization (NGO's) and Co-operative Societies whose auchor activities under the Village Economic Development Solution (VEDS) have been identified as capable of making tremendous impacts in their communities as part of NAPEP's demonstrative projects.

However, further examination of this transaction revealed the following:-

(i) The cheque bearing the net amount of ₦9,800,000.00 (nine million, eight hundred thousand naira), was raised in favour of one person of the officials of the purported Association.

(ii) The auditors were unable to lay hands on any of the Association's documents such as Certificate of Registration, proposal for the type of economic activity to be carried out and the list of members,

(iii) The site of the purported business was not made known as at the time of audit in July, 2011.

This has raised doubts as to the genuineness and authenticity of the existence of this Association, this also made it difficult to accept the transaction as a proper and legitimate charge against public funds.

In view of this development, this transaction should be explained and justified otherwise, the sum of ₦10,000,000.00 (ten million naira) should be recovered from the officer(s) who authorized the release of this amount with recovery particulars forwarded for audit verification.

The Director-General has been requested to justify this transaction, through my Audit Inspection Report Ref. No. OAuGF/Y126/STNE.1/19 dated 24th August, 2011, otherwise, the sum of ₦10,000,000.00 (ten million naira) should be recovered from the officer(s) who authorized the release of this amount with relevant recovery particulars forwarded for my verification.

His response is still being awaited as at the time of compiling this report in September, 2012.

5.32 At the National Poverty Eradication Progrmme (NAPEP), Makurdi, it was observed that the total sum of ₦144,590,000.00 (one hundred and forty-four million, five hundred and ninety thousand naira) was disbursed as loans to various Co-operative Societies through various Micro Finance banks in 2008. Regrettably, no recovery has been made since 2008, four years after.

The issue was reported to the Permanent Secretary through my Audit Inspection Report Ref. No. OAuGF/MKD/NAPEP/1/11 dated 18th May, 2011 who was requested to recover the loan and forward the recovery particulars to my Office for verification.

The response presented by the State Co-ordinator Ref. No. NAPEP/BE/AF/VI/15 dated 26th May, 2011 was not satisfactory as there was no recovery made by NAPEP.

The Permanent Secretary should therefore recover the loans of ₦144,590,000.00 (one hundred and forty-four million, five hundred and ninety thousand naira) as advised earlier and forward the recovery particulars for audit verification.

MINISTRY OF PETROLEUM RESOURCES

5.33 During the examination of the accounts and other records maintained at the Federal Ministry of Petroleum Resources, Abuja, the following anomalies were noted:-

(a) Contract for the provision of office equipment; Thermocool Refrigerators Shredding machine, Standing fans, Radio with ups, Wall clocks, LG microwave ovens, Scanner and Binding machine was awarded to a company located in Abuja at a contract sum of ₦12,499,125.00 (twelve million, four hundred and ninety nine thousand, one hundred and twenty five naira) through award letter Ref. MPS/2115/S.36/T dated 23rd December, 2010 with a completion period of one week. Examination of the payment documents revealed that the discounted contract sum of ₦10,624,256.25 (ten million, six hundred and twenty four thousand, two hundred and fifty six naira, twenty five kobo) was paid on payment voucher No. 00337 of 31st March, 2011. A careful scrutiny of the payment voucher revealed that Store Receipt Voucher was not attached to show that the store items were received and to identify the actual supplier. During the physical survey exercise carried out in the main store to confirm that the store items were supplied, the following observations were made:-

(i) The store items were not taken on charge.

(ii) Proper records of receipt and issue of stores were not maintained.

(iii) Office equipment totalling ₦9,710,568.00 (nine million, seven hundred and ten thousand, five hundred and sixty eight naira) were not seen physically at the time of physical survey and their locations were not disclosed.

In view of the above anomalies:

(i) Proper documentation of store purchases should be adopted by the store officer to prevent loss of stores.

(ii) The sum of ₦9,710,568.00 (nine million, seven hundred and ten thousand, five hundred and sixty eight naira) should be recovered from the company in the first instance for office equipment that were not supplied or the store officer and Deputy Director (Procurement) who confirmed the receipt of the store items and certified them for payments.

(b) Contract for Consultancy Services for Project Management on Accounting and Implementing E-Government for process and procedures in Ministry of Petroleum Resources was awarded to a company on 28th February, 2011 at a contract price of ₦30,225,000.00 (thirty million, two hundred and twenty five thousand naira). Examination of payment documents revealed that the discounted contract sum of ₦25,691,250.00 (twenty five million, six hundred and ninety one thousand, two hundred and fifty naira) was paid vide payment voucher No. 0058 dated 31st March, 2011.

A careful scrutiny of the payment particulars revealed that supporting documents such as Ministerial Tender Board's Meeting, Letter of Award of contract, Letter of acceptance of contract award, contract agreement, contract file and completion certificate in support of the discharge of this expenditure were not produced for audit verification despite repeated demand. This made the genuineness of the transaction very doubtful. It is therefore difficult to accept this payment as legitimate charges against public funds. The total sum of ₦25,691,250.00 (twenty five million, six hundred and ninety one thousand, two hundred and fifty naira) paid without evidence should be recovered from the Director of Finance and Accounts.

(c) The contract for 2nd Phase of Consultancy Services for Gas Royalty Reconciliation was awarded to a Consultancy firm at Owerri on 8th November, 2010 at a total of ₦54,000,000.00 (Fifty four million naira). Examination of the payment vouchers revealed that the discounted contract sum of ₦45,900,000.00 (Forty five million, nine hundred thousand naira) was paid on a payment voucher 0055 dated 31st March, 2011.

Careful scrutiny of the payment document revealed the following:-

(i) Evidence of award or engagement letter initiating memos and approval were not produced for verification.

(ii) Evidence of acceptance of contract award, minutes of Ministerial Tenders Boards and contract agreement were also not produced for verification.

(ii) Due process compliance was not made available despite repeated demands.

(iv) Workshop which is part of the scope of work that was to be held 2 weeks later (30th March, 2011) was not held even when the money was paid. This made the genuineness of the transaction to be very doubtful.

I therefore find it difficult to accept the payment as legitimate charges against public funds. The total sum of the payment vouchers revealed that the discounted contract sum of ₦45,900,000.00 (forty five million, nine hundred thousand naira) paid without evidence of award and due process compliance should be recovered from the consultant in the first instance or from the Director of Finance and Accounts who recommended payment in case of default.

(d) It was observed that, there was an over-expenditure of ₦19,980,319.37 (nineteen million, nine hundred and eighty thousand, three hundred and nineteen naira thirty-seven kobo) within the period in review. However, the Ministry has violated Financial Regulation 313, which states that "no expenditure on any sub-head of the Recurrent Estimate 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".

Efforts should be made by the Permanent Secretary to refund the amount of ₦19,980,319.37 (Nineteen million, nine hundred and eighty thousand, three hundred and nineteen naira thirty-seven kobo) and furnish my Office with the recovery particulars for verification.

(e) The sum of ₦2,600,000.00 (two million, six hundred thousand naira) was paid to a Deputy Director on payment voucher No. 0107 of 23rd of September, 2011. This was to be for the activities of the 2011 Independence Day Celebration. There was no explanation or breakdown of the activities for which the money was used and no documents were attached to the payment voucher to support the genuineness of the transaction. Therefore, the total sum of ₦2,600,000.00 (two million, six hundred thousand naira) should be recovered from the officer forwarding recovery particulars to my office for audit verification.

(f) Payment voucher No. 0076 dated 25th August, 2011 for ₦1,524,000.00 (one million, five hundred and twenty four thousand naira) was raised in favour of the Chief Administrative Officer. The payment was to enable the Directors to monitor the projects in the North East and North West Zones of Nigeria. However, a close examination of the payment vouchers revealed that the date the tour took place was

not stated. The list of the projects inspected and their locations as well as the names of the Directors affected were not attached to the payment vouchers.

I found it difficult to accept this payment as a legitimate charge against public funds. The sum of ₦1,524,000.00 (one million, five hundred and twenty four thousand naira) should be recovered from the officer forwarding recovery particulars to me for verification.

The Accounting Officer did not respond to my audit observations referenced OAGF/ABJ/MPR/INSP/VOL.III/4 dated 14th May, 2012 and therefore violated the provisions of Financial Regulations 3101 which states that "Any Accounting officer who fails to give satisfactory explanation to the audit queries within the stipulated time as indicated in the provisions of this Regulations shall be sanctioned accordingly.

NATIONAL SALARIES, INCOME AND WAGES COMMISSION

5.34 At National Salaries, Income and Wages Commission, Abuja, it was observed that:

(a) Personal Advances were granted to 10 (Ten) officers of the Commission between January and November, 2011 for amounts totalling ₦1,842,102.50 (one million, eight hundred and forty two thousand one hundred and two naira fifty kobo) and as at the time of this inspection in January, 2012, the amount is still un-retired or outstanding against the officers, and all efforts towards getting the various staff to account for the funds proved abortive.

In view of the above therefore, the un-retired advance of ₦1,842,102.50 (one million, eight hundred and forty two thousand one hundred and two naira, fifty kobo) could not be accepted as legitimate charges against public funds and should be recovered from the various staff.

(b) Value Added Tax/Withholding Tax, and Payee Deductions amounting to ₦35,958,031.01 (Thirty five million, nine hundred and fifty eight thousand, thirty one naira and one kobo) from January to December, 2011 made from the contract transactions (Recurrent/Capital) of the Commission and Statutory Personal Income tax deductions of the employees were said to have been remitted to the Federal Inland Revenue Services (FIRS). However, schedule of payments to banks showed deposits in favour of FIRS, but there were no receipts to buttress this. These receipts should be obtained from FIRS as evidence of payments forwarding same to me for verification.

(c) Audit examination of the Personal Emolument Records revealed that 3 (three) Commissioners were relieved of their appointments after being granted car loans totalling ₦17,230,823.22 (Seventeen million, two hundred and thirty thousand, eight hundred and twenty three naira, twenty two kobo). The loans were not fully recovered

before they were relieved of their appointments. In view of this, the total sum of ₦17,230,823.22 (Seventeen million, two hundred and thirty thousand, eight hundred and twenty three naira, twenty two kobo) still outstanding against the former Commissioners should be recovered from their severance allowance and the receipts of the refund should be forwarded to my office for confirmation.

(d) The sum of ₦22,000,000.00 (Twenty-two million naira) was observed to have been paid to the Secretary of the Tripartite Committee on National Minimum Wage on 27/9/11 for the off-setting of the balance of sitting allowance for the members of the Tripartite Committee. This was sequel to the release of AIE No. BD/215/2011, by the Budget Office.

Audit verification revealed that government e-payment regulation for the above payment was breached, the amount was supposed to be credited to each member's account for proper accountability as required by extant rules.

As a result of this anomaly:

(i) The Head of Finance and Accounts should be sanctioned for violating the e-payment rules.

(ii) Evidence should be produced to show that each of the Committee members received their allowance in line with the e-payment provision.

The Accounting officer did not respond to my audit observations dated 19th April, 2012 and referenced OAuGF/OSGF/AIR/VOLL.III/2011/01 and has therefore violated Financial Regulations No. 3101 which demands "satisfactory explanations to audit queries within the stipulated time required or be sanctioned.

FEDERAL MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT

5.35 At the Federal Ministry of Land, Housing and Urban Development, it was observed that:

(a) Examination of a payment voucher No. 0195 dated 25th January, 2011 for an amount totalling ₦1,970,000.00 (one million, nine hundred and seventy thousand naira) raised in favour of a staff was for collation of the Ministry's outings on video in preparation of documentaries for airing on NTA documentary. However, a scrutiny of the payment voucher revealed that the sum of ₦650,000.00 (six hundred and fifty thousand naira) out of the total sum which was said to have been paid for NTA's News line air time in respect of the Ministry's documentary has no official receipt from NTA to the Ministry as evidence of this payment to NTA.

Further scrutiny of the voucher revealed that the sum of ₦1,200,000.00 (One million, two hundred thousand naira) was collected as "Professional collation of information" from various stakeholders including States. However, there was no breakdown of this payment to indicate how many states/stakeholders were involved and the details of the actual beneficiaries of this amount, making it difficult to confirm the veracity of the transaction.

In view of the anomalies, the sum of ₦1,970,000.00 (one million, nine hundred and seventy thousand naira) should be recovered from the officer for services not rendered and furnish my Office with evidence of recovery for verification.

(b) Audit examination of payment vouchers revealed that 12 (twelve) payment vouchers with various amounts totalling ₦36,485,475.62 (thirty six million, four hundred and eighty five thousand, four hundred and seventy five naira, sixty two kobo) for various recurrent expenditures were wrongly charged to capital vote without approval of the appropriate authority for the virement. This is a violation of the 2009 Financial Regulation 309 and 310 which requires that warrant shall be issued on the approval of the virement by the National Assembly.

As a result of the noted lapses, this gross infraction of the Appropriation Act and Financial Regulations should be explained and the authority for the virement of this sum of ₦36,485,475.62 (thirty six million, four hundred and eighty five thousand, four hundred and seventy five naira, sixty two kobo) being amount vired without authorization be produced.

(c) Two (2) payment vouchers for the sums ₦61,187,500.00 (sixty-one million, one hundred and eighty-seven thousand, five hundred naira) and ₦36,600,000.00 (thirty-six million, six hundred thousand naira) both totalling ₦97,787,500.00 (ninety-seven million, seven hundred and eighty-seven thousand, five hundred naira) were raised in favour of two (2) local motor dealers for the supply of 5 Toyota Land Cruiser Prado Jeep and 3 Toyota Coaster 30 Seater Buses respectively.

Audit verification revealed that the purchase of the 8 (eight) vehicles was not budgeted for in the 2011 Appropriation Act, the implementation of which was extended to 31st March, 2012. This is a direct violation of Financial Regulation 301 which stipulates that "no expenditure may be incurred by any officer on any service, whether or not included in the Estimates, until he has received an authority to do so" and that "any officer controlling a vote or part thereof, who incurs expenditure without such authority does so on his sole responsibility and will consequently be held pecuniarily responsible for his actions".

In view of this, the purchase of the vehicles under the Capital vote without budgetary appropriation should be explained, otherwise those responsible for the purchase should be held liable in accordance with the Financial Regulations.

(d) During examination of payment vouchers, (30) thirty payment vouchers for various amounts totalling ₦8,368,568.79 (eight million, three hundred and sixty-eight thousand, five hundred and sixty-eight naira, seventy-nine kobo) under the Recurrent expenditure and (70) seventy payment vouchers with various amounts totalling ₦1,058,430,152.08 (one billion, fifty eight million, four hundred and thirty thousand, one hundred and fifty two naira, eight kobo) paid under the Capital Vote between January and June, 2011, were not produced for audit examination despite repeated demands up till the time of writing this report in September, 2012.

These vouchers should be produced for audit examination, otherwise it would be assumed that the vouchers were not raised before payments were made contrary to Financial Regulation 601 which requires that "under no circumstances shall a cheque be raised or cash paid for services for which a voucher has not been raised". The implication, therefore is that the expenditure were not legitimate charges on government funds and the total amount of ₦1,066,798,720.87 (one billion, sixty-six million, seven hundred and ninety eight thousand, seven hundred and twenty naira, eighty-seven kobo) should be recovered from the officers who approved the payments furnishing me with details of recovery.

(e) Twelve (12) members of staff of the Ministry were granted various sums totalling ₦39,452,840,00 (thirty-nine million, four hundred and fifty two thousand, eight hundred and forty naira) as personal advances to carry out different services between January and June, 2011.

However, at the time of writing this report in September, 2012, the sums remained unretired and were still outstanding against the officers months after the purposes for which the advances were granted has been concluded.

This is contrary to Financial Regulations 1405 which states that "Advances should be retired immediately the purposes for which they were granted have been fulfilled".

In view of this, the amounts should be recovered from their salaries in line with extant regulations for failure to retire the advance promptly.

(f) Examination of revenue Cashbooks and records revealed that a total sum of ₦53,723,000.00 (fifty-three million, seven hundred and twenty-three thousand naira) being Internally Generated Revenue (IGR) from sale of government houses and application forms for Federal Government of Nigeria (FGN) civil servants houses allocated between October, 2010 and July, 2011 were not remitted to Government Treasury.

This is contrary to Financial Regulations 236 which stipulates that "Revenue paid into Revenue Account for Internally Generated Revenue (IGR) of Ministries, Departments and Agencies (MDAs) shall be transferred to Consolidated Revenue Fund on or before 15th of the month following month of collection of Revenues".

The revenue was classified as “Special Account” and the details of this Special Account were not made available despite repeated demands. The sum could not be accounted for at the time of audit.

The Permanent Secretary has been communicated through my Audit Inspection Report Ref. No. OAuGF/AIR/FMLH&UD/VOL.II/2 dated 3/7/12 to explain why the sum was not remitted promptly to Treasury as required by regulation and has been requested to immediately remit the amount to the Sub-Treasurer and forward evidence for audit verification. His response is being awaited.

FEDERAL MINISTRY OF MINES AND STEEL DEVELOPMENT

5.36 At Federal Ministry of Mines and Steel Development, Abuja, it was observed that:-

(a) In the month of June, 2011, a total sum of ₦24,777,830.00 (Twenty four million, seven hundred and seventy seven thousand eight hounded and thirty naira) was paid for international training in favour of 22 (twenty-two) officers at African Business School, Dubai. It was however, observed that:-

(i) The supporting documents did not include vital documents such as Receipts for Course fees, copies of passport pages for immigration entry/exit stamps, and certificate of attendance of the beneficiaries.

(ii) The Head of the Service of the Federation approval for the training was not also sought in accordance with the Public Service Rules No. 120102 which states that “Oversea duty tour by all public servants and estacode payment shall be subject to the approval of the Head of Service of the Federation on the recommendation of the Permanent Secretary.

Since the Head of Service of the Federation did not approve the course and the supporting documents confirming attendance were not produced, it is concluded that the money purported to have been spent for this course is not in the public interest and should be recovered from “African Business School” and the 22 officers concerned. The evidence of recovery should be forwarded for audit verification.

The Accounting officer did not reply to my observations referenced OAGF/MMSD/AIR/VOL.II/1 and dated 7th May, 2012 and has thus violated Financial Regulation 3101 which requires Accounting Officers to reply promptly to all queries addressed to them by the Auditor-General or be sanctioned accordingly.

(b) A total sum of ₦16,000,000.00 (Sixteen million naira) was provided and expended for Monitoring of Capital Projects by the staff in the 2010 financial year but the payments were not accounted for.

Another sum of ₦2,900,000.00 (Two million, nine hundred thousand naira) was provided and expended for contingency in the 2010 financial year but the details of their retirements were not made available for audit verification despite repeated demands and as such could not be accepted as legitimate charges against public fund.

As a result of these findings, the sum of ₦16,000,000.00 (Sixteen million naira) that was paid for monitoring should be accounted for, otherwise, recovered from the Permanent Secretary and the sum of un-executed contingency funds should be recovered from the contractors who supervised the projects. Recovery particulars should be forwarded to my Office for audit verification.

(c) The contract for the reclamation of Abandoned Mines Sites at Lukuru Village (Gwagwada) Kaduna State (Lot 6) was awarded to a contractor at the sum of ₦19,290,276.00 (Nineteen million, two hundred and ninety thousand, two hundred and seventy six naira) for duration of four (4) weeks. Audit verification of 2010 Capital projects revealed that the above named project was not carried out according to the specification in the Price Bill of Quantities.

It was further observed that the first priced Bill of Quantities was varied and changed by the Supervising Department (MEC) and unilaterally approved by the Permanent Secretary without a proper approval by the Ministerial Tenders Board who initially awarded the contract and is duly empowered to approve the contract variation. Similarly, the variation was not submitted to the Bureau of Public Procurement for review and issuance of necessary Due Process Certificate of "No Objection" to facilitate the approval by the Ministerial Tenders Board. The approval of the changed priced Bill of Quantities by the Permanent Secretary contravened the Secretary to the Government of the Federation, the Presidency's Circular Ref. No. SCF/OP/1/S.3/V.III/57 dated 11th March, 2009 on the "Revised Procurement thresholds for "Service-wide Application"

It was also observed that the sum of ₦2,000,000.00 (Two million naira) provided for 'water treatment inside the Mining Pit with approved chemical" in the first priced Bill of Quantity (Bill No. 3) was used in the second priced Bill of Quantity to ensure that "the well be closed completely" in accordance with the community's request. The cost of closing the well at ₦2,000,000.00 (Two million naira) is viewed to be inflated as the expenditure could not have been more than ₦500,000.00 (Five hundred thousand naira).

The Permanent Secretary who contravened the above mentioned circular should be held personally accountable for not seeking approval from the Ministerial Tenders Board that awarded the contract initially, and the excess payment of ₦1,500,000.00 (One million, five hundred thousand naira) for closing a well should be recovered from the contractor and recovery particulars forwarded for audit verification.

(d) Three (3) payments to Power Holding Company of Nigeria totalling ₦1,467,813.06 (One million, four hundred and sixty seven thousand, eight hundred and thirteen naira, six kobo) were made without attachment of the copy of the duly stamped paid electricity bills consumed as the relevant supporting documents. This is in contravention of Financial Regulation 603 which states that "all vouchers shall contain full particulars of each service, such as dates, numbers, quantities, distances and rates, so as to enable them to be checked without reference to any other documents and will invariably be supported by relevant documents such as local purchase orders, invoices, special letters of authority, time sheets etc".

In the absence of these vital supporting documents, the genuineness of the payment cannot be ascertained and certified as a legitimate charge to government funds.

In view of this irregularity, the sum of ₦1,467,813.06 (One million, four hundred and sixty seven thousand, eight hundred and thirteen naira, six kobo) should be recovered from the company in the first instance or from the Director of Finance and Accounts who authorized the payment and recovery particulars forwarded for audit verification.

(e) The Ministry failed to deduct Withholding Tax amounting to ₦127,380.95 (One hundred and twenty seven thousand, three hundred and eighty naira, ninety-five kobo) from two (2) organizations during the year 2011.

Similarly, the under deduction of Withholding Tax during the year from two (2) other organizations was ₦541,511.76 (Five hundred and forty one thousand, five hundred and eleven naira seventy six kobo). The outstanding Withholding Tax totalling ₦668,892.71 (Six hundred and sixty eight thousand, eight hundred and ninety two naira, seventy one kobo) should be recovered from the 4 (four) organizations and remitted to the appropriate Tax authority and the recovery particulars forwarded for verification.

The Accounting Officer did not reply to my observations dated 28th May, 2012 and referenced OAuGF/MMS/AIR/VOL.IV/II and has thus violated Financial Regulation No. 3101 which requires Accounting officer to reply promptly to call queries addressed to them by the Auditor-General or be sanctioned accordingly.

MINES INSPECTORATE DEPARTMENT, ILORIN

5.37 The examination of revenue records at the Mines Inspectorate Department, Ilorin, revealed that the total sums of ₦1,958,800.00 (One million, nine hundred and fifty-eight thousand, eight hundred naira) and ₦3,291,010.00 (Three million, two hundred and ninety-one thousand, ten naira) were generated as revenue for the periods of November 2009 to December, 2010 and January – December, 2011 respectively.

These were paid into the Ministry' designated account number "1011576609" with Zenith Bank, but the Ministry did not issue treasury book 6 to the Inspectorate in acknowledgement of receipts of the said amount.

Financial Regulation 220(i) states that "Sub-Accounting officers who function as revenue collectors will bring their collections to account direct into their cash books, the receipt being acknowledged on General Receipt Form (Treasury Book 6) or appropriate Receipt or License Form".

Since the Ministry was performing the function of a Sub-Accounting Officer, it becomes necessary for it to comply with the provision of Financial Regulation 220(i) quoted above by keeping a Cash book, entering the revenue into the Cash book and issuing Treasury Book 6 to the Inspectorate.

Therefore, since the Ministry had failed to issue Treasury Book 6 to the Inspectorate despite audit inspection reports on the issue in March, 2011 and March 2012, the total amount of ₦5,249,810.00 (Five million, two hundred and forty-nine thousand, eight hundred and ten naira) cannot be accepted as being accounted for. Therefore, the Ministry should be surcharged for the said amount in accordance with Financial Regulation 3112(ii) which states that any office who fails to respond to the Auditor-General's query for failure to remit government revenue shall be surcharged and transferred.

(b) Physical inspection of equipment at the Mines Inspectorate Department, Ilorin in March 2012 revealed that a 13 KVA Lister Generator, the cost of which is estimated at ₦1.2 million purchased since year 2008 has not been installed and put to use despite audit report on the issue in March, 2011.

Hence, Government has not derived any value for the fund expended on its purchase. The Federal Ministry of Mines and Steel Development, Abuja should release fund to the Mines Inspectorate, Ilorin to install the generator.

(c) Examination of accounting records also revealed that instead of the Headquarters to provide vehicle for the Inspectorate, it only sent a quarterly amount of ₦20,000.00 (Twenty thousand naira) as allocation for fueling a non existing official vehicle which amounts to ₦80,000.00 (Eighty thousand naira) in a financial year, this is a misapplication of fund.

I have advised the Permanent Secretary to provide a vehicle and a driver for the Inspectorate for effective discharge of its duties.

All the issues raised were communicated to the Permanent Secretary, Federal Ministry of Mines and Steel Development through my Audit Inspection Report Ref. No. MP.52.G/61 dated 21st March, 2011 and MP.52.G/64 dated 19th March, 2012. His response is still being awaited.

FEDERAL MINISTRY OF TRANSPORT

5.38 The audit examination of the books and accounting records maintained at the Federal Ministry of Transport, Abuja, revealed that:-

(a) Withholding Tax and VAT deductions from Capital and Overhead supplies between January and December, 2011 totalling ₦117,352,007.01 (One hundred and seventeen million, three hundred and fifty two thousand, seven naira, one kobo) were yet to be remitted to the relevant authority (FIRS) as at the time of writing this report, contrary to Financial Regulation 235 which requires that "deductions for Withholding Tax, VAT and PAYE shall be remitted to Federal Inland Revenue Service at the same time the payee who is the subject of the deduction is paid".

The total amount of ₦117,352,007.01 (One hundred and seventeen million, three hundred and fifty two thousand seven naira, one kobo) should be paid to the Federal Inland Revenue Service without further delay and evidence forwarded for audit verification.

(b) Several transactions totalling ₦10,743,316.15 (Ten million, seven hundred and forty three thousand, three hundred and sixteen naira, fifteen kobo) were made in the mandate statement and paid in the bank between March and August, 2011 for which no corresponding payment vouchers could be traced, up till the time of writing this report. Payments without payment vouchers is contrary to the provision of Financial Regulation 601, 602 and 603 (ii) which stipulates that all payment entries in the cash book must be vouched and separate vouchers shall be raised for separate sub-heads. In the absence of payment vouchers for the disbursement of the money, I cannot certify that the funds were utilized in the public interest.

The total sum of ₦10,743,316.15 (Ten million, seven hundred and forty three thousand, three hundred and sixteen naira, fifteen kobo) should be recovered from the officers and contractors, forwarding recovery particulars for verification.

(c) In the audit of the accounts and records of the Ministry, it was observed that the sum of ₦10,245,511.34 (Ten million, two hundred and forty-five thousand, five hundred and eleven naira, thirty four kobo) were posted as debit in the Bank not in the Cash book as at December, 2011. It was not possible to determine the nature of the transaction as there were no supporting records made available on demand to support the debit.

The Accounting officer did not explain what the above sums were paid for; hence they will not be accepted as legitimate charge against public funds and should be recovered from the payees.

(d) An auction of certain unserviceable items of the Ministry was carried out on 21st February, 2011 by a licensed auctioneer. A close scrutiny of the documents produced revealed the following lapses:

(i) The auctions were conducted without the presence of Auditors.

(ii) There was no transparency in the exercise as the comprehensive list of items sold were not displayed and made available to the Federal Auditors.

(iii) The proceeds realized from the sales totalling ₦894,000.00 (Eight hundred and ninety four thousand naira) had not been remitted to government account up till the time of this report in May, 2012.

(iv) Although the auctioneer had been paid his 10% Commission on the above sum, the balance of ₦805,000.00 (Eight hundred and five thousand naira) had not been paid to Treasury up till the time of writing this report, contrary to Financial Regulation 236 on prompt payment of revenue generated to Treasury.

In view of this, the balance of the proceeds realized from the sales totalling ₦805,000.00 (Eight hundred and five thousand naira) should be paid to Treasury and evidence of payment forwarded for audit verification.

(v) The Head of Finance and Account should be held responsible in line with 2009 Financial Regulation 2620 for negligence.

(e) A total sum of ₦5,076,000.00 (Five million, seventy six thousand naira) was paid to 8 (eight) staff of the Ministry as sitting allowances, contrary to extant regulation. The payment of sitting allowances can only be acceptable if the staff concerned are not staff of the Ministry or are working on ad-hoc basis or special assignment. However, there is no evidence that those concerned were working on any special assignment to deserve payment of sitting allowances.

The response of the Permanent Secretary, Federal Ministry of Transport to all the issues which were communicated through my letter dated 15th May, 2012 and referenced OAuGF/AIR/FMTR/VOL.I/1, is still being expected.

NATIONAL SPORTS COMMISSION

5.39 At National Sports Commission, Abuja, it was observed that:

(a) Twenty (20) payment vouchers valued at ₦82,109,440.48 (Eighty-two million, one hundred and nine thousand, four hundred and forty naira, forty-eight kobo) were intentionally hidden and not presented for audit examination despite repeated demands for them. This practice violates my constitutional authority (Section 85 (2) of

the 1999 Constitution of the Federal Republic of Nigeria) and contravenes Financial Regulation 110 provided for my free access to books of account and other documents. In the absence of these payment vouchers, I cannot accept the payments on them as legitimate charges against public funds.

(b) The sum of ₦592,989,289.00 (Five hundred and ninety-two million, nine hundred and eighty-nine thousand, two hundred and eighty-nine naira) cash/non personal advances granted to various officers to execute some jobs and services during the year were not accounted for. The advances were yet to be retired as at the time of writing this report in and all efforts towards getting the various staff to account for the funds proved abortive as memos written to them were not responded to.

In view of the above therefore, the unretired advances totalling ₦592,989,289.00 (Five hundred and ninety-two million, nine hundred and eighty-nine thousand, two hundred and eighty-nine naira) could not be accepted as legitimate charges against public funds.

Therefore, the sum of ₦592,989,289.00 (Five hundred and ninety-two million, nine hundred and eighty-nine thousand, two hundred and eighty-nine naira) should be recovered from the various officers.

(c) A total sum of ₦7,109,600.00 (seven million, one hundred and nine thousand, six hundred naira) was paid to two members of staff on 2nd June, 2011 to enable them organize grass root coaching seminar and roundtable conference. It was however observed that the payments were made before payment vouchers were raised on 3rd June, 2011. This is contrary to Financial Regulation 601 which states that "All payment entries in Cash book/Account shall be vouched for on one of the prescribed treasury forms", it further stated that "under no circumstances shall a cheque be raised or cash paid for service for which a voucher has not been raised".

(d) Contracts for the construction of Grand Stand, Mini Sports Center and Zonal Offices at 4 (four) different locations were awarded to 4 (four) contractors at a total cost of ₦287,587,364.72 (Two hundred and eighty-seven million, five hundred and eighty-seven thousand, three hundred and sixty-four naira, seventy-to kobo).

Physical survey of the project at the various locations revealed the following:-

(i) ***Construction of Grand Stand At Nafada, Gombe:***

This contract was awarded to a company at a total cost of ₦170,111,168.42 (One hundred and seventy million, one hundred and eleven thousand, one hundred and sixty-eight naira, forty-two kobo).

As at the time of audit inspection on 6th February, 2012, ₦25,573,372.00 (Twenty-five million, five hundred and seventy-three thousand, three hundred and seventy-two naira) had been paid but no job was done on site.

(ii) ***Construction of Mini Sports Center At Bomadi LGA, Delta State:***

The construction of Mini Sport Center at Bomadi LGA, Delta State was awarded to a company on 8th October, 2011 at a total cost of ₦43,687,905.45 (Forty-three million, six hundred and eighty-seven thousand, nine hundred and five naira, forty-five kobo). As at the time of audit inspection on 17th April, 2012, ₦6,553,185.81 (Six million, five hundred and fifty-three thousand, one hundred and eighty-five naira, eighty-one kobo) had been paid with no job carried out on site.

(iii) ***Construction of Zonal Office, Damaturu, Yobe State:***

The construction of Zonal Office, Damaturu, Yobe State, was awarded to a contractor at a cost of ₦32,420,500.50 (Thirty-two million, four hundred and twenty thousand, five hundred naira, fifty kobo). As at the time of audit inspection on 10th November, 2011, ₦4,863,075.07 (Four million, eight hundred and sixty-three thousand, seventy-five naira, seven kobo) had been paid while no job was carried out on site.

(iv) ***Construction of Mini sports Center at Kuta, Shiroro LGA, Niger State:***

The construction was awarded to a company at a contract sum of ₦41,367,789.75 (Forty-one million, three hundred and sixty-seven thousand, seven hundred and eighty-nine naira, seventy-five kobo). As at the time of audit inspection on 10th November, 2011, the sum of ₦6,000,000.00 (Six million naira) had been paid with nothing to show for it.

In view of these findings, it is expected that:

(1) The total sum of ₦42,989,632.88 (Forty-two million, nine hundred and eighty nine thousand, six hundred and thirty two naira, eighty eight kobo) paid to the 4 (four) contractors for work not done should be recovered from them as individually indicated above.

(2) The 4 (four) contractors should be blacklisted for non-performance.

(i3 The officer responsible for these payments without performance should be sanctioned.

(e) The total revenue generated from sporting activities was ₦13,936,150.00 (Thirteen million, nine hundred and thirty six thousand, one hundred and fifty naira) as against ₦21,588,750.00 (Twenty-one million, five hundred and eighty-eight thousand, seven hundred and fifty naira) in the year 2010. This is worrisome, looking at the number of sporting facilities spread across the country.

The Commission has been advised that:-

(i) Revenue targets should be set for each year and for each revenue unit.

(ii) Aggressive revenue drive and monitoring should be embarked upon.

The Accounting officer did not respond to my audit observations and has therefore violated Financial Regulation No. 3101 which demands satisfactory explanation to audit queries within the stipulated time or be sanctioned.

STATE HOUSE

5.40 At the State House, Abuja, it was observed that:-

(a) In its commitment to the attainment of the Millennium Development Goals (MDGs), the Federal Government in its 2008 Appropriation, made provision for the sum of ₦25.3 billion naira (Twenty five billion, three hundred million) from the Paris club Debt Relief Gains (DRGs) funds for the execution of a large number of projects in health, Education and Water Sectors in over 4,000 locations nationwide including consultancy services. The SSAP-MDGs designed a framework for its implementation, referred to as "Quick-Wins MDGs Projects.

These projects were to use the prototype designs and standards of the Federal Government in the related sectors to ensure policy cohesion and compliance, and were designed to promote the active and visible presence of the Federal Government in the States and FCT, stimulate economic activity and contribute towards Nigeria's attainment of the MDGs. The projects were expected to be completed at or before the end of the 2008 fiscal year.

Project types and locations were chosen in consultation with members of the National Assembly through the Senate Ad-hoc Committee and the House Ad-hoc Committee on "Quick-Wins MDGs" Projects. Due cognizance was said to have been taken of the on-going Conditional Grant Scheme (CGS) projects in the States to avoid duplication of projects. The over 2,000 (two thousand) projects were spread nationwide to Senatorial District and Federal Constituencies. A National Management Consultant, was engaged for the Quick Wins for ₦367,385,790.15 (Three hundred and sixty seven million, three hundred and eighty five thousand, seven hundred and ninety naira, fifteen kobo) with primary responsibility for the design, planning, supervision/administration of the programme/project, and 43 (forty-three) States Management Consultants for a total of ₦1,616,265,069.15 (One billion, six hundred and sixteen million, two hundred and sixty five thousand, sixty nine naira, fifteen kobo) whose responsibility bothers on supervision of these projects.

The projects executed were in the Health, Education and Water Sectors all totaling 24,049,190,556.70 (twenty four billion, forty-nine million, one hundred and ninety thousand, five hundred and fifty six naira, seventy kobo).

To simplify implementation and allow the selection of relevant experts/specialists, the sectors intervention was divided into lots. About 2,596 (Two thousand, five hundred and ninety six) jobs for 6,498 (Six thousand, four hundred and ninety eight) locations in the 36 States and FCT were given out in the first instance in December, 2008. Actual execution did not begin until 2009 due to some unforeseen challenges according to the MGDs office. These projects which involved a series of

interventions in disadvantaged communities in the country, in addition to promoting the active and visible presence of the Federal Government in every State and FCT, also provided improved access to social services, and stimulate economic activities and economic status of such communities.

The projects were sited in every Constituency and Senatorial District as sponsored by the respective Senators and Honourable members representing such communities, and in each, involved intervention in education, health and water sectors.

Consultants and Civil Society Organizations (CSOs) were engaged to supervise and monitor execution of these projects/programmes in a transparent manner, to ensure that resources voted for MDGs projects are fully channeled to the purposes intended, and identify leakages, diversions and bottle necks.

The audit team was able to visit some States to verify some of the completed projects to ascertain their completion and value for money, with the following findings:-

(i) LOT 1: Building construction - About 94% completion
(ii) LOT 2: Medical Equipment supply – About 9% completion
(iii) LOT3: Medical Drugs supply - About 96% completion
(iv) LOT 4: Educational Furniture and Books About 95% completion
(v) LOT 5: Teaching Aids About 95% completion
(vi) LOT 6: Borehole Construction About 95% completion

Many of the completed projects have been handed over to the beneficiary communities after commissioning by the National Assembly by member (Senators/Members of House of Representatives) who sponsored the projects. Many of these projects are in remote locations where government presence has never been felt/experienced.

One observed lapse was awarding contracts for construction and supplies together, resulting in supplies being executed before even commencing some construction works. Hence school furniture/books, drugs/medical equipment; computers/accessories were supplied before completion of classroom blocks, primary health centres and libraries/computer centres. Renting of warehouses in the six-geo-political zones to store these supplies, though at extra cost to the MDGs Office, did not help matters, as supplies were either kept with Community Heads (in mud huts in some cases) or Assembly members sponsoring the project, in very awkward and untidy environment. Even those housed at the warehouses were not better either, as they were kept on bare floor, no racks/pellets, no refrigerators for drugs and sensitive supplies etc. Most of these have expired and damaged at the time of visit.

Many completed projects, especially Primary Health Centres and Boreholes were under lock and key, yet to be put to use because the Assembly member

sponsoring them have not found it convenient to “commission” and hand over, while items supplied waste away either in warehouse or other premises. Projects were sited for political consideration not necessarily in areas of need as exemplified by the construction of a new Primary Health Centre within the premises of an existing one in Akwa Ibom State.

Many of the hand-pump boreholes drilled in Sokoto and Kebbi States were beginning to malfunction from low yield or outright dry up. Reasons adduced to this are the depth of the water level which is said to be beyond what hand pumps can effectively/easily pump. Hand-pump boreholes should have a maximum depth of 40 metres, infact 50 metres depth is specified by hand-pump manufacturers, but it is said that water can only be gotten in most Northern States at between 60 and 100 metres depth hence motorized boreholes are most appropriate.

In the light of these observations, it is recommended that contracts for supplies of drugs, books, furniture etc, should henceforth be awarded midway into the completion of construction works of classrooms blocks and Primary Health Centres, to avoid incidence of warehousing these supplies at extra cost to Government, and wastages resulting from expired and damaged drugs/supplies.

Also, completed projects still under lock and key and not put to use because Assembly Members sponsoring these have not found it convenient to commission and hand them over, should be handed over to the end user communities without further delay.

This will minimize wastage of the projects and items/furniture supplied to them, either in the warehouses or in the project sites, and hence meet the objectives for which these projects were initiated.

The hand pump boreholes should be replaced with motorized boreholes, that can last, stand the test of time, and serve the communities better.

Project performance in the (9) nine Niger Delta States had been very poor due largely to unattractive cost of the contracts occasioned by grave environmental, community and security challenges hence high rate of project abandonment, though this has been reviewed subsequently. This and many other challenges have led to the shifting of completion dates and extension of Project consultants’ period about four (4) times since 2008 with extra costs to Government. Also, payments delays for certified certificates of job completion are common place and had eroded contractor’s confidence. The large number of contracts and locations involved in the exercise, the introduction of e-payment system and the very challenging environmental conditions the contractors had to contend with, were also major issues.

The above challenges/constraints cannot be said to be enough reasons for failure to complete these projects awarded in 2008, almost four years after. These projects, a three (3) room block, a primary health centre or borehole, ordinarily should

not take more than eight (8) weeks to complete. This is certainly unacceptable and should be explained.

One disturbing observation is the number of contracts terminated for non-performance after contractors have collected various sums for these contracts, and amount owed by the contractors yet to be recovered. 160 (One hundred and sixty) contracts were said to be abandoned/terminated with amounts totalling ₦198,550,306.41 (One hundred and ninety-eight million, five hundred and fifty thousand, three hundred and six naira, forty-one kobo) owed by these contractors, yet to be recovered.

Lot 1: ***Building Construction*** – 61 (sixth one) abandoned contracts totalling ₦74,280,308.19 (Seventy-four million, two hundred and eighty thousand, three hundred and eight naira, nineteen kobo)

Lot 2: Medical Equipment Supply – 10 (ten) abandoned contracts totalling ₦7,884,000.00 (Seven million, eight hundred and eighty-four thousand naira)

Lot 3: ***Medical Drug Supply:*** - 12 (Twelve) abandoned contracts totalling ₦5,771,400.00 (Five million, seven hundred and seventy-one thousand four hundred naira).

Lot 4 & 5: ***Educational Furniture***, Books and Teaching Aids: – 19 (Nineteen) abandoned contracts totaling ₦24,188,393.96 (Twenty-four million, one hundred and eighty-eight thousand, three hundred and ninety-three naira, ninety-six kobo)

Lot 6: ***Borehole Construction:*** – 58 (Fifty-eight) abandoned contracts totalling ₦86,426,204.26 (Eighty-six million, four hundred and twenty-six thousand, two hundred and four naira, twenty-six kobo).

Efforts should be made to recover these advance payments from the contractors and recovery particulars produced for audit verification.

(b) Contract for the rehabilitation/extension of State House Medical Centre was awarded to a company for ₦517,893,792.92 (Five hundred and seventeen million, eight hundred and ninety-three thousand, seven hundred and ninety-two naira, ninety-two kobo) as per letter of award Ref. SH/P/0038/S.8/11 of 17th November, 2008, with 28 (twenty-eight) weeks completion period from date of site handover.

This project started in 2007 with the preparation of architectural and other services, drawings, while in 2008, the Chief Physician to the President (CPP) requested some more modifications to the design which included the following:-

(i) Conversion of the right wing of the ground floor of the ward extension to Consulting clinics.

(ii) Conversion of the left wing of the ground floor of the ward extension to Dialysis Unit.

(iii) Introduction of a lift to the Ophthalmology Section and increase of the number of lifts in the ward extension from one to two.

(iv) Improvement of the Theatre Area.

(v) Extension of the Laboratory space, and

(vi) Introduction of an access link way from the existing wards and theatre to the ward extension.

It was based on these modifications that the job was awarded in November, 2008 to the company for ₦517,893,792.92 (Five hundred and seventeen million, eight hundred and ninety-three thousand, seven hundred and ninety-two naira, ninety-two kobo). Site hand over was on 4th December, 2008 for commencement of work within three weeks.

Total payment to the contractor as at December, 2011 was ₦457,297,260.80 (Four hundred and fifty seven million, two hundred and ninety seven thousand, two hundred and sixty naira, eighty kobo) in the following order.

		₦
2/12/2008	Certificate 1	77,684,068.43
30/12/2008	Certificate 2 & 3	153,333,760.17
9/9/2009	Certificate 4	25,506,692.65
19/11/2009	Certificate 6	82,006,738.83
8/3/2010	Certificate 7	50,111,825.55
14/10/2010	Certificate 8	24,133,118.22
3/5/2011	Certificate 9	29,680,271.22
1/12/2011	Certificate 10	14,780,785.23
		₦457,297,260.80

The audit team visited the project in December, 2011 and made the following observations.

(i) ***OPHTHALMOLOGY BLOCK EXTENSION***

This is a 3 (three) level block attached to and with a link to the existing Ophthalmology Block on the ground floor, and contains space for Ophthalmic Laboratory, Refraction, Treatment, Conference room and Offices with a lift installed.

- ► Structural framework and roof have been completed.
- ► All block work and plastering completed.
- ► Floor and wall filling completed
- ► Aluminum windows/burglars installed
- ► Internal electrical conduits, piping completed, panels installed with air-conditioning pipe works etc.

Outstanding works are mainly plumbing, electrical installation and painting/decoration.

(ii) ***NEW WARD EXTENSION:***

This is a detached building on three levels and is linked to the existing ward building by a covered link bridge across the driveway leading to the fuel dump. Each floor consists of two wings on either side of the Central core which contains the access ramp, main stair case and two numbers bed lifts, one of which is installed. The ground floor is designed as a Dialysis unit on the left wing and Consulting clinics on the right; while the two upper floors are male and female wards, and the second floor designated as pediatric ward.

- ► Structural works and roof have been completed,
- ► All block work and plastering completed,
- ► Floor and wall filling completed,
- ► Internal electrical conduits piping, air-conditioner pipe work, and
- ► Air-conditions being installed,
- ► Suspended ceiling installed,
- ► Lift installation and construction of external storm water drains in progress.

Outstanding works are mainly completion of plumbing/electrical works which were said to be additional to the original scope. Also the installation of Medical Air and Oxygen pipeline which is said to be crucial to the functioning of the ward but not included in the original contract. These outstanding works should be completed without further delay to enable the New Block Extension be put to beneficial use. This will greatly reduce the congestion being experienced in the Medical Centre.

(iii) ***THE CRECHE:***

This is a bungalow located within the residential quarters of the Medical Centre with 4 (four) large rooms, two of which are classrooms while the other two are play area and cot-section. Another large space is for nursery while there is storage space, lounge, kitchen and pantry. This building is practically completed. But the State House Medical Centre requested for conversion of half of it to residential accommodation for her interns and Youth Corpers. It was said that the procurement process for this conversion is awaiting Tenders Board approval.

(iv) ***DENTAL WING EXTENSION:***

This comprises an extension to the Medical Centre Main Clinic block from the Dental Unit end by a structure on three (3) levels. It provides an extension to the Dental Unit on ground floor and an additional theatre on the first floor, while providing some offices on the second floor. Modifications carried out include introduction of a lift and conversion of the second floor offices to yet another floor of theatre, on request by the end-users. The building has been roofed, substantially plastered internally and externally. Much work still needs to be done as work done so far is about 50%. However, investigations revealed that:-

(i) This job was awarded in November 2008 with 28 weeks (7 months) completion period with effect from December, 2008 when the contractor moved to site, that is about August, 2009. But as at the time of visit in December, 2011, three years after, this project is yet to be completed and handed over for use.

(ii) Some of the challenges complained about include alterations to structures and locations of the buildings and additional requirements midway into the execution. Another complaint was low level of compliance by the contractor with contractual standard, expectations of site prolonged delay in workmanship and supervision.

(iii) These are not enough excuses for three-year time over-run on this project, which ordinarily should have been completed in 28 (twenty-eight) weeks; when one considers that there have been steady payments of certificates due. Also, the outstanding balance of ₦60,596,532.12 (Sixty million, five hundred and ninety six thousand, five hundred and thirty two naira, twelve kobo) including retention, cannot complete the remaining works to be done especially the Dental Wing Extension which is just about 50% completed. This may lead to asking for variation, an extra cost to Government, due to poor handling of the entire project by the State House. This delayed completion has almost defeated the objective of the project to provide more facilities for better health accessibility for State House staff and stakeholders.

The reasons for non-completion of this project almost three and half years after award and efforts being made to complete it and put to use should be communicated to me. The Accounting Officer has been informed of the irregularities through my Audit Inspection Report reference OAuGF/SH/AIR/VOL.2/04 dated 25th April, 2012 and he is yet to respond to them, contrary to the provisions of Financial Regulations 3101 which requires prompt reply to audit queries within the required time or be sanctioned.

(c) The sum of (₦30,000,000.00) Thirty million naira was paid to the Office of The Special Adviser to the President on Performance Monitoring vide payment voucher No. 8022 SHA/OC/089/2011 “to enable him meet the initial costs of running his Office”. The breakdown of the initial cost was not produced and no evidence of this expenditure was tendered for examination despite repeated demands. This cast doubt on the authenticity of the transaction. The supporting documents for this expenditure should be produced, otherwise the sum of (₦30,000,000.00) Thirty million Naira should be recovered from the officer forwarding recovery particulars for verification.

(d). Two payments were made to two hotels in Lagos vide payment vouchers No. 6123 (SHA/OC/44/2011) OF 20/08/11 for (₦10,000,000.00) Ten million naira and 8/24/ (SHA/OC/443/2011) of same date for (₦15,000,000.00) Fifteen million naira for accommodation of government guests for inaugural dinner for corporate Nigeria and

Youths forum. Detailed statements supported by appropriate bill and receipts covering the payments were not submitted for audit examination. In the circumstance, I cannot allow these claims made as legitimate charges against public funds. It should therefore be necessary to produce the relevant bills and receipts with which to authenticate the transactions otherwise, the sums should be recovered forwarding recovery particulars for audit verification.

(e) The HIV Committee Co-coordinator, State House Medical Centre, was paid a sum of (₦629,000.00) Six hundred and twenty nine thousand naira vide payment voucher No. 8278 (SHA/Adv/743/2011) of 16/12/2011 for funding the World Aids Day 2011". In an application for "Funding World AIDS Day 2011"to the Permanent Secretary through the CPP and CMAC ON 21/11/11, the Officer put the cost at (₦629,000.00) Six hundred and twenty nine thousand naira and this was approved. No evidence to show how the sum of (₦629,000.00) Six hundred and twenty Nine thousand naira was arrived at, as there was neither brochure nor evidence of declaration of the World AIDS Day attached to the application. I cannot, therefore, accept the sum of (₦629,000.00) six hundred and twenty nine thousand naira as a legitimate charge against public fund.

The supporting documents should be produced otherwise; the sum of (₦629,000.00) Six hundred and twenty nine thousand naira so spent should be recovered from the officer, forwarding recovery particulars for verification.

(f) Payments made by the State House to some organizations for goods/services purportedly supplied/rendered, and other sundry purposes were not receipted as required.

These include:

(i) The sum of (₦8,972,152.60) Eight million, nine hundred and seventy two thousand, one hundred and fifty two naira, sixty Kobo paid to Power Holding company of Nigeria Ltd (PHCN) for the Presidential Villa for August 2011 at the Garki Business Unit. No receipt from PHCN was seen despite repeated demands.

(ii) Payment of (₦500,000.00) Five hundred thousand naira to the Federal Road Safety Commission (FRSC) on payment voucher No. 8089 (SHA/OC/408/2011 of 13/05/2011 for production of 50 pairs of SH Plate Numbers @ ₦10,000 a pair.

- No receipt from FRSC acknowledged the payment.
- No evidence of receipt of plate numbers from FRSC, such as SRV etc.

Evidence of payment of the sums of (₦8,972,152.60) Eight million, nine hundred and seventy two thousand, one hundred and fifty two Naira, sixty kobo and (₦500,000.00) Five hundred thousand naira to Power Holding Company of Nigeria Plc

and Federal Road Safety Commission respectively should be produced for verification or recover the money from the payees and forward the recovery particulars for verification.

(g) Cases of State House vehicles involved in accidents were not reported and dealt with in accordance with extant rules and regulations as exemplified in the following:

(i) Motor vehicle with registration number SH1078 which was involved in an accident while traveling on official journey to Kano on 30/03/2011 on which (₦160,000.00) one hundred and sixty thousand naira was spent for lifting and transportation of the motor vehicle from Kano to Abuja vide payment voucher No. 8074 of 7th July 2011, for (₦160,000.00) one hundred and sixty thousand naira advanced to Senior Works Superintendent and

(ii) Motor vehicle with registration number SH 506 (Coaster Bus) which was involved in an accident at Potiskum – Bauchi expressway, Potiskum, Yobe State on 01/03/2011, on which (₦450,000.00) four hundred and fifty thousand was spent vide payment voucher 8034 of 01/08/11 paid to an officer for towing the vehicle to Abuja.

In view of these findings, the two motor vehicles mentioned above and other ones accidented during the year under review should be reported formally, in accordance with extant rules and regulations.

The above observations have been brought to the attention of the Accounting Officer and no response has been received thus violating Financial Regulations 3101 which requires Accounting Officers to reply promptly to all queries addressed to them by the Auditor-General or be sanctioned accordingly.

(h) The State House operates fuel dumps for fueling its official vehicles, and has an understanding with some major oil marketers for supply of fuels to this Dump,. Draw down accounts are maintained with the oil marketers to which regular deposits are made. During the audit of the fuel dump accounts and records, the following observations were made:

(i) A deposit of (₦30 million) thirty million naira paid to an Oil company vide payment voucher No. 8029 (SHA/OC/819/2011) of 02/08/11 being replenishment of State House drawdown account for produce supplies was not receipted. Only a bill with credit balance of (₦2,573,631.00) Two million five hundred and seventy three thousand, six hundred and thirty one naira as at 11/07/11 was attached to the request for replenishment.

(iii) Similarly, another deposit of (₦20 million) twenty million naira paid to the company vide payment voucher No. 8024 (SHA/OC/1181/2011) for Replenishment of State House drawdown account was not receipted. Only a bill with debit balance of ₦5.772,369.00 (Five million, seven hundred and

seventy-two thousand three hundred and sixty-nine naira) as at 06/10/2011 was attached to the request for replenishment. This approach is prone to fraud and lacks transparency. The comprehensive accounts and records of the Dump for year 2011 should be made available for examination.

All the issues raised were communicated to the Permanent Secretary through my Audit Inspection Report Ref. No. OAuGF/SH/AIR/VOL.2/04 dated 25th April, 2012. However, his response is still being awaited as at the time of compiling this Report in September, 2012. He has therefore violated Financial Regulation 3101 which requires Accounting Officers to reply promptly to all queries addressed to them by the Auditor-General or be sanctioned.

FEDERAL MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT

5.41 At Federal Ministry of Women Affairs and Social Development, it was observed that:

(a) The Federal Executive Council at its 27th meeting on 18th August, 2010 approved the award of contract for the direct procurement of 63 Peugeot Expert Teepee G Ambulances to PAN Ltd. at a total cost of ₦458,419,500.00 (Four hundred and fifty eight million, four hundred and nineteen thousand, five hundred naira). Payment for the Ambulances was in (3) three tranches on 3 (three) different payment vouchers all dated 31st December, 2010 with the sum of ₦233,959,869.66 (Two hundred and thirty three million, nine hundred and fifty-nine thousand, eight hundred and sixty nine naira, sixty six kobo) ₦210,526,315.79 (Two hundred and ten million, five hundred and twenty-six thousand, three hundred and fifteen naira, seventy nine kobo) and ₦13,933,314.55 (Thirteen million, nine hundred and thirty three thousand, three hundred and fourteen naira, fifty five kobo) respectively.

The Ambulances were meant to be distributed to 20 designated States and the Federal Capital Territory (FCT) under the intervention programme on reduction of maternal mortality to meet the Millennium Development Goals (MDGs) especially Goal No. 5 (five).

Audit verification of the execution of the contract revealed the following:-

(i) The Stores Issue Vouchers examined showed that 3 Ambulances were released to each state and FCT on 22nd March, 2011. However, physical audit verification revealed that while the Stores Issued Voucher showed 3 Ambulances per state, only 2 (two) were physically released and delivered to the 21 (twenty one) locations between March 2011 and up till the time of verification in May, 2012.

(ii) The location of the 21 outstanding Ambulances could not be determined as all efforts made to physically verify their location and distribution proved abortive.

(iii) In view of the inability of the Ministry to produce the 21 (twenty-one) vehicles which cost ₦152,806,500.00 (One hundred and fifty two million, eight hundred and six thousand five hundred naira) for audit physical verification, the expenditure of the sum cannot be justified.

(v) The non delivery of the vehicles to the affected states has defeated the primary objective for which the Federal Executive Council approved the award of the contract.

In view of the above anomalies, it is expected that the amount of ₦152,806,500.00 (One hundred and fifty two million, eight hundred and six thousand five hundred naira), being the cost of 21 (twenty-one) vehicles not delivered be recovered from the officers that are responsible for the non-delivery of the vehicles to the States, including those who signed to have collected three (3) vehicles while in reality they collected only two (2) vehicles.

(b) One (1) 45 KVA MIKANO Sound Proof Generator purchased in 2009 for the sum of ₦4,650,000.00 (Four million, six hundred and fifty thousand naira) and issued to Braille Press, Calabar in October, 2009 was reported stolen on 2nd June 2011. The circumstances under which such a heavy equipment was stolen were not disclosed.

A fact-finding Committee set up in August, 2011 made up of two Directors and two Assistant Directors which visited Calabar to determine the circumstances of the loss is yet to submit a report to management as at the time of audit in May, 2012. As a result of this lapse, the Ministry should produce Police Report; Report of Investigation Panel, constituted to investigate the circumstances surrounding the loss, complete Treasury Form 146 and formally report the loss of the asset to my Office, the Accountant-General of the Federation's Office and to the Federal Civil Service Commission.

(c) A payment voucher dated 9th September 2011 for a total sum of ₦576,400.00 (Five hundred and seventy-six thousand, four hundred naira) was raised and paid in favour of a staff as Duty Tour allowances for four officers of the Ministry for a fact finding Committee of four to visit Calabar to investigate theft of 45 KVA MIKKANO Generator.

Audit findings in respect of this transaction revealed the following:-

(i) Out of the four officers slated for the fact finding visit, three have denied knowledge of any visit to Calabar despite the air tickets bearing their names.

(ii) The conclusion is that the fact finding Committee of four never embarked on any visit to Calabar as claimed.

(iii) The purportedly used air ticket attached as evidence for retirement constituted fraudulent intent on the part of those concerned.

Since there was no journey embarked on by this so called fact finding Committee, the sum of ₦576,400.00 (Five hundred and seventy-six thousand, four hundred naira) is not a legitimate charge on government funds and should be recovered from the beneficiaries with recovery particulars forwarded for my verification, while those involved should be appropriately disciplined in accordance with the Public Service Rules.

The Accounting Officer did not reply to my observation and has thus violated Financial Regulations No. 3101 which requires Accounting officers to reply promptly to all queries addressed to them by the Auditor-General or be sanctioned accordingly.

BUDGET OFFICE OF THE FEDERATION

5.42 At the Budget Office of the Federation, Abuja, it was observed that:-

(a) During a recent audit examination of the Advances Ledges maintained in the Office Headquarters, Abuja, it was observed that cash advances totalling thirty two million, seven hundred and six thousand, two hundred and ninety naira, fifty kobo) ₦32,706,290.50 were granted to various officers of the Office between February, 2009 to December, 2012 to perform various official duties. As at the time of this audit in July 2012, the advances were yet to be retired.

Some officers were granted multiple advances contrary to 2009 Financial Regulation 1011 (i) which states that “Special imprest (cash advance) shall be retired immediately the reason for which they were issued ceased to exist.

The Permanent Secretary was asked to ensure the immediate retirement or recovery of all the outstanding advances and forward relevant details for my verification. His response is still being awaited.

(b) A payment voucher No. BD/OC/1038/11 of 23rd March, 2011 in the sum of seven million naira (₦7,000,000.00) was raised to pay two officers of the National Assembly to produce one thousand (1,000) copies of the 2012 Budget. Such expenditure was made by providing cash without Treasury book 6 receipt issued by National Assembly and the Authority to Incur Expenditure to National Assembly would be classified as improper expenditure.

The Director-General should produce Treasury Book 6 receipt for the cash payment and Store Receipt Voucher to confirm that the one thousand (1,000) copies of 2012 Budget procurements were made, otherwise it would be regarded as improper expenditure of government funds, which should be recovered from the officers.

The Director-General has been informed of this development in my letter reference OAuGF/SAD.II/BD/1/07 dated 25th July 2012. His response is being awaited.

OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION

5.43 *FEDERAL PAY OFFICE, ILORIN*

During an audit inspection of the Federal Pay Office, Ilorin in May 2011, it was observed that Government did not derive value for the sum of ₦59,073,673.07 (Fifty-nine million, seventy-three thousand, six hundred and seventy-three naira, seven kobo) expended on the contract for the building of Office Accommodation for the Federal Pay Office, Ilorin which was commissioned in June, 2010.

Physical inspection of the building revealed the following defects:-

(i) Cracks on walls of the building due to structural defects.

(ii) The power house built cannot contain the standby generator. Hence the generator was not installed at the time of commissioning in June, 2010, and had not been installed as at the time of audit in May 2011.

(iii) The electricity transformer specifically acquired for the building was not connected to National grid by the contractor.

(iv) A local well was provided for the Office building instead of a motorized borehole and pipes to supply water to the building.

(v) Some of the ceilings had collapsed due to poor quality work by the contractor.

(vi) The venial window blind had collapsed thereby exposing the Office to the outsider or possibly burglars.

(vii) Supply and installation of five (5) defective split Air-conditioners instead of 28 split Air-conditioners.

(viii) Failure to install burglary proof in all the 22 rooms in the upper floor of the building.

(ix) Fixing of low quality keys and doors.

(x) Erection of sub-standard perimeter fencing.

(xi) Non provision of drainage system to protect the building from flood and erosion.

(xii) Non provision of fire fighting devices such as fire extinguishers.

(xiii) The premises was not well laid, the entrance road to the building was not constructed.

Two letters written to the Accountant-General of the Federation by the Federal Pay Office, Ilorin Ref. No. KWFPO/560/VOL.2/10 dated 5th November, 2010 and KWFPO/570/VOL.1/2011 dated 19th May, 2011 corroborate audit opinion that Government did not derive value for the money expended on the building.

The contractor should be invited to correct all the defects on the building. He should supply the remaining 23 (twenty-three) split unit air-conditioners or refund their cost. He should also replace the five (5) faulty air-conditioners.

The issues had been communicated to the Permanent Secretary, Federal Ministry of Finance through my Audit Inspection Report Ref. No. MN.49.E/VOL.1V/230 dated 12th October, 2011. His response is being awaited.

FEDERAL MINISTRY OF FOREIGN AFFAIRS

5.44 At the Federal Ministry of Foreign Affairs Headquarters, Abuja, it was observed that:-

(a) Four (4) payment vouchers with various amounts totalling nine million, nine hundred and seventy six thousand, seven hundred and fifty naira (₦9,976,750.00) were raised in favour of staff of the Ministry as Out-of-pocket expenses for hosting of dignitaries and procurement of certain items for office use.

Another nine (9) payment vouchers totaling (₦19,436,079.00) Nineteen million, four hundred and thirty six thousand, seventy-nine naira were raised between April and May, 2011, in favour of nine (9) local contractors as payment for carrying out some works and services for the Ministry.

All the thirteen (13) vouchers did not have necessary supporting documents such as receipts, hotel bills, invoices, delivery notes, Store Receipt Vouchers (SRV), letters of award, contract agreements, etc to authenticate the expenditures and support the payment.

This is contrary to Financial Regulations 603 which states that “All vouchers should contain full particulars of each service such as dates, numbers, distances and routes so as to enable them to be checked without reference to any other documents and will invariably be supported by relevant documents such as Local Purchase Orders (LOP), Invoices, Special Letters of Authority, Time Sheets, etc”.

In view of this, the original of these documents should be produced for audit examination otherwise, the amounts should be recovered from the beneficiaries .

(b) A total sum of two hundred and fifty three million, eighty one thousand, five hundred naira, forty-five kobo (₦253,081,500.45), granted to one hundred and thirty seven (137) officers of the Ministry as personal and cash advances to carry out projects and services, procure stores items, hosting of meetings etc, still remain outstanding and unaccounted for months after the said activities have been carried out.

This is contrary to extant regulations which requires prompt retirement of advance once the activity for which the advance was granted has been carried out and also Financial Regulations 1405 and 1420 which mandates accounting officers to make full recovery of all advances granted promptly.

The Permanent Secretary was requested to ensure the full retirement of all the advances totaling two hundred and fifty-three million, eighty one thousand, five hundred naira, forty five kobo (₦253,081,500.45). His response is still being awaited.

(c) A total sum of two hundred and twelve million, eight thousand, two hundred and thirty seven naira, thirty-five kobo (₦212,008,237.35) was paid to 47 (forty-seven) staff and local contractors of the Ministry before the payment vouchers were raised.

This is contrary to Financial Regulation 601 which stipulates that “All payment entries in the cash book/accounts shall be vouched for…” and “under no circumstances should a cheque be raised or cash paid for services for which a voucher has not been raised”. This implies that the payments were not vouched and therefore not subjected to proper internal checks and control required by extant rules making the payments invalid and unjustifiable. The payments cannot be accepted as valid charges against public funds.

In this vein, the total sum of two hundred and twelve million, eight thousand, two hundred and thirty seven naira, thirty-five kobo (₦212,008,237.35), should be recovered from all the beneficiaries and recovery particulars forwarded for audit verification.

The Permanent Secretary has been communicated of these short-comings and his response is being awaited.

(d) It was also observed that a total sum of ₦81,500,000.00 (eighty-one million, five hundred thousand naira) was paid to a local contractor in respect of a contract for the supply of ten (10) Toyota Hilux 2.5 Litres 4WD/DC Diesel A/C SRC vehicles. The vehicles were logistics support by the Federal Government towards conduct of General and Presidential election in Liberia.

The payment was made in full without raising payment voucher, contrary to Financial Regulations 601 which stipulates that "all payment entries in the account shall be vouched on one of the prescribed forms, under no circumstances shall a cheque be raised or cash paid for services for which a voucher has not been raised".

The payment was not supported by relevant and necessary documents like invoices, contract agreement, letter of award of contract, Store Receipt Voucher, Ministerial Tenders Board approval, and evidence of compliance with Due Process requirements.

The Permanent Secretary has been communicated of these shortcomings through my letters referenced OAuGF/AIR/MFA/VOL.II/1 and OAuGF/AIR/MFA/VOL.II/2 and dated 17th July and 1st August, 2012. His response is being awaited.

OVERSEAS MISSIONS

EMBASSY OF NIGERIA, AMMAN, JORDAN

5.45 At the Embassy of Nigeria, Amman, Jordan, the sum of USD39,073.26 (₦5,900,062.26) was realized as Internally Generated Revenue between December, 2009 and June, 2011. However, as at the time of audit inspection in July, 2011, the Embassy had not remitted the amount to the Federal Government Independent Revenue Account as required by extant regulations.

The practice of holding on to revenue is an infraction of extant regulations and should be discouraged.

I have requested the Permanent Secretary to remit the sum of USD39,073.26 (₦5,900,062.26) to the Federal Government Independent Revenue Account without further delay and forward evidence of remittance for verification. His response is being awaited.

(b) At the Embassy of Nigeria, Amman, Jordan, 11 expenditure sub-heads were over-expended to the tune of ₦42,618,294.43 in the year 2009, 9 expenditure subheads were over-expended to the tune of ₦55,647,105.97 in the year 2010 and as at June, 2011, 10 expenditure subheads were over-expended to the tune of ₦30,855,359.89.

The practice where Nigerian Missions over-expend their allocations with impunity makes nonsense of the principle of appropriation. It is important to note that this act contravenes the provision of extant regulations which stipulates 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 prior approval of the National Assembly.

The Permanent Secretary has been informed of this infraction and his explanation is being awaited.

EMBASSY OF NIGERIA, THE HAGUE, NETHERLANDS

5.46 At the Embassy of Nigeria, The Hague, Netherlands, 28 expenditure sub-heads were over-expended to the tune of ₦147,846,772.95 in the year 2010.

I am deeply worried at the non-adherence to budgetary provisions by most Nigerian Missions. It should be noted that this act contravenes the provision of extant regulations which stipulates that no expenditure on any sub-head of the Recurrent Estimates in excess of the provision in the approved estimates or the Supplementary estimates may be authorized by any officer controlling a vote without the prior approval of the National Assembly. It should also be noted that this practice defeats the real essence of Appropriation.

The Permanent Secretary has been informed of this infraction and his response is being awaited.

EMBASSY OF NIGERIA, BERLIN, GERMANY

5.47 At the Embassy of Nigeria, Berlin, Germany, the Government of Borno State deposited the sum of €315,000.00 (₦55,125,000.00) into the account of the Embassy for the purchase of Hospital Equipment. The amount has been at the Embassy for quite some time without any word from the Government of Borno State, therefore, the Embassy decided to lodge the amount in a fixed deposit account.

The Permanent Secretary has been requested to reach the Government of Borno State with a view to immediately retrieving the sum of €315,000.00 (₦55,125,000.00)

(b) The Embassy has a property in Bonn which was used as the residence of the Ambassador when the Mission was there. Since the relocation of the Mission to Berlin, the property remains unoccupied and is fast deteriorating. Furthermore, the Embassy is incurring huge bills, on an average of €50,000.00 (₦8,750,000.00) annually on utility bills and additional expenses to secure the property.

If the Embassy can not find an alternative use for the property, it should either be disposed off or leased to generate revenue to the Government instead of allowing it to deteriorate and at the same time wastefully expending huge sums on it.

(c) The Embassy of Nigeria, Berlin, Germany, expended the sum of €66.5 million (₦11,637,500,000.00) on rent of accommodation for home based staff in the year 2010. This amount is rather on the high side and in view of the economic reality the Nation is facing, this trend can not be sustained.

In view of this, Government should explore the outright purchase of properties. Alternatively, mortgage should be considered subject to availability of funds. This will put an end to the annual expenditure of this huge amount of €66.5 million (₦11,637,500,000.00) on rent of residential accommodation.

(d) In the year 2010, the Embassy over-expended to the tune of ₦553,198,719.37 on 17 subheads.

The practice where Missions over-expend their allocations with impunity should be frowned at. It should be noted that this action is a contravention of the provision of financial regulations which stipulates 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 prior approval of the National Assembly.

The Permanent Secretary has been adequately informed and his response is being awaited.

EMBASSY OF NIGERIA, KUWAIT CITY, KUWAIT

5.48 At the Embassy of Nigeria, Kuwait City, Kuwait, the sum of KD5,062,350 was realized as Internally Generated Revenue between April, 2010 and June, 2011. However, as at the time of audit inspection in July, 2011, the Embassy had not remitted the amount to the Federal Government Independent Revenue Account.

The practice of holding on to revenue is an infraction of extant regulations.

I have requested the Permanent Secretary in my letter Ref. SMEA/728/T/3 dated 31st August, 2011 to remit the sum of KD5,062,350 to the Federal Government Independent Revenue Account and evidence of remittance forwarded for verification.

(b) The Embassy over-expended the sums of ₦73,120,018.75 on 15 subheads in 2010 and ₦2,476,075.55 on 3 subheads from January to June, 2011.

It should be noted that this action is a contravention of Financial Regulation which stipulates that no expenditure on any subhead 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 prior approval of the National Assembly.

(c) The Consular Officer's Account at the Embassy of Nigeria, Kuwait city, Kuwait could not be audited due to the refusal of the Consular Officer to open the books of account.

The refusal to open the books of account by the Consular Officer was premised on a Circular titled "Opening of dedicated accounts MEA (Research) Library account" Ref. ODFA/ABJ/2421/T/135 dated 25/10/2010 which categorically instructed the

Missions not to subject this account to the scrutiny of the Office of the Auditor-General for the Federation.

It should be noted that the provision of Section 85(2) of the Constitution of the Federal Republic of Nigeria, 1999 is very clear. This section 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 report to the National Assembly". The accounts maintained by the Consular Officer at Kuwait are not different from other accounts mentioned in this section of the Constitution and therefore, denying the Office of the Auditor-General access to the books is a violation of the Constitution of the Federal Republic of Nigeria, 1999.

The Permanent Secretary has been informed of these infractions and his response is being awaited.

THE NIGERIAN HIGH COMMISSION, ISLAMABAD, PAKISTAN

5.49 At the Nigerian High Commission, Islamabad, Pakistan, the sum of USD71,704.51 (₦10,827,381.01) was realized as Internally Generated Revenue between January, 2008 and November, 2011. However, the High Commission was only able to remit the sum of USD66,967.97 (₦10,112,163.47) to the Federal Government Independent Revenue Account. The balance of USD4,736.54 (₦715,217.54) was yet to be remitted as at December, 2011.

The balance of USD4,736.54 (₦715,217.54) should be remitted without further delay and evidence of remittance forwarded to my Office for verification.

(b) At the Nigerian High Commission, Islamabad, Pakistan, 14 subheads were over-expended to the tune of ₦84,734,028.99 in 2010.

The practice where Nigerian Missions over-expend their allocations with impunity makes nonsense the spirit of appropriation. It should be noted that this action is a contravention of Financial Regulation which stipulates that no expenditure on any subhead 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 prior approval of the National Assembly.

(c) The Nigerian High Commission, Islamabad, Pakistan denied my Office access to the books of accounts of the Consular Officer despite repeated requests for the books. This action was premised on a Circular Ref. ODFA/ABJ/242/T/135 dated 25/10/2010 titled "Opening of dedicated accounts MEA (Research) Library account" signed by the Permanent Secretary, Ministry of Foreign Affairs. This Circular categorically instructed the Missions not to subject this account to the scrutiny of the staff of the Auditor-General for the Federation.

It should be noted that the provision of Section 85(2) of the Constitution of the Federal Republic of Nigeria, 1999 is very clear. This section states that "The Public

Accounts of the Federation and of all Offices and Courts of the Federation should be audited and reported on by the Auditor-General who shall submit his report to the National Assembly". The accounts maintained by the Consular Officer at Islamabad are not different from other accounts mentioned in this section of the Constitution and therefore, denying my Office access to the books is a violation of the Constitution of the Federal Republic of Nigeria, 1999.

(d) Similarly, my officers were vehemently denied access to the books of accounts maintained by the Defence Attaché at the Nigeria High Commission, Islamabad, Pakistan. The Audit Team made several verbal requests for access to the books of accounts without success and had to reduce the request to writing yet without success. The Defence Attaché could not acknowledge the written request and no explanation was made for such an action.

It should be noted that the provision of Section 85(2) of the Constitution of the Federal Republic of Nigeria, 1999 is very clear. This section 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 report to the National Assembly". The accounts maintained by the Defence attaché at Islamabad are not exempted from the accounts mentioned in this section of the Constitution and therefore, denying my Office access to the books is a violation of the 1999 Constitution.

The Permanent Secretary was requested to explain the Constitutional violation. His response is still being awaited.

THE NIGERIAN HIGH COMMISSION NEW DELHI, INDIA

5.50 At the Nigerian High Commission, New Delhi, India, the sums of USD219,601.22 (₦32,532,957.13) and USD465,756.15 (₦69,488,978.59) were realized as Internally Generated Revenue in 2010 and 2011 respectively. However, instead of remitting these amounts to the Federal Government Independent Revenue account, the High Commission withdrew the sum of USD37,737,00 (₦5,590,569.85) in 2010 and another USD142,941.94 (₦21,334,613.42) in 2011 from the Internally Generated Revenue and expended on other overhead subheads. This action contravenes the provision of the Financial Regulation 213 (ii) which states that "on no account should withdrawal be made from Revenue Account except for the purpose of transfer to the Consolidated Revenue Fund.

The sum of USD180,678.94 (₦26,925,183.27) being the amount the High Commission withdrew from the Internally Generated Revenue in 2010 and 2011 should be recovered and remitted to the Federal Government Independent Revenue Account and evidence of recovery and remittance forwarded to my Office for verification.

(b) At the Nigerian High Commission, New Delhi, India, 16 Recurrent subheads were over-expended to the tune of ₦125,479,014.21 in 2010 and 18 subheads to the tune of ₦111, 487,201.49 in 2011.

I am deeply worried at the non-adherence to budgetary provisions by most Missions. It is important to note that this act contravenes the provision of extant regulations which stipulates 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 prior approval of the National Assembly. It should also be noted that this practice makes nonsense of the principle of Appropriation.

Furthermore,

(i) The sums of ₦13,432,748.63 and ₦14,251,569.25 were appropriated for the Rent of Office Accommodation in 2010 and 2011 respectively, whereas the Commission has a Chancery built by the Nigerian Government, therefore, appropriating funds for rent would appear a waste of Government scarce resources and should cease forthwith.

(ii) The sums of ₦20,917,180.97 and ₦16,892,900.32 were expended on Touring Advances in 2010 and 2011 respectively. It should also be noted that the Commission maintains the Local Travel and Transport (LT&T) Recurrent Sub-Head on which funds are being appropriated. Besides maintaining the LT&T Sub-Head, the Commission created another sub-head called Touring Advance. Touring Advances are usually drawn from LT&T, therefore, to create another sub-head in the name of touring advance amounts to expending on a sub-head that was not appropriated for.

(iii) The sums of ₦1,326,444.06 and ₦1,138,293.34 were expended in 2010 and 2011 respectively on Postage and Courier Services without appropriation in the Appropriation Act. It would appear the Commission is fond of creating Recurrent Sub-Heads at its convenience when such Sub-Heads were not appropriated for the Appropriation Act.

These actions contravene the provisions of extant regulations.

(c) At the Nigeria High Commission, New Delhi, India my officers were denied access to the books of accounts maintained by the Nigerian Intelligent Agency (NIA) despite repeated requests for the books. The Team after repeated verbal requests had to reduce the request to writing which was acknowledged and yet refused to make available the books and other relevant records to the team. A Circular No. S.129 dated 25th October, 2010 and signed by the Permanent Secretary, Ministry of Foreign Affairs, Abuja in respect of the opening of dedicated accounts for the Research Library was eventually produced as reason for the refusal. The Circular prohibits the staff of the Office of the Auditor-General for the Federation from scrutinizing the books of the dedicated accounts.

It should be noted that Section 85 of the Constitution of Nigeria, 1999 makes it clear that the Auditor-General shall audit the accounts of the Federation and shall not be under the direction of any Person or Authority. This action is against all accounting norms and unconstitutional as it runs contrary to the spirit and letters of the Constitution of the Federal Republic of Nigeria section 85 subsections 2,5 and particularly subsection 6 which states categorically that the Auditor-General shall not be subject to any other authority in the discharge of his duties under the Constitution. It is also contrary to the Financial Regulation 110 which allows the Auditor-General full access to all records of all accounting officers, sub accounting officers and anyone holding money on behalf of the government of the Federation.

The Permanent Secretary has been requested to explain the authority for denying my representatives access to the books of accounts of the dedicated accounts of MEA Research Library.

(d) On 28th July, 2010, the Ondo State Government opened a Students Account with Standard Chartered Bank, 13, Malcha Margclankyapuri, New Delhi with an initial deposit of Rs1,816,470 (₦5,657,022.73). Since the account was opened, there had not been any transaction to suggest that it was meant for Students except for the fact that the money was transferred from the original account Number 52405053734 to a Fixed Deposit Account Number 52430220290 with the same bank on 31st March, 2011 at an interest rate of 9.75% compounded quarterly and with maturity date of 7th March, 2012. Further investigation revealed that there were no students from Ondo State in India, therefore, the purpose of this account remains inexplicable.

This account should be closed while the sum of ₦5,657,022.73 with all accrued interest should be remitted to the Government of Ondo State.

The Permanent Secretary has been informed of the above and his response is being awaited.

NIGERIAN PERMANENT MISSION, GENEVA, SWITZERLAND

5.51 At the Nigerian Permanent Mission, Geneva, Switzerland, the sum of USD1,812,482.06 (₦271,872,309.00) was owed by the Mission to other organizations and members of Staff as at November, 2011.

The rising debt profile of this Mission was partly as a result of needless increasing number of home based Staff posted to the Mission and rising number of local staff.

The debt issue portrays gross financial embarrassment not only to the Mission, but to the image of the Country.

Concerted efforts should be made to reduce the staff strength of the Mission so as to arrest the astronomical rise in the debt profile. Government should also step-up efforts to clear this huge debt so that the image of the country will be redeemed.

I have requested the Permanent Secretary to look at this issue with the passion it deserves. His response is being awaited.

(b) Payments of various amounts totaling CHFR911,650.34 (₦150,422,305.50) were made in cash between January, 2010 and October, 2011 to various Contractors of the Mission and members of staff as claims.

Making payments in cash contravenes Financial Regulation 621 which requires payment to be made by Electronic transfer or by cheques.

The act of making payments in cash weakens internal control and is totally unacceptable.

I have requested the Permanent Secretary to put a stop to this breach of extant regulations. The officer that made the payment by cash should be disciplined on grounds of gross misconduct as stipulated in Financial Regulation 3128.

(c) The Nigerian Permanent Mission in Geneva, Switzerland over-expended in 9 Overhead subheads to the tune of ₦57,888,414.96

I am deeply worried at the abuse of budgetary provisions by most Missions. It is important to note that this act contravenes the provision of extant regulations which stipulates 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 prior approval of the National Assembly. It should also be noted that this practice makes nonsense the principle of Appropriation.

The Permanent Secretary has been informed of this infraction and his explanation is being awaited.

EMBASSY OF NIGERIA, BERNE, SWITZERLAND

5.52 At the Embassy of Nigeria, Berne, Switzerland, 10 overhead subheads were over-expended to the tune of ₦138,618,986.04 in 2010.

The practice where Nigerian Missions over-expend their allocations with impunity is a source of worry and should be frowned at. It should be noted that this action is a contravention of Financial Regulation which stipulates that no expenditure on any subhead 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 prior approval of the National Assembly.

The Permanent Secretary has been informed of this flagrant infraction of the Financial Regulations and his response is being awaited.

(b) The sum of CHF79,209.09 (₦13,069,498.50) was paid to a firm between January, 2010 and October, 2011 for translating official Swiss correspondences to English language.

It is curious that a foreign company was appointed to translate confidential and highly classified documents when Nigerians could be employed to serve this purpose and the confidentiality of the documents not compromised.

The Permanent Secretary has been requested to explain this glaring abnormality and his response is being awaited.

THE NIGERIAN HIGH COMMISSION, KAMPALA, UGANDA

5.53 At the Nigerian High Commission, Kampala, Uganda, Revenue was still being collected in cash, in contravention of Treasury Circular No. TRY/A3&B3/2009 OAGF/CAD/026/V dated 24th March, 2009 which requires all Ministries, Departments and Agencies (MDAs) collecting Consolidated Revenue fund (CRF) related Revenue from non-governmental Agencies to make their collections through e-payment into the designated revenue accounts of the MDAs.

Besides, cash collection is susceptible to abuse and should be discouraged.

The Permanent Secretary has been requested to ensure that revenue collection is strictly done by e-payment as enshrined in the Treasury Circular under reference.

(b) At the Nigeria High Commission, Kampala Uganda, my officers were denied access to the books of Accounts maintained by the Nigeria Intelligent Agency (NIA) despite repeated requests. The Team after repeated verbal requests had to reduce the request to writing. Yet the Mission refused to make available the books and other relevant records to the team.

It was explained that Circular No. S.129 dated 25th October, 2010 signed by the Permanent Secretary, Federal Ministry of Foreign Affairs, Abuja in respect of the opening of dedicated accounts for the Research Library purportedly prohibits the staff of the Auditor-General for the Federation from looking at the books of the dedicated accounts.

It should be noted that Section 85(2) of the Constitution of Nigeria, 1999 made it clear that the Auditor-General shall audit the accounts of the Federation and shall not be under the direction of any Person or Authority.

This action is against all accounting norms and unconstitutional as it runs contrary to the spirit and letters of the Constitution of the Federal Republic of Nigeria section 85 subsections 2,5 and particularly subsection 6 which states categorically that the Auditor-General shall not be subject to any other authority in the discharge of his duties under the Constitution. It is also contrary to the Financial Regulation 110

which allows me or my representatives full access to all records of all accounting officers, sub accounting officers and anyone holding money on behalf of the Government of the Federation.

I have requested from the Permanent Secretary to make available to the Office of the Auditor-General the Authority for prohibiting the Auditor-General access to the books of accounts of the dedicated Accounts of MEA Research Library and his response is being awaited.

THE NIGERIAN HIGH COMMISSION, DAR-ES-SALAAM, TANZANIA

5.5 At the Nigerian High Commission, Dar-Es-Salaam, Tanzania, Revenue was still being collected in cash. The collection of Revenue in cash contravenes Treasury Circular No. TRY/A3&B3/2009 OAGF/CAD/026/V dated 24th March, 2009 which requires all Revenue collecting Agencies to make their collections through e-payment into the designated accounts of the Agencies.

It should be noted that collection of revenue in cash exposes the revenue so generated to the risk of misuse and fraud.

(b) In 2009, the Nigeria High Commission, Dar-res-Salaam, Tanzania over-expended in 6 overhead sub-heads to the tune of ₦101,215,730.45 and in 3 sub-heads to the tune of ₦54,083,668.53 in 2010. This action is a contravention of Financial Regulation which stipulates that no expenditure on any subhead 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 prior approval of the National Assembly

The Permanent Secretary has been informed of this infraction and his reaction is being awaited.

EMBASSY OF NIGERIA, BRUSSELS, BELGIUM

5.55 At the Embassy of Nigeria, Brussels, Belgium, the sum of ₦112,600,000.00 was released by the Ministry of Foreign Affairs to the Embassy for the renovation, refurbishing and procurement of furniture and fittings for the Chancery and Residence. The Contract was awarded at the cost of €520,000.00 (₦91,228,800.00) leaving a balance of ₦21,371,200.00 which is yet to be returned as unspent.

A scrutiny of the process of the contract award revealed that 4 Contractors were claimed to have submitted bids for the job but none of the Contractors submitted any Bill of Quantities (BOQ). How the Contractors were assessed remains inexplicable.

Furthermore, the Contract was executed without a formal Contract Agreement in place.

In view of the above, I find it difficult to accept that the contract award followed due process as provided in the Public Procurement Act, 2007.

I have requested the Permanent Secretary to return the unspent balance of ₦21,371,200.00 to the Consolidated Revenue Fund (CRF) with evidence of the payment forwarded to my Office for verification. I have also asked him to explain the violation of the provisions of the Public Procurement Act 2007 in the award of the contract. His response is being awaited.

(b) At the Embassy of Nigeria, Brussels, Belgium, the sum of €737,558.54 (₦129,072,744.50) was realized as Internally Generated Revenue between December, 2010 and December, 2011. Instead of remitting this amount to the Federal Government Independent Revenue Account, the Embassy withdrew the sum of €227,000.00 (₦39,725,000.00) which it expended on the purchase of vehicles and renovation of staff quarters. The balance of €510,558.54 was still not remitted as at the time of audit inspection in November, 2011.

It should be noted that Financial Regulation 213(ii) states 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".

The sum of €737,558.54 (₦129,397,270.26) should be remitted to the Federal Government Independent Revenue account and evidence of remittance forwarded for my verification.

(c) Three (3) payment vouchers for various amounts totalling €2,816.72 (₦494,165.36) were for payments made for personal expenses tagged "TIPPING". These expenses are purely personal and unlawful and cannot be accepted as a legitimate charge against public funds.

(d) Two (2) payment vouchers for various amounts totaling €560.00 (₦98,246.40) were payments for the settlement of penalties for traffic offences committed by the Drivers of the Embassy.

It is unacceptable to use government funds to settle penalties, as this will be a tacit approval by the Embassy of the offences committed by these Drivers. One would have expected the Embassy to censure these Drivers instead of celebrating them by off-setting the penalties.

The sum of €560.00 (98,246.40) should be recovered from the Drivers and paid to chest. Furthermore, the Drivers should lose their annual bonuses for their behavior. I should be informed of recovery and payment details for my verification and the action taken by the Embassy against the Drivers for their misdeeds.

(e) In the year 2010, the Embassy over-expended on 4 Recurrent sub-heads to the tune of ₦65,402,110.79 and on 2 sub-heads to the tune of ₦19,193,278.50 in 2011.

The practice where Nigerian Missions over-expend their allocations with impunity is a source of worry and should be frowned at. It should be noted that this action is a contravention of Financial Regulation which stipulates that no expenditure on any subhead 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 prior approval of the National Assembly.

The Permanent Secretary has been informed of this flagrant infraction of the Financial Regulations and his response is being awaited.

(f) Twenty-five (25) cash advances for various amounts totalling €36,356.93 (₦7,937,241.55) granted to 8 officers were yet to be retired. Some of the officers were granted multiple advances when they had unretired advances against them and some of the advances dated as far back as July, 2006.

These advances should be deducted embloc from the entitlements of these officers and remitted to chest. Evidences of deduction and remittance should be forwarded to my Office for verification.

NIGERIAN EMBASSY, BUCHAREST, ROMANIA

5.56 At the Nigerian Embassy, Bucharest, Romania, 42 payment vouchers for various amounts totaling USD318,509.33 (₦47,169,183.52) were raised and paid between January, 2010 and August 2011 without relevant supporting documents. This has made it difficult for me to confirm that these payments were proper and were made in the interest of the public service.

This act contravenes the provision of Financial Regulation 603 which stipulates that "All vouchers shall contain full particulars of each service such as dates, numbers, quantities, distances and rates as to enable them to be checked without reference to any other documents and will invariably be supported by relevant documents such as local purchase orders, invoices, special letters of authorities, time sheets etc".

Furthermore, instead of making these payments electronically, the Embassy made them in cash. This is contrary to extant regulation which requires that payments be made electronically. Again, the Embassy made these payments in US Dollars and not in the local currency as required by the foreign service rules. Moreso, the payments were not acknowledged by the payees.

In view of the foregoing, I find it difficult to accept the expenditure of the sum of USD318,509.33 (₦47,169,183.52) as proper charges against public funds and therefore should be refunded.

(b) The sum of USD290,670.00 (₦40,195,223.40) was realized as Internally Generated Revenue between January, 2010 and August 2011. Instead of transferring this amount to the Federal Government Independent Revenue Account, the Embassy

transferred the entire USD290,670.00 (₦40,195,223.40) to its US Dollar Expenditure Account and thereafter expended it on sundry expenses.

This act contravenes the provision of Financial Regulation 213(ii) (2009 edition) which states 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).

I have requested the Permanent Secretary to remit the sum of USD290,670.00 (₦40,195,223.40) to the Federal Government Independent Revenue Account and forward evidence of remittance to my Office for verification. His response is being awaited.

(c) The Nigerian Embassy, Bucharest, Romania over expended the sum of ₦42,979,934.82 on 11 overhead subheads in 2009 and another sum of ₦52,823,778.69 on 18 subheads in 2010.

This act contravenes extant regulation which stipulates 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 prior approval of the National Assembly.

(d) At the Nigerian Embassy, Bucharest, Romania, a dedicated account, MEA (Research) Library Account was opened and has been in operation since October, 2010. All the accounting records relating to this account to which funds were released were not made available to my officers for examination. The refusal of the Embassy to make available the accounting records was premised on a Circular Ref. ODFA/OBJ/2421/T/135 dated 25/10/2010 which categorically instructed the Missions not to subject the account to the scrutiny of the Office of the Auditor-General for the Federation.

It should be noted that the provision of section 85(2) of the Constitution of the Federal Republic of Nigeria, 1999, is very clear. This section stipulates 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 report to the National Assembly".

This account maintained at the Nigerian Embassy, Bucharest, Romania is not superior to other accounts mentioned in the above quoted section of the Constitution and therefore, denying the Office of the Auditor-General access to the books is a deliberate and calculated affront to the letter and spirit of the Constitution and should be frowned at with all seriousness.

The Permanent Secretary has been informed of these infractions and his response is being awaited.

NIGERIAN EMBASSY, WARSAW, POLAND

5.57 At the Nigerian Embassy, Warsaw, Poland, 16 payment vouchers for various amounts totalling USD74,603.85 (₦9,204,267.89) were raised and paid in 2011 without relevant supporting documents. Similarly, 18 payment vouchers for various amounts totaling PLN143,268.49 (₦6,512,244.99) were raised and paid in 2011 without supporting documents.

Financial Regulation 603 stipulates that “”all vouchers shall contain full particulars of each service such as dates, numbers, quantities, distances and rates as to enable them to be checked without reference to any other documents and will invariably be supported by relevant documents such as local purchase orders, invoices, special letters of authorities, etc.

Due to the non-availability of relevant supporting documents, I find it difficult to confirm that these payments were proper and in the interest of the public service.

(b) The sum of PLN561,848.80 (₦25,493,127.28) was realized as Internally Generated Revenue between November, 2009 and July, 2011. Instead of remitting this amount to the Federal Government Independent Revenue Account, the Mission transferred this amount to its account and expended there from, contrary to Financial Regulation 213(ii) which stipulates 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)”.

I have requested the Permanent Secretary to recover the sum of PLN561,848.80 (₦25,493,127.28) from the Embassy and remit to the Federal Government Independent Revenue Account. His response is being awaited.

(c) The letter of engagement of the Ambassador provides for the engagement of a cook/steward, House maid and Gardener who should be engaged locally at the post and be enrolled on the payroll of the Mission. The Ambassador at the Nigerian Embassy Warsaw, Poland made various payments to Domestic Servants who were non-existent. The Ambassador admitted that no Domestic Servants were engaged, but the sum of USD6,600.00 (₦814,814.81) was paid monthly and USD79,200.00 (₦9,777,777.72) annually as salaries to Domestic Servants.

Furthermore, on 28th March, 2011, a payment voucher for the sum of USD6,600.00 (₦814,814.81) was raised and paid to the Ambassador as Christmas bonus for the year 2010 for the non-existent Domestic Servants in the residence of the Ambassador.

This act is questionable, unbecoming of an Ambassador and should not be tolerated.

In view of this, I can not accept the payment of the total sum of USD85,800.00 (₦10,592,592.52) as proper charges against public funds. The full amount should be refunded.

I have asked the Permanent Secretary to recover the sum of USD85,800.00 (₦10,592,592.52) from the Ambassador and refund to chest. His response is being awaited.

(d) Eight (8) payment vouchers for various amounts totaling USD23,000.00 (₦2,839,506.18) were raised and paid to the Ambassador between December, 2009 and June 2011 being contingencies while on official trips. Extant regulations require that contingency while on official trips should be retired on return from such trips. However, as at the time of audit in August, 2011, the 8 contingency payments had not been retired.

The Permanent Secretary has been requested to recover the sum of USD23,000.00 (2,839,506.18) from the Ambassador and remit same to chest and evidence of recovery and remittance forwarded to my Office for verification.

(e) In July, 2010, the sum of USD59,965.00 (₦9,054,715.00) was transferred from the Ministry of Foreign Affairs to the Nigerian Embassy, Warsaw, Poland without any particular instrument to explain the purpose of the funds.

In my letter Ref. SMEA/403/T/11/4 dated 28th November, 2011, I requested for explanation but up to the time of writing this report, there was no response. It is my opinion that the transfer was not made in the interest of the public service and therefore, should be refunded to chest.

(f) At the Nigerian Embassy, Warsaw, Poland, an account tagged "MEA (Research) Library" was opened for the purpose of up-keep of an agency described as "Sister Agency". The books of this account were not released to my officers for audit because a Circular Ref. 5/129 dated 29/10/10 categorically instructed Missions not to subject this account to the scrutiny of the Office of the Auditor-General.

It should be noted that the provision of Section 85(2) of the Constitution of the Federal Republic of Nigeria, 1999 is very clear. This section stipulates that "The Public Accounts of the Federation and of all Offices and Courts should be audited and reported on by the Auditor-General who shall submit his report to the National Assembly".

The directive not to subject this account to the scrutiny of the Auditor-General is an affront to the letter and spirit of the Constitution of the Federal Republic of Nigeria, 1999 and should be frowned at.

The Permanent Secretary has been requested to provide an explanation for this flagrant breach of the Constitution and his response is being awaited.

THE NIGERIAN EMBASSY, PARIS, FRANCE

5.58 At the Nigeria Embassy, Paris, France, 3 payment vouchers for various amounts totalling €10,018.75 (₦1,753,281.30) were raised and paid to the

Ambassador in June, 2011 as out-of-pocket expenses incurred for entertainment of Guests, Haircut, Manicure, Hair colouring and cost of ticket to Nigeria for consultation.

However, the payments were made without any evidence of the guests entertained, no evidence of any official invitation/approval for the journey and on very private expenses that should not have been borne by public funds.

In view of this, I can not accept the expenditure of the sum of €10,018.75 (₦1,753,281.30) as a proper and legitimate charge against public funds and should be refunded by the Ambassador.

The Permanent Secretary has been requested to recover the sum of €10,018.75 (₦1,753,281.30) from the Ambassador and remit to chest with evidences of recovery and remittance forwarded to my Office for verification. His response is being awaited.

(b) In 2010, the Embassy over-expended on 19 expenditure sub-heads to the tune of ₦111,748,610.10.

I am deeply worried at the non-adherence to budgetary provisions by most Missions. It is important to note that this act contravenes the provision of extant regulations which stipulate that no expenditure in 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 prior approval of the National Assembly. This practice makes nonsense the spirit and letter of Appropriation.

(c) The sum of €721,739.32 (₦126,621,946.30) was realized as Internally Generated Revenue between March, 2010 and May, 2011. However, instead of remitting this amount to the Federal Government Independent Revenue Account, the Embassy expended the whole amount on sundry expenses, contrary to Financial Regulation231 (ii) which stipulates that on no account shall withdrawal be made from Revenue Account except for the purpose of transfer to the Consolidated Revenue Fund (CRF).

The Permanent Secretary has been requested to recover the sum of €721,739.32 (₦126,621,946.30) and remit same to the Federal Government Independent Revenue Account. His response is being awaited.

EMBASSY OF NIGERIA, TOKYO, JAPAN

5.59 At the Embassy of Nigeria, Tokyo, Japan, the sum of ¥30,271,610 (₦56,162,541.74) was realized as Internally Generated Revenue between January and December 2011. Instead of remitting the whole amount to the Federal Government Independent Revenue Account as required by regulations, the Embassy remitted only the sum of ¥9,866,905 (₦18,305,946.19). The balance of ¥20,404,705

(₦37,856,595.54) was expended by the Embassy on the day-to-day operational expenses of the Mission.

Financial Regulation 213 (ii) stipulates that on no account shall withdrawal be made from Revenue Account except for the purpose of transfer to the Consolidated Revenue Fund (CRF).

The Permanent Secretary has been requested to recover the sum of ¥20,404,705 (₦37,856,595.54) and remit same to the Federal Government Independent Revenue Account. His response is being awaited.

(b) Four (4) cheques for various amounts totaling ¥16,495,220.00 (₦30,603,376.62) were raised and the amounts withdrawn between 1st June and 16th August, 2011. These withdrawals could not be traced to the Cash book and payment vouchers were not raised to support the withdrawals. The Embassy could not proffer any explanation for the withdrawals.

I can not therefore accept the expenditure of the total sum of ¥16,495,220.00 (₦30,603,376.62) as legitimate and proper charges against public funds and should be refunded.

The authorized signatories to the account at the time of these withdrawals were the Ambassador and the Head of Chancery. Therefore, they should be held responsible for these withdrawals totalling ¥16,495,220.00 (₦30,603,376.62).

(c) The sum of ¥2,218,920 (₦4,116,734.69) was paid to the Mission's maintenance company, being the cost of repairs carried out in the Mission's Guest House. Contrary to the provision of the Financial Regulation 603(i), which states that "all vouchers shall contain full particulars of each service, such as dates, numbers, quantities, distances and rates, as to enable them to be checked without reference to any other documents and will invariably be supported by relevant documents such as local purchase orders, invoice, special letters of authority, time sheets etc". This payment lacked the required supporting documents such as:-

(i) Initiation, approval and evidence of the need for the various repairs carried out.

(ii) The Ambassador's approval dated 22nd November, 2010 was only sought to raise payment for the company.

(iii) There was no job completion certificate issued to confirm that the repairs were executed.

(iv) There was no bill, application/request for payment submitted by the company.

In view of the foregoing, I find it difficult to accept the expenditure of the sum of ¥2,218,920.00 (₦4,116,734.69) as a proper and legitimate charge against public funds.

The Permanent Secretary has been requested to recover the sum of ¥2,218,920.00 (₦4,116,734.69) and his response is being awaited.

EMBASSY OF NIGERIA, MANILA, PHILIPPINES

5.60 At the Embassy of Nigeria, Manila, Philippines, 5 Recurrent Sub-heads were over-expended to the tune of ₦69,946,114.84 in 2010. Similarly, 3 Recurrent sub-heads were over-expended to the tune of ₦3,200,678.52 in 2011.

The non-adherence to budgetary provisions by Missions should be frowned at. It should be noted that Financial Regulations stipulate 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 prior approval of the National Assembly.

The Permanent Secretary has been informed of this infraction and his response is being awaited.

(b) In 2010, the Embassy was allocated the sum of USD690,932.67 (₦103,124,271.35) being the third and forth quarter allocation. However, the account of the Mission was credited with the sum of USD687,263 (₦102,576,691.04) resulting in a shortfall of USD3,669.67 (₦547,580.60).

There was no evidence to show that the Embassy lodged a complaint with either the home office or the Bank.

The Permanent Secretary has been requested to follow-up with the bank with a view to recovering the shortfall of the sum of USD3,669.67 (₦547580.60). His response is being awaited.

(c) In 2005, a Fixed Deposit Dollar account was opened by the Embassy with Standard Chartered. In 2007, this account with a credit balance of USD7,545.54 (₦1,207,286.40) became dormant and I recommended vide my letter Ref. MFA/OAGF/MP/T/1 dated 3rd December, 2007 that it be closed. Unfortunately, as at the period of the visit of my officers in March, 2012, this account had not been closed.

It should be noted that existing Philippines regulations stipulate that the balance on any account that remains dormant for 10 years would be forfeited to the Government of the Philippines.

I have therefore, requested the Permanent Secretary to immediately close this account and transfer the balance of USD7,545.54 (₦1,207,286.40) be paid to chest to avoid losing it to the Government of the Philippines. His response is still being awaited.

(d) The Embassy spends the sum of ₱3,150,000.00 (₦10,934,579.45) annually on rent for residential quarters for 4 home based staff. Considering the economic reality

on ground, this huge amount expended on only 4 residential accommodation can not be sustained.

I have alerted the Permanent Secretary to the possibility of outright acquisition of properties to accommodate the home based Officers.

NIGERIAN EMBASSY, VIENNA, AUSTRIA

5.61 At the Nigerian Embassy, Vienna, Austria, the Audit Team was denied access to the books of accounts maintained by the Consular Officer. This action was premised on a circular which categorically instructed the Consular Officer not to subject his account to the scrutiny of the Office of the Auditor-General for the Federation.

Section 85(2) of the Constitution of the Federal Republic of Nigeria, 1999 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 report to the National Assembly". The accounts maintained by the Consular office at Vienna, Austria can not be different from the accounts mentioned in Section 85(2). Therefore, denying the Office of the Auditor-General access to the books of these accounts is a deliberate affront to the letter and spirit of the Constitution

The Permanent Secretary has been informed of this affront to the letter and spirit of the Constitution and his response is being awaited.

(b) The sum of €273,000.00 (₦47,775,000.00) was realized as Internally Generated Revenue between September, 2010 and May, 2011. Instead of remitting this amount to the Federal Government Independent Revenue Account, the mission expended it on sundry expenses. This act contravenes the provision of extant regulation which stipulates that on no account shall withdrawal be made from the Revenue account except for the purpose of transfer to the Consolidated Revenue Fund (CRF).

The sum of €273,000.00 (₦47,775,000.00) should be recovered and remitted to the Consolidated Revenue Fund (CRF) and evidence of recovery and remittance forwarded to my Office for verification.

THE EMBASSY OF NIGERIA, HANOI, VIETNAM

5.62 At the Embassy of Nigeria, Hanoi, Vietnam, the sum of USD31,983.00 (₦4,773,582.08) was purportedly borrowed from the Internally Generated Revenue and expended on sundry overhead expenses. This act contravenes extant regulation which stipulates that on no account shall withdrawal be made from the Revenue account except for the purpose of transfer to the Consolidated Revenue Fund (CRF).

As at the time of audit in February, 2012, the said amount had not been refunded and no efforts has been made to refund same.

The sum of €31,983.00 (₦4,773,582.08) should be refunded to the Internally Generated Revenue account and subsequently remitted to the Federal Government Independent Revenue Account. Evidence of remittance should be forwarded to my Office for verification.

(b) A take-off grant of the sum of USD1,160,000.00 (₦147,262,173.60) was granted to the Nigerian Embassy Hanoi, Vietnam in May, 2007. However, the sum of USD1,159,486.40 (₦147,184,263.28) was expended between May, 2007 and December, 2007 without raising payment vouchers. This act contravenes Financial Regulation which stipulates that "under no circumstances shall payment be made for services for which voucher has not been raised". The payment vouchers were only raised at the end of December, 2007, months after the payments were effected.

(c) Several personal advances totalling USD54,024.00 (₦6,858,887.40) were granted to a former Officer of the Embassy between September, 2007 and December, 2007. As at the time of audit in February, 2012, the advances were still outstanding. Financial Regulation 1405 requires the Accounting officers to ensure prompt retirement of all advances.

The sum of €54,024.00 (₦6,858,889.40) should be recovered enbloc from the entitlement of the officer, in accordance with the provision of Financial Regulation 1419 which stipulates that "Any installment of an advance not recovered shall be deducted enbloc from the entitlement of the officer".

Evidence of deduction should be forwarded to my Office for verification.

(d) Six (6) Recurrent sub-heads were over-expended to the tune of ₦85,979,556.32 in 2010 and 8 sub-heads over-expended to the tune of ₦51,510,471.81 in 2011.

This action contravenes the provision of extant regulations which stipulate that no expenditure on any sub-head of the Recurrent Estimates in excess of the approved estimates or supplementary estimates may be authorized by any Officer controlling a vote without the prior approval of the National Assembly.

The Permanent Secretary has been informed of the infraction and his response is being awaited.

EMBASSY OF NIGERIA, BANGKOK, KINGDOM OF THAILAND

5.63 At the Embassy of Nigeria, Bangkok, Kingdom of Thailand, the Federal Government of Nigeria made a donation of the sum of USD500,000.00 (₦58,139,534.88) in 2009 as a relief to the victims of the cyclone in Myanmar. In my letter Ref. MFA/OAuGF/B.T/T/2 dated 7th June, I recommended that the amount be released without delay, but unfortunately, as at the time of audit inspection in February, 2012, the money was still in the custody of the Embassy.

It is my candid opinion that when the money is eventually released after this undue delay, the impact would not be felt as when the victims were in serious need of assistance.

I have requested the Permanent Secretary to immediately initiate the process of releasing the money to the Government and People of the Kingdom of Thailand so that the victims for which the money was sent can benefit.

(b) The sum of Baht 130,581.00 (₦631,130.98) was paid to a Hospital for medical services rendered to Officers of the Embassy and members of their families. The sum of Baht24,539.00 (₦118,603.20) was expended on the two wives of the Ambassador contrary to regulations and terms of engagement of the Ambassador, which allows him only one wife at post. He had two wives at post who were both benefiting from the medical services at the expense of Government. The sum of Baht7,587.00 (₦36,669.89) was expended on the wife the Ambassador registered as his wife in a letter the Embassy wrote to the Hospital, therefore, the expenditure of the sum of Baht 16,952.00 (₦81,933.30) on the second wife can not be accepted as a proper and legitimate charge against public funds and should be recovered.

The Permanent Secretary has been requested to recover the sum of ₦81,933.30 from the Ambassador and remit same to chest. His response is being awaited.

(c) Two (2) payment vouchers for different amounts totalling USD3,847.00 (₦574,179.10) were raised and paid to Mrs. F. V. Aiyedun being retirement of contingency and refund of out-of-pocket expenses. However, it was noted that the sum of USD1,225.00 (₦182,835.82) was paid as “TIPS”.

The payment of “TIPs” amounts to giving bribe which is an illegality. Therefore, I can not accept the expenditure of the sum of USD1,225.00 (₦182,835.85) as a legitimate and proper charge against public funds.

The Permanent Secretary has been requested to recover the sum of USD1,225.00 (₦182,835.85) and refund to chest. He has also been requested to give an explanation as to why such illegality should be tolerated. His response is being awaited.

(d) In 2010, the Embassy of Nigeria in Bangkok, Kingdom of Thailand over expended on 15 Recurrent expenditure subheads to the tune of ₦63,603,670.53. Similarly, the Embassy over expended on 14 subheads to the tune of ₦63,102,449.68 in 2011.

The practice where Officers controlling votes over-expend their allocations with impunity should totally be discouraged. Financial Regulation stipulates 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 prior approval of the National Assembly.

The Permanent Secretary has been informed of this infraction and his response is being awaited.

THE CONSULATE GENERAL OF NIGERIA, SHANGAI, CHINA

5.64 At the Consulate General of Nigeria, Shangai, China, the sum of ¥7,291.48 (₦1,045,925.66) was paid to six Officers of the Consulate as leave grant in 2009.

It would be recalled that the Federal Government consolidated all allowances with salaries, thus, payment of any leave grant would amount to double payment since the Officers are paid their salaries which includes leave allowances.

In view of the above, the payment of the sum of ¥7,291.48 (₦1,045,925.66) can not be accepted as a legitimate and proper charge against public funds and should be recovered.

The Permanent Secretary has been informed and his response is being awaited.

(b) Five (5) payment vouchers for various amounts totalling ¥63,088.40 (₦13,714,867.59) were raised and paid to two different Companies for services and supply of goods in 2010 without any supporting documents attached to the payment vouchers. Furthermore, the payments were not receipted by the payees to prove that the payments were actually made. This has made it difficult for me to certify that the payments were legitimate and proper charges against public funds.

Financial Regulation 603 provides that all vouchers shall contain full particulars of each service such as dates, numbers, quantities, distances and rates as to enable them to be checked without reference to any other documents and will invariably be supported by relevant documents such as local purchase orders, invoices, special letters of authorities, etc.

In view of this, I can not accept the expenditure of the sum of ¥63,088.40 (₦13,714,867.59) as a legitimate and proper charge against public funds and should be refunded.

The Permanent Secretary has been informed and his response is being awaited.

EMBASSY OF NIGERIA, TEL-AVIV, ISRAEL

5.65 At the Embassy of Nigeria, Tel-Aviv, Israel, the sum of NIS1,184,184.47 (₦35,434,215.03) was realized as Internally Generated Revenue between May, 2009 and July, 2010. Instead of remitting this amount to the Federal Government

Independent Revenue Account, the Embassy transferred the whole amount to its local currency account and spent it on miscellaneous expenses.

This act contravenes the provision of Financial Regulation 213(ii) which stipulates that on no account shall withdrawal be made from revenue account except for the purpose of transfer to the Consolidated Revenue Fund (CRF).

The sum of NIS1,184,184.47 (₦35,434,215,03) should be recovered and remitted to the Federal Government Independent Revenue Account.

(b) The sum of ₦22,860,000.00 was released to the Embassy in December, 2010 for the rehabilitation of the Chancery, Residence and two staff quarters.

As at November, 2011, there was no evidence that the rehabilitation had been carried out on these properties.

The Embassy bluntly refused to make available accounting documents on this account to my officers on request.

My officers requested to confirm whether the amount was even intact, but their request was rebuffed by the Embassy.

Therefore, I can not confirm whether or not the money is still unspent, but definitely, the rehabilitation was not carried out It should be noted that the amount of ₦22,860,000.00 has even lapsed and should be returned to chest.

The Permanent Secretary has been requested to recover the sum of ₦22,860,000.00 and remit to the Consolidated Revenue Fund. His response is being awaited.

EMBASSY OF NIGERIA, ROME, ITALY

5.66 At the Embassy of Nigeria, Rome, Italy, 4 expenditure sub-heads were over-expended to the tune of ₦110,125,606.88 in 2009, ₦139,527,181.21 in 2010 and ₦117,754,717.75 in 2011.

The practice where Officers controlling votes over-expend their allocations defeats the essence of appropriation. This act contravenes the provision of extant regulations which stipulates 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 prior approval of the National Assembly.

The Permanent Secretary has been informed of this infraction of the regulation and his response is being awaited.

(b) On 10th December, 2010, the sum of €26,300.00 (₦5,717,391.30) was paid to a Company for the supply and installation of a bullet-proof gate.

As at the time of audit visit in December, 2011 exactly one year after the payment, the bullet-proof gate had not been supplied. This act contravenes Financial Regulation 708 which stipulates that on no account should payment be made for services not yet performed or goods not yet supplied.

I can not accept the expenditure of the sum of €26,300.00 (₦5,717,391.30) as a legitimate and proper charge against public funds and should be recovered and refunded to chest. The Officer that authorized the payment should be disciplined on grounds of Gross Misconduct.

I have requested the Permanent Secretary to recover and pay to chest the sum of ₦5,717,391.30 with the evidence of recovery and payment forwarded to my Office. His response is being awaited.

(c) Five (5) payment vouchers for various amounts totaling €180,495.00 (₦39,238,003.50) were raised and paid in May, 2011 for car-hire and reservation of hotel accommodation.

The Embassy expended the sum of €130,660.00 (₦28,404,257.86) on car hire within 7 days. 2 payment vouchers were even raised on the same day and paid to the same company for the same purpose.

Furthermore, 2 payment vouchers were raised on the same day for a total sum of ₦10,833,745.64 for reservation of hotel accommodation.

It was understood that the amount expended on the purported car hire can buy 5 new cars of the same specifications as the ones hired by the Embassy.

In view of the above, the Embassy did not exercise due economy in its expenditure, contrary o the extant regulation which stipulates 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 Embassy only spent the sum of ₦39,238,003.50 merely because it was available.

The Permanent Secretary has been informed of this infraction and his response is being awaited.

(d) A contract to the tune of €162,730.00 (₦35,376,102.52) for the furnishing of the residence of the Ambassador was awarded and payment made in May, 2010. However, as at the time of audit visit in December, 2011, the furniture had not been supplied despite the fact that full payment was effected in May, 2010.

I can not therefore, accept the expenditure of the sum of €162,730.00 (₦35,376,102.52) as a proper and legitimate charge against public funds and should be recovered. The Officer that authorized the payment should be disciplined on grounds of Gross Misconduct.

I have requested the Permanent Secretary to recover the sum of €162,730.00 (₦35,376,102.52) and pay back to chest. His response is being awaited.

EMBASSY OF NIGERIA, ATHENS, GREECE

5.67 In 2010, the Embassy of Nigeria, Athens, Greece expended the sum of ₦74,999,999.97 on rent of residential accommodation for staff and the Residency. Government in its wisdom, observed that the amount expended on rent annually was colossal and can not be economical if it continues. Government then decided that a property be purchased for use as residence of the Ambassador. In December, 2010, the sum of ₦675,000,000.00 was released to the Embassy to purchase a property for use as Residence.

However, as at the time of audit inspection in May, 2012, the money was yet to be utilized. The Embassy had lodged it in its local currency account.

It should be noted that 2010 Capital Appropriation lapsed on the 31st March, 2011 and any amount not expended should have been returned to chest. The Embassy was still holding on to this money that should have been returned after 31st March, 2011.

I have asked the Permanent Secretary to ensure that the sum of ₦675,000,000.00 is recovered from the Embassy of Nigeria, Athens and returned to chest. His response is being awaited.

THE NIGERIAN EMBASSY, BRASILLIA, BRAZIL

5.68 The sum of R$364,821.00 (₦29,421,084.00) was realized as Internally Generated Revenue between May, 2010 and September, 2011. However, instead of remitting this amount to the Federal Government Independent Revenue Account, the Mission transferred the money to its local currency account and expended it on sundry expenses, contrary to extant regulation which stipulates that no withdrawal shall be made from revenue account except for the purpose of transfer to the Consolidated Revenue Fund (CRF).

I have requested the Permanent Secretary to recover the sum of R$364,821.00 (₦29,421,084.00) from the Nigerian Embassy, Brasilia, Brazil and remit same to the Federal Government Independent Revenue Account. His response is being awaited.

(b) The Nigerian Embassy, Brasilia, Brazil over-expended to the tune of ₦46,835,903.70 on 15 overhead expenditure subheads in 2010.

The practice where expenditure incurring entities over-expend their allocations with impunity should be frowned at. It should be noted that this action contravenes

Financial Regulation which stipulates that no expenditure in 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 prior approval of the National Assembly.

The Permanent Secretary has been informed of this infraction and his reaction is being awaited.

THE NIGERIAN CONSULATE, DOUALA, CAMEROUN

5.69 At the Nigerian Consulate, Douala, Cameroun, 13 recurrent sub-heads were over-expended to the tune of ₦52,941,570.25 in the 2010 financial year. Similarly, the Consulate over-expended on 15 sub-heads to the tune of ₦49,455,063.87 in 2011.

It is worrisome to note the level at which expenditure incurring entities over-expend their allocations. This act contravenes Financial Regulation which stipulates 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 prior approval of the National Assembly.

The Permanent Secretary has been informed of this infraction of extant regulations and his reaction is being awaited.

(b) The sum of 85,639,000CFA (₦21,981,262.72) was realized as Internally Generated Revenue by the Nigerian Consulate, Douala, Cameroun between January, 2010 and December, 2011. However, instead of remitting the amount to the Federal Government Independent Revenue Account, the Consulate remitted only the sum of 39,999,998CFR (₦10,266,939.89). The balance of 45,639,002CFA (₦11,714,322.84) was expended by the Consulate on sundry expenses.

This is a flagrant violation of Financial Regulation 213(ii) which stipulates that on no account shall any withdrawal be made from revenue account than for the purpose of transfer to the Consolidated Revenue Fund (CRF).

The sum of 45,639,002CFA (₦11,714,322.84) should be recovered and remitted to the Federal Government Independent Revenue Account.

(c) The sum of USD600,000.00 (₦96,000,000.00) was appropriated in the 2006 Supplementary Appropriation Act for the purchase of Chancery in Douala. This amount was remitted to the Mission in April, 2007. Consequently, the Mission engaged a Legal Firm and expended the sum of USD22,000.00 (₦3,520,000.00) as professional/legal fees for the acquisition of the new Chancery Building.

As at May, 2012 during an audit visit, the sum of USD573,311.23 (₦91,729,796.80) had been expended leaving a balance of USD26,688.77 (₦4,270,203.20), but unfortunately, the Mission was still occupying a rented property.

Presently, the Mission does not have a property of its own to show for the money appropriated and expended.

In view of this, I cannot accept the expenditure of the sum of USD573,311.23 (₦91,729,796.80) as a proper and legitimate charge against public funds and should be refunded.

The Permanent Secretary has been requested to recover this amount and remit to the Consolidated Revenue Fund (CRF). His response is being awaited.

THE NIGERIAN CONSULATE, BUEA, CAMEROUN

5.70 At the Nigerian Consulate, Buea, Cameroon, the Consulate over-expended to the tune of ₦40,482,767.70 on 4 sub-heads in the 2010 financial year. Similarly, the Consulate over-expended on 6 sub-heads to the tune of ₦35,249,146.74 in the 2011 financial year.

I am worried by the non-adherence to budgetary provisions by most expenditure incurring entities. Financial Regulation stipulates that no expenditure on any sub-head of the Recurrent Estimate in excess of the provision in the approved estimates or supplementary estimates may be authorized by any Officer controlling a vote without the prior approval of the National Assembly.

The Permanent Secretary has been informed of this infraction and his reaction is being awaited.

(b) The sum of 5,000,000.00CFA (₦1,283,367.55) was paid to an Officer of the Consulate as advance for the purchase of Household items and other equipment. While retiring the advance, the officer produced invoices amounting to 5,525,000.00CFA (₦1,807,327.45) and was entitled to a refund of 525,000.00CFA (₦134,753.59). Instead of a refund of 525,000.00CFA, (₦134,753.59) the sum of 5,525,000.00CFA (₦1,807,327.45) was paid, thereby making an over-payment of 5,000,000.00CFA (₦1,283,367.55).

The over-payment of the sum of ₦1,283,367.55 should be refunded and evidence of refund forwarded to my Office for verification.

. ***THE NIGERIAN HIGH COMMISSION, YAOUNDE, CAMEROUN***

5.71 At the Nigerian High Commission, Yaoundé, Cameroun, the Commission over-expended on 10 sub-heads to the tune of ₦67,737,506.11 in 2010 financial year. Similarly, the Commission over-expended on 20 sub-heads to the tune of ₦45,134,302.93 in the 2011 financial year.

The practice where expenditure incurring entities over-expend their allocations with impunity defeats the spirit of appropriation and should be discouraged. This action contravenes the provision of the Financial Regulation which stipulates that no expenditure on any sub-head of the Recurrent Estimates in excess of the approved

estimates or supplementary estimates may be authorized by any officer controlling a vote without the prior approval of the National Assembly.

The Permanent Secretary has been informed of this infraction and his response is being awaited.

EXCESS EXPENDITURE OVER APPROVED ESTIMATES BY FOREIGN MISSIONS

5.72 This has been noticed with almost all the Missions. It could be attributed to the defective budgetary system where envelopes are used as expenditure ceilings which must not be exceeded in the budgeting process. This should be reviewed especially as it affects these missions, particularly those in major and strategic countries, to avoid presenting a negative image of the country. The pattern and nature of expenditures by the missions should be closely monitored as well.

NATIONAL POPULATION COMMISSION

5.73 During the examination of the accounts and other records maintained at the National Population Commission, Abuja, the following irregularities were observed:-

(a) The sum of ₦59,988,770.00 (Fifty-nine million, nine hundred and eighty-eight thousand, seven hundred and seventy naira) was released to the Commission from the Millennium Development Goals (MDG) Office and expended on the production of Compendium of Localities in Nigeria. Also additional sum of ₦100,000,000.00 (One hundred million naira) was released from the Service-Wide Vote and expended on prosecution of objection to census result and operation of Census Tribunal. These additional expenditures made the Commission to incur over-expenditure beyond budget provision and appropriated funds as follows:-

S/N	Item	Budget ₦	Actual/ Committed Expenditure ₦	Over-Expenditure ₦	Over-Expenditure %
1.	Production of Compendium of Localities in Nigeria	16,211,523.00	65,383,470.00	49,171,947.00	303.3%
2.	Prosecution of Objection to Census results and operation of Census Tribunal	32,423,045.00	112,095,322.70	79,672,277.70	245.70%

It is expected that the Commission explains the authority that allowed it to spend beyond the budget and parliament appropriation Act.

The Commission has no Budget or target set for Revenue Generation. However, a total sum of ₦15,605,700.00 (Fifteen million, six hundred and five thousand, seven hundred naira) was realized by the Commission through State Offices and was paid to the Federal Pay Offices (FPO) in the States. The main source of Revenue for the Commission is through the fee charged for Attestation. It is expected that targets for Revenue generation should be set and concerted efforts should be made to identify other sources of Revenue so as to generate more revenue.

(b) A total sum of ₦71,013,868.31 (Seventy-one million, thirteen thousand, eight hundred and sixty eight naira, thirty one kobo) was outstanding as advances made to members of staff of the Commission, despite several reminders forwarded for their retirements. It is therefore assumed that, the purpose of the expenditure has not yet been achieved. As a result of this anomaly the unretired advances should be recovered en-bloc from the various officers concerned and evidence of such recovery forwarded to my Office for audit verification.

(c) During the examination of the books of the Board of Trustee (BOT) of Pensions in the National Population Commission, it was discovered that NICON Insurance Plc was owing the BOT a sum of ₦867,580,850.39 (Eight hundred and sixty-seven million, five hundred and eighty thousand, eight hundred and fifty naira, thirty nine kobo) since September,2009. This money was expected to have been paid to pensioners in the Commission.

This is an apparent loss of money by government and the Commission's Pensioners if the money is not recovered from NICON Insurance Plc.

It is expected that NICON Insurance Plc should pay the sum of ₦867,580,850.39 (Eight hundred and sixty-seven million, five hundred and eighty thousand, eight hundred and fifty naira, thirty nine kobo) and interest due to BOT Pensions of National Population Commission for the money owed them since September, 2009.

(d) A total sum of ₦6,625,850.00 (Six million, six hundred and twenty five thousand, eight hundred and fifty naira) was paid through various payment vouchers between January and June, 2011 on personal advances for the procurement of assorted office materials mainly computer accessories. Considering the sum involved, these procurements should have been done through award of contracts rather than granting personal advances to individuals. The award of the contract would have earned government WHT and VATs. The non-observance of extant regulation on procurement of stores has resulted in a loss of revenue to government to the tune of ₦662,585.00 (Six hundred and sixty two thousand, five hundred and eighty five naira) as WHT and VAT.

It is advised that these items widely and regularly used in the Commission should be purchased in bulk and issued to the Department or Units where they are needed through the store as required, to ensure accountability and transparency.

(e) Six (6) payment vouchers for amounts totalling ₦2,252,665.00 (Two million, two hundred and fifty two thousand, six hundred and sixty five naira) raised between January and March, 2011 in favour of some members of staff and contractors, had no vital supporting documents such as Job Order, Local Purchase Order, Job completion Certificate and Receipt of purchase etc, attached to substantiate the genuineness of the transactions. Furthermore, the payment vouchers were not stamped paid as required by extant provisions.

This is a glaring violation of Financial Regulation 603 which states that "all vouchers shall contain full particulars of each service and will invariably be supported by relevant documents. On account of these anomalies, I can not certify the expenditure as legitimate charge against public fund. The total sum of ₦2,252,665.00 (Two million, two hundred and fifty two thousand, six hundred and sixty five naira) should be recovered from the staff and contractors concerned, and recovery particulars forward for audit verification.

(f) Four (4) payment vouchers for amounts totalling ₦2,431,800.00 (Two million, four hundred and thirty one thousand, eight hundred naira) raised in March, 2011 were paid to some members of staff to attend some foreign and local trainings. However, relevant documents such as letter of invitation or letter initiating the payment for the training and certificate of attendance to authenticate the validity of payments were not made available despite repeated demands. It is therefore apparent that the officers did not attend the courses. This could result in misapplication of funds.

The Accounting officer did not respond to my audit observations and has therefore violated Financial Regulation No. 3101 which states that "Accounting officer who fails to give satisfactory explanation to audit queries within the stipulated time as indicated in the provision of the Regulations shall be sanctioned accordingly.

5.74 At National Population Commission, Makurdi, it was observed that:-

A total sum of ₦3,654,700.00 (Three million, six hundred and fifty four thousand, seven hundred naira) was remitted through a Bank Account between September, 2010 and August, 2011 in the name of Project Account without recourse to the Federal Pay Office, Makurdi, for checking and pre-auditing contrary to the provisions of Financial Regulations 609, 611 and 612.

The issue of Project Account was born as a result of the exigencies arising from the conduct of 2006 Population Censurs. Six years after, there is basically no further need remitting the funds in this manner because of its abuse. The Chairman has been informed of these irregularities and his response is being awaited.

5.75 At National Population Commission, Jalingo, Taraba State, it was observed that a sum of ₦256,000.00 (Two hundred and fifty-six thousand naira) only was generated from attestation fees, but only the sum of ₦155,400.00 (One hundred and fifty-five thousand, four hundred naira) was lodged into the designated accounts, thereby

leaving the balance of ₦100,600.00) (One hundred thousand, six hundred naira) unaccounted for. The balance of ₦100,600.00) (One hundred thousand, six hundred naira) should be remitted to the bank forwarding remittance particulars for verification.

(ii) The total sum of ₦2,767,000.00 (two million, seven hundred and sixty seven thousand naira) meant for the conduct of Global Positioning System (G.P.S) on Compendium of Local Government Areas in Taraba State was withdrawn en-bloc by the State Director of National Population commission, out of which cash worth ₦848,500.00) (eight hundred and forty-eight thousand, five hundred naira) was said to have been paid to various officers. The balance of ₦1,918,500.00 (one million, nine hundred and eighteen thousand, five hundred naira) could not be accounted for. This should be recovered and recovery particulars forwarded for my verification.

(j) The sum of ₦475,000.00 (Four hundred and seventy-five thousand naira) only was said to have been spent on organizing a National Workshop on the Compendium of Localities in Jalingo. The detail of the expenditure was not produced for inspection. Further verification revealed that no workshop was held, hence the transaction became doubtful. The sum of ₦475,000.00 (Four hundred and seventy-five thousand naira) purportedly spent should be recovered, forwarding recovery particulars for my verification.

These issues have been brought to the notice of the Hon. Chairman National Population Commission and his response is being awaited.

FEDERAL MINISTRY OF TRADE AND INVESTMENT

5.76 At the Federal Ministry of Trade and Investment, Abuja it was observed that:-

(a) On a payment voucher No. 4001 dated 1st June 2011, the sum of Three million, one hundred and ninety six thousand, eight hundred naira (₦3,196,800.00) was paid to a staff and nineteen others for the Joint Negotiating Council (JNC) visits to the state offices of the Ministry for oversight function in respect of the special incentives to civil servants.

Audit verification at the seven state branch offices illegally visited namely, Markudi, Owerri, Calabar, Kaduna, Ilorin, Uyo and Jos, revealed that no such visit was undertaken by the officer and his team. In the circumstances, I cannot accept this payment as a legitimate charge against public funds. The total sum of ₦3,196,800.00 should be recovered from the said officers . Evidence of recovery (Treasury Receipt) should be forwarded to me for verification.

(b) A member of staff was granted a personal advance of (₦4,614,800.00) four million, six hundred and fourteen thousand, eight hundred naira to enable her organize

a capacity training workshop for the Ministry's staff in partnership with a consultant at Kaduna. A scrutiny of the payment voucher revealed that:-

(i) The consultant, had earlier submitted proposal for the capacity building program and should have been awarded the training programme directly, but the Ministry decided to carry it out through personal advance.

(ii) The sum of (₦1,620,000.00) One million, six hundred and twenty thousand naira, course fees for the (27) twenty-seven officers at (₦60,000.00) sixty thousand naira per participant, should have been paid to the consultant through e-payment by raising a payment voucher, while DTA and transportation fare be paid to the participants.

(iii) The sum of (₦162,000.00) One hundred and sixty two thousand naira, being (10%) 10 percent tax on consultancy services was lost by government as a result of the unwholesome method adopted in the payment for training of staff by the Ministry.

The above anomalies cast doubts on the genuineness of the transaction. The Deputy Director (TSW) and the Director of Human Resources should be sanctioned for the lapses.

(c) Forty-two (42) payment vouchers amounting to (₦30,295,084.14) thirty million, two hundred and ninety-five thousand, eighty four naira fourteen kobo raised between 1st July and 30th September, 2011 were intentionally hidden and not produced for audit examination.

No explanation was given for the non-production of these vouchers. This practice violated my constitutional authority (Section 85 sub-section 2 of the 1999 constitution of Federal Republic of Nigeria) and contravened Financial Regulation 110 which gave my office authority for free access to the books of account and other documents relating to those accounts. In the absence of these payment vouchers for my examination therefore, I could not vouch that the funds disbursed were necessary, wholly and exclusively made for the purpose(s) they were meant. The approval of these payments and the genuineness of purpose in which these payments were made are equally doubtful.

(d) At the Transport Section, nineteen (19) payment vouchers raised in favour of a staff and amounting to (₦750,000.00) seven hundred and fifty thousand naira, between January and June 2011, were paid to him for services not rendered. Investigation revealed that all the vehicles used to incur such expenses were either grounded or non-existent in the Ministry as at the time of the claims.

As a result of those lapses:-

(i) The sum of (₦750,000.00) seven hundred and fifty thousand naira should be recovered from the officers forwarding recovery particulars for verification.

(ii) The officer should be reprimanded for false claims.

(e) During the examination of payment vouchers, it was observed that the total sum of (₦83,522,089.00) Eighty-three million, five hundred and twenty two thousand and eighty-nine naira personal advance was granted to some officers between January and December 2011. As at the time of compiling this report in August, 2012 non of these advances have been retired. Therefore, the amounts involved should be recovered from the individual members of staff concerned.

The Accounting Officer was informed of the anomalies and has not responded to my observations referenced OAuGF/T71/AIR/7 and dated 20th June, 2012 thus violating Financial Regulations 3101 which requires Accounting officers to reply promptly to all queries addressed to them by the Auditor-General or be sanctioned accordingly.

SECTION 6

LEGISLATIVE, JUDICIARY AND SECURITY SECTOR

LEGISLATIVE, JUDICIARY AND SECURITY SECTOR

NATIONAL ASSEMBLY

6.01 During the audit examination of training expenses at the National Assembly, Abuja, it was observed that four (4) officers collected a total sum of ₦114,091,100.00 (One hundred and fourteen million, ninety-one thousand, one hundred naira) without producing adequate evidence of how the money was expended. In response to my initial Audit Inspection Report on this matter, the list of participants and evidence of disbursement of the various sums was produced but the receipts of course fees paid to the organization and copies of certificate of attendance obtained were not produced, especially for the foreign courses.

Without these documents, this payment cannot still be accepted as a legitimate charge against public funds. The Clerk of the National Assembly should produce these documents for audit examination, failing which the amount should be refunded to government chest and refund particulars forwarded for audit verification.

(b) The examination of payment vouchers revealed that the total sum of ₦241,425,000.00 (Two hundred and forty-one million, four hundred and twenty-five thousand naira) was paid to a company for the supply of diesel to the National Assembly for the months of December, 2010, May and July, 2011 without any evidence of receipt of this product like Stores Receipt Voucher (SRV) or Store Ledger entry showing how it was utilized or where it was stored. In response to my initial query on this issue, a series of Store Receipt Vouchers were produced which, after verification did not relate to the dates of supply and the quantities of lubricants allegedly supplied.

In the absence of original and authentic documents to support this transaction, the Clerk to the National Assembly was requested to recover this amount and forward recovery particulars for audit verification.

(c) During the examination of bank transactions, it was observed that the sum of ₦11,726,059,995.19 (Eleven billion, seven hundred and twenty-six million, fifty-nine thousand, nine hundred and ninety-five naira and nineteen kobo) was arbitrarily transferred from the Overhead Costs account of the Senate to various unauthorized bank accounts. In one instance, the sum of ₦1,251,024,114.76 (One billion, two hundred and fifty-one million, twenty-four thousand, one hundred and fourteen naira, seventy-six kobo) was transferred to an undisclosed account. In his response to my Audit Inspection Report, the Clerk to the National Assembly explained that the transfers were in respect of quarterly running costs paid to Distinguished Senators but failed to substantiate or provide supporting documents to attest to this claim. These payments were transferred directly from the official Overhead Cost account without

raising payment vouchers, which would have shown the nature of the payment and the identity of the beneficiaries.

Consequent upon his failure to produce details of these transfer for audit scrutiny, the Clerk to the National Assembly has been requested to recover the various amounts involved and forward recovery particulars for verification.

(d) During the audit of the Personnel Cost vote at the National Assembly (Senate), it was discovered that the sum of ₦258,645,088.00 Two hundred and fifty-eight million, six hundred and forty-five thousand, eighty-eight naira) which should have lapsed into revenue at the end of the financial year on 31st December, 2011 was carried over and expended in the Cash Book up to January 2012 as indicated in several payments on the account. The amount was the unspent balance out of the total sum of ₦4,587,388,347.00 (Four billion, five hundred and eighty-seven million, three hundred and eighty-eight thousand, three hundred and forty-seven naira) released to the Senate for Personnel costs in 2011. Audit scrutiny revealed that only the sum of ₦152,769.00 (One hundred and fifty-two thousand, seven hundred and sixty-nine naira) was paid back to chest instead of the above sum.

The Clerk to the National assembly explained that the amount was for payment of severance allowances to Distinguished Senators who had left more than six months ago but failed to provide details and evidence of who was actually paid and how much.

He has therefore been requested to recover the sum of ₦258,645,088.00 (Two hundred and fifty-eight million, six hundred and forty-five thousand, eighty-eight naira), and furnish relevant receipt particulars in consonance with the provision of Financial Regulation 413 and 414 which stipulates that “authority for recurrent expenditure conveyed by any of the warrants lapses at the end of the financial year to which it relates”.

(e) A contractor was paid the sum of ₦89,232,000.00 (Eighty-nine million, two hundred and thirty-two thousand naira) for the supply of gift items to the House of Representatives. The unit cost of the items was not given, the Store Receipt Voucher did not indicate the value of items received and the quality of designer bags ordered was not indicated, contrary to Financial Regulation 2918 which requires the Procurement Department to prepare a proper analysis of the cost implications in terms of unit cost and quantity for procurement.

The response of the Clerk to the Assembly dated 26th July 2012 noted my observations and presented a table showing the breakdown of unit prices of the gift items but failed to produce the contract agreement, tenders Board Minutes, Store Tally Card and distribution list of the items to substantiate the claim that these items were actually supplied.

In view of the doubts surrounding this transaction, I still find it difficult to accept this payment as a proper and legitimate charge against public funds. The relevant documents must therefore be produced for my scrutiny.

(f) A total sum of ₦43,151,974,819.60 (Forty-three billion, one hundred and fifty-one million, nine hundred and seventy-four thousand, eight hundred and nineteen naira, sixty kobo) which was expended under the Overhead Costs vote of the House of Representatives in 2011 was neither vouched for nor entered into any form of Cash Book, contrary to Financial Regulation 601 which provides that "all payments must be entered into the Cashbook and shall be vouched for on one of the prescribed forms. …under no circumstances shall a cheque be raised or cash paid for services for which a voucher has not been raised".

In reaction to my audit observation, the National Assembly hurriedly raised payment vouchers for these transactions which they recorded in the Cash book and presented for my verification. The payments were treated as Cash Advances granted for various assignments of the House but the retirement particulars to substantiate that the expenditures were incurred in the interest of the public service were not produced.

To all intents and purposes, this total amount of ₦43,151,974,819.60 (Forty-three billion, one hundred and fifty-one million, nine hundred and seventy-four thousand, eight hundred and nineteen naira, sixty kobo) could not be said to have been satisfactorily accounted for until all the retirement details are produced and subjected to audit scrutiny.

All the issues are under correspondence.

FEDERAL MINISTRY OF JUSTICE

6.02 The audit of revenue records maintained at the Ministry of Justice, Abuja, revealed that two banks and one other organization operating within the Ministry's Headquarters complex had never paid any form of rent to government since 2007. No explanation was given for this.

However, in response to my Audit Inspection Report on this issue, the Solicitor-General stated that the Ministry had entered into negotiation with the two (2) banks and the Federal Ministry of Lands, Housing and Urban Development 'to arrive at an acceptable market-driven rent for the spaces occupied by the two (2) banks". The outcome of the negotiation has not been communicated to me. The Solicitor-General did not comment on the position of the 3rd tenant and why rent was not demanded for the last five (5) years.

Meanwhile, the Federal Ministry of Lands, Housing and Urban Development has valued the rents for the spaces occupied by the two (2) banks at ₦6.80 million

(Six million, eight hundred thousand naira only) per annum which translates to ₦34 million (thirty-four million naira only) for the five (5) years.

I am still awaiting the Solicitor-General's update on the outcome of the negotiations with the two (2) banks, the position of the third tenant and confirmation that all the rental revenue due to Government from the three (3) tenants have been fully collected and paid to Treasury.

The matter is under correspondence.

(b) Personal advances totalling ₦18,890,860.00 (Eighteen million, eight hundred and ninety thousand, eight hundred and sixty naira) granted to 92 (ninety-two) officers of the Ministry between February and December, 2011 to execute certain jobs and render some services, were not retired as at the time of audit.

The Solicitor-General/Permanent Secretary was asked to recover these advances from the Personal Emolument of the affected officers in consonance with Financial Regulation 1420 which states "it is the responsibility of all Accounting officers to ensure that all advances granted to officers are fully retired".

His response dated 9th July 2012 stated that the outstanding advances had been retired accordingly. However, the verification carried out by my officers showed that amounts totalling ₦5,681,048.00 were still outstanding. I have asked the Solicitor-General/Permanent Secretary to ensure the speedy retirement or recovery of the remaining advances.

The matter is under correspondence.

FCT JUDICIAL SERVICE COMMITTEE

6.03 During the audit of Bank Reconciliation Statements prepared by the FCT Judicial Service Committee, it was observed that the sums of ₦5,000,004.00 (Five million, and four naira) and ₦1,950,000.00 (One million, nine hundred and fifty thousand naira) which were credited (lodged) into the Committee's Overhead Costs account with Access Bank Plc on 8th June and 6 July 2011 respectively, were not entered into the Cashbook, contrary to Financial Regulation 802 which states that "a sub-accounting officer shall enter promptly into the Cash book all sums of money received by him or paid by him as a public officer, supporting such entries by a receipt or payment voucher on the prescribed form". The omission of the amounts totalling ₦6,950,004.00 (Six million, nine hundred and fifty thousand, four naira) from the Cash book must have distorted the correctness of the Committee's financial records.

The Executive Secretary was asked to take necessary action in accordance with Financial Regulation 807 (c) which states that "prompt action should always be

taken to obtain bank advices to confirm the various entries in the bank statement as the effectiveness of the Bank Reconciliation Statement lie in the prompt clearance of outstanding items".

(b) During the audit examination of payment voucher No. 2017 of 23rd November, 2011 raised and paid at FCT Judiciary Service Committee, Abuja, a contractor was paid the sum of ₦22,323,000.00 (Twenty-two million, three hundred and twenty-three thousand naira) in November 2011 for supplying computer accessories to the Committee. During a physical store verification carried out by my Office, (350) three hundred and fifty Units of flash drive valued at ₦700,000.00 (Seven hundred thousand naira) were not seen and could not be accounted for despite the fact that the items were taken on charge through Store Receipt Voucher 1034 dated 15/11/11.

The Executive Secretary has been asked to recover the sum of at ₦700,000.00 (Seven hundred thousand naira) from the store officer who certified this transaction for payment and forward recovery particulars for audit verification.

(c) A contract to supply security apparels such as washman shirt and trousers, boots, berets, belts, whistles etc was awarded for the sum of ₦20,000,000.00 (Twenty million naira). The contractor was paid vide payment voucher No. 2023 dated 23/11/11. In view of the well known Federal Government policy which had long out-sourced security services in the Civil Service, there is need to justify the procurement of these security apparels. The following lapses were however noticed in the supporting documents attached to the payment voucher.

(i) The number of the security men, drivers and gardeners who benefited from the security apparels was not disclosed.

(ii) The details of acknowledgement of the items by individual security staff were not produced.

The Executive Secretary has been asked to justify this expenditure in view of the current policy on out-sourcing such services and to produce the detailed distribution list of the beneficiaries of these security apparels for audit verification.

(d) The sum of ₦1,250,000.00 (One million, one hundred and fifty thousand naira) was paid to a staff of the FCT Judicial Service Committee in respect of sitting allowances for the Chairman and seven (7) others. It was observed that a different officer, other then the staff named on the payment voucher, received the money via payment mandate No. JSC/2011/0/4001 of 7th March 2011. This is contrary to Financial Regulation 613 which stipulates that "payments shall be made only to persons named in the payment vouchers or their authorized representative".

The Executive Secretary has been asked to explain why different names were used on the payment voucher and e-payment mandate and also to provide evidence that the Chairman and seven others duly received this payment.

His response is still being expected five (5) months after my Audit Inspection Report Ref. OAuGF/FCT/JSC/AIR/VOL.III/4 dated 10th April, 2012 and subsequent reminder dated 21st May, 2012.

(e) The contract for the construction of a Store and Archive for the FCT Judicial Service Committee, Gudu District was awarded to a contractor for the sum of ₦138,635,542.50 (One hundred and thirty-eight million, six hundred and thirty-five thousand, five hundred and forty-two naira, fifty kobo) on 21st April, 2010 with a completion period of nine months. The terms of contract provided for a 5% (five percent) retention clause amounting to ₦6,931,777.13 (Six million, nine hundred and thirty-one thousand, seven hundred and seventy-seven naira, thirty kobo. However, the total amount paid to the contractor as at February, 2012 was ₦137,246,474.13 (One hundred and thirty-seven million, two hundred and forty-six thousand, four hundred and seventy-four naira, thirteen kobo), leaving a balance of ₦1,389,068.37 (One million, three hundred and eighty-nine thousand, sixty-eight naira, thirty-seven kobo). This implies that the sum of ₦5,542,708.76 (Five million, five hundred and forty-two thousand, seven hundred and eight naira, seventy-six kobo) out of the retention fee of ₦6,931,777.13 (Six million, nine hundred and thirty-one thousand, seven hundred and seventy-seven naira, thirty kobo) had been released to the contractor even before the completion of the project.

The Executive Secretary had been asked to recover the sum of ₦5,542,708.76 (Five million, five hundred and forty-two thousand, seven hundred and eight naira, seventy-six kobo) being undue retention fee paid and also invoke the sanctions for violation of the completion clause, since the project is yet to be handed-over by the contractor as at June, 2012.

(f) The contract to rehabilitate the Committee's offices was awarded to a contractor on 30th March, 2011 at a contract sum of ₦35,000,000.00 (Thirty-five million naira) with a completion period of 6 (six) weeks. Surprisingly, the contractor was paid in full seven (7) days after the award, ostensibly on completion of the rehabilitation works. No Bill of Quantities and Job Valuation Certificate were attached to the payment voucher No. 3001 of 6th April, 2011 raised for the payment. Also, while the payment voucher was raised on 6th April 2011, the Job Completion Certificate and Internal Audit Performance Certificate were issued on 7th April 2011, an indication that the payment voucher was raised before the confirmation of project completion.

The Executive Secretary was asked to produce the relevant Bills of Quantities and Valuation Certificate(s) to enable proper audit and physical verification and also to explain why the payment voucher was raised before the issuance of the Job Completion Certificate. Despite my subsequent reminder dated 15th June, 2012, the Committee still failed to explain or forward the relevant documents.

Consequently, I find it difficult to accept this expenditure as a proper charge against public funds. The Executive Secretary is expected to take steps to recover the total sum of ₦35,000,000.00 (Thirty-five million naira) for work not done and refer the

contractor and officers involved to EFCC for prosecution, in line with Financial Regulation 3104 (iii).

(g) A contractor was paid the sum of ₦2,499,999.99 (Two million, four hundred and ninety-nine thousand, nine hundred and ninety-nine naira, and ninety-nine kobo) vide payment voucher no. 2004 dated 21/4/2011 for the maintenance of computers and other software. The detailed breakdown of the nature of maintenance, the number of computers involved and the officers that benefited were not disclosed.

The Executive Secretary was asked to produce these details within 14 days of my Audit Inspection Report Ref. OAuGF/FCT.LJS/AIR/VOL.III/5 dated 4th May 2012 and subsequent reminder dated 15th June 2012. He is yet to explain or forward documentary evidence to support this payment in consonance with Financial Regulation 613. I cannot therefore certify this payment as a proper charge against public funds. In the absence of reasonable explanation, the Executive Secretary is expected to recover the sum of ₦2,499,999.99 (Two million, four hundred and ninety-nine thousand, nine hundred and ninety-nine naira, and ninety-nine kobo) from the contractor and forward recovery particulars for verification

(h) Another contractor was paid the sum of ₦15,000,000.00 (Fifteen million naira) vide payment voucher 2016 of 4th April 2011 to supply Library books and periodicals to the Committee. Physical verification revealed that 6 sets of Laws of Abuja 5 volume, which was among the books to be supplied and whose value was ₦720,000.00 (Seven hundred and twenty thousand naira) could not be found in the store as at March, 2012.

The Executive Secretary was therefore requested to produce the books or recover the sum of ₦720,000.00 (Seven hundred and twenty thousand naira) for goods not supplied from the contractor and forward treasury particulars for verification. His response is still being awaited.

(i) The sum of ₦1,363,636.36 (One million, three hundred and sixty-three thousand, six hundred and thirty six naira, thirty six kobo) was paid to a contractor for the supply of fuel. The relevant invoice, receipts and number of vehicles fuelled were not attached to the payment voucher to authenticate the payment.

The Executive Secretary was therefore asked to provide these attachments within 7 days of my Audit Inspection Report Ref. No. OAuGF/FCT.JSC/AIR/VOL.III/5 dated 4th May, 2012 or recover the sum of ₦1,363,636.36 (One million, three hundred and sixty-three thousand, six hundred and thirty six naira, thirty six kobo) from the contractor for goods not supplied His response is still being awaited even as at the time of compiling this report in September, 2012.

(j) The sum of ₦1,595,000.00 (One million, five hundred and ninety-five thousand naira) was paid to a contractor for the supply of 5 Units of Air-conditioners vide payment voucher No. 3019 of 6th April, 2011. However, during the physical inspection

of the store carried out in March, 2012 it was discovered that one of the Air-conditioners valued at ₦319,000.00 was missing.

As a result, the Executive Secretary was requested to either produce the Air-conditioner or recover its value. His response is still being expected, four (4) months after my Audit Inspection Report dated 4th May, 2012 and subsequently reminder dated 15th June, 2012.

FEDERAL JUDICIAL SERVICE COMMISSION

6.04 During the audit examination of the Advances Ledger and other related documents maintained at the Federal Judicial Service Commission, Abuja, it was observed that cash advances totalling ₦49,564,833.20 (Forty-nine million, five hundred and sixty-four thousand eight hundred and thirty-three naira twenty kobo only) were granted to various staff of the Commission at different occasions in 2009, 2010 and 2011. As at the time of audit in April, 2012, these advances had not been retired. Some of the officers were granted subsequent advances when the previous ones were not yet retired. This practice is irregular and negates government Financial Regulation 1420 which stipulates that advances should be retired immediately their purposes are consummated.

The Executive Secretary was asked to cause the officers involved to retire these personal advances within 14 (fourteen) days of my Audit Inspection Report Ref. No. OAuGF/LIS.II/FJSC/AIR/VOL.II/6 dated 21st May, 2012, but as at July 2012, he did not respond. He is now expected to recover en-bloc the various advances against the officers in accordance with Financial Regulation 1420 and furnish me with relevant recovery particulars for verification. His response is still being awaited.

(b) At the Federal Judiciary Service Commission, 12 (twelve) payment vouchers for a total sum of ₦124,747,056.00 (One hundred and twenty-four million, seven hundred and forty-seven thousand, fifty-six naira) raised to pay for various contracts relating to the supply of consumables to the Commission were examined.

(i) The individual value of the contracts were over and above the approval threshold of the Chief Executive and Secretary of the Commission, which is ₦5,000,000.00 (Five million naira).

No Tenders Board sat before the contracts were awarded and no Tenders Board minutes were attached to the payment vouchers.

(ii) The practice is clearly irregular and a deliberate infraction of Financial Regulations 2907 and 2921, (1) and the Procurements Act of 2007, which provides for the strict observance of due process in contracts awards from pre-qualification stage to contract award.

The Secretary has been asked to explain these anomalies, which attract sanctions, including demotion in accordance with Financial Regulation 3117.

His response dated 17th July, 2012 with Ref. No. FJSC4/12/O/VOL.9/67 did not include the approvals as contained in the minutes of Departmental Tenders Board meeting.

The matter is still under correspondence.

(c) During the audit examination of the Bank Reconciliation Statement for the Recurrent expenditure (Overhead) account maintained with Zenith Bank Plc, it was observed that:-

(i) A total amount of ₦5,288,621.25 (Five million, two hundred and eighty-eight thousand, six hundred and twenty-one naira, twenty-five kobo) had accumulated as Credit in bank, not in Cashbook between July and November, 2011. These credits were still featured in the Bank Reconciliation Statement as at December, 2011, contrary to Financial Regulation 807 which provides for prompt clearance of outstanding items.

The sums of ₦3,970,341.00 (Three million, nine hundred and seventy thousand, three hundred and forty one naira) and ₦983,380.25 (Nine hundred and eighty-three thousand, three hundred and eighty naira, twenty-five kobo) which form part of the total credit of ₦5,288,621.25 (Five million, two hundred and eighty-eight thousand, six hundred and twenty-one naira, twenty-five kobo) seen in the bank, but not in Cashbook, were in respect of fund transfers and NEFT (Returned in favour of Federal Inland Revenue Service respectively.

The Secretary was asked to immediately clear the total Credit of ₦5,288,621.25 (Five million, two hundred and eighty-eight thousand, six hundred and twenty-one naira, twenty-five kobo) and also produce documents in respect of funds transfers and evidence of the remittance of NEFT (Returned to Federal Inland Revenue Service. His response dated 17th July, 2012 did not include documents to clear the issue of funds transfers and evidence of remittance to Federal Inland Revenue Service.

(ii) The sum of ₦994,165.50 (Nine hundred and ninety-four thousand, one hundred and sixty-five naira, fifty kobo) was stated as Debit in bank not in cashbook. An analysis of the debits revealed that the sum of ₦630,960.00 (Six hundred and thirty thousand, nine hundred and sixty naira only) was stated as NEFT transfers to (14) fourteen officers of the Commission, who were paid without posting the payments into the Cashbook, contrary to the provisions of Financial Regulation 802 which provides for prompt entry into the Cashbook of all sums of money received or paid by any public officer.

The Secretary was asked to explain the nature of these transfers and why they were not recorded in the Commission's Cashbook as required by government

regulations. His response dated 17th July, 2012 stated that the 14 (fourteen) officers involved were erroneously credited twice by the bank. The bank however maintains that the alleged double-payment was made on the authority of the Commission's e-payment mandate.

On account of admission of double payment by both the Commission and the bank, the Secretary has been requested to recover the full amount of ₦630,960.00 (Six hundred and thirty thousand, nine hundred and sixty naira) from the beneficiaries.

(d) Two (2) Toyota Avensis 2.0 Saloon Cars, said to have been purchased on 26th November, 2008, were sold to two buyers for a total sum of ₦1,458,500.00 (One million, four hundred and fifty-eight thousand, five hundred naira). The Registration Numbers are FJ 11 FJC and FJ 07 FJC, respectively.

Further audit examination of the above mentioned transaction revealed the following anomalies:-

(i) The 2 Nos. Toyota vehicles purchased at the cost of ₦14,420,000.00 (Fourteen million, four hundred and twenty thousand naira only) barely 3 years ago were sold at a ridiculous price of ₦1,458,500.00 (One million, four hundred and fifty-eight thousand, five hundred naira only).

(ii) The evaluator of the vehicles from the Federal Ministry of Works erred in his assessment and this contravened Financial Regulations 2964(ii), 2965, 2667(ii) and 2622(a) that call for honesty, transparency and accountability in such assessments.

(iii) The sum of ₦543,900.00 (Five hundred and forty-three thousand, nine hundred naira) was used to repair one of the vehicles (FJ 11 FJC) shortly before disposal. The other vehicles (FJ 07 FJC) which was involved in an accident was also fully repaired by the Insurance Company that insured the vehicle before the disposal.

A detailed analysis of the true value of the cars revealed that the government had been under-paid by the sum of ₦3,514,700.00 (Three million, five hundred and fourteen thousand, seven hundred naira).

The Secretary had been asked to recover the sum of ₦3,514,700.00 (Three million, five hundred and fourteen thousand, seven hundred naira) from the buyers of these vehicles and to also explain the breach of government regulations in the auction of the vehicles. His response dated 17th July 2012 was vague and did not satisfactorily address the issue of the recovery of funds from the buyers.

All the issues are still under correspondence.

FEDERAL HIGH COURT

6.05 At the Federal High Court, Abuja, it was discovered that:-

(a) The sum of ₦1,335,000.00 (One million, three hundred and thirty-five thousand naira only) was spent on the direct purchase of store items without taking the items on store charge, contrary to Financial Regulation 2401 (i) which insists that store receipts must be entered into the store ledger. There was no evidence of the issuance of these items or their existence.

The Chief Registrar had been asked to recover the money from the officers who made the direct purchase not received into the store, and furnish treasury particulars for verification. His response is still being expected despite a reminder dated 15th June, 2012.

(b) The sum of ₦11,137,200.00 (Eleven million, one hundred and thirty-seven thousand two hundred naira only) was paid to a staff of Federal High Court and others as Duty Tour Allowance vide payment voucher No. 2258 of 8th February 2011 to enable them attend a workshop. It was discovered that the payment was made in cash contrary to Financial Regulation 631 which insists on e-payment, and there was no signed acknowledgement of the receipt of the money by other participants.

The sum of ₦11,137.200.00 (Eleven million, one hundred and thirty-seven thousand two hundred naira only) cannot be admitted as a legitimate charge against public funds and the Chief Registrar had been asked to recover the total sum of the money and furnish the relevant particulars for verification. His response is still being awaited inspite of my reminder dated 15th June, 2012.

(c) The sum of ₦13,594,500.00 (Thirteen million, five hundred and ninety-four thousand five hundred naira only) was paid to a company vide payment voucher No. 2267 of 18th July 2011 for the eventual disbursement to 477 (Four hundred and seventy-seven) participants at a 5-day workshop held from 11th – 15th July 2011 at Kaduna. This method of disbursing course fees is irregular and lacks transparency. Evidence of acknowledgement of receipt of the fund by each participant was not produced in complete discharge of accountability. No response or explanation was received from the Honourable Court, despite a reminder dated 15th June, 2012.

The Chief Registrar of the Court has been requested to recover the sum of ₦13,594,500.00 from the company and forward treasury particulars for audit verification. His response is still being awaited.

(d) A total sum of ₦25,658,750.01, debited into the Court's Capital Account maintained with the Central Bank of Nigeria between December 2008 and March 2011 was yet to be investigated and brought into the Cashbook as required by Financial Regulation 807(b) which stipulates that "Payments (debits) in Bank not in the

Cashbook should be investigated and brought into Cash book at the earliest possible time".

Similarly, 17 cheques amounting to ₦11,629,885.46 (Eleven million, six hundred and twenty-nine thousand, eight hundred and eighty-five naira, forty-six kobo only) issued between November 2004 and September 2009 had become stale, but were still featuring in the Bank Reconciliation Statement as unpresented.

The Chief Registrar was asked to explain the debits totalling ₦25,658,750.01 and show evidence that the Stale Cheques have been written back into the Cash Book in consonance with Financial Regulations. His response is still being awaited at the time of compilation of this Report despite my reminder dated 15th June, 2012.

(e) During the examination of Bank Reconciliation Statements prepared by the Federal High Court, Abuja for the year under review, it was revealed that the sums of ₦22,928,374.65 (Twenty-two million, nine hundred and twenty-eight thousand, three hundred and seventy-four naira, sixty-five kobo), ₦33,966,550.33 (Thirty-three million, nine hundred and sixty-six thousand, five hundred and fifty naira, thirty-three kobo) and ₦59,914,074.28 (Fifty-nine million, nine hundred and fourteen thousand, seventy-four naira, twenty-eight kobo) for the Capital, Overhead and Personnel Cost accounts respectively, described as "debits in the bank not in the cash book" in the Bank Reconciliation Statement for December 2011 were not investigated and cleared in accordance with Financial Regulation 807 (b) which provides that "payments (debits) in bank not in cashbook should be thoroughly investigated and brought into cashbook at the earliest possible time. The uncleared debits accumulated between March, 2008 and December, 2011.

The Chief Registrar was therefore requested to recover and pay to chest, the total sum of ₦116,808,999.25 (One hundred and sixteen million, eight hundred and eight thousand, nine hundred and ninety-nine naira, twenty-five kobo) representing payments not properly vouched for. His response is still being expected.

(f) Physical examination of the Library unit in Federal High Court, Ibadan, revealed that about (54) fifty-four Law Books borrowed from the Library by Honourable Justices and others between July 2004 and February, 2011 are yet to be returned despite the fact that the standing rule for borrowing books is to return 2 weeks after borrowing. More worrisome is the fact that some of the affected borrowers are either retired or transferred out of Oyo State.

The Chief Registrar has been informed to retrieve the books from the Officers; otherwise they should be surcharged accordingly.

6.06 At Federal High Court, Enugu, Enugu State, it was observed that (27) twenty-seven Library books (valued unknown), borrowed between 2004 and 2008 were yet to be returned to the Library as at the time of writing this report in July, 2012. The

unwarranted delay in returning the borrowed books should be discouraged to enable others who may have need of the books borrow them.

In the light of the above, the Court should retrieve the said books from the borrowers, otherwise they should be surcharged with the current market prices.

FCT HIGH COURT OF JUSTICE

6.07 At the FCT High Court of Justice, it was discovered that seven (7) members of staff were over paid salaries totalling ₦6,545,841.92 (Six million, five hundred and forty-five thousand, eight hundred and forty-one naira, ninety-two kobo). The staff involved had attained the statutory retiring age of 60 years, but remained in service and collected their monthly salaries from 2005 to 2012.

The Chief Registrar is requested to issue retirement letters to the 7 members of staff immediately and recover the over-paid sum of ₦6,545,841.92 (Six million, five hundred and forty-five thousand, eight hundred and forty-one naira, ninety-two kobo) forwarding treasury particulars for audit verification. His response is still being awaited.

(b) At the FCT High Court of Justice, it was discovered that Special Cash Advances totalling ₦45,243,632.34 (Forty-five million, two hundred and forty-three thousand, six hundred and thirty-two naira, thirty-four kobo) were granted to 104 judicial and non-judicial officers in the year 2011. As at March 2012, these officers had not retired the advances.

The Chief Registrar was requested to ensure the retirement or recovery of all the advances totalling ₦45,243,632.34 (Forty-five million, two hundred and forty-three thousand, six hundred and thirty-two naira, thirty-four kobo) within 14 days and forward treasury receipts for verification. His response is still being awaited.

(c) The sum of ₦2,431,603.66 (Two million, four hundred and thirty-one thousand, six hundred and three naira, sixty-six kobo) representing stale e-payment mandates raised since December, 2010 had not been written back to the cash book in line with Financial Regulation 87 (a). This amount includes the sum of ₦2,300,000.00 (Two million, three hundred thousand naira) in tax deductions which should since have been remitted to the Federal Inland Revenue Service.

The Chief Registrar was requested to present evidence of remittance of this amount to the Federal Inland Revenue Service, and write back the stale mandates to the Cash Book. His response is still being expected despite my reminder dated 15th June, 2012.

(d) Two (2) Salary Payroll vouchers (Numbers 2554 and 2665) for the month of November, 2011 totalling ₦15,260,607.22 (Fifteen million, two hundred and sixty thousand, six hundred and seven naira, twenty-two kobo) were not entered into the Vote Book, contrary to Financial Regulation 403, which states that every expenditure will be entered into the vote book.

Furthermore, there were discrepancies between the amounts shown on six (6) other payrolls and the amounts recorded against them in the Personnel Vote Book. Five (5) payrolls were understated by ₦784,394.25 (Seven hundred and eighty-four thousand, three hundred and ninety-four naira, twenty-five kobo) while one was overstated by ₦503,000.00 (Five hundred and three thousand naira), thereby resulting in a net understatement of ₦221,394.25 (Two hundred and twenty-one thousand, three hundred and ninety-four naira, twenty-five kobo).

The Chief Registrar has been requested to explain the omissions and discrepancies. His response is still being awaited despite my reminder dated 15th June, 2012.

(e) In the year 2011, a total sum of ₦1,076,683,759.20 (One billion, and seventy-six million, six hundred and eighty-three thousand, seven hundred and fifty-nine naira, twenty kobo) and ₦423,739,336.30 (Four hundred and twenty-three million, seven hundred and thirty-nine thousand, three hundred and thirty-six naira, thirty kobo) were released to the FCT High Court for payment of staff and Judges salaries respectively, whereas the amounts of ₦1,096,889,155.34 (One billion, ninety-six million, eight hundred and eighty nine thousand, one hundred and fifty five naira, thirty four kobo) and ₦442,453,336.30 (Four hundred and forty-two million, four hundred and fifty-three thousand, three hundred and thirty-six naira, thirty kobo) were recorded in the corresponding vote book. The amounts in both Personnel Cost and Consolidated Vote Books were in excess by ₦20,205,396.14 and ₦18,714,000.00 respectively over the NJC releases for the year. The excess funds were not captured in the Cashbook for the year 2011.

The Chief Registrar was therefore asked to explain the source of the excess statutory allocations and why they were not entered into the Cashbook in line with Financial Regulation 802 which states that “a Sub-Accounting officer shall enter promptly into the Cashbook all sums of money received by him as a Public Officer supporting such entries by a receipt or payment voucher on the prescribed form”.

(f) Audit examination of the Transcript for the months of April, May and June, 2011 and detailed comparism of payment vouchers subhead totals with subhead totals in the Transcript, revealed discrepancies in figures totalling ₦187,559,480.72 (One hundred and eighty-seven million, five hundred and fifty nine thousand, four hundred and eighty naira, seventy two kobo).

The Chief Registrar was asked to investigate these discrepancies in order to reflect the correct position of the monthly Financial Statement of accounts, for the period.

(g) Payments totalling ₦82,928,925.97 (Eighty-two million, nine hundred and twenty eight thousand, nine hundred and twenty-five naira, ninety seven kobo) made between April and June, 2011 were wrongly classified. This contravened the provision of Financial Regulation 417 which stipulates that "expenditures shall strictly be classified in accordance with the estimates, and votes must be applied only to the purpose of which the money is provided. Expenditure incorrectly charged to a vote shall be disallowed". The Chief Registrar has been asked to explain the misclassification.

(h) During the audit examination of books and records relating to the disposal of fifty-nine (59) assorted motor vehicles by the Court, the following irregularities were observed:-

(i) The Assessment/Valuation carried out by the Federal Ministry of Works was not in consonance with the Financial Regulation 2622 which provided specific guidelines on the method for depreciation of government vehicles. This resulted in gross under-valuation of the vehicles.

(ii) The vehicles were sold far below their worth, both as determined based on the Financial Regulation method or as assessed by the Federal Ministry of Works.

(iii) There was no maintenance chart to indicate age, condition and maintenance history, which will enable the Board of Survey determine the qualification of the vehicles for boarding.

(iv) No Board of Survey was set up for the boarding of the vehicles.

(v) There was no evidence that an Auctioneer was invited for this exercise.

The Chief Registrar has been asked to explain the irregularities and recover from the purchasers, amounts totalling ₦43,674,978.54, being the difference between the actual worth of the vehicles as determined based on Financial Regulation 2622 and the ridiculously low prices at which the vehicles were sold.

All the issues have been reported to the Chief Registrar, FCT High Court of Justice. His response is still being awaited.

(i) A Consultancy contract worth ₦117,773,794.04 (One hundred and seventeen million, seven hundred and seventy-three thousand, seven hundred and ninety-four naira, four kobo) was awarded in respect of the construction of a Multi-level Car Park for High Court of Justice complex, Abuja. The first payment of ₦49,654,000.00 (Forty-

nine million, six hundred and fifty four thousand naira) was effected through payment voucher number HCJ/EC/5905/2010 dated 4th August, 2010.

During the scrutiny of the payment voucher, it was discovered that Withholding Tax was calculated at 5%, instead of 10%, thereby resulting to a loss of ₦2,482,700.00 (Two million, four hundred and eighty-two thousand, seven hundred naira) in government revenue. (₦4,965,400.00 – ₦2,482,700.00). Moreso, the payment which is a Recurrent expenditure was wrongly charged to Capital account. This is a contravention of Financial Regulation 417 which stipulates that "Expenditure shall strictly be classified in accordance with the estimates, and votes must be applied only to the purpose for which money is provided. Expenditure incorrectly charged to a vote shall be disallowed".

The Registrar was asked to recover the total sum of ₦2,482,700.00 (Two million, four hundred and eighty-two thousand, seven hundred naira) from the consultant and remit same to Federal Inland Revenue Service, furnishing relevant details for verification.

(j) A contract worth ₦35,871,495.34 (Thirty five million, eight hundred and seventy one thousand, four hundred and ninety five naira, thirty four kobo) was awarded to a contractor for the supply and installation of furniture items at the Zuba and Bwari High Courts of Justice, Abuja. The payment was effected in March, 2011. Audit visit to the two Courts in May 2012, revealed that some of the furniture items were not yet installed despite the collection of ₦1,625,825.19 (One million, six hundred and twenty-five thousand, eight hundred and twenty-five naira, nineteen kobo), as installation fees by the contractor. Instead, the furniture items were taken to a warehouse at Jiwa, a suburb of Abuja. Despite repeated verbal and written demands, only book shelves were installed in the four Honorable Judges Chambers in the Courts mentioned above.

The Accused and Witness boxes were installed only at Zuba High Court while the other items such as Executive Tables and Chairs, Settees, Court Benches, Lawyers' Tables, Podium, Visitor's Chairs etc. were neither seen in the warehouse nor at the open Court in Bwari. Some of the furniture items in the warehouse were found to have been unwrapped and covered with dust. The ceiling of the warehouse showed signs of leakage.

The Chief Registrar was asked to compel the contractor to install the remaining furniture items at the indicated Courts or recover the sum of ₦1,626,825.19 (One million, six hundred and twenty-five thousand, eight hundred and twenty-six naira, nineteen kobo) paid as installation fees from the contractor. He is to also account for the other items neither seen in the warehouse nor Open Court, Bwari.

(k) During the audit inspection of the Drug store at FCT High Court clinic, Maitama, Abuja in February 2012, it was observed that drugs valued at ₦3,133,101.00 (Three million, one hundred and thirty-three thousand, one hundred and one naira) had

expired during the year under review. Apparently, the drugs were about to expire when they were supplied, hence they expired soon after delivery.

The Chief Registrar has been requested to explain why the Court accepted these aged drugs that have resulted in a total loss to government.

(l) Eleven (11) medical equipment items procured between 2008 and 2011 at a total cost of ₦34,725,000.00 (Thirty-four million, seven hundred and twenty-five thousand naira) have been rendered redundant and under-utilized because the Court Clinic has been down graded to a Dispensary. During an audit visit to the Clinic, the following medical equipments were found lying idle:-

S/N	NAMES OF EQUIPMENT	QTY	UNIT PRICES	TOTAL
			₦ K	₦ K
1.	AUTOMATED HAEMOTOLOGY ANALYSER	1	3,335,000.00	3,335,000.00
2.	AUTOMATED CHEMISTRY	1	3,335,000.00	3,335,000.00
3.	AUTOMATIC PROCESSOR	1	3,250,000.00	3,250,000.00
4.	ELECTROGRAPH	4	965,000.00	3,860,000.00
5.	NEUBULISER	4	48,000.00	192,000.00
6.	HAEMATOCRIT CENTRIGUAGE	2	290,000.00	580,000.00
7.	MICROSCOPE BINACULARS	4	612,000.00	2,448,000.00
8.	GENOTYPE TANK	2	320,000.00	640,000.00
9.	MOBILE XRAY WITH COUGH	1	8,060,000.00	8,060,000.00
10.	LEAD LINING OF THE ROOM	1	2,580,000.00	2,580,000.00
11.	ULTRASOUND MACHINE	1	6,445,000.00	6,445,000.00
	TOTAL			**₦34,725,000.00**

In order to save these medical equipment from further deterioration both in value and quality, the Court should explore ways of deploying them to government hospitals within the FCT or constitute an independent Board of Survey to dispose of the equipment as stipulated by Financial Regulation 2619 which state that "Accounting officer shall make arrangement for the sale of the unserviceable and obsolete stores by a licensed public auctioneer, or where appropriate, by public tender in accordance with Financial Regulation 2964".

The Chief Registrar has been requested to comply with the provisions of the Financial Regulation quoted above and inform me accordingly.

(m) A contract for the sum of ₦48,305,000.00 (Forty-eight million, three hundred and five thousand naira) was awarded to a contractor who was paid through payment voucher No. 087 of 31st March, 2011 for supplying work stations, UPS and other accessories to Apo and Wuse 2 High Courts of Justice, Abuja. It was observed that the location stated on the payment voucher, letter of award, certificate of no-objection and contract agreement differed from where the items were purportedly issued to. Information obtained on the Store Ledger and Store Issue Voucher Number 13759 to 13784 dated 10th May, 2011 indicated that the items were distributed to High Court Numbers 1-25.

Surprisingly, during an audit verification exercise carried out in May 2012, the items could not be located in all the twenty five (25) High Courts that the items were allegedly issued to.

The Chief Registrar was requested to compel the store office to disclose the location of these work stations to enable audit verification or recover the sum of ₦48,305,000.00 (Forty-eight million, three hundred and five thousand naira) from him and forward evidence of recovery for audit verification. His response is still being awaited.

SUPREME COURT

6.08 At the Supreme Court, Abuja, it was observed that a total sum of ₦37,049,030.00 (Thirty-seven million, forty-nine thousand and thirty naira only) was paid to four (4) contractors for the supply of different capital items to the store. Store Receipt Vouchers, Delivery Notes and evidence of issuance (distribution list) were not attached to the payment vouchers. A memo dated 14th March 2012, requesting that these supporting documents be made available within 14 days was not responded to as at August 2012. Physical store inspection revealed that the items purportedly supplied were not there.

The Chief Registrar was requested to produce all the relevant records as well as the items purportedly supplied within 7 days or recover the sum of ₦37,049,030.00 (Thirty-seven million, forty-nine thousand and thirty naira only) from the contractors/suppliers in accordance with Financial Regulation 3109 which stipulates that "An Accounting Officer or a Sub-Accounting Officer who pays for the acquisition of asset(s) with public funds but fails to collect the asset(s) from the contractor/supplier, shall be given 21 days to recover the asset(s) from the contractor/supplier, failing which the officer shall be transferred to another schedule. The contractor/supplier shall be blacklisted and reported to the Economic and Financial Crime Commission for prosecution. If collusion is however established, the officer(s) involved should be removed from that schedule and made to face disciplinary action". His reaction is still being awaited.

(b) Assorted security and communication gadgets and equipment such as metal detectors, storm guns, walki-talkie, CCTV cameras etc said to have been procured by the Supreme Court of Nigeria between April and October, 2011 at a cost of ₦81,316,000.00 (Eight-one million, three hundred and sixteen thousand naira) were not seen during a physical verification of the store by my officers. Moreover, the items could not be traced to any Ledger or Tally Card maintained in the Store of the Supreme Court, as provided by Financial Regulation 2106 which states that "every officer charged with responsibility as defined by Financial Regulation 2402 and 2403 will ensure that proper stores ledgers are maintained to record all receipts and issues from stores".

As no explanation has been obtained from the responsible officers to account for the items, it is contended that the items may not have actually been supplied and that the Stores Receipt Vouchers attached to the relevant Payment Vouchers were merely to satisfy payment formalities. On account of this, the Chief Registrar has been asked to account for all the items purportedly supplied by providing information on their location.

(c) Similarly, other amounts totalling ₦53,314,833.34 (Fifty three million, three hundred and fourteen thousand, eight hundred and thirty-three naira, thirty-four kobo) were paid on 18 (eighteen) payment vouchers for different supplies which could neither be produced physically for inspection nor traced to the Store Ledger and Tally Card. The items allegedly supplied include stationery, detergents soap, insecticides, etc.

Unless verifiable proof of supply of these items are produced, it will be difficult to accept these payments totalling ₦53,314,833.34 (Fifty three million, three hundred and fourteen thousand, eight hundred and thirty-three naira, thirty-four kobo) as legitimate charges against public funds. The Chief Registrar was therefore asked to recover the full amount from the contractors and collaborating store officials, who falsely acknowledged receipt of the items on Store Receipt Vouchers.

(d) No Store Receipt Voucher was attached to the Payment Voucher used to pay the sum of ₦2,331,000.00 (Two million, three hundred and thirty one thousand naira) to a contractor for the supply of office equipment. Again, the office equipment purportedly supplied were not found in the store during verification. It was therefore difficult to accept the payment as a proper and legitimate charge against public funds. The said sum of ₦2,331,000.00 (Two million, three hundred and thirty one thousand naira) should be recovered from all those involved in this scam.

(e) At the Supreme Court, Abuja, the audit of revenue accounting records revealed that the sum of ₦96,782,707.12 (Ninety-six million, seven hundred and eighty-two thousand, seven hundred and seven naira, twelve kobo) constituted the unremitted balance of Withholding and Value Added tax deductions from Capital expenditures as at December, 2011. This amount was not remitted even as at June, 2012, contrary to the Federal Inland Revenue Service Act Part VI No. 40 which mandates persons deducting taxes to remit same within 30 days or face appropriate sanction.

The Chief Registrar has been requested to remit the said sum of ₦96,782,707.12 (Ninety-six million, seven hundred and eighty-two thousand, seven hundred and seven naira, twelve kobo) to the Federal Inland Revenue Service without further delay and forward particulars of remittance for my verification.

SHARIA COURT OF APPEAL

6.09 During the audit examination and posting of capital payment vouchers, it was discovered that two (2) payment vouchers totalling ₦69,403,509.63 (Sixty-nine million, four hundred and three thousand, five hundred and nine naira, sixty-three kobo only) raised under the Capital Expenditure Vote were not presented for audit examination.

The Honourable Chief Registrar claimed in his response Ref. No. SCA/FCT/535 dated 25th June 2012 that these payment vouchers had been presented to the Resident Auditor. However, this position was not correct because as at July 2012, the Resident Auditor had not been presented with the payment vouchers. I cannot therefore accept these expenditures as proper charges against public funds.

The Honourable Chief Registrar has again been asked to produce the two (2) payment vouchers to enable me satisfy myself that the expenditures were incurred in the interest of the public. His response is being awaited.

(b) At the Sharia Court of Appeal, the audit examination of the Bank Reconciliation Statement, revealed that a total sum of ₦60,642.00 (Sixty thousand, six hundred and forty-two naira) was shown in the Bank Reconciliation Statement for February, March and April, 2011 as debits in bank not in Cash book. This amount ought to have been thoroughly investigated and promptly brought into the Cashbook as required by Financial Regulation 807 which provides that "payment (debit) in Bank not in Cashbook should be thoroughly investigated and brought into cashbook at the earliest possible time".

The Chief Registrar has been requested to recover this sum, which had not been properly vouched for and forward treasury particulars for audit verification.

(c) The following observations in respect of Mandates, Bank Reconciliation Statements and Cashbook were also made:-

(i) In April 2011, mandate No. 51 for ₦13,500.00 was described as FIRS VAT payment on 27/4/11 in the Bank Reconciliation Statement whereas in the Cashbook, it was described as refund of out of pocket expenses to an officer of the Court for fuelling an official vehicle.

(ii) Mandate No. 035 of 5/4/2011 posted into the Bank Reconciliation Statement as payment of Withholding Tax to FIRS for 2,461,482.83 was shown in the Cashbook as:-

			₦
►	Repair of gearbox (FJ 48 SCA) by Longkat Gutap Auto Motor	=	84,298.50
►	Provision of Security Services By Lead Guard's Ltd	=	1,518,100.00
►	Supply of Binding Machine	=	864,900.00
	TOTAL	**=**	**₦2,467,298.50**

(iii) Mandate No. 184 of 9/11/2010 for ₦141,118.05 (One hundred and forty-one thousand, one hundred and eighteen naira, five kobo) described as payment of WHT to FIRS in the Bank Reconciliation Statement appeared in the Cashbook of 6/10/2010 but without any figure. In May 2010 however, this same mandate No. 184 of 9/11/2010 for ₦141,118.05 (One hundred and forty-one thousand, one hundred and eighteen naira, five kobo) said to be for WHT payment to FIRS, featured in the Bank Reconciliation Statement as unpresented.

The Chief Registrar was asked to produce the relevant payment vouchers in respect of the expenditure stated in the mandates to resolve the discrepancies.

(d) It was observed that in August 2011, mandate No. 137 of 9/8/11 totalling ₦8,394,497.00 (Eight million, three hundred and ninety-four thousand, four hundred and ninety seven naira) as posted into the Cash book was debited in the Bank Statement as ₦8,494,497.00 (Eight million, four hundred and ninety-four thousand, four hundred and ninety-seven naira) on 10/8/11, thereby resulting in an over-payment of ₦100,000.00 (One hundred thousand naira).

The Chief Registrar was asked to investigate and recover the sum of ₦100,000.00 (One hundred thousand naira) from the payee and forward evidence of recovery for audit verification.

(e) During audit of the monthly transcripts for year 2011, it was discovered that there was a discrepancy of ₦5,257,186.00 (five million, two hundred and fifty-seven thousand, one hundred and eighty-six naira) between sub-head totals in the Analysis sheet and those in the Transcripts for the month of April - September 2011. Consequently, the transcript did not reflect the true position of the Court's statement of affairs as forwarded to the Accountant-General of the Federation. The Chief Registrar was asked to reconcile these discrepancies in figures in order to have a true and fair view of the Court's financial statement and also forward the corrected version of the transcripts to the Accountant-General of the Federation and myself for verification.

(f) The sum of ₦451,000.00 (four hundred and fifty-one thousand naira) collected by a Revenue collector at the Gwagwalada Upper Area Court could not be accounted for by the Revenue collector who claimed he lodged it in his personal account with a commercial bank, contrary to Financial Regulation 713 which stipulates that "personal money shall in no circumstances be paid into a government bank account, nor shall any public money be paid into a private bank account. An officer who pays public money into private account is deemed to have done so with fraudulent intention". The Chief Registrar was asked to recover the full amount from the Revenue collector, forward recovery particulars for verification and take appropriate disciplinary action against the officer in line with Government Regulations.

COURT OF APPEAL

6.10 During the examination of accounting records maintained at the Court of Appeal, Abuja, it was observed that:

(a) The total sum of ₦6,209,000.00 (Six million, two hundred and nine thousand naira only) was paid to a contractor on two (2) payment vouchers dated 25th January, 2011 as 15% mobilization fee in respect of the renovation and furnishing of two houses at Ikoyi, Lagos. The renovation/furnishing contract was awarded on 14th December, 2010 with a completion period of 24 (Twenty-four) weeks. However, physical inspection of the houses in October, 2011 which is four months after the completion period of June, 2011 revealed that the job had not been carried out.

The Chief Registrar was requested to recover the sum of ₦6,209,000.00 (Six million, two hundred and nine thousand naira only) from the contractor and also ensure that the contractor is blacklisted and referred to EFCC for prosecution in accordance with Financial Regulation 3104 (1) Despite my reminder dated 21/5/12, his response was still being awaited as at the time of finalizing this report in August, 2012.

(b) A total sum of ₦14,504,386.50 (Fourteen million, five hundred and four thousand, three hundred and eighty-six naira fifty kobo only) was paid to a staff of the court on behalf of Honourable Justices medical treatment abroad and estacode. The relevant approvals and medical bills totalling ₦1,770,000.00 (One million, seven hundred and seventy thousand naira only) were not attached to the payment vouchers. The Chief Registrar was asked to produce these documents in support of the payment and also recover the sum of ₦1,291,717.00 (One million, two hundred and ninety-one thousand, seven hundred and seventeen naira only) from one of the Justices, whose wife's airfare was paid by the Court contrary to Public Service Rule 070206 C(ii). He is yet to respond, despite a reminder with Ref. No. OAuGF.LIS/COA/AIR/VOL.III/5 dated 21st May 2012.

The Chief Registrar is therefore requested to:

(i) Recover the sum of ₦1,770,000.00 (One million, seven hundred and seventy thousand naira only) for medical bills not properly vouched for.

(ii) Recover the sum of ₦1,291,717.00 (One million, two hundred and ninety-one thousand, seven hundred and seventeen naira only) for improper payment of Airfare and forward recovery details for my verification.

His response is still being expected.

(c) The sum of ₦1,400,000.00 (One million, four hundred thousand naira only, out of a total sum of ₦1,870,000.00 (One million, eight hundred and seventy thousand

naira only) paid vide payment voucher No. 32 of 26th May 2011, to a staff of the Court was for the medical treatment of the staff's mother. This irregular payment which is not supported by any extant rule or regulation should be recovered from the staff and treasury particulars forwarded for audit verification.

The Chief Registrar was requested to recover the total sum. His response is still being awaited.

(d) During the audit of the accounting records and other documents of the Court of Appeal, Abuja, it was observed that the sum of ₦25,100,000.00 (Twenty-five million, one hundred thousand naira) was paid for the residential accommodation of some officers of the Court, contrary to the Monetization Policy of the Federal Government.

The Chief Registrar was asked to stop further payment of rent for residential accommodation, explain why rent was paid on behalf of these offices of the Court who are beneficiaries of the Monetization Policy and recover the total sum of ₦25,100,000.00 (Twenty-five million, one hundred thousand naira) from the officers involved, forwarding recovery particulars for audit verification.

(e) The sum of ₦13,432,500.00 (Thirteen million, four hundred and thirty-two thousand, five hundred naira) was paid to an officer of the Court as Out-of-pocket expenditure in respect of hotel accommodation for the 199 Judges who attended the UNDP/Court of Appeal Judges training vide Payment Voucher No. 163 of 7th April, 2011. Although it was indicated that the Judges were accommodated at the Abuja Sheraton Hotel and Towers, this payment was not made to the hotel and receipts were not obtained.

The Chief Registrar has been requested to explain this payment of out-of-pocket expenditure and account for the sum of ₦13,432,500.00 (Thirteen million, four hundred and thirty-two thousand, five hundred naira).

(f) A sum of ₦1,432,793.19 (One million, four hundred and thirty-two thousand, seven hundred and ninety-three naira, nineteen kobo) standing as a credit balance in the Court's GTBank Account as at 31st January, 2011 remained dormant and unutilized throughout 2011 at the end of the financial year.

The Chief Registrar has been requested to remit the sum of ₦1,432,793.19 (One million, four hundred and thirty-two thousand, seven hundred and ninety-three naira, nineteen kobo) to government chest and forward remittance details for my verification.

(g) Two (2) casting errors committed in the Capital account Cashbooks for the months of November and December, 2011 distorted the Cashbook balance at the end of the 2011 financial year by ₦4,589,108.62 (Four million, five hundred and eighty-nine thousand, one hundred and eight naira, sixty two kobo).

On 21st November, 2011 there was an overcast of ₦47,685.72 (Forty-seven thousand, six hundred and eighty-five naira, seventy-two kobo) in the total net payment column of the Cashbook which resulted in understating the balance carried forward by that amount. The Cashbook showed a total net payment of ₦11,712,151.49 (Eleven million, seventy hundred and twelve thousand, one hundred and fifty-one naira, forty-nine kobo) against the Audit casting of ₦11,664,465.77 (Eleven million, six hundred and sixty-four thousand, four hundred and sixty five naira, seventy-seven kobo), which resulted in under-statement of the Cashbook balance.

Similarly, on 23rd December, 2011 there was an overcast of the total net payment column of the Cashbook by ₦4,541,422.96 (Four million, five hundred and forty-one thousand, four hundred and twenty-two naira, ninety-six kobo) which led to under-statement of the Cashbook balance by the same figure. While the actual amount paid in the cashbook was ₦123,948,654.58 (One hundred and twenty-three million, nine hundred and forty-eight thousand, six hundred and fifty-four naira, fifty-eight kobo), the total net payment recorded in the Cashbook was ₦128,490,077.54 (One hundred and twenty-eight million, four hundred and ninety thousand, seventy-seven naira, fifty-four kobo).

The two errors culminated in understating the balancing figure of the Cashbook at the end of the year by ₦4,589,108.62 (Four million, five hundred and eighty-nine thousand, one hundred and eight naira, sixty two kobo) to the effect that the Cashbook showed a wrong balance of ₦2,405,909.31 (Two million, four hundred and five thousand, nine hundred and nine naira, thirty-one kobo) instead of the actual correct balance of ₦6,995,017.93 (Six million, nine hundred and ninety-five thousand, seventeen naira, ninety-three kobo).

As a result of the errors, only the sum of ₦2,405,909.31 (Two million, four hundred and five thousand, nine hundred and nine naira, thirty-one kobo) was paid back to the National Judicial Council as unspent balance for the year instead of the correct unspent balance of ₦6,995,017.93 (Six million, nine hundred and ninety-five thousand, seventeen naira, ninety three kobo) as at 30th December, 2011. The difference of ₦4,589,108.62 (Four million, five hundred and eighty-nine thousand, one hundred and eight naira, sixty two kobo) between the actual unspent balance in the Court's Capital account and the fictitious balance shown in the Cash book as at 30th December, 2011 should be accounted for.

NIGERIA IMMIGRATION SERVICE

6.11 At the Nigeria Immigration Service, Abuja, it was observed that Withholding Tax amounting to ₦1,699,174.00 (One million, six hundred and ninety-nine thousand, one hundred and seventy-four naira) was not deducted from contract payments totalling ₦33,983,480.00 (Thirty-three million, nine hundred and eighty-three thousand, four hundred and eighty naira) involving the supply of food stuffs and other items, contrary

to Financial Regulation 234 which stipulates that "any loss of government revenue through direct payment of VAT and WHT to contractor or failure to provide for VAT and WHT due and remitting same to the Federal Inland Revenue Service by any Ministry/Extra-Ministerial Department shall be recovered from the statutory allocation of the defaulting Ministry/Extra Ministerial office and other arms of government. Remittance shall be made not later than 21 days after deduction. Accounting officer/Sub-accounting officer who fails to provide for and remit VAT and WHT due to vatable supplies and services shall be sanctioned under the applicable VAT Act No. 102 of 102 of 1993 which may include fine and/or imprisonment".

These lapses resulted to a loss of revenue by the Federal Government. The Nigeria Immigration Service informed me through its response dated 10th July, 2012, that one of the contractors had refunded the sum of ₦488,650.00 (Four hundred and eighty-eight thousand, six hundred and fifty naira), leaving a balance ₦1,210,524.00 (One million, two hundred and ten thousand, five hundred and twenty-four naira).

The Permanent Secretary, Ministry of Interior was therefore requested to recover the outstanding sum of ₦1,210,524.00 (One million, two hundred and ten thousand, five hundred and twenty-four naira) from the other contractors, remit same to the relevant tax authority and furnish evidence of remittance for verification.

(b) Amounts totalling ₦28,651,796.00 (Twenty-eight million, six hundred and fifty-one thousand, seven hundred and ninety-six naira) were granted to (19) nineteen officers as cash advances between May and November, 2011 for purchase of various items and services above the stipulated ceiling of ₦200,000.00 (Two hundred thousand naira). The practice contravened Federal Treasury Circular Ref. No. TRY/A2&B2/2009 OAGF/CAD/026/V dated 24th March, 2009 which stipulates that "all Accounting officers controlling expenditure are to ensure that all procurement of stores and services costing above ₦200,000.00 (Two hundred thousand naira) shall be made only through award of contracts". The act also denied the Federal Government of total revenue of ₦2,865,179.60 (Two million, eight hundred and sixty-five thousand, one hundred and seventy-nine naira, sixty kobo) which could have accrued from the deduction of Value Added Tax (VAT) and Withholding Tax (WHT) from the gross contract price had the items been purchased through contracts.

In her response dated 10th July, 2012 the Comptroller-General of Immigration Services explained that the use of cash advances was resorted to because of the urgent need for the items/services which did not permit sufficient time for contract processes. Meanwhile, she was intensifying efforts to retire all the advances.

It is my view that the reason of urgency does not absolve the Service from the contravention of Government laid down procurement processes especially as the items/services involved are essentially of a recurrent nature. On account of this, I require specific assurances from the Comptroller-General that this practice has been stopped and that all the outstanding advances have been fully retired.

(c) Five (5) Payment Vouchers for amounts totalling ₦10,848,743.37 (Ten million, eight hundred and forty-eight thousand, seven hundred and forty-three naira, thirty-seven kobo) were paid without relevant supporting documents such as letters of award of contract, job completion certificates, receipts etc, contrary to Financial Regulation 603 which stipulates that 'all vouchers shall contain full particulars of each service, such as dates, numbers, quantities, distances and rates, so as to enable them to be checked without reference to any other documents and will invariably be supported by relevant documents such as local purchase orders, invoices, special letters of authority, time sheets etc.

In reaction to my original audit observations, the Comptroller-General of Immigration produced receipts from the Federal Road Safety Commission and the Power Holding company of Nigeria to account for ₦1,608,243.37 (One million, six hundred and eight thousand, two hundred and forty-three naira, thirty-seven kobo), leaving the balance of ₦9,240,500.00 (Nine million, two hundred and forty thousand, five hundred naira) unaccounted for. She was therefore requested to account for this balance of ₦9,240,500.00 (Nine million, two hundred and forty thousand, five hundred naira) or refund the amount.

(d) Duty Tour Allowance due to several officers of the Service for official assignments totalling ₦23,553,700.00 (Twenty-three million, five hundred and fifty three thousand, seven hundred naira only) were paid into the accounts of eight (8) officers, in contravention of Federal Treasury Circular on e-payment No. TRY/A8&B8 OAGF/CAD/026/VOL.II/465 dated 22nd October, 2008 which stipulates that "all employees of the Federal Government must open account with a commercial bank into which all payments due to him must be paid and on no account should cash be collected from the bank in the name of any officer for the purpose of disbursement to any government official".

Following my initial audit observation on the matter, the Comptroller-General of Immigration Service disclosed that eight (8) Coordinating officers collected a total sum of ₦12,785,700.00 (Twelve million, seven hundred and eighty-five thousand, seven hundred naira) on behalf of other officers. A list of beneficiaries with their signatures was produced to substantiate the disbursement. However, the balance of ₦10,768,000.00 (Ten million, seven hundred and sixty eight thousand naira) remains unaccounted for.

The Comptroller-General has been requested to account for this balance or recover the full amount from the officers involved and forward recovery details for my verification.

(e) During the examination of the Bank Reconciliation Statements of the Nigeria Immigration Service, for the year 2011, the sums of ₦39,086,266.00 (Thirty nine million, eighty-six thousand, two hundred and sixty six naira) and ₦4,168,704.67 (Four million, one hundred and sixty-eight thousand, seven hundred and four naira, sixty-seven kobo) under the Recurrent and Personnel expenditure accounts respectively,

were described as Receipts in the Cashbook not in the Bank Statements in December, 2011. These apparently represent government revenue which have not been credited by the banks. The issue should be taken up with the banks.

(f) Amounts totalling ₦200,155,617.65 (Two hundred million, one hundred and fifty five thousand, six hundred and seventeen naira, sixty-five kobo) and ₦32,965,425.13 (Thirty-two million, nine hundred and sixty-five thousand four hundred and twenty-five naira, thirteen kobo) under the Recurrent and Personnel expenditure accounts respectively had accumulated as credit in Bank not in the Cashbook between 29th December, 2010 and 30th December, 2011 contrary to Financial Regulation 807, which stipulates that "prompt action should always be taken to obtain bank advices to confirm the various entries in the Bank statement as the effectiveness of the Bank Reconciliation Statement lies in the prompt clearance of outstanding items".

(g) Amounts totalling ₦59,141,219.30 (Fifty nine million, one hundred and forty-one thousand, two hundred and nineteen naira, thirty kobo) and ₦6,293,435.50 (Six million, two hundred and ninety three thousand, four hundred and thirty five naira, fifty two kobo) under the Recurrent and Personnel expenditure accounts respectively which were described as Debit in Bank not in the Cashbook ought to have since been investigated and cleared in consonance with the provisions of the Financial Regulations.

(h) The sums of ₦924,784,144.98 (Nine hundred and twenty four million, seven hundred and eighty four thousand, one hundred and forty-four naira, ninety-eight kobo) and ₦179,668,574.26 (One hundred and seventy-nine million, six hundred and sixty-eight thousand, five hundred and seventy-four naira, twenty-six kobo) for the Recurrent and Personnel expenditure accounts respectively represent lapsed e-payment mandates which should have been written back to the Cashbook after written confirmation of non-payment from the Bank in accordance with Financial Regulation 807 which stipulates that "prompt action should always be taken to obtain bank advices to confirm the various entries in the Bank statement as the effectiveness of the Bank Reconciliation Statement lies in the prompt clearance of outstanding items".

All the issues are under correspondence.

CUSTOMS, IMMIGRATION AND PRISONS PENSION OFFICE

6.12 During the examination of the Bank Reconciliation Statements concerning the Monthly Pension accounts of the Customs, Immigration and Prisons Pension Office for the year 2011, the following observations were made:-

(a) Two (2) items with cheque numbers 01810 and 0222 dated 14th April, 2011 and 14th July, 2011 totalling ₦105,935,897.43 (One hundred and five million, nine hundred and thirty-five thousand, eight hundred and ninety-seven naira, forty-three kobo)

featured as uncleared cheques/debits in the Bank Reconciliation Statement of December, 2011 without being written back to the Cashbook, as required by Financial Regulation 807. Besides, the cheques were issued in April and July 2011 contrary to the provisions of Financial Regulation 632 which abolished the use of cheques and cash for payment with effect from 1st January, 2009.

(b) The sums of ₦3,121,223.75 (Three million, one hundred and twenty-one thousand, two hundred and twenty-three naira, seventy-five kobo), ₦1,203,650.00 (One million, two hundred and three thousand, six hundred and fifty naira, ₦148,389.59 (One hundred and forty-eight thousand, three hundred and eighty-nine naira, fifty-nine kobo) and ₦6,656,696.38 (Six million, six hundred and fifty-six thousand, six hundred and ninety-six naira, thirty-eight kobo) all amounting to ₦11,129,959.72 (Eleven million, one hundred and twenty-nine thousand, nine hundred and fifty-nine naira, seventy-two kobo) in respect of Monthly Pension (paying) accounts maintained with Skye Bank, Fin Bank, Access Bank and Diamond Band respectively, were described as Credits in the Bank not in the Cash book as at December, 2011.

Most of these items were interest capitalized and obviously revenue to the Government. This act contravened Financial Regulation 807 which stipulates that "Sub-Accounting Officers will ensure that all outstanding items in the Bank Reconciliation Statement are cleared expeditiously. In this regard, prompt action should always be taken to obtain bank advices to confirm the various entries in the bank statement as the effectiveness of the Bank Reconciliation Statement lies in the prompt clearance of the outstanding items. These credits were neither brought into account nor expended. There was no evidence that the money was paid back to government chest. Therefore, the total sum of ₦11,129,959.72 (Eleven million, one hundred and twenty-nine thousand, nine hundred and fifty-nine naira, seventy-two kobo) being revenue earned from interest on bank balances, should be remitted to the Consolidated Revenue fund and remittance particulars forwarded for audit verification.

(c) Amounts totalling ₦106,028,546.73 (One hundred and six million, twenty-eight thousand, five hundred and forty-six naira, seventy-three kobo) and ₦71,420.05 (Seventy-one thousand, four hundred and twenty naira, five kobo) in respect of the Monthly Pensions (paying) accounts maintained with Skye Bank and Access Bank respectively had accumulated as Debits in Bank not in Cash book between January 2009 and December, 2011 without being investigated and cleared in consonance with Financial Regulation 807. Efforts should be intensified to investigate these debits for immediate clearance or recovery action as provided in the Financial Regulations.

The attention of the Permanent Secretary was drawn to the anomalies through my Audit Inspection Report Ref. No. OAuGF/LIS.1/CIPPO/AIR/VOL.1/2 of 15th August, 2012. His response is still being awaited.

NIGERIA PRISON SERVICE

6.13 During the audit of the revenue accounts of the Nigeria Prisons Service, Headquarters, Abuja, the following observations were made:-

(a) A total sum of ₦76,416,216.20 (Seventy-six million, four hundred and sixteen thousand, two hundred and sixteen naira, twenty kobo) was realized from deductions of Withholding and Value Added Taxes under Recurrent Expenditure vote. Audit scrutiny of the receipts obtained from the Federal Inland Revenue Service revealed that only a total amount of ₦54,901,383.85 (Fifty-four million, nine hundred and one thousand, three hundred and eighty-three naira, eighty-five kobo) was remitted to the Federal Inland Revenue Service while there was no evidence of remittance of the outstanding sum of ₦21,514,832.35 (Twenty-one million, five hundred and fourteen thousand, eight hundred and thirty-two naira, thirty-five kobo).

(b) Similarly, out of the total sum of ₦156,063,021.56 (One hundred and fifty-six million, sixty-three thousand, twenty-one naira, fifty-six kobo) deducted under the Capital Expenditure vote as Withholding Taxes and Value Added Taxes only a total amount of ₦22,714,940.16 (Twenty-two million, seven hundred and fourteen thousand, nine hundred and forty naira, sixteen kobo) was remitted to the Federal Inland Revenue Service, leaving an outstanding balance of ₦133,348,081.40 (One hundred and thirty-three million, three hundred and forty-eight thousand, eighty-one naira, forty kobo).

This practice contravened Financial Regulations 234 which stipulates that "it is mandatory for Accounting Officers to ensure full compliance with the dual roles of making provisions for the Value Added Tax and Withholding Tax due on supply and services contract and actual remittance of same and the remittance shall be made not later than 21 days after deduction. Accounting Officer/Sub-Accounting Officer who fails to provide for and remit VAT and WHT due on vatable supplies and services shall be sanctioned under the applicable VAT Act No. 102 of 1993 which may include fines and or imprisonment".

The Permanent Secretary, Ministry of Interior has been requested to remit, without further delay the total sum of ₦154,862,913.75 (One hundred and fifty-four million, eight hundred and sixty-two thousand, nine hundred and thirteen naira, seventy-five kobo) to the Federal Inland Revenue Service and furnish relevant receipt particulars for verification.

The attention of the Permanent Secretary was drawn to the contraventions through my Audit Inspection Report Ref. No. OAuGF/L.1/JS.1/NPS/AIR/VOL.1/1 of 13th July, 2012. His response is still being awaited at the time of compiling this report in September, 2012.

MINISTRY OF DEFENCE

6.14 During an audit examination of accounting records at the Ministry of Defence Headquarters, Abuja, it was observed that a payment voucher No. 4005 of 23rd December, 2010 was raised in the name of a staff for the payment of ₦2,538,400.00 (Two million, five hundred and thirty-eight thousand, four hundred naira only) as Duty Tour Allowance (DTA) to enable her executive some Economic Empowerment Programmes in selected states of the country. The programme involved seven (7) officials of the Ministry whose identities were not disclosed. The officer spent the sum of ₦768,000.00 (Seven hundred and sixty-eight thousand naira) on Duty Tour Allowances (DTA) while the balance of ₦1,770,400.00 (One million, seven hundred and seventy thousand, four hundred naira) was reportedly expended on air-tickets and local traveling allowances to Maiduguri, Yola, Bauchi and Jos for 7 days.

The Permanent Secretary was requested to furnish me with the list of the beneficiaries, ranks, and appended signatures of the 7 officials as evidence that they collected their entitlements, air-tickets etc through my Audit Inspection Report Ref. No. OAuGF/LIS.I/MOD/AIR/VOL.II/1 of 18th May, 2012 and a reminder letter Ref. No. OAuGF/LIS.1/MOD/AIR/VIL.II/3A of 27th June, 2012.

He has not responded as at August 2012, consequently, he is expected to recover the sum of ₦2,538,400.00 (Two million, five hundred and thirty-eight thousand four hundred naira) and forward relevant receipt particulars for audit verification.

(b) The examination of the Advances Ledger, maintained at the Ministry of Defence, Headquarters, Abuja, revealed that various advances granted to 317 members of staff of the Ministry totalling ₦181,676,639.26 (One hundred and eighty-one million, six hundred and seventy-six thousand, six hundred and thirty-nine naira, twenty-six kobo) between the period of 2004 and December, 2011 were not retired as at July 2012. This contravened Financial Regulation 1420 which stipulates that “it is the responsibility of accounting officers to ensure that all advances granted to officers are fully recovered”.

The Permanent Secretary has been requested to recover en-bloc the total sum of ₦181,676,639.26 (One hundred and eighty-one million, six hundred and seventy-six thousand, six hundred and thirty-nine naira, twenty-six kobo) from the affected officers and forward recovery particulars for audit verification.

This issue was communicated to the Permanent Secretary through my Audit Inspection Report Ref. No. OAuGF/LIS1/MOD/AIR/VOL.II/1 of 18th May, 2012 and a reminder letter Ref. No. OAuGF/LIS.1/MOD/AIR/VOL.1/3A of 27th June, 2012. His response is still being awaited up to the time of finalizing this Report on August, 2012.

(c) Unspent balances totalling ₦1,111,877.33 (One million, one hundred and eleven thousand, eight hundred and seventy seven naira, thirty-three kobo) were

recorded from various expenditure sub-heads in the Vote Book as at December,2011. However, it was revealed from the Cash Book that only a sum of ₦195,992.89 (One hundred and ninety five thousand, nine hundred and ninety two naira, eighty-nine kobo) was paid back to Treasury while the difference of ₦916,884.44 (One hundred and sixteen thousand, eight hundred and eighty-four naira, forty-four kobo) remained unaccounted for, contrary to Financial Regulation 414 which states that "under no circumstances shall anticipated savings be utilized for payment before they are due. Likewise the unexpended portion of any sub-head shall not be drawn for the purpose of setting it in reserve to meet impending payment or be carried to a deposit or a suspense account, on the other hand, expenditure properly chargeable to the account of a given year must as far as possible be met within the year and must not be deferred or placed in suspense for the purpose of avoiding an excess on the amount provided in the estimate".

The Permanent Secretary has been requested to explain the contravention and pay back the unspent balance of ₦916,884.44 44 (Nine hundred and sixteen thousand, eight hundred and eighty-four naira, forty-four kobo) to the Treasury furnishing receipt particulars for verification.

(d) A payment voucher No. 4014 dated 9th December, 2011 for a total sum of ₦4,990,000.00 (Four million, nine hundred and ninety thousand naira) was raised and paid to the Health Research Ethics Committee of the Ministry to carry out sensitization/workshop on security of staff and officers of the Ministry. The payment voucher was not supported by relevant documents to authenticate the disbursement of the amount, contrary to Financial Regulation 603 which stipulates that "all vouchers shall contain full particulars of each service, such as dates, numbers, quantities, distances and rates so as to enable them to be checked without reference to any other documents and will invariably be supported by relevant documents such as local purchase orders, invoice, special letters of authority, time sheets etc".

The Permanent Secretary had been requested to explain the contravention and furnish me with the list of beneficiaries showing their ranks and signatures, duty tour allowance paid to each officer, receipts for the items purchased, air-tickets of each officer and evidence of the disbursement of the contingency provision of a total sum of ₦120,000.00 (One hundred and twenty thousand naira) otherwise, these payments cannot be accepted as legitimate charges against public funds and should be recovered and paid to Treasury.

(e) The sum of ₦279,292,712.88 (Two hundred and seventy-nine million, two hundred and ninety-two thousand, seven hundred and twelve naira, eighty-eight kobo) was found to have been generated from the various deductions of Withholding and Value Added Taxes made under the Recurrent and Capital expenditure votes of the Ministry of Defence Headquarters, Abuja. There was no evidence to show that the funds were remitted to the accounts of the Federal Inland Revenue Service (FIRS), contrary to Financial Regulation 234 which stipulates 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 due on supply and service contract and actual remittance of same and remittance shall be made not later than 21 days after deduction. Accounting officer/Sub-Accounting officer who fails to provide for and remit VAT and WHT due to vatable supplies and services shall be sanctioned under the applicable VAT Act No. 102 of 1993 which may include fines and/or imprisonment".

The Permanent Secretary has been requested to pay the total sum of ₦279,292,712.88 (Two hundred and seventy-nine million, two hundred and ninety-two thousand, seven hundred and twelve naira, eighty-eight kobo) to the Federal Inland Revenue Service without further delay and furnish me with evidence of remittance.

(f) Payment Voucher No. 4014 of 14th February, 2011 was raised at Ministry of Defence Headquarters, Abuja for a total sum of ₦7,251,568.00 (Seven million, two hundred and fifty-one thousand, five hundred and sixty-eight naira) to pay a contractor for the earth stabilization of the Ministry's temporary Car Park with Granite chipping and connection to the FCT Water Board main water line. Prior to this payment, the sum of ₦2,800,000.00 (Two million, eight hundred thousand naira) had been paid for the upgrading of the Ministry's car park. Also, there was no evidence to support the purported payment of ₦120,000.00 (One hundred and twenty thousand naira) to the Federal Capital Territory Water Board for registration. In addition, the granite chippings were grossly inadequate as they were sparingly spread over the parking lot, an indication that the huge public funds committed on the project were not judiciously spent. Incidentally, the parking lot has been taken over by the Embassy of Cote D' Voire, who is said to be the legal owner of the land.

The act of spending so much public fund on a piece of land not belonging to the Ministry and consequently resulting in a total loss of funds contravened Financial Regulation 415 which states that "The Federal Government requires all officers responsible for expenditure to exercise due economy and money must not be spent merely because it has been voted".

The Permanent Secretary had been requested to explain the expenditure of the total sum of ₦10,051,560.00 (Ten million, and fifty-one thousand, five hundred and sixty naira) on a land that does not belong to the Ministry or other Government agency and provide evidence of payment of the sum of ₦120,000.00 (One hundred and twenty thousand naira) to the Federal Capital Territory Water Board.

(g) Payment Voucher No. 4157 of 30th December, 2011 was raised at Ministry of Defence, Headquarters, Abuja, for the total sum of ₦3,100,000.00 (Three million, one hundred thousand naira) to pay a company for the supply of spare parts for security vehicles. An audit scrutiny of the documents relating to the transaction, revealed that items worth ₦1,073,373.00 (One million, and seventy-three thousand, three hundred and seventy-three naira) were rejected during the delivery of the spare parts as they were considered not to be genuine spare parts and could therefore not be taken on store ledger charge. The contractor has not replaced them despite the fact that he had been fully paid.

The Permanent Secretary has been requested to recover the total sum of ₦1,073,373.00 (One million, and seventy-three thousand, three hundred and seventy-three naira) from the contractor, pay back to Treasury and forward the Treasury Receipt particulars for audit verification.

(h) Amounts totalling ₦9,990,000.00 (Nine million, nine hundred and ninety thousand naira) were paid to some Military officers posted to the Ministry for the purpose of renting and furnishing their residential accommodation. This was contrary to existing circulars on monetization of fringe benefits in the Federal Public Service. Furthermore, there were no evidences such as Landlord/Tenant rent agreement, invoices, or receipt to authenticate such disbursement of Public Fund.

The Permanent Secretary has been requested to recover the total sum of ₦9,990,000.00 (Nine million, nine hundred and ninety thousand naira) from the officers involved and forward Treasury recovery particulars for verification.

(i) During an audit examination of the payment vouchers raised and paid at the Ministry of Defence, Headquarters, Abuja, it was observed that 31 Capital expenditure and 18 Recurrent expenditure payment vouchers for amounts totalling ₦514,178,599.00 (Five hundred and fourteen million, one hundred and seventy-eight thousand, five hundred and ninety-nine naira) and ₦29,151,380.00 (Twenty nine million, one hundred and fifty one thousand, three hundred and eighty naira) respectively, were not produced for audit.

Consequently, the Permanent Secretary has been requested to kindly produce all the outstanding payment vouchers totalling ₦543,329,979.00 (Five hundred and forty-three million, three hundred and twenty-nine thousand, nine hundred and seventy-nine naira). Otherwise, the expenditure on them may not be accepted as legitimate charges against public funds.

(j) A sum of ₦997,807,900.00 (Nine hundred and ninety seven million, eight hundred and seven thousand, nine hundred naira) was paid to the Chief of Naval Staff for the 3rd and 4th quarters requirement of the Special Task Force on patrol of the coastline from Rivers to Ondo State. The payment was made on 30th December, which was the last day of the 2010 financial year, contrary to Financial Regulation 415 which states that “the Federal Government requires all officers responsible for expenditure to exercise due economy and money must not be spent merely because it has been voted”.

There was no evidence that monthly returns of expenditure was rendered by the Chief of Naval Staff in accordance with the provisions of Financial Regulation 406 which stipulates that “when an Authority to Incur Expenditure is issued by one Ministry, Extra-Ministerial office and other arms of government to another, it will be the duty of the responsible officer in the receiving Ministry or Department to maintain a Vote Book and forward monthly returns of expenditure to the issuing

Ministry/Department showing expenditure, liabilities incurred and balance available and the monthly returns must be supported with copies of paid vouchers".

The Permanent Secretary has been requested to explain this irregular transaction and furnish the expenditure returns showing detailed breakdown of the disbursement of the fund.

(k) A total sum of ₦397,029,098.00 (Three hundred and ninety-seven million and twenty-nine thousand, ninety-eight naira) was paid to the Chief of Army Staff on 10th January 2011, for the fencing of the Army Barracks at Onitsha, Anambra State and Kachia in Kaduna State. No monthly expenditure returns was rendered by the Office of the Chief of Army Staff, contrary to the Financial Regulation 406 which stipulates that "when an Authority to Incur Expenditure is issued by one Ministry/Extra-Ministerial Office and other arms of Government to another, it will be the duty of the responsible officer in the receiving Ministry or Department to maintain a Vote book and forward monthly returns of expenditure to the issuing Ministry/Department showing expenditure liabilities incurred, balance available and the monthly returns must be supported with copies of paid vouchers".

As I could not satisfy myself as to the legitimacy of this expenditure, the Permanent Secretary was requested to account in full for the disbursement of the total sum of ₦397,029,098.00 (Three hundred and ninety-seven million and twenty-nine thousand, ninety-eight naira). Otherwise, the full amount should be refunded to Treasury.

(l) Personal Advances totalling ₦13,510,750.00 (Thirteen million, five hundred and ten thousand, seven hundred and fifty naira) were granted to (13) thirteen members of staff of the Ministry of Defence Headquarters, Abuja, for the renovation of offices, installation of security light, installation of computer antivirus, designing of payment voucher templates and networking, repair of generators/vehicles, procurement of LCD Television/fans etc. costing above ₦200,000.00 (Two hundred thousand naira) without passing through competitive tendering procedures. The practice contravened Federal Treasury Circular Ref. No. TRY/A2 & B2/2009/OAGF/CAD/026/V of 24th March, 2009 which states that "all Accounting officers controlling expenditure are to ensure that all procurement of stores and services exceeding ₦200,000.00 (Two hundred thousand naira) shall be made only through award of contract". Also, the irregular procurement procedure denied the Federal Government of a total revenue of ₦1,351,075.00 (One million, three hundred and fifty-one thousand, seventy-five naira) which could have accrued through the deduction of both Withholding Tax and Value Added Tax of 5% each of the contract value.

The Permanent Secretary has been requested to explain the contravention and the loss of revenue to government totalling ₦1,351,075.00 (One million, three hundred and fifty-one thousand, seventy-five naira).

(m) Two (2) payments totalling ₦300,050,000.00 (Three hundred million and fifty thousand naira) made in December, 2011 were described in the Capital Cashbook maintained at the Ministry of Defence, Headquarters as "provision for garnishee order". No payment vouchers were raised for this huge sum of money, contrary to Financial Regulation 601 which stipulates that "all payment entries in the Cashbook/Accounts shall be vouched for on one of the prescribed form. Vouchers shall be made out in favour of the person(s) to whom the money is actually due. Under no circumstances shall a cheque be raised or cash paid for services for which a voucher has not been raised. The identify of the Court that granted the order and the circumstance that led to its issuance were not disclosed.

The Permanent Secretary has been requested to provide a full and detailed account of the total sum of ₦300,050,000.00 (Three hundred million and fifty thousand naira). Otherwise, the expenditure may not be accepted as a legitimate charge against public funds.

(n) A sum of ₦27,838,920.00 (Twenty-seven million, eight hundred and thirty-eight thousand, nine hundred and twenty naira) was paid to an officer of the Ministry of Defence, Abuja, on 29th December, 2011 to cover the course fees and other allowances due to 110 staff members attending various programmes at different Federal Training Centres across the country. This action contravened Federal Treasury Circular Ref. No. A8 & B8 OAGF/CAD/026/VOL.II/465 of 2nd October, 2008, which stated that "all employees of the Federal Government must open account with a commercial bank into which all payments due to him must be paid and on no account shall cash be collected from the Bank in the name of an officer for the purpose of disbursement to any Government official.

Consequently, the Permanent Secretary has been requested to furnish me with evidence of disbursement to the beneficiaries, indicating their rank, signature, date of collection, amount paid and the copies of the Institutions' letters of admission and certificate of course completion for each of the officers. Otherwise, the total sum ₦27,838,920.00 (Twenty-seven million, eight hundred and thirty-eight thousand, nine hundred and twenty-naira) should be refunded.

(o) The audit scrutiny of 3 payment vouchers raised to pay for the supply of various sports and gymnasium equipment to the Ministry of Defence Headquarters, Abuja for a total sum of ₦9,742,800.00 (Nine million, seven hundred and forty-two thousand, eight hundred naira) revealed that the supply was deliberately split and awarded to three different contractors between July and September, 2011. This practice contravened the provisions of the Procurement Act and Financial Circular No. F15775 of 27th June, 2001 which stipulates that "it shall be regarded as a serious offence for any officer to deliberately split contracts, works, purchases, procurement or services in order to circumvent the provision of this circular. Such breach of the rules shall be subject to disciplinary action". Besides, the items allegedly procured could not be produced for verification as they were claimed to have been transferred to the Office of the Head of the Civil Service of the Federation.

The Permanent Secretary has been requested to explain the infraction and account for all the equipment or recover the total sum of ₦9,742,800.00 (Nine million, seven hundred and forty-two thousand, eight hundred naira) and furnish receipt particulars for my verification.

(p) A sum of ₦5,000,000.00 (Five million naira) was paid to a contractor on 29th December, 2011 for the supply of disposable gloves to the Ministry of Defence, Headquarters, Abuja. Audit scrutiny of the relevant payment voucher revealed the following:-

(i) The Store Receipt Voucher raised was dated 30th December, 2011 which was a day later than the date of the payment voucher. This implies that the payment voucher was prepared without the Store Receipt Voucher.

(ii) The payment voucher was stamped paid on 30th December, 2011 but passed by the Internal Audit on 8th March, 2012, confirming that the payment was made without pre-payment audit as required by Financial Regulation 1705 which states that "the Head of Internal audit unit in all Ministries/Extra-Ministerial offices and other arms of government shall ensure that 100% pre-payment audit of all checked and passed vouchers is carried out and the vouchers forwarded under security schedule direct to the appropriate Central Pay Office for payment".

(iii) The gloves supplied were of very low quality. As at the time of the audit inspection in May, 2012, all the gloves were still in the store unused, an indication that they were not really needed in the first place. Moreso, the award rate of ₦2,999.90 per pack of 100 pairs was over-bloated as the original surgical gloves sold for ₦1,200.00 per pack of 100 pairs.

The Permanent Secretary's explanation has been called for.

(q) A sum of ₦7,300,000.00 (Seven million, three hundred thousand naira) was paid to a company in December, 2011 for the supply of Dental chair and Dental X-ray machine to the Ministry of Defence Headquarters, Abuja.

(i) The Ministerial Tenders Board that approved the contract met on 30th December, 2011 whereas the letter of award of the contract was dated 15th December, 2011, Invoice dated 22nd December, 2011, payment voucher was prepared on the 29th December, 2011, and stamped paid on 30th December, 2011, indicating that the letter of award was issued before the approval by the Ministerial Tender Board. This was an act of bid-rigging contrary to Sections 58 (4), (10)(a) and 10(b) of the Public Procurement Act, 2007 and Financial Regulation 3126.

(ii) The Store Receipt Voucher No. B17368 of 30th December, 2011 was prepared a day after raising the payment voucher dated 29th December, 2011. This

means that the payment voucher was prepared without a documented confirmation of actual receipt of the items into the store.

(iii) The identity of the Store-keeper who issued the Store Receipt Voucher was not disclosed.

(iv) The Triplicate copy of the Store Receipt Voucher was not found in the store and the items were not entered in the Store Ledger.

(v) The ledger folio column of Store Receipt Voucher was not completed.

The attention of the Permanent secretary was drawn to all the anomalies through my Audit Inspection Reports dated 12th, 25th and 29th June, 2012. His response is still being awaited as at the time of compiling this Report in September, 2012.

NIGERIAN NAVY

6.15 At the Nigerian Navy – NNS Victory Calabar, it was discovered that 23 (twenty-three) arms of various types were reportedly lost to boat mishaps and Militant attacks between 1996 and 2010. Although Boards of Inquiry had been set up in all the cases, none of the losses had been formally reported on Treasury Form 146, contrary to Financial Regulation 2606. The value of these arms could not be ascertained at the time of the audit inspection.

The Permanent Secretary has been requested to furnish me with the cost of these weapons, the outcome of the investigations and efforts being made to recover or write-off the missing arms.

(b) At the Naval Unit, Mogadishu Barracks, Abuja, the armoury houses arms and ammunitions for the Nigeria Navy and the Nigeria Police, although those for the Nigeria Police are for safe-keeping. An audit inspection of the armoury revealed that 78 (seventy eight) arms and 410 (four hundred and ten) ammunitions of various types were defective and needed to be destroyed in consonance with Financial Regulation 2618 which stipulates that “unserviceable stores authorized to be destroyed must be destroyed in such a manner as to render the articles unusable for their original purpose. The certificate of destruction, signed by at least two officers who witnessed the destruction must be completed to include details of the quantities destroyed and the method of destruction used. The certificate will be attached to the copy of the relevant Treasury Form 147 in the possession of the Accounting Officer”.

The Permanent Secretary has been requested to explain the efforts being made to comply with this extant Regulation.

6.16 At the Naval Ordinance Depot, Kirikiri, Apapa, Lagos, it was observed that some large quantity of mismatched arms and ammunition were ordered and supplied by some arms companies. The value of these weapons could not be ascertained at the time of the audit inspection.

The Permanent Secretary has been requested to furnish the comprehensive list of these mismatched arms and ammunition, details of the transaction such as the name of the contractor, contract sum etc, and explain why the arms and ammunitions were not checked on delivery, before payment to the contractor, contrary to Financial Regulations.

(b) At the Nigeria Navy, NOD Lagos, it was observed that 242 (two hundred and forty-two) arms back-loaded from the ship and various units were awaiting to be tested and assessed in order to ascertain their conditions before being re-issued to the ship/units or destroyed if found to be defective beyond repair. Sixteen (16) arms of various types reportedly back-loaded from NNS Delta could not be traced into the Depot's Register.

The Permanent Secretary was therefore requested to account fully for the utilization of these weapons and confirm that they have been taken on Store Ledger charge.

(c) The contractor who was awarded the contract to construct a 3 km access road at the Nigerian Navy Barracks, Kuje, Abuja, in 2009 for a sum of ₦246,446,500.50 (Two hundred and forty-six million, four hundred and forty-six thousand, five hundred naira, fifty kobo) abandoned the project after collecting a total sum of ₦210,711,757.93 (Two hundred and ten million, seven hundred and eleven thousand, seven hundred and fifty seven naira, ninety three kobo) representing 85% of the total contract sum.

All the projects at the Barracks had been completed and handed-over to the Nigerian Navy without an access road into the barrack. The Permanent Secretary has therefore been requested to recall the contractor back to site to complete the project or refund part of the amount collected after a proper assessment of the job done.

(d) The contractor who was awarded the contract for the construction of 4 x 1 studio flat at Nigerian Navy – Pathfinder, Port-Harcourt, Rivers State at a contract sum of ₦24,000,000.00 (Twenty four million naira) abandoned the project after collecting 50% mobilization fees totalling ₦12,000,000.00 (Twelve million naira). The payment contravened Financial Regulation 2933 which states that "Subject to any regulations that may be prescribed by the Bureau from time to time, a procuring entity may grant a mobilization fee which shall not exceed 15% of the contract price. The payment of the mobilization fee shall be supported by in case of national competitive bidding, guarantee issued by a reputable Bank or Insurance Company and in the case of an International competitive bidding, a bank guarantee issued by a reputable bank".

Also, the contractor has violated Financial Regulation 3104 (i) which stipulates that 'where a contractor or a supplier who is paid mobilization fee for a job fails to perform after collecting the fee, he shall be given 30 days notice to refund the money failing which the mobilization fees shall be recovered en-bloc from the contractor or supplier and such contractor shall be blacklisted and referred to the Economic and Financial Crimes Commission (EFCC) for prosecution".

The Permanent Secretary has been requested to explain the infraction of the regulation governing payment of mobilization fees, recover the total sum of ₦12,000,000.00 (Twelve million naira) from the contractor and enforce the provisions of Financial Regulation 3104 (i) quoted above.

(e) The contract for the construction of a 20-room Annex to the Chief of Naval Staff's (CNS) Guest House was awarded for a sum of ₦113,573,635.00 (One hundred and thirteen million, five hundred and seventy three thousand, six hundred and thirty five naira) on 24th August, 2009. The contractor was fully paid in 2010 whereas the Project was actually abandoned at the lintel stage due to a tussle over the land between the Rivers State Government and the Nigerian Navy. The Rivers State Government eventually succeeded in taking over the land including all the structures already put in place by the Nigerian Navy. Amazingly, the contractor wrote to the Nigerian Navy, claiming full completion of the project and consequently requested for payment of his final balance of ₦38,047,171.07 (Thirty eight million, forty seven thousand, one hundred and seventy one naira, seven kobo).

This amount was eventually paid to him, contrary to Financial Regulation 3104 (ii) which states that "where a contractor presents a false certificate of completion and is paid, he shall be given 14 days within which to complete the job or refund in full the contract sum paid to him. In addition, the contractor shall be referred to the Economic and Financial Crime Commission (EFCC) for prosecution".

The Permanent Secretary has been requested to recover the sum of ₦38,047,171.07 (Thirty-eight million, forty seven thousand, one hundred and seventy one naira, seven kobo) from the contractor and furnish the recovery particulars and invoke the full force of the provisions of Financial Regulation 3104 (ii).

(f) Eleven (11) contracts were awarded in 2010 for a total sum of ₦191,345,502.00 (One hundred and ninety one million, three hundred and forty-five thousand, five hundred and two naira) for construction works at the permanent site of the Naval Provost and Regulating School, Markurdi, Benue State. Mobilization fees totalling ₦35,128,130.00 (Thirty five million, one hundred and twenty eight thousand, one hundred and thirty naira) were paid to the contractors. It was observed that 100% payment of Consultancy fees amounting to ₦12,195,999.00 (Twelve million, one hundred and ninety five thousand, nine hundred and ninety nine naira) was made to the Consultant overseeing the contracts, whereas the completion period of the contract ranged between 1 (one) and 4 (four) months.

Audit scrutiny of the project revealed that the site where the construction work was to be executed had not even been acquired by the Nigerian Navy as at the time of audit inspection in May 2012, contrary to Financial Regulation 2925 which stipulates that 'no contract work involving construction shall be considered by Tenders Board unless the land has been acquired and the topographical map (and soil test except where it is certified by the Architect that it is not necessary) has been approved by the appropriate authority. The soil test report or certificate of exemption by the Architect should form part of the contract documents to be presented to the Tenders Board".

The Permanent Secretary has been requested to recover the total sum of ₦47,324,129.00 (Forty seven million, three hundred and twenty four thousand, one hundred and twenty nine naira) irregularly paid to the contractors and the consultant and forward recovery particulars for my verification.

All the irregularities were reported to the Permanent Secretary, Ministry of Defence through my Audit Inspection Reports dated 15th and 28th June, 2012. His reaction is still being awaited at the time of compiling this Report in September, 2012.

NIGERIA SECURITY AND CIVIL DEFENCE CORPS

6.17 At the Nigeria Security and Civil Defence Corps, Abuja, 31 (thirty-one) payment vouchers for various amounts totalling ₦26,992,606.00 (Twenty-six million, nine hundred and ninety-two thousand, six hundred and six naira) were wrongly charged to Subheads other than those provided for such expenditure in the approved estimates without obtaining relevant approval for virement from the Ministry of Finance and the National Assembly, contrary to Financial Regulation 316 (iv) which provides that "All applications for virement shall be collated by the Ministry of Finance and submitted to National Assembly for approval before virement warrant shall be issued". The practice was also a violation of Financial Regulation 417 "which states that, "Expenditure shall strictly be classified in accordance with the estimates and votes must be applied only to the purpose for which the money is provided. Expenditure incorrectly charged shall be disallowed".

However, this is not tenable because the Nigerian security and Civil Defence Corps has explained that the misclassification occurred as a result of late releases and subsequent reduction of Budgetary allocation across Board to all Ministries and Departments, which distorted the appropriated sums under subheads.

The Permanent Secretary had been requested to refund a total of ₦26,992,606.00 (Twenty-six million, nine hundred and ninety-two thousand, six hundred and six naira) being disallowed expenditure and forward the Treasury receipt particulars for my verification.

(b) At the Nigeria Security and Civil Defence Taraba State, it was observed that various allocations to the Taraba State Command, Jalingo valued at ₦5,113,823.67 (Five million, one hundred and thirteen thousand, eight hundred and twenty three naira, sixty-seven kobo) could not be accounted for. Details of expenditure should be made available for verification, otherwise the whole amount should be refunded.

The issue was brought to the notice of the Commandant-General through my Audit Inspection Report Ref. No. OAuGF/CSDC/AL/VOL.1/3 dated 3rd September, 2011. However, his response is being awaited as at the time of compiling this report in August, 2012.

MINISTRY OF POLICE AFFAIRS

6.18 During an audit examination of Recurrent expenditure payment vouchers at Ministry of Police Affairs, Abuja, it was observed that a payment voucher No. 86 dated 4th July, 2011 with Departmental No. MPA/RET/189/II for the sum of ₦4,034,000.00 (Four million, thirty four thousand naira) was raised in favour of a staff of the Ministry to a cash advance granted to him for 100 officers of the Ministry to attend a course at Kaduna. A scrutiny of the payment voucher revealed the following irregularities:-

(i) The names of the 100 officers who attended the course at Kaduna were not disclosed.

(ii) Details of e-payment mandate indicating how much was paid to each officer on Course was not attached.

(iii) Acknowledgement or receipts for the amount paid to each participant on the Course as transport allowance and local running cost was not made available.

(iv) 12 Honour Certificates for amounts totaling ₦4,034,000.00 were signed by the officer on behalf of the 100 officers and attached to the payment voucher to cover taxis, transport and other items.

(v) These Honour Certificates could not be accepted as proper acquaintances for the retirement of the cash advance granted as it contravened Financial Regulation 603 which stipulate that “All vouchers shall contain full particulars of each service such as dates, numbers, quantities, distances and rates so as to enable them to be checked without reference to any other documents and will invariable be supported with relevant documents”.

The Permanent Secretary had been requested to ensure that the officer fully accounts for the Cash Advance granted to him by providing the amount collected and recipients signature of acknowledgement. Otherwise, the total sum of ₦4,034,000.00 (Four million, thirty four thousand naira) should be refunded.

(b) Nine (9) payment vouchers for amounts totalling ₦14,916,350.00 (Fourteen million, nine hundred and sixteen thousand three hundred and fifty naira) were raised and paid as cash advances without making any accounting entry in the Advances Register/Ledger. This contravened Financial Regulation 1404 (i) which states that "The Accounting Officer of a Ministry/Extra-Ministerial offices and other arms of government shall ensure that advances account records, fully indexed are maintained to record advances and all the recoveries made". Four (4) of the advances totalling ₦3,006,850.00 (three million, six thousand eight hundred and fifty naira) granted from the Capital Expenditure Vote were yet to be retired as at the time of audit inspection in May, 2012, contrary to Financial Regulation 1420 which stipulates 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 explain the anomalies, otherwise the total amount of ₦3,006,850.00 (three million, six thousand eight hundred and fifty naira) should be recovered from the beneficiaries furnishing recovery particulars for verification.

(c) Payments totalling ₦38,985,304.15 (thirty eight million, nine hundred and eighty-five thousand, three hundred and four naira, fifteen kobo) were made for Duty Tour Allowance, Security Allowance etc without beneficiaries acknowledgement and relevant supporting documents. In most cases, the names of the beneficiaries of the amount claimed were not disclosed. Only their designated ranks were used for the claims. Signatures of the various beneficiaries as evidence of acknowledgement of receipt were not available. Also, other supporting documents such as receipt for items purchased, evidence of utilization of contingency of ₦250,000.00 (Two hundred and fifty thousand naira) were not attached to the payment vouchers contrary to Financial Regulation 603 which states that "all vouchers shall contain full particulars of each service such as dates, numbers, quantities, distances and rates so as to enable them to be checked without reference to any other document and will invariably be supported by relevant documents such as local purchase orders, invoices, special letters of authority, time sheet".

The Permanent Secretary has been asked to fully account for the disbursement of such public funds. Otherwise, the total amount of ₦38,985,304.15 (Thirty eight million, nine hundred and eighty-five thousand, three hundred and four naira, fifteen kobo) should be recovered from the beneficiaries.

(d) Cash Advances totalling ₦24,025,350.00 (Twenty four million, twenty five thousand, three hundred and fifty naira) which were granted to some members of staff of the Ministry between February and December, 2011 to execute some jobs or render some services were not retired as at the time of audit inspection in July 2012, contrary to Financial Regulation 1420 which stipulates that "it is the responsibility of all Accounting Officers to ensure that all advances granted to officers are fully recovered".

Consequently, the Permanent Secretary was requested to recover the total amount of ₦24,025,350.00 (Twenty four million, twenty five thousand, three hundred and fifty naira) from the beneficiaries immediately and furnish the recovery particulars for verification. His response is still being expected five (5) months after my initial Audit Inspection Report dated 12th April, 2012.

(e) A sum of ₦2,600,000,000.00 (Two billion, six hundred million naira) was transferred to the State Security Service from the Ministry's Capital Account (Police Reform Funds). The payment which was approved by the Honourable Minister of Police Affairs, was duly supported with Authority to Incur Expenditure and subsequently entered into the Vote book but no Expenditure Returns was forwarded by the State Security Service showing how the funds were utilized, contrary to Financial Regulation 406 which states that "When an Authority to Incur Expenditure is issued by one Ministry, Extra-Ministerial Office and other arms of government to another, it will be the duty of the responsible officer in the receiving Ministry or Department to maintain a Vote Book and forward monthly returns of expenditure to the issuing Ministry/Department showing expenditure, liabilities incurred and balance available.

The Permanent was asked to explain this contravention in my Audit Inspection Report Ref No. OAuGF/LIS.I/SA/MPA/1 of 12th April, 2012. His response is still being awaited as at the time of compiling this Report in September, 2012.

(f) 13 (thirteen) payment vouchers for amounts totalling ₦12,574,984.08 (Twelve million, five hundred and seventy-four thousand, nine hundred and eighty-four naira, eight kobo) were raised to pay for Duty Tour Allowances, fuelling, training etc, without adequate supporting documents such as receipts, list of beneficiaries, ranks and signatures, copies of the certificates, evidence of utilization of contingencies totalling ₦400,000.00 (Four hundred thousand naira) etc, contrary to Financial Regulation 603 which states that "all vouchers shall contain full particulars of each service such as dates, numbers, quantities, distances and rates, so as to enable them to be checked without reference to any other documents and will invariably be supported by relevant documents such as local purchase orders, invoices, special letters of authority, time sheets etc".

The Permanent Secretary has been requested to explain the contravention of the Financial Regulation and account fully for the disbursements, failing which he should recover the sum of ₦12,574,984.08 08 (Twelve million, five hundred and seventy-four thousand, nine hundred and eighty-four naira, eight kobo) from the beneficiaries and furnish recovery particulars for verification.

(g) A contractor was awarded a contract in the sum of ₦493,941,592.20 (Four hundred and ninety-three million, nine hundred and forty-one thousand, five hundred and ninety-two naira, twenty kobo) for the procurement of six (6) Mercedes Benz Anti Riot Water Cannon for the Nigerian Police under the 2010 Police Reform Programme. The sum of ₦416,127,680.86 (Four hundred and sixteen million, one hundred and

twenty-seven thousand six hundred and eighty naira, eighty-six kobo) was paid to the contractor on 11th December, 2010 through the opening of letter of credit in favour of a company without deducting both Withholding Tax (5%) and VAT (5%) totalling ₦41,612,768.09 (Forty-one million, six hundred and twelve thousand, seven hundred and sixty-eight naira, nine kobo).

Consequently, I have asked the Permanent Secretary, Ministry of Police Affairs to recover the amount from the contractor, remit same to the Federal Inland Revenue Service, furnish me the recovery and remittance details and explain why he should not be sanctioned for the violation of Financial Regulation 234 (ii) and (iii) which stipulates that "any loss of government revenue through direct payment of VAT and WHT to contractor or failure to provide for VAT and WHT due and remitting same to Federal Inland Revenue Service by any ministry/extra-ministerial department shall be recovered from the statutory allocation of the defaulting ministry/extra-ministerial office and other arms of government. Remittance shall be made not later than 21 days after deduction. Accounting officer/Sub-Accounting officer who fails to provide for and remit VAT and WHT due on vatable supplies and services shall be sanctioned under the applicable VAT Act No. 102 of 1993 which may include fines and/or imprisonment".

This issue was communicated to the Permanent Secretary through my Audit Inspection Report Ref. OAuGF/LIS.I/SA/MPA/1/1 of 12th April, 2012, but his response is still being awaited as at the time of compiling this report in September, 2012.

(h) A Cash Advance of ₦3,470,000.00 (Three million, four hundred and seventy thousand naira) was granted through payment voucher No. 42 of 2nd February, 2011 to a staff of the Ministry for the installation of internet facilities in the office. This contravened Federal Treasury Circular No. TRY/A2&B2/2009 OAuGF/CAD/026/V of 24th March, 2009, which stipulates that "all Accounting officers and officers controlling expenditure are to ensure that all local procurement of stores and services costing above ₦200,000.00 shall be made only through award of contracts". This transaction did not adhere to proper tendering procedure, thereby denying the Federal Government of the total revenue of ₦347,000.00 (Three hundred and forty-seven thousand naira) that should have accrued through the deduction of both Withholding Tax (WHT) and Value Added Tax (VAT).

In my Audit Inspection Report Ref. No. OAuGF/LIS.1/SA/MPA/1 dated 12th April, 2012, I called for the Permanent Secretary's explanation for this anomaly. However, his response is still being awaited as at the time of compiling this report in September, 2012.

(i) During the examination of the Bank Reconciliation Statements prepared for the Recurrent Expenditure account for the year 2011 at the Ministry of Police Affairs, the following observations were made:-

(i) 11 (eleven) e-payment mandates for amounts totalling ₦5,956,731.36 (Five million, nine hundred and fifty six thousand, seven hundred and thirty one naira,

thirty six kobo) issued between September 2009 and February 2011 and which were described as uncleared mandates in September 2011, were not written back to the Cashbook in accordance with Financial Regulation 807(a).

(ii) 18 (eighteen) items totalling ₦6,354,786.53 (six million, three hundred and fifty four thousand, seven hundred and eighty six naira, fifty three kobo) which were described as "Debit in Bank not in Cashbook" between May 2010 – May 2011 were payments not properly vouched for which should have been promptly investigated and brought into the Cashbook in consonance with the provision of Financial Regulation 807(b).

(iii) 15 (fifteen) items for amounts totalling ₦28,630,316.09 (Twenty-eight million, six hundred and thirty thousand, three hundred and sixteen naira, nine kobo) which were described as "Credit in Bank not in Cashbook" and had "accumulated between August 2010 and September 2011 had not been captured in the Cashbook as at 30th September 2011, contrary to Financial Regulation 807 which stipulates that "Sub-Accounting officers will ensure that all outstanding items in the Bank Reconciliation are cleared expeditiously".

(iv) Bank Reconciliation Statements for the Overhead Cost account for the year 2011 were not updated as the last preparation was September, 2011 at the time of audit inspection in August 2012, contrary to Financial Regulation 806 which stipulates that "where a Bank account is maintained, a Bank Reconciliation Statement and certified bank statements as at last business day of the month should be attached to the Cashbook".

(j) An audit examination of the Bank Reconciliation Statement (Personnel) for the year 2011 revealed the following:-

(i) 12 (twelve) e-payment mandates totalling ₦6,409,098.28 (Six million, four hundred and nine thousand, ninety eight naira, twenty-eight kobo) issued between December 2009 and March 2011 still featured as uncleared mandates in December 2011 and were not written back to the Cashbook in accordance with Financial Regulation 807.

(ii) 34 (thirty-four) items totalling ₦7,101,479.93 (Seven million, one hundred and one thousand, four hundred and seventy-nine naira, ninety-three kobo), accumulated between December 2010 and October 2011 and described as "Credit in Bank not in Cashbook" were not captured in the Cashbook as at 31st October 2011.

(iii) Amounts totalling ₦7,038,359.12 (Seven million, thirty eight thousand, three hundred and fifty nine naira, twelve kobo) which had accumulated between March 2010 and October 2011 as "Debit in Bank not in Cashbook" represent payments not duly vouched for. These should be investigated and brought into the Cashbook without further delay.

(iv) The Bank Reconciliation Statements for the Personnel Costs account was not updated as the last preparation was for the month of October 2011 as at the time of audit inspection in August 2012, contrary to Financial Regulations.

The attention of the Permanent Secretary had been drawn to the anomalies through my Audit Inspection Report Ref. No. OAuGF/LIS.I/MPA/AIR/VOL.1/4 of 21st June, 2012 and a reminder Ref. No. OAuGF/LIS.I/MPA/AIR/VOL.1/4A of 13th July, 2012. His response is still being expected as at time of compiling this report in September, 2012.

(j) The Ministry of Police Affairs did not present any Bank Reconciliation Statement relating to the Capital Expenditure account for the year 2011 for audit inspection as at August 2012, contrary to Financial Regulation 806 which states that "where a Bank account is maintained, a Bank Reconciliation Statement and certified bank statement as at last business day of the month should be attached to the cashbook".

The Permanent Secretary ha been requested to explain this contravention and present the Bank Statement for my examination without further delay.

(k) During an audit of the accounts and records maintained at the Ministry of Police Affairs, Abuja, it was observed that 9 (nine) companies were awarded contracts to conduct various training courses totalling ₦329,435,000.00 (Three hundred and twenty-nine million, four hundred and thirty-five thousand naira) and were paid 75% instead of the 15% mobilization fees totalling ₦247,076,250.00 (Two hundred and forty-seven million, seventy-six thousand, two hundred and fifty naira) without any evidence of Bank/Insurance Performance Bond, contrary to Financial Regulations 2933 which stipulates that "Procuring entity may grant a mobilization fee which shall be supported by, in case of national competitive bidding, a guarantee issued by a reputable Bank or Insurance Company and in the case of International competitive bidding, a bank guarantee issued by a reputable Bank", and Financial Regulation 3117 which provides that, any Accounting officer or Public Officer who is involved in the irregular award of contracts and failed to give satisfactory explanation to a query issued on irregularity shall be demoted and transferred immediately to another schedule. Where the award is by a Tender Board, all members of the Board shall be sanctioned individually or collectively".

This matter was reported to the Permanent Secretary in my Audit Inspection Report Ref. No. OAuGF/LIS.I/SA/MPA/1 of 12th April, 2012. His response is still being awaited as at September 2012, despite my reminder dated 6th June 2012.

NIGERIA POLICE FORCE, ZONE 7, ABUJA

6.19 At the Nigeria Police Force Zone 7, Abuja, it was observed that a total sum of ₦220,347,000.00 (Two hundred and twenty million, three hundred and forty-seven

thousand naira) which was received by the Zone on 31st March 2011, was withdrawn on 1st April, 2011. It was gathered that the money was utilized for the payment of election allowances totalling ₦220,340,500.00 (Two hundred and twenty million, three hundred and forty thousand, five hundred naira) to some State Commands. The payments were made in cash instead of transferring them into their respective bank accounts. This contravened Financial Regulation 1101 which stipulates that "That fullest possible use shall be made of banking facilities and all cash in excess of daily requirement shall be paid into the bank account immediately".

Furthermore, no payment vouchers were prepared for the disbursements contrary to Financial Regulation 601 which stipulates that "all payment entries in the Cashbook/accounts shall be vouched for on one of prescribed treasury forms. Vouchers shall be made out in favour of the person or persons to whom the money is actually due. Under no circumstances shall a cheque be raised or cash paid for services for which a voucher has not been raised".

The Permanent Secretary has been requested to furnish me with the expenditure returns clearly showing the detailed disbursement of the funds or refund the full amount of ₦220,340,500.00 (Two hundred and twenty million, three hundred and forty thousand, five hundred naira).

(b) A shortage of ₦209,500.00 (Two hundred and nine thousand, five hundred naira) was recorded on cash exhibits produced for inspection during a surprise Audit Check carried out by my officers. Consequently, the Permanent Secretary was requested to recover the full amount of ₦209,500.00 (Two hundred and nine thousand, five hundred naira) from the Exhibit Officer and furnish the recovery particulars for audit verification.

(c) Discrepancies resulting in the shortage of 25,732.00 (Twenty-five thousand, seven hundred and thirty-two) and surplus of 8,862 assorted ammunition, were recorded during an inspection of the Armoury at the Nigeria Police Force, Zone 7, Abuja. The Office in Charge of the Armoury could not explain the discrepancies between the physical stock and his official records. The monetary value of the ammunitions could not be ascertained at the time of the audit inspection. None of the losses had been officially reported on Treasury Form 146 as stipulated by Financial Regulation 2606.

The Permanent Secretary, Ministry of Police Affairs has been asked to promptly take the surpluses on Store Ledger charge, furnish me with the cost of the ammunition, report of investigation of the shortages and report the losses to government in line with the Financial Regulations.

(d) Similarly, three (3) AK 47 Rifles and one (1) Makarow Pistol which could not be produced for audit inspection were said to be in possession of some retired officers of the Force.

I have requested the Permanent Secretary, Ministry of Police Affairs to recover the arms forthwith and furnish evidence of recovery.

6.20 An audit examination of the records relating to the Nigeria Police Group Personal Accident Insurance Policy at the Nigeria Police Force Headquarters, revealed that:-

(i) The Nigerian Police was required to keep a comprehensive record of the insured members containing their names, sex, date of birth, date of employment and salary, as a pre-condition for taking up the Group Personal Accident Policy. These records were not made available for audit examination to enable me ascertain the current number of persons insured.

(ii) The Policy was covered by a consortium of 15 Insurance Companies in 2005. These Insurance companies reneged in the agreement by consistently failing to settle claims promptly, contrary to Section 8 (i) (m) of the Insurance Act of 2003. The failure of the Insurance companies led to an internal investigation and another one by the Economic and Financial Crimes Commission (EFCC) which resulted in the recovery of an undisclosed amount of money.

(iii) Outstanding claims amounting to ₦334,772,134.00 (Three hundred and thirty-four million, seven hundred and seventy-two thousand, one hundred and thirty-four naira) owed to 704 families remained unpaid as at December 2007.

(iv) An undisclosed amount was recovered by Economic and Financial Crimes Commission (EFCC).

(v) A total sum of ₦52,245,960.00 (Fifty-two million, two hundred and forty-five thousand, nine hundred and sixty-naira) was recovered from the companies and allegedly paid to some unnamed beneficiaries.

The Permanent Secretary and the Inspector-General of Police were requested to furnish me with the following:-

(i) The bio-data of all the persons insured.

(ii) The evidence of payment and identity of the families paid the sum of ₦52,245,960.00 (Fifty-two million, two hundred and forty-five thousand, nine hundred and sixty-naira) released by the companies.

(iii) Amount recovered from the Economic and Financial Crime Commission (EFCC).

(iv) Efforts made to settle the outstanding claims of to ₦334,772,134.00 (Three hundred and thirty-four million, seven hundred and seventy-two thousand, one hundred and thirty-four naira) and

(v) Administrative efforts put in place to black-list, withdraw the licenses and prosecute the Insurance companies in consonance with extant laws.

The attention of the Permanent Secretary had been drawn to the anomalies, while his response is still being awaited.

(b) A sum of ₦445,975,000.00 (Four hundred and forty-five million, nine hundred and seventy-five thousand naira) was paid to a company in December, 2010 being 50% premium for another consortium of Insurance companies under the Group Personal Insurance Policy of the Nigeria Police force. Detailed record of the personnel covered under the policy was not produced for audit verification. The relevant payment voucher, contract agreement and approvals were not produced for audit examination to enable me evaluate the basis of the computation of the premium and scope of coverage. Without these documents, it will be difficult to attest to the legitimacy of this transaction.

The Permanent Secretary for Police Affairs and the Inspection-General of Police were requested in my Audit Inspection Report reference OAuGF/LJS.1/NP/AIR/VOL.IV/12 dated 13th July, 2012 to produce the documents for my perusal.

POLICE PENSIONS OFFICE, ABUJA

6.21 During the audit examination of the accounting records and other documents maintained at the Police Pensions Office, Abuja, it was observed that:-

(a) A sum of ₦3,001,108,678.34 (Three billion, one million, one hundred and eight thousand, six hundred and seventy-eight naira thirty-four kobo) was transferred from a Police Pension Account maintained with Guaranty Trust Bank GTB (now confirmed closed) to another newly opened account with the same Bank, as indicated on credit advice of 9th July 2011. Three weeks later, the sum of ₦2,000,000,000.00 (Two billion naira) was transferred from this newly opened account to another Police Pension Account maintained with Ecobank Plc, Abuja via mandate Ref. No. PPO/P&G/325-348/VOL.II of 1st August, 2011.

No payment voucher was raised to support the payments and the transfers were not entered in the Cashbook, contrary to Financial Regulation 802 which states that “A Sub-Accounting Officer shall enter promptly, into the Cashbook all sums of money received by him or paid by him as a public officer, supporting such entries by a receipt or payment voucher on the prescribed form’.

The transfers were made without the approval of the Accountant-General of the Federation, the Minister of Finance and the Minister of Police Affairs. There was no approval for the opening of the new account, contrary to Financial Regulation 701

which states that “No official bank account shall be opened unless authorized by the Accountant-General.

As I could not satisfy myself as to the legitimacy of such unauthorized transfer of public funds, the Permanent Secretary was requested to explain and furnish me with Bank Reconciliation Statement, Cash books, list of beneficiaries, and payment vouchers relating to this expenditure.

The Police Pensions Office, through a letter dated 14th May, 2012, posited that the audit observation should be referred to the Task Force Team set up by the Head of the Civil Service of the Federation which administered the Office from 8th June – 31st December, 2011, when the funds transfers were made. I do not agree with this position because the Permanent Secretary as Accounting Officer is responsible for the human, material and financial resources of his Ministry. He should therefore address the issue raised.

(b) Another sum of ₦9,000,000,000.00 (Nine billion naira) was irregularly transferred in two tranches from another account maintained with First Bank Plc, Maitama, Abuja in July 2011, as follows:-

(i) The sum of ₦6,000,000,000.00 (Six billion naira) was transferred vide mandate No. 00064 of 18/7/11 to Fidelity Bank

(ii) ₦3,000,000,000.00 (Three billion naira) was transferred vide mandate 00064 of 18/7/11 to United Bank for Africa.

The transfers were made without the approvals of the Accountant-General of the Federation, Minister of Police Affairs and the Minister of Finance. No Payment Voucher or Receipt Voucher was raised in support of these transfers and they were not entered into the Cash book. All attempts to access the relevant accounting documents and records for verification proved abortive. In reaction to my initial audit observation on this matter, the Police Pensions Office explained that the transaction was carried out by the Task Force Team on Police Pensions but there was “no record of any approval of the payment by the Minister of Police Affairs or Honourable Minister of Finance or indeed the Accountant-General of the Federation before the payments were effected. Also, there was no record to show that payment and receipt vouchers were raised in support of the transaction, neither were the transfers entered into Cashbook as required by extant regulations”.

On account of these startling revelations, I find it difficult to satisfy myself that the transfers were made in the best interest of the Federal Government and that the amounts were expended for the purpose for which they were appropriated. Therefore, the amount should be fully accounted for or recovered.

(c) Fifty-eight (58) out of the (70) seventy officers who were paid estacode and other related allowances totaling ₦127,085,880.00 (One hundred and twenty-seven

million, eighty-five thousand, eight hundred and eighty naira) for official trips to Ghana, South Africa, Atlanta (USA), London (UK) and New York (USA) neither embarked on the trips nor refunded the estacode collected. Eight (8) of the officers have refunded amounts totaling ₦27,487,920.00 (Twenty-seven million, four hundred and eighty-seven thousand, nine hundred and twenty naira), thereby reducing the number of officers to (50) fifty and outstanding balance to ₦99,597,960.00 (Ninety-nine million, five hundred and ninety-seven thousand, nine hundred and sixty naira), yet to be refunded.

It was discovered that out of the amount, a total sum of ₦46,362,000.00 (Forty-six million, three hundred and sixty-two thousand naira) was fraudulently siphoned through nine (9) bank accounts in five (5) different banks using fictitious and dummy names and applying inflated grade levels and ranks. In some cases, the names of highly placed and responsible public officers were used on the records without their knowledge while the payment was diverted to one of the nine (9) accounts.

Further audit scrutiny revealed the following:-

(i) No payment voucher was raised to support these payments, contrary to the provisions of Financial Regulation 601 which stipulates that "all payment entries in the Cash book shall be vouched for on one of the prescribed treasury forms and under no circumstances shall a cheque be raised or cash paid for services for which voucher has not been raised".

(ii) Relevant documents and records like Cash books, Passports and Visa and Biometric Reports relating to New York, Atlanta and United Kingdom were not produced for audit verification.

(iii) The team that went to Ghana and South Africa produced a report but not a single retiree was captured. Therefore, no value was received by government for the money expended on these trips.

(iv) Payments totalling ₦3,788,881.00 (Three million, seven hundred and eighty-eight thousand, eight hundred and eighty-one naira) were made to 5 (five) officers who were not included in any Diaspora Biometric Capturing exercise via Police Pension Office Bank mandate Number 00085 dated 16/8/11 to Unity Bank.

The Permanent Secretary was requested through my Audit Inspection Report reference OAuGF/LJSD/POL.PEN/VOL.I/15 dated 9th March, 2012 to explain the contravention of the provisions of the Financial Regulations and recover the sums of ₦99,597,960.00 (Ninety-nine million, five hundred and ninety-seven thousand, nine hundred and sixty naira) and ₦3,788,881.00 (Three million, seven hundred and eighty-eight thousand, eight hundred and eighty-one naira) and furnish me with the recovery particulars.

SECTION 7

FEDERAL CAPITAL TERRITORY ADMINISTRATION AND AREA COUNCILS

FEDERAL CAPITAL TERRITORY ADMINISTRATION AND AREA COUNCILS:

AREA COUNCIL SERVICE SECRETARIAT

7.01 During the examination of the books of accounts and other records maintained at the Area Council Service Secretariat, Abuja, the following observations were made:-

(a) The sum of ₦5,000,000.00 (Five million naira) was paid to an officer of the Secretariat on payment voucher No. FCT/PV/A.18/2011 of 7/6/11 as release of counterpart funding from Area Councils Services Commission for Revenue Summit in the Area Councils. However, there were no attachments to the payment vouchers clarifying how the amount was expended neither were there any receipts attached. This should be explained, and the relevant documents produced for my examination.

(b) A sum of ₦45,199,660.00 (Forty-five million, one hundred and ninety-nine thousand, six hundred and sixty naira) was claimed to have been expended on the local and international training of staff in 2011. However, important documents like receipts for course fees paid, certificate issued after the courses, photocopies of traveling documents etc were not attached to the payment voucher to authenticate the expenditure. Unless these documents are produced for audit examination, the expenditure of ₦45,199,660.00 (Forty-five million, one hundred and ninety-nine thousand, six hundred and sixty naira) cannot be accepted as proper charges against public funds and therefore should be paid back to government purse.

(c) Contrary to the provisions of paragraph 3 of Accountant-General's Circular Ref. No. TRF/A2&B2/2009 and OAGF/CAD/026/V of 24/3/09 which stipulates that all local procurement of stores and services which are above ₦200,000.00 shall be made only through the award of contract, it was observed that cash advances above the approved limit totalling ₦10,503,550.00 (Ten million, five hundred and three thousand, five hundred and fifty naira) were granted to (12) twelve staff of the FCT Area Council Secretariat between March and October, 2011, for the procurement of various office items and services. By this, the Federal Government has lost the sum of ₦1,050,355.00 (One million, fifty thousand, three hundred and fifty five naira) which would have accrued to it as VAT and WHT if the jobs and services were awarded to contractors. Efforts should be made by the Permanent Secretary to recover the amount of ₦1,050,355.00 (One million, fifty thousand, three hundred and fifty five naira) and forward the recovery particulars to for audit verification.

(d) The examination of salary records, revealed that the sum of ₦29,855,381.85 (Twenty nine million, eight hundred and fifty five thousand, three hundred and eighty one naira, eighty five kobo) was deducted from staff salaries from January to November, 2011 as PAYE and Pension contribution. This amount was claimed to have been remitted to the Federal Inland Revenue Service and to the various Pension

Managers. However, there were no acknowledgment receipts from these organizations to substantiate this claim. Records relating to the deductions made in December 2011 were not produced for audit verification. Evidence of remittance of the deductions to the various organizations and records of the deductions for December, 2011 should be produced for my verification.

(e) Cash advances granted to ten (10) members of staff totalling ₦11,080,500.00 (Eleven million, eighty thousand five hundred naira) between March and November, 2011 have not yet been retired as at the time of audit in April, 2012 in compliance with the provisions of Financial Regulation 1420. The entire amount of ₦11,080,500.00 (Eleven million, eighty thousand five hundred naira) should be retired or refunded to the coffers of government.

(f) During the examination of the Cash book, it was revealed that sixty-five (65) payment vouchers for amounts totalling ₦24,861,848.00 (Twenty-four million, eight hundred and sixty-one thousand, eight hundred and forty-eight naira) were not posted into the Cash book. This contravenes the provision of Financial Regulation 802 which stipulates that a sub-accounting officer shall enter promptly into the cash book all sums of money received or paid by him as a public officer.

The non-adherence to the Financial Regulation should be explained while the officer responsible for the omission should be sanctioned accordingly.

(g) It was observed that credit items totalling ₦134,487,259.17 (One hundred and thirty-four million, four hundred and eighty-seven thousand, two hundred and fifty-nine naira, seventeen kobo) appearing in the Bank Statement of the Overhead Bank account maintained with Fidelity Bank had no corresponding entries in the Cash book. This contravenes Financial Regulations 716 and 806, which state 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”. As a result of this anomaly, the total monthly debits on the Overhead Cash book was grossly understated and could not be accepted as reflecting the true position of the Financial transactions of the organization.

Furthermore, the Cash books were balanced in pencils and without the signature of the Sub-accounting officer to certify the correctness of the entries and cash balances as required by Financial Regulation 806. I have called for explanations.

(h) During the course of posting payment vouchers into the Cash book maintained for Overhead Account, it was observed that twenty-one (21) payment vouchers totalling ₦10,377,220.00 (Ten million, three hundred and seventy seven thousand, two hundred and twenty naira) were not produced for audit examination. Consequently, the expenditure of ₦10,377,220.00 (Ten million, three hundred and seventy seven

thousand, two hundred and twenty naira) could not be accepted as a legitimate charges against public funds.

(i) Debit items totalling ₦12,066,380.00 (Twelve million, sixty-six thousand, three hundred and eighty naira) appearing in the Cash book of the Overhead Account maintained with Oceanic Bank had no corresponding credit entries in the Bank Statement. This would result in the Bank Statement being understated and contravenes Financial Regulation 806, which stipulates that where a bank account is maintained, a Bank Reconciliation Statement as at the end of the last business day shall be attached to the Cash book. Please investigate this anomaly for clearance action.

The Permanent Secretary has been urged to explain the infraction of the extant laws in my audit inspection report Ref. No.OAuGF/FCTA/AIR/ACSS/2012/Vol.1/1 dated 19th June, 2012. His response is still being awaited as at the time of compiling this report in September, 2012.

AREA COUNCIL SERVICE COMMISSION

7.02 During the examination of the accounts and other records maintained at the Federal Capital Territory Administration, (FCTA) Area Council Service Commission, Abuja, the following irregularities were observed:-

(a) The examination of the Intercontinental Bank Plc account maintained by the Commission revealed that ten(10) credit entries in the bank amounting to ₦10,433,163.50 (Ten million, four hundred and thirty three thousand, one hundred and sixty three naira, fifty kobo) were not debited in the cash book for the period between 18th March and 28th December, 2011.

Also, the sum of ₦10,714,182.00 (Ten million, seven hundred and fourteen thousand, one hundred and eighty-two naira) being direct payments made into the same bank could not be traced in the Cash book. The reason for these omissions from the accounting records could not be ascertained as at 10th April, 2012. These should be investigated and cleared.

(b) Twenty (20) payment vouchers for amounts totalling ₦8,070,915.00 (Eight million, seventy thousand nine hundred and fifteen naira) on special training vote and five (5) payment vouchers for ₦518,080.00 (Five hundred and eighteen thousand, eighty naira) on Overhead accounts, were not produced for audit examination. Since many requests made for the production of these payment vouchers were not honoured, I am constrained to disallow the expenses incurred through these payment vouchers to be charged to public funds. The total amount of ₦8,588,995.00 (Eight

million, five hundred and eighty eight thousand, nine hundred and ninety-five naira) i.e. (₦8,070,915.00 + ₦518,080.00) should be refunded to government purse.

(c) A total sum of ₦23,519,102.70 (Twenty three million, five hundred and nineteen thousand, one hundred and two naira, seventy kobo) was deducted from the emoluments of the staff between January and December, 2011 as On–payment deduction, such as –PAYE, NULGE,LOANS, NHF, PENSION LEGACY, etc. However, there were no acknowledgements from the beneficiaries to prove that they actually received the money. The Permanent Secretary has been requested to produce evidence that the money was actually remitted to the beneficiaries.

(d) The sum of ₦10,000,000.00 (Ten million naira only) was claimed to have been remitted to the Area Council Service Secretariat in two installments of ₦5,000,000.00 (Five million naira) each on payment voucher nos. ACSC/38/2011 of 9/3/11 and ACSC/174/2011 of 25/5/11. However, the Area Council Service Secretariat have neither acknowledged receipt of the money nor sent any expenditure returns to the Area Council Service Commission. Confirmation of receipt of the funds should be produced.

(e) It was noted that Value Added Tax (VAT) and Withholding Tax (WHT) were not deducted from the payment of consultancy fees amounting to ₦18,698,964.00 (Eighteen million, six hundred and ninety-eight thousand nine hundred and sixty four naira). The amounts payable as VAT was ₦934,948.20 (i.e 5% of ₦18,698,964.00) and WHT was ₦1,869,896.40. = (i.e 10% ₦18,698,964.00 totalling ₦2, 804,844.60. This amount should be recovered from the contractors or the officer that authorized the payment and remitted to the Federal Inland Revenue Service.

Internally generated revenue (IGR) for the year 2011 as stated in the bank statement was ₦1,790,000.00 (One million, seven hundred and ninety thousand naira) as against the sum of ₦1,710,000.00 (One million, seven hundred and ten thousand naira) recorded in the Cash book. The difference of ₦80,000.00 (eight thousand naira) should be explained.

(f) In direct contravention of the e- payment regulation of the Federal Government as stipulated on Sub–section 8, paragraph 4 of Federal Treasury Circular Ref no TRY/A8&B8/2008 and OAGF/CAD/025/VOL.11/465 of 22/10/2008, it was observed that the Commission embarked on the payment of imprest for amounts totalling ₦1,995,000.00 (One million, nine hundred and ninety–five thousand Naira) between 10/2/2011 and 11/12/2011 through (7) seven officers who then disbursed the money to various beneficiaries. This should be explained.

(g) Examination of the Cash book revealed the following anomalies viz:

► Entries were posted into the cash book in pencil.
► The cash book was not balanced on daily and monthly basis as demanded by Financial Regulation 804.

The Permanent Secretary was given 14 (fourteen) days to respond to the issues raised in my Audit Inspection Report Ref. No. OAuGF/FCTA/AIR/ACSC/2012/Vol.1/1 dated 19th June, 2012 but up till the time of compiling this Report in September 2012, his response is still being expected.

HEALTH AND HUMAN SERVICES SECRETARIAT

7.03 The audit examination of the accounting records and documents maintained at the Health and Human Services Secretariat revealed the following anomalies:

(a) Paragraph 4, Sub-section 8 of the Federal Treasury circular reference no TRY/A2&B8/2008 and OAGF/CAD/026/vol.11/465 of 22/10/08 states that on no account should the central pay office (or any officer) collect cash from the bank for the purpose of disbursement to any government official or to the public. This is not only to avoid sharp practice; but also to promote efficiency, transparency and accountability, among public officers in the conduct of government business. This regulation was flouted by the Health and Human Services secretariat when it paid twenty-two million naira (₦22,000,000.00) on payment voucher No. 139/11 dated 4/5/11 to one of its staff who in turn, was to pay Conoil etc. Furthermore, there was no evidence that this money was paid to Conoil since no acknowledgement receipt was presented to that effect for audit check. Verifiable evidence that this amount was actually paid to Conoil Plc should be produced.

(b) The Accountant General's circular Ref. No. TRY/A2&B2 2009 and OAGF/CAD/026/V of 14/3/09, paragraph 3 states that all local procurement of stores and services above ₦200,000.00 shall be made only through the award of contracts. Financial Regulation 2302 (ii) also stipulates 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. It was observed, however, that cash advances above the approved limit, totalling ₦66,503,200.00 (sixty-six million, five hundred and three thousand, two hundred naira) were granted to 17 (seventeen) staff members of the Health Secretariat between March and December 2011 for the procurement of various office items and services. These were among the advances granted to 37 (thirty-seven) staff of the organization totalling Seventy-six million, five hundred and fifty-one thousand, one hundred and sixty naira (₦76,551,160.00) which were not retired up till the time of audit in March, 2012. Financial Regulation stipulates that money must not be spent merely because it was voted. Consequently, the amount of ₦6,650,200.00

(Six million, six hundred and fifty thousand, two hundred naira), being VAT and WHT Tax from the cash advances for services rendered, should be recovered and furnish my Office with the recovery particulars for audit verification. Also, retire the advances and furnish my Office with the recovery particulars for audit examination.

(c) Ten (10) payment vouchers, for amounts totalling Eighty-Five million, Four hundred and thirteen thousand, five hundred and one Naira, thirty-four kobo (₦85,413,501.34) were not supported with relevant documents such as Receipts, payment schedules, authority letters e t c as required by financial Regulation no 603 (i). As a result, I find it difficult to accept the expenditure on them as legitimate charges against public funds.

(d) Examination of the salary account of the Health and Human Services Secretariat revealed that Pay-As-You-Earn (PAYE) deductions for six (6) months totalling one hundred and sixty-nine million, one hundred and Seventy-seven thousand, twenty eight naira, thirty- four Kobo (₦169,177,028.34) were not remitted to the Federal Inland Revenue Service (FIRS) since acknowledgement receipts were not presented for audit check. The amounts involved and the months are started below:-

Month (2011)		**Amount (₦)**
March		14,200,192.00
April		14,240,367.02
June		32,317,716.43
October		35,827,216.07
November		36,136,616,60
December		36,454,920.22
Total	**=**	**₦169,177,028.34**

Effort should be made to remit this amounts immediately and remittance particulars with the acknowledgement receipts forwarded. Furthermore, necessary accounting documents like Personal Emolument cards, Group Register and Cash book were not maintained in the Salary section. As a result, detection of ghost workers could be very difficult if such are included in the computerized payroll.

The Secretary was requested to explain why these vital accounting documents were not in use at the Accounts Section of the Health and Human Services Secretariat.

(e) During the audit examination of eleven (11) adjustment vouchers, it was observed that the sum of eighteen million, six hundred and seventy six thousand, eight hundred and fifty naira (₦18,676,850.00) was spent on the purchase and printing of documents, stationeries, office materials etc which were not passed through the store. This contravenes the provision of Financial Regulations nos. 2106 and 2402 (i)

which stipulate that the store keeper must certify that every store item received must be taken on ledger charge.

(f) Nine (9) expenditure items totalling seventeen million, seven hundred and eighty three thousand naira (₦17,783,000.00) were misclassified . This is a deliberate action by organizations where expenditure items, whose vote have been depleted, are charged to a vote with sufficient funds so as to accommodate the expenditure contrary to financial Regulation 417 which states that expenditure shall strictly be classified in accordance with the Estimate, and votes must be applied only to the purpose for which the money is provided. Expenditure not correctly charged to a vote shall be disallowed. This misclassification is viewed as virement which should have received the authority of the National Assembly.

(g) A total sum of forty-four million four hundred and forty-one thousand, four hundred and fifty naira (₦44,441,450.00) was expended for the procurement of various fixed assets. These fixed assets, like many others that were procured in previous years were not properly recorded in any document as a Fixed Asset Register. It is not unlikely that some of these fixed assets may have been stolen since they were not recorded in any document and their where-about is not known. The concern for safeguarding its fixed assets prompted the management of Health and Human Service Secretariat to set up a Committee to compile a list of all the inventory in the organization. For this exercise a cash advance of nine hundred and fifty thousand naira (₦950,000.00) was granted to an officer on 29th June , 2011. At the time of audit in March, 2012, the Committee was yet to complete its assignment and submit the inventory of fixed assets in the organization. The report of this Committee should be forwarded for my follow-up action.

(h) The sum of one million, eight hundred and twenty six thousand, one hundred and forty-seven naira only (₦1,826,147.00) was realized from an auction sale of unserviceable hospital equipments. However, documents relating to the procedure as followed before the auction sale was undertaken were not produced for audit verification. Also, the amount paid to the auctioneer was not disclosed. The report of the technical officer or committee that examined the equipments and recommended for their disposal was not produced. The Permanent Secretary was requested to provide me with:-

(i) The report of the Board of Survey concerning the items
(ii) A copy of the letter authorizing the auction sale and
(iii) The amount paid to the auctioneer.

The reaction of the Permanent Secretary to all the issues raised above is still being expected.

FCT HEALTH MANAGEMENT BOARD

7.04 The examination of the books of accounts and other records maintained at the FCT Health Management Board, Abuja revealed the following:-

(a) Financial Regulation 2302 (ii) stipulates 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. Also, the Accountant-General Circular No TRY/A2&B2/2009, OAGF/CAD/026/V of 24/3/09, states that local procurement of stores and services, above ₦200,000.00 (Two hundred thousand naira shall be made only through the award of contracts.

Inspite of these regulations, a total sum of fifty-five million, three hundred and twenty-three thousand, six hundred and forty naira (₦55,323,640.00) was paid as cash advances to 10 (ten) members of staff for the procurement of various office items and services, between April and December, 2011.

Aside breaching laid down rules and regulations, the Federal Government has been denied the sum of five million, five hundred and thirty-two thousand, three hundred and sixty-four naira (₦5,532,364.00) which would have accrued as VAT and WHT to the purse for Federal Inland Revenue Service.

The Permanent Secretary was requested to explain this flagrant violation of the Financial Regulations.

(b) The sum of eleven million, nine hundred and forty thousand, six hundred and fifty naira (₦11,940,650.00) was claimed to have been spent on the purchase of stationery items, which were not taken on ledger charge as required by Financial Regulation (FR) 2402(i). These items were not seen during the physical inspection of the store neither were the Store Receipt and Store Issue Vouchers produced to account for their distribution or consumption. The said amount should be recovered.

(c) Value Added and Withholding taxes totalling four million, two hundred and thirty-eight thousand, four hundred and seven naira, eighty-two kobo (₦4,238,407.82) deducted from payments made by the Board during the year under review, was not remitted to the Federal Inland Revenue Service as stipulated by Financial Regulation 235. The remittance should be made immediately to FIRS. Moreso, no deduction of WHT was made from the payment of five million, six hundred and fifty thousand, three hundred and twelve naira, fifty kobo (₦5,650,312.50) made to three consultants for the training of staff of the Board in April and November, 2011. The amount involved should be recovered from the consultants and remitted to the appropriate Tax authority.

(d) The sum of twelve million, six hundred and ten thousand, one hundred and ninety-one naira, sixty-five kobo (₦12,610,191.65) was paid to (8) eight security companies on 12 payment vouchers, for security services claimed to have been rendered to the Board. However, it was observed that relevant supporting documents like – job orders or letters of award of contract, letters of acceptance, receipts issued by the organizations for acknowledging payments, etc. were not attached to the payment vouchers. Since these payments violate the provisions of Financial Regulation No 603(i) which stipulates that "payment vouchers must be supported by relevant documents such as LPO's, invoice, special letters of authority, time sheets etc". Those documents must be produced for my scrutiny before the expenditures can be accepted as proper charges against public funds.

(e) The sum of (₦1,267,850.00) One million, two hundred and sixty-seven thousand, eight hundred and fifty naira paid to an officer as cash advance for expansion of the Stores annex (maintenance of office building) was wrongly charged to the Vote of maintenance of plants and generators, without the mandate of the National Assembly. The authority for this should be produced.

The Permanent Secretary has been requested to address all the issues raised. His response is being awaited.

ABUJA CAPITAL MEDICAL STORE

7.05 At the FCTA Capital Medical Store, the following irregularities were noted:-

(a) Examination of the records of Abuja Central Medical Store revealed that a sum of seventy-eight million, two hundred and seventy-eight thousand, eight hundred and forty-six naira, sixty nine kobo (₦78,278,846.69) was owed by 12 hospitals in the Federal Capital Territory for drugs supplied to the hospitals which had not been paid for as at 29th December, 2011.

The mechanism for debt collection by the Abuja Central Medical Store (ACMS) seems to be very faulty, it not, such huge amount could not be owed it by the hospitals. Adequate or proper system of debt collection should be put in place so as to save the organization from collapsing.

(b) Ministry of Finance Circular letter No. F.15775 of 27/6/01 states that "it shall be regarded as a serious offence for any officer to deliberately split contracts of works, purchases, procurements or services in order to circumvent the provisions of this circular. Such breach of rules shall be subject to disciplinary action". It was observed, however, that Abuja Central Medical Store violated this rule when it awarded the contract for the supply of medical records worth twenty-one million, three hundred and seventy-five thousand naira (₦21,375,00.00) to four (4) contractors, each having two (2) contracts.

The Executive Secretary, Health and Human Services, who approved the award of this contract, split it into nine (9) portions so that it could fall within his approval limit of two million, five hundred thousand naira (₦2.5million). Only the Procurement Committee of the Drug Revolving Fund is empowered to approve the supply of drugs worth up to five million naira (₦5million) and above. By this action, the advantage of economies of scale with regard to this procurement has been totally lost. The principle of economy was apparently not taken into consideration in the award of this contract.

(c) The Abuja Central Medical Store maintains two accounts viz – Drug Revolving fund Account and Free Antenatal Care Account with Zenith Bank Plc. While examining the Bank Statement on these accounts, it was observed that commission was charged by the bank on transactions by the organization, contrary to the provisions of Financial Regulation 734 (i) which state that "no government organization or Agency shall place government funds in any commercial bank that will charge any commission on transaction". The total amount of eighty-seven thousand, seven hundred and sixty-three naira (₦87,763.00) involved (₦81,000.00 for Drug Revolving Fund Account and ₦6,763.00 on Ante-natal Care Account) should be recovered from the bank and recovery particulars furnished for audit verification.

(d) Cash advances amounting to two million, three hundred and fifty-two thousand, one hundred and sixteen naira, six kobo (₦2,355,116.06) granted to eleven (11) officers of the organization between May and November, 2011 remained unretired up to the time of audit in March, 2012. Two (2) of the officers were granted multiple advances without retiring the previous ones granted to them. Repeated demands for their retirement were not heeded to. Since the accounting officer, whose responsibility it is to ensure that the advances are retired, as specified in Financial Regulation 1420, failed in the performance of this function, the expenses involved should not be charged to public funds. Hence, the entire amount of two million, three hundred and fifty-two thousand, one hundred and sixteen naira, six kobo (₦2,355,116.06) should be refunded by the payees.

(e) The sum of seven million, one hundred and forty-two thousand, forty-six naira forty kobo (₦7,142,046.40) was claimed to have been remitted to Federal Inland Revenue Service as 5% Withholding tax deducted from the payment to contractors for drugs supplied to the Abuja Central Medical Store from April to December, 2011. However, there were no official receipts issued by Federal Inland Revenue Service acknowledging receipt of the money. Instead, only computer printout from the bank for the amount in question. Unless, formal government official receipt issued by the Federal Inland Revenue Service are produced for audit verification, the amount involved would be taken as still being in the custody of the Abuja Central Medical Store.

(f) The Abuja Central Medical Store derives its name from its major function of being a place where Medical equipments and drugs supplied by contractors are kept before they are issued out to the different hospitals in FCT. It is divided into two

sections viz – the Drug Section and Medical Equipment Section. A major document very necessary for the recording of receipts and issue of drugs and medical equipments is the Store Ledger.

It was revealed while examining the records and documents of the organization that the Store Ledger was not maintained for each of the Sections. This, in effect, made it difficult to accept the 'Bin-Card' balances of drugs and medical equipments as authentic, since these balances must be reconciled with the ledger balances for it to be accepted.

(g) The audit evaluation of the Transport Section of the Abuja Central Medical Store revealed that the organization has six (6) serviceable vehicles in its fleet, these vehicles were manned by four (4) drivers, two of whom are temporary staff. It is these four drivers that convey drugs and medical equipments worth hundreds of millions of naira to the different hospitals in the Federal Capital Territory. However, it is very risky to use temporary drivers to transport drugs and medical equipments worth millions of naira.

Furthermore, essential documents and records like:-

- Vehicle Control Register
- Requisition/approval for journey
- Vehicle Log Book
- Vehicle Maintenance Register

were not maintained by the organization as stipulated by the Financial Regulation No. 2001 which stipulates that "the Accounting officers shall be responsible for ensuring that there are effective controls in the use of government vehicles".

The Permanent Secretary was requested to respond to these observations within 14 days of receipt of my Audit Inspection Report dated 20th June, 2012. However, his response is still being awaited at the time of compiling this Report in September, 2012.

EDUCATION SECRETARIAT.
DEPARTMENT OF POLICY AND IMPLEMENTATION

7.06 During the examination of the books of accounts and other related records maintained at FCTA Education Secretariat, Department of Policy and Implementation, Abuja, the under-mentioned lapses were revealed:-.

(a) A sum of (₦54,280,000.00) Fifty-four million, two hundred and eighty thousand naira was observed to have been paid as sitting allowance to 40 members of the organization. However, the amount paid at each sitting varies as follows:-

► 40 members for 5 days (22/10/2010, 11/11/2010, 27/11/2010, 9/12/2010, 16/12/2010) at ₦ 200,000 each	=	₦40,000,000.00
► 40 members for 6 days (3rd to 8th Feb, 2011) at ₦45,000	=	₦10,800,000.00
► 40 members for 1 day (10/3/2011) at ₦87,000.00	=	₦3,480,000.00
TOTAL	**=**	**₦54,280,000.00**

During the initial sittings in October, November and December 2010, the sum of two hundred thousand naira (₦200,000.00) per day was paid to each member for the 5days of the meeting. During the February sitting, the amount paid each participant dropped to forty-five thousand Naira (₦45,000.00) per day to move up to (₦87,000.00) eighty-seven thousand naira per day during the one day sitting on 10th March, 2011. The inconsistency in the amounts paid to members of the Committee showed that there was no specific policy on the amount usually paid for Committee sittings. In view of this, the Permanent Secretary was requested to explain the inconsistency in the payment of sitting allowance to members of the Committee, and provide me with the requisite mandate on the payment of the allowance, otherwise the entire amount of ₦54,280,000.00 should be refunded by the beneficiaries, forwarding the refund particulars for verification.

(b) The sum of ₦104,660,000.00 (one hundred and four million, six hundred and sixty thousand naira only) was released to the Department of Policy and Implementation for the establishment of Abuja University of Technology. It was observed that in the disbursement of this fund, the organization was very reckless, casting due process and probity to the winds.

Below are some of the anomalies observed:-

(i) A member of the Committee on the establishment of Abuja University of Technology was paid the sum of ₦300,000.00 as contingency for processing of payment of land allocated to members of the Committee. The application for the payment and the approval were not produced for audit examination. Instead, only a “Certificate of Honour” that was not signed by the recipient was produced to justify this expenditure.

(ii) Another member of the Committee, was paid the sum of ₦3,000,000.00 for the “publicity” on the inauguration of the Implementation Steering Committee on the establishment of Abuja University of Technology, Abaji. As usual the only document through which the payment was made was an undated “Certificate of Honour”.

(iii) Again, the sum of (₦5,000,000.00) Five million naira was paid to a member for the routine administrative and maintenance cost of Abuja University of

Technology, Abaji from October, 2010 to March, 2011. As usual the only document supporting the payment was an undated but signed "Certificate of Honour".

(iv) Lastly, a member of the Committee was paid (₦7,000,000.00) Seven million naira for the engagement of security services for facilities on the site of Abuja University of Technology from October, 2010. The mandate of the Committee did not cover this assignment which it has arrogated to itself. This Committee was primarily set up for the inauguration of the Implementation and Steering Committees. Furthermore, the security outfit whose services were engaged and the "so-called" facilities they are to watch over were not indicated.

In all the cases enumerated above, due process was set aside. No formal applications were made by the people who got the money and as such there were no approvals. No payment vouchers were prepared. Only the "so-called" Certificates of Honour were used to claim (₦15,300,000.00) Fifteen million three hundred thousand naira) from the Committee.

Since these payments are questionable and did not follow laid down processes for disbursement of Government funds, provide a satisfactory account of the expenditure of the total sum of (₦15,300,000.00) Fifteen million three hundred thousand naira) or refund the amount and forward evidence of recovery for verification.

(c) The under listed store items valued at fifteen million, one hundred and ninety-five thousand, five hundred naira (₦15,195,500.00) were not made available for physical verification during an audit Store Survey carried out on 10th April, 2012.

			₦
►	5 (five) file cabinets at ₦61,000.00 each	=	305,000.00
►	2 (two) stabilizers (200watts) at ₦7,500..00 each	=	15,000.00
►	3 (three) sets of 4GB RAM, 700HD processor, Desktop and flat screen monitor at ₦314,500.00 each	=	943.500.00
►	1 (one) AVR voltage regulator at ₦50,000.00	=	50,000.00
►	Desktop and Laptop computers (unspecified Number) at general value of	=	1,880,000.00
►	2 (two) vehicles donated by Abaji Area Council & Education Secretariat to the Committee	=	12,000,000.00
	TOTAL	**=**	**₦15,195,500.00**

Unless the above items are produced for physical inspection, the sum of fifteen million, one hundred and ninety-five thousand, five hundred naira (₦15,195,500) should be refunded to the Government and evidence of refund produced for sighting and confirmation.

(d) In an undated memorandum addressed to the Director of Administration & Finance by the Secretary of the Implementation Committee, in respect of the retirement of the sum of one hundred and four million, six hundred and sixty thousand naira (₦104,660,000.00) released to his Committee, some anomalies were observed as stated below:

(i) The total amount claimed to have been retired was ₦109,160,000.00 as against the sum of ₦104,660,000.00 actually released to the committee. The excess amount of four million, five hundred thousand naira (₦4,500,000.00) included in the retirement particulars should be explained.

(ii) The sum of (₦5,000,000.00) Five million Naira claimed to be the "Cost of Study Tour" did not appear to have been utilized for the purpose stated since no evidence of retirement was shown. As the amount was not properly accounted for, and there was no detail of how the money was spent, it should be refunded to Government:

(iii) In the retirement, it was claimed that stationery items worth five million Naira (₦5,000,000.00) were used within a period of six (6) months for the inauguration of the main and sub-Committees on the establishment of Abuja University of Technology. This appears to be unrealistic, particularly as supporting documents were not enclosed for retirement. The amount should also be paid back to the government and particulars of payment forwarded for verification.

(e) Out of a total sum of one hundred and fifty-one million, eight hundred and sixty-eight thousand, three hundred and two Naira, fifty-four kobo (₦151,868,302.54) paid out by the Department of Policy and Implementation (DPI) in the year 2011, the sum of one hundred and forty-six million, two hundred and seventy-four thousand, eight hundred and thirty-four naira (₦146,274,834.00) was paid into the personal account of one officer. This is absurd, particularly as the purpose, circumstances and the authority for the payment were not disclosed. A summary of the monthly payments is shown below:-

MANDATE FROM DPI TO BANK

MONTH	TOTAL AMOUNT ₦	OTHER BENEFICIARIES ₦	THE OFFICER ₦
JANUARY	13,718,933.65	1,048,009.65	12,670,924.00
FEBRUARY	13,425,978.89	1,345,978.89	12,080,000.00
MARCH	31,973,800.00	NIL	31,973,800.00
APRIL	12,140,400.00	NIL	12,149,400.00
MAY	NIL	NIL	NIL
JUNE	2,300,000.00	NIL	2,300,000.00
JULY	1,050,000.00	NIL	1,050,000.00
AUGUST	4,908,480.00	3,208,480.00	1,700,000.00
SEPTEMBER	950,000.00	NIL	950,000.00
OCTOBER	14,500,000.00	NIL	14,500,000.00
NOVEMBER	NIL	NIL	NIL
DECEMBER	56,900,710	NIL	56,900,710.00
TOTAL	**151,868,302.54**	**5,602,468.54**	**146,274,834.00**

The details and purpose of these payments totalling ₦146,274,834.00 (one hundred and forty-six million, two hundred and seventy-four thousand, eight hundred and thirty-four naira) should be provided to enable me satisfy myself that they were made in public interest.

(f) The total revenue receipt of eleven million, twenty-five thousand, two hundred and twenty-five naira (₦11,025,225.00) in the Revenue Cash book did not agree with the total revenue receipt of nineteen million, three hundred and sixty thousand, eight hundred and ninety-five naira (₦19,360,895.00) in the bank statement. Obviously some direct credits into the bank account have not been brought into the Cashbook.

Likewise, the sum of two million, eight hundred and ninety-four thousand naira (₦2,894,000.00) being receipt in Cash book did not appear in the bank statement.

Efforts should be made to investigate all these anomalies and clear them.

(g) Examination of the revenue cash book for the year 2011 revealed that the sum of eleven million, one hundred and fourteen thousand, two hundred and twenty-five naira (₦11,114,225.00) was claimed to have been realized as revenue. However, within the same period, the total sum of eighteen million, nine hundred and eighteen thousand, nine hundred and twelve naira (₦18,918,912.00) was remitted to FCTA Treasury as revenue realized in 2011. The amount remitted was in excess of the amount claimed to have been realized by seven million, eight hundred and four

thousand, six hundred and eighty-seven naira (₦7,804,687.00). This is absurd as it is obvious that the total revenue collected was not disclosed.

(h) Forty-seven (47) receipts amounting to one million, nine hundred and forty thousand naira (₦1,940,000.00) were not posted into the Analysis Cash Book. The reason for this exclusion was not made known. It implies, by this exclusion, that the sum of one million, nine hundred and forty thousand naira (₦1,940,000.00), being receipt for the period were not accounted for as a result of the complete omission from the Analysis book.

Also, 26 entries in the Analysis book totalling seven hundred and fifty-one thousand naira (₦751,000.00) were not recorded in the Revenue Cash Book. This implies that the amount in question was not accounted for and may have not been included in the Financial Statement of the organization. The Analysis book and the Revenue Cash book should be reconciled to clear this discrepancy.

These issues were brought to the attention of the Permanent Secretary through my Inspection Report Ref. No. OAuGF/FCTA/AIR/DP/2012/vol.1/1 dated 19th June, 2012. His response is still being awaited as at the time of concluding this Report in September, 2012.

TRANSPORT SECRETARIAT

7.07 At the FCT Transport Secretariat, the examination of the books of accounts and other related records revealed the under mentioned lapses:-

(a) One hundred and forty-four (144) payment vouchers for amounts totalling (₦74,808,458.00) seventy-four million, eight hundred and eight thousand, four hundred and fifty–eight naira, were not entered into the Cash Book. This contravenes Financial Regulation 802 which specifies that a sub – Accounting officer :shall enter promptly into the Cash Book all sums of money received by him or paid by him as a public officer, supporting such entries by a receipt or payment voucher on the prescribed form. This must have distorted the Cashbook balance.

(b) During the examination of the accounts and records at the Transport Secretariat, it was observed that the total sum of nine million, eight thousand, two hundred and seventy-five naira, twenty kobo (₦9,008,275.20) deducted as Value Added Tax (VAT) and Withholding Tax (WHT) was not remitted to the Federal Inland Revenue Service(FIRS). This amount should be remitted immediately and remittance particulars forwarded for verification.

(c) On–payment deductions for Pay–As–You–Earn (PAYE) totalling (Fourteen million, five hundred and sixty-seven thousand, four hundred and thirteen naira, fifty-seven kobo (₦14,567,413.57) and Pension contributions of six million, eight hundred and eighty-two thousand, one hundred and fifty-five naira, ninety-nine kobo

(₦6,882,155.99) both amounting to (₦21,449,569.50) twenty-one million, four hundred and forty-nine thousand, five hundred and sixty nine naira fifty kobo were claimed to have been remitted to the relevant government agencies.

However, acknowledgement receipts from these agencies were not produced for audit verification to support the claim that these amounts were actually received by these organizations. I have urged the Permanent Secretary to produce receipts issued by these agencies for my verification.

(d) During the audit examination of the accounts and records of the Transport Secretariat , it was observed that the organization maintains three (3) different accounts for its three (3) Departments with Oceanic Bank Plc as follow:-

(i) Public Transportation
(ii) Administration and Finance
(iii) Transportation Department

Twenty–eight (28) payments made from these three (3) accounts totaling, forty–five million seven hundred and thirty–four thousand, five hundred and sixty–six naira, thirty kobo (₦45,734,566.30), though found in the bank statement, were not entered into the Cash book.

This is a contravention of Financial Regulation 802 which requires that a Sub–accounting officer shall enter promptly into the Cash Book all sums of money received or paid by him as a public officer.

Furthermore, it also shows that monthly reconciliation of in the bank statement and Cash book were not carried out as stipulated by Financial Regulation 716. All these anomalies should be investigated and cleared.

The attention of the Permanent Secretary has been drawn to all the issues and his response is being awaited.

FCT WATER BOARD

7.08 During the examination of the books of accounts and other related records maintained at the FCT Water Board, Abuja, the following anomalies were observed:-

(a) Amounts ranging between ₦253,000.00 and ₦2,100,000.00 totalling fourteen million, one hundred and eleven thousand, five hundred naira (₦14,111,500:00) were irregularly paid to four (4) officers on various dates without vital records showing how these amounts were expended. Some of the officers were paid up to three (3) to seven (7) times without properly accounting for the previous ones. It is therefore doubtful if the entire sum of fourteen million, one hundred and eleven thousand, five

hundred naira (₦14,111,500.00) was spent in the interest of the public. Consequently, the said amount should be refunded.

(b) Casual staff numbering between 165 to 261 were employed by the Board from the month of February to December,2010, where a total sum of twenty-six million, one hundred and eighty-three thousand naira (₦26,183,000.00) was expended on them as allowances. The authority to employ casual staff and to pay them such huge amount was not presented. Furthermore, cash payments were made to these casual workers against the provisions of the e-payment Circular No. TRY A8 & B8/2008 and OAGF/CAD/026 VOL.11/465 of 22/10/2008, which stipulates that on no account should the central pay officers (or any officer) collect cash from the bank for the purpose of disbursement to any government official or the public.

The Permanent Secretary is required to comment and explain why:-

(i) Casual workers were employed by the Board.
(ii) Cash payments were made to the casual workers in violation of the e-payment.

(c) In the months of June, July and August, 2010, it was discovered that five (5) payment vouchers for amounts totaling seven million, seven hundred and twenty-two thousand, three hundred and twenty naira (₦7,722,320.00) were claimed to have been expended on the training of some members of staff. However, there was no evidence, to confirm that the expenditure was actually incurred on the training of members of staff of the Board as the following under mentioned documents could not be furnished for audit examination.

(i) Receipts for course fees paid.

(ii) Attendance register signed as evidence of attendance.

(iii) Certificates issued on completion.

(iv) Air tickets for international training.

(v) Various policy files that conveyed the approvals.

Surprisingly, all the affected five (5) payment vouchers were raised and paid using the name of one officer of the Board.

In view of this, the total expenditure of seven million, seven hundred and twenty-two thousand, three hundred and twenty naira (₦7,722,320.00) could not be accepted as a legitimate charge against public fund.

(d) Sixty one (61) recurrent payment vouchers for amounts totaling one hundred and eleven million, four hundred and sixteen thousand, ninety-three Naira and fifty-five kobo (₦111,416,093.55) paid from First Bank overhead account were not produced for examination, in spite of repeated demands for them. Unless the payment vouchers are produced, the expenditure on them will not be accepted as legitimate charges against public funds.

(e) The Accountant-General's Circular letter No TRY/A2 & B2/2009 and OAGF/CAD/026/V of 24/3/09 states that "all procurement of stores and services exceeding ₦200,000.00 shall be made only through the award of contracts". It was however observed that the Board violated this regulation by granting cash advances to thirty-six (36) members of staff above the approved limit, for amounts totalling forty-four million, seven hundred and eighty-three thousand and sixty-five naira (₦44,783,065.00) for various purchases and services.

Furthermore, these advances were yet to be retired. Also the government has lost the total sum of four million, four hundred and seventy-eight thousand, three hundred and six naira, fifty kobo (₦4,478,306.50) that would have accrued to it as VAT & WHT if the jobs involved had been given out on contract.

The Permanent Secretary was requested to explain the violation of financial policy, recover the amount of ₦4,478,306.50 which was due to the Federal Government in form of VAT and WHT and furnish me with the payment particulars for verification.

(f) Deductions totaling one hundred and sixty million, eight hundred and twenty-nine thousand, four hundred and eleven Naira, ninety-eight kobo (₦160,829,411.98) made from staff emoluments between January and December 2010 and claimed to have been remitted to the relevant government agencies were not acknowledged. The deductions were in respect of NHF, union dues and pension scheme.

(g) Critical examination of the Vote book revealed that the Board overspent its vote on the under listed sub – heads by a total amount of (₦3,103,669.00) three million, one hundred and three thousand, six hundred and sixty-nine naira as follows:-

HEAD	SUB HEAD	APPROPRIATION	PAYMENTS	DEFICIT (₦)
0330302	02150301	10,800,000.00	12,151,344.60	1,351,344.60
0330302	02051003	9,000,000.00	9,989,800.00	989,800.00
0330302	2150399	1,440,000.00	1,662,490.00	222,490.00
0330302	2501001	1,800,000.00	2,136,035.00	336,035.00
0330302	120021	NIL	73,000.00	73,000.00
0330302	02350703	NIL	131,000.00	131,000.00
	TOTAL =	**₦ 23,040,000.00**	**₦26,143,669.60**	**₦3,103,669.60**

The authority for the excess expenditure above budgetary provisions should be produced.

(h) Examination of the books of account of Water Board revealed massive misapplication of funds amounting to ₦18,896,300.00. The misapplied funds were majorly charged to sub-head 02350799 (payments of external auditors and other professional services) which was not approved for in year 2010 budget. This infraction should be explained.

(i) Internally Generated Revenue (IGR) amounting to one billion, eight hundred and sixty-six million, five thousand, eight hundred and sixty naira, seven kobo (₦1,866,005,860.07) was claimed to have been remitted to the Federal Government Treasury but the treasury receipts for the payments were not produced for audit verification. The treasury receipt should be produced for audit inspection.

(j) It was observed that amounts totalling one hundred and nine million, three hundred and thirty-three thousand, two hundred and nine Naira, forty kobo (₦109,333,209.40) was indiscriminately transferred from one account to the another without authority. The reason for the transfer could not be ascertained from any document presented for audit.

No authority from the National Assembly for the irregular virement could be produced for verification. Efforts should be made by the Permanent Secretary to recover the amount of one hundred and nine million, three hundred and thirty-three thousand, two hundred and nine naira, forty kobo (₦109,333,209.40) and furnish me with the recovery particulars.

(k) Credit entries in the cashbook amounting to fifty-one million, two hundred and eighty-eight thousand, six hundred and ninety-nine Naira, sixty-nine kobo (₦51,288,699.69) could not be traced in the bank statement of First Bank overhead account.

Also, payments amounting to three million, two hundred and ninety-two thousand, four hundred and twenty-two Naira, twenty-four kobo (₦3,292,422.24) claimed to have been made by cheque could neither be traced in the cashbook nor in the bank statement. The cheque numbers were entered in the payment vouchers through which the payments were claimed to have been made. Using of cheques in making payments contravenes the e- payment policy of the Federal Government.

Similarly, amounts totaling fifty-nine million, nine hundred and forty-six thousand, three hundred and sixty-eight Naira, sixty-eight kobo (₦59,946,368.68) were debited in the bank statement of First Bank Overhead account without a corresponding entries in the Cash Book. All these outstanding items should be investigated and cleared.

(l) Thirteen (13) Vehicles were claimed to have been boarded by the FCT Water Board. However, the procedure adopted and the total amount realized from the boarding were not disclosed. The management of the Water Board was requested to produce the evidence to show that the vehicles were indeed boarded, for audit examination.

(m) Audit examination of the vehicles in the fleet of the Water Board revealed that 59 motor vehicles owned by the Board were not registered with government plate numbers. No explanation was given for using private numbers on the government vehicles. The propriety of this manner of operation should be explained.

(n) A contract for the supply and installation of 30,000 automated meter reading system with water meter for FCT was awarded to a company on 2/2/2007 at a contract sum of one billion, eight hundred and ninety-six million, nine hundred and sixty-nine thousand, three hundred and seventy-seven naira, ninety-nine kobo with a (₦1,896,969,377.99k) completion period of 18months. Amounts totaling ₦1,763,004,210.93 have been paid.

A critical examination of the project file and other documents and the physical inspection of the project sites revealed the under listed anomalies: -

(i) Only 10,000 units out of the 30,000 automated meter reading system supplied were installed. The remaining 20,000 were carelessly dumped in the store and some of them have started corroding.

(ii) Though only 10,000 have been installed out of the 30,000 supplied, a total sum of ₦1,763,004,210.93 have been paid to the contractors representing 92.9% of the contract sum. This, in my opinion is a mis-match. The Permanent Secretary's explanation has been called for.

(o) The contract for the overhauling/ upgrading of the Federal Capital Territory Water Boards pumping stations was awarded to an Engineering Company on 8th September, 2008 for four hundred and twenty-eight million, nine hundred and twenty-eight thousand, eight hundred and thirty-three naira, thirty-three kobo (₦428,928,833.33) and a completion period of 36 weeks.

So far, five (5) valuation certificates amounting to ₦426,194,117.17 have been raised and paid leaving a balance of ₦2,734,716.15. After going through the contract documents and visiting the project sites the following observations were made:-

(i) Four Laptops with accessories claimed to have been supplied for the project were not produced for audit verification.

(ii) Physical inspection of this sites revealed that no new double side entrance gates were supplied and installed. Only the old ones were seen at both sites.

(iii) It was observed that no new fence and gate houses were constructed at Asokoro and Maitama. At Maitama, the gate house has been converted to a residential house by a staff of the Water Board.

(iv) Examination of contract documents revealed that instead of supplying the 2 project vehicles viz Toyota Hilux Double cabin pickup cars only one of the Toyota Hilux cars and one Corolla Saloon car were claimed to have been supplied. It should be explained why the Corolla Saloon was supplied instead of the one clearly specified in the BEME (Building Engineering Measurement and Evaluation). Furthermore, the two vehicles were not produced for audit inspection.

(v) The contract agreement specifies that Power House should be constructed in all the stations. Site inspection revealed that it was only at tank 4, Maitama that a power house was constructed.

(vi) It was noted that 5% withholding tax (WHT) amounting to seventeen million, seven hundred and twenty-four thousand, three hundred and thirty-one Naira, ninety-six kobo (₦17,724,331.96) was the total contract sum of four hundred and twenty-eight million, nine hundred and twenty-eight thousand, eight hundred and thirty-three naira, thirty-two kobo (₦428,928,833.32). Therefore the contractor should refund this amount.

(vii) Contingency provisions amounting to thirty-eight million, nine hundred and ninety-three thousand, five hundred and thirty naira, thirty kobo ₦38,993,530.30 was included in the total contract sum. Contingency provisions are usually made to take care of any unforeseen occurrence that might happen during the execution of the contract. However, if none of such unforeseen happens, the amount should be refunded in full to the government.

In this contract, none of such unforeseen occurrence was reported, therefore the total sum of ₦38,993,530.30 should be recovered from the contractor and evidence of recovery produced for my verification.

(viii) Value Added Tax (VAT) and Withholding Tax (WHT) amounting to (₦40,589,915.94) forty million, five hundred and eighty-nine thousand, nine hundred and fifteen Naira, ninety-four kobo deducted from payment to contractors were not remitted to the Federal Inland Revenue Service. This amount should be remitted and evidence of remittance presented for verification.

(ix) Water Board did not execute part of the jobs included in the Building Engineering and Measurement Evaluation (BEME). These include: supply and installation of double side entrance gate for staff quarters at tank 3 and pumping station premises; construction of power house in all the stations; construction of perimeter sandcrete fence and gate house in all the sites. On enquiry, it was claimed that the money provided to execute these jobs, amounting to (₦25,682,885.45) twenty-five million, six hundred and eighty-two thousand, eight hundred and eighty-five naira, forty-five kobo was used to import the pumps and control panels. This is wrong as the importation was not originally included in the BEME.

Furthermore, the audit team was not taken out for physical verification of the pumps and control panels claimed to have been imported, neither were they shown the documents used in making the importation. Also, such documents as: form E (issued by CBN), approval of Minister of Finance for importation, receipts issued for the pumps and control panel, custom clearance papers, air cargo receipts were not produced for verification. The documents enumerated above should be produced for audit verification and the control panels and pumps must be sighted, otherwise, the amount of twenty-five million, six hundred and eighty-two thousand, eight hundred and eighty-five naira, forty-five kobo (₦25,682,885.45) should be refunded to the government coffers.

The attention of the Permanent Secretary has been drawn to all the observations. His response is still being awaited.

FCT SCHOLARSHIP BOARD

7.09 During the audit examination of the books of account and other related records at the FCT Scholarship Board, Abuja, the following under-mentioned observations were noticed:-

(a) The sum of thirty-six million, four hundred and eighty-nine thousand, one hundred and fifteen naira (₦36,489,115.00) was granted to various officers of the Board in the year 2011 as touring advance. Out of this amount, only seventeen million, eight hundred and seventy-seven thousand and sixty naira (₦17,877,060.00) was retired, leaving an unretired balance of eighteen million, six hundred and twelve thousand, fifty-five naira (₦18,612,055.00). Repeated demands for their retirement did not receive any response.

The Permanent Secretary was requested to ensure that the unretired amount standing against officers are deducted from their salaries as specified in Financial Regulation 1405 which stipulates that "Accounting Officers are responsible for ensuring the prompt repayment of all advances by installment or otherwise" and inform me accordingly for confirmation.

(b) It was observed that the sum of four million, two hundred and thirty-two thousand, five hundred naira (₦4,232,500.00) granted to staff as imprest was misapplied and charged to other materials and supplies vote.

Also, an officer was paid the sums of one hundred and fifty thousand naira (₦150,000.00) and three hundred and eighty thousand naira (₦380,000.00) on payment vouchers Nos. 050 of 19/4/2011 and 056 of 3/5/2011, for rolling up banner and for installation of sign board respectively which were charged to Library books and periodicals vote. These amounts were vired without the mandate of the National Assembly. No authority was provided to this effect. The authority for the virement should be produced.

(c) The sum of three hundred thousand naira (₦300,000.00) was paid to one officer on payment voucher No. 233 of 30/12/2011 for the purchase of books. However, there were no attachments to the payment voucher to authenticate the payment. Also, the books claimed to have been bought were not received in the store neither were they made available for verification. The amount of three hundred thousand naira (₦300,000.00) should be refunded by the officer while evidence of refund should be forwarded.

(d) Accountant-General Circular letter No. TRY/A2/B2/2009, and OAGF/CAD/026/V of 24/03/09 states that local procurement of stores and services, above 200,000.00 shall be made only through the award of contract. Inspite of this regulation, it was observed that a sum of thirty million, five hundred and eighteen thousand, nine hundred naira (₦30,518,900.00) was paid as cash advances to sixty-five (65) members of staff for the procurement of various office items and services between February and December, 2011.

Apart from breaching laid down rules and regulations, the Federal Government has been denied the sum of three million, fifty-one thousand, eight hundred and ninety naira (₦3,051,890.00) which would have accrued to it as VAT and WHT at the rate of 5% each.

(e) Five (5) payment vouchers for amounts totalling four million, two hundred and sixteen thousand, seven hundred and ninety-five naira (₦4,216,795.00) for various disbursements, were not posted to the Cash Book as provided in Financial Regulation 802 which states that "A Sub-Accounting officer shall enter promptly into the cash book all sums of money received by him or paid by him as a public officer.

The Permanent Secretary has been to up-date his records and inform me accordingly as this singular omission can lead to fraudulent practice. He should also explain why payments were made without payment vouchers and proper documentation.

(f) From the Cash book maintained at the FCT Scholarship Board for Zenith Bank, it was observed that a total sum of two hundred and thirty six million seven hundred and seventy-five thousand, three hundred naira (₦236,775,300.00) was paid out. However, this amount could not be traced in the Bank Statement issued by Zenith Bank for the same period 2011.

Also, the sum of eighty-five million, four hundred and twenty-five thousand, three hundred and sixty-six naira, fourteen kobo (₦85,425,366.14) identified as payment in the bank statement issued by Zenith Bank could not be traced in the Cash book maintained at the FCT Scholarship Board for Zenith Bank. The anomaly should be investigated and cleared.

(g) Ten (10) payment vouchers, for amounts totaling five million, eight hundred and fifty-seven thousand, eight hundred and twenty two naira (₦5,857,822.00) were not presented for examination, inspite of repeated demands. Unless these payment vouchers are produced for audit, the expenditure made on them cannot be charged to public funds. Hence the total amount of five million, eight hundred and fifty-seven thousand, eight hundred and twenty two naira (₦5,857,822.00) should be refunded.

The Permanent Secretary has been requested to explain the anomalies raised in my audit Inspection Report Ref. No. OAuGF/FCT/AIR/ESSB/VOL.1/1 dated 19th June, 2012. His reply is being awaited as at the time of writing this report in September, 2012.

FCT AGENCY FOR SCIENCE AND TECHNOLOGY, ABUJA

7.10 During the audit examination of the accounting and other related records, the following observations were made:-

(a) Between 26th May and 30th December, 2010 thirty-three (33) payment vouchers for amounts ranging between ₦30,000.00 and ₦33,166,875.00 totalling ₦68,164,905.55 (Sixty-eight million, one hundred and sixty-four thousand, nine hundred and five naira, fifty-five kobo) used in the payment of different services and supplies, such as stationery supplies, supply of equipments ,estacode allowance, burial expenses, security services, supply of 2 No Prado jeep, 1 No of Hilux etc could not be produced for my inspection. Out of the thirty-three (33) beneficiaries, twenty-three were officers of the Agency while the remaining ten (10) payees were Enterprises and Limited Liability companies. The payment vouchers should be

produced for audit, otherwise the expenditure on them may not be accepted as proper charges against public funds.

(b) Audit examination of the accounting records and documents revealed that the FCT Treasury released the sum of eighty-eight million, seven hundred and seventy-one thousand, nine hundred and two Naira, fifty kobo (₦ 88,771,902.50) to the agency from January to December, 2010. However, only the sum of seventy-one million, two hundred and forty-three thousand, four hundred and eighty-six Naira, forty-eight kobo (₦71,243,486.48) appeared in the books of accounts as receipt from the FCT Treasury for the same period, leaving an unaccounted balance of seventeen million, five hundred and twenty-four thousand, four hundred and sixteen Naira, seven kobo ₦17, 524,416.07. The unaccounted balance should be paid back to the Treasury immediately and furnish my office with the necessary particulars.

(c) Paragraph 3 of Accountant–General's Circular letter no TRY/A2&B2/2009 and OAGF/CAD/026/V of 24th March, 2009 states that all procurement of stores and services exceeding ₦200,000.00 (Two hundred thousand naira) shall be made only through the award of contracts. It was observed, however, that the Agency violated this regulation by granting cash advances to 14 (fourteen) of its staff above the approved limit totaling eighty million, four hundred and thirty thousand, eight hundred and twenty Naira eighty-eight kobo ₦80,430,820.88 for various activities.

Furthermore, these advances were yet to be retired as at the time of the audit in June, 2012. Hence, it was not possible for me to confirm that the money was expended in the interest of the public.

(d) Contract for the procurement of 30 laptop and 20 desktop computers was awarded on 9/12/10 at the contract sum of twelve million, five hundred thousand Naira (₦12,500,000.00) with a completion period of four (4) weeks

It was claimed that the contract was executed in December, 2010 and payment was made on payment voucher No. FCTA/EDU/AS&T/OC/326 of 23/12/10. However, none of these computers, claimed to have been supplied was seen during physical inspection conducted by the audit team. None of the staff of the agency explain the where about of these items. Also, the contractor did not acknowledge receipt of the payment. This transactions appeared fictitious, hence the entire amount of ₦12,500,000.00 (Twelve million, five hundred thousand naira) should be refunded to the Federal Government and particulars of refund forwarded verification.

(e) A contract for the supply of 2 Toyota Prado Jeeps and 3 Toyota Corolla cars was awarded at the contract sum of thirty-six million, six hundred and fifty-eight thousand, one hundred and twenty-five naira (₦36,658,125.00). It was claimed that the contractor supplied the vehicle before payment was made. However, the 2 Prado

Jeeps, which were said to have been supplied on 31st December, 2010 were not sighted during the physical audit inspection that took place on 6th December,2011.

The payment voucher through which the payment was made was not presented for audit examination. In order to authenticate the genuineness of the transaction, the Agency was required to furnish me with the requisite payment vouchers and produce the vehicles for my inspection. Otherwise, the said amount of (₦36,658,125.00) should be refunded to the government coffers.

(f) The sum of nine million, one hundred thousand Naira (₦9,100,000.00) was paid into the account of the Head of Account Department on payment voucher (P/V) no FCTA/EDU/AS&T/OC/31 of 6/11/10, purportedly, for the use of 'This DAY DOME' for the 2010 International Junior Science Olympiad Ceremonies. This contravenes federal government regulation on e–payment, which stipulates that on no account should the central pay officer (or any other officer) collect cash from the bank for the purpose of disbursement to any government official or the public. This is not only to avoid sharp practices, but also to promote efficiency, transparency and accountability among public officers in the conduct of government business. As a result of this payment, government has been denied the sum of Nine hundred and ten thousand naira (₦910,000.00) which would have accrued to it as VAT & WHT had the payment been made direct to the contractor.

(g) Allowances due to youth corpers, IT, Security personnel and casual workers for the months of November – December, 2010 amounting to (₦1,400,000.00) One million four hundred thousand naira were paid into the personal account of the Head of salaries section of the Agency. No record was provided to show that this amount was later withdrawn and paid to the personnel concerned, effort should be made to recover the amount of ₦1,400,000.00) One million four hundred thousand naira from the officer and furnish the recovery particulars verification.

(h) A sum of thirty-one million, six hundred and seventy-six thousand Naira (₦31,676,000.00) was granted to the Cashier of the agency as cash advance, on P/V No FCTA/EDU/AS&T/AD/363 of 30/11/10, purportedly, in respect of the various sub – committees overseeing the hosting of the International Junior Science Olympiad (IJSO) in the Federal Capital Territory. This action, violates the provisions of Para.3 of Accountant Generals Circular letter No TRY/A2&B2/2010 and OAGF/CAD/026/V of 24/3/09 which states that all local procurement of goods and services which are above ₦200,000.00 (Two hundred thousand naira) shall be made only through award of contracts.

The Permanent Secretary has been requested to comment and forward me the retirement particulars for the sum of thirty-one million, six hundred and seventy-six thousand naira (₦31,676,000.00) within 14 days of receipt of my Audit Inspection Report, otherwise the said amount of (₦31,676,000.000 should be refunded.

(i) It was observed that the sum of four hundred and thirty-five thousand naira (₦435,000.00.00) was paid twice on P/V No FCTA/EDU/AS&T/OC/130 of 16/8/10 and FCTA/EDU/AS&T/OC/132 of 16/8/10 as course fee to a consultant in favour of one officer to attend a seminar in Accra, Ghana. The second payment should be recovered from the consultant and evidence of recovery submitted for my verification. Otherwise, the officer that committed the offence should be made to refund the money and sanctioned in accordance with the Public Service Rules.

(j) The sum of (₦12,500,000.00) twelve million, five hundred thousand naira was paid to the National Mathematical Centre as take–off grant, on PV No FCTA/EDU/AS.T/OC/270 of 1/11/10. It was observed, however, that the payment was not acknowledge by the National Mathematical Centre neither did they submit any expenditure returns on how the funds was utilized. The Permanent Secretary was requested to ensure the acknowledgement of the sum of ₦12,500,000.00 (twelve million, five hundred thousand naira) by the National Mathematical Centre and forward the details of how the money was expended to allow the fund as a chargeable expense against public fund.

(k) The Director, FCT Agency for Science and Technology exceeded her approval limit when she approved the payment of the sum of two million, sixteen thousand, six hundred Naira (₦2,016,600.00) on P/V NO FCTA/EDU/AS&T/OC/316 of 15/12/10 to an officer in respect of DTA and Transport for 31 no staff attending training workshop four(4) days (20th – 24th & 27th - 31st Dec, 2010) at Kaduna and the sum of two million, fifteen thousand Naira (₦ 2,015,000.00) on P/V no FCTA/EDU/AS&T/OC/317 of 15/12/10 to an Investment & Security Company. Ltd as course fees. Furthermore, the first payment was made to a staff of the organization for distribution to the participants, thereby breaking the e-payment regulation.

It is necessary to provide the underlisted documents to justify the expenditure:-

(i) Evidence to show that the beneficiaries actually collected their entitlements.
(ii) Evidence to confirm that the course actually took place like copies of the attendance list or register, copies of certificates.
(iii) Reasons for violation of e-payment regulation.

(l) Between 12/3/10 and 29/12/10 amounts totalling thirty-five million, five hundred and eighty thousand, seven hundred and ninety-five naira (₦35,580,795.00) were spent by the agency on staff training (Local and International). It was observed, however, that apart from the payment vouchers, there was no record to attest that the money was actually spent on staff training. For the expenditure to be charged to public funds, the following documents should be provided for audit examination:-

(i) Receipts issued for the course fees paid

(ii) Certificates issued on completion

(iii) Air – tickets for the international training.

The Permanent Secretary was requested to comment on the observations within 14 (fourteen) days of my Audit Inspection Report dated 19th June, 2012, but up to the time of compiling this report in September 2012, his response was still being expected.

ABAJI AREA COUNCIL, ABUJA, FCT

7.11 During the examination of the books of accounts and other related records maintained at the Abaji Area Council, Abuja, the following irregularities were noticed:-

(a) On 20th May, 2010, the Secretary of Gbakya Extension Layout, in Abattoir Phase III, Sabon Gari/Nuku ward of Abaji Area Council wrote a letter to the Honourable Chairman requesting for an extension of electricity supply to the above named area. On the strength of this letter, the Council deliberated and finally awarded a contract for the extension of Electricity to Abattoir Phase III at a total cost of eight million, one hundred and ninety thousand naira (₦8,190,000.00) to a company at C.4/620 Dei-Dei International Market, Abuja.

Audit examination of the payment voucher No. 343 of 11/5/2011, the attached documents and the visitation to the project site revealed the following:-

(i) The Contractor has been fully paid.

(ii) The Contractor's payment included the sum of ₦180,000.00 (One hundred and eighty thousand naira) which was an allowance set aside for contingency.

(iii) The total no of poles provided for in the In-house Bill of Quantity (BOQ) was 50 (Fifty) units whereas 35 (Thirty-five) poles were physically seen leaving a balance of 15 (fifteen) poles not erected.

(iv) Out of the 35 (thirty-five) erected poles, 4 (four) had no concrete foundation and have almost collapsed because of erosion pressure.

(v) 5 (five) poles were improperly erected with substandard materials.

(vi) Inclusive of the contract sum was a provision for supervision and testing amounting to ₦250,000.00 (two hundred and fifty thousand naira).

In view of these observations the contractor should refund as follows:-

(i) The sum of ₦180,000.00 (One hundred and eighty thousand naira) being allowance for contingency which was never applied for but was paid in the second Interim Payment Certificate (I.P.C).

(ii) The sum of ₦525,000.00 (Five hundred and twenty five thousand naira) being the cost of the 15 poles not erected at the rate of ₦35,000.00 (thirty-five thousand naira) per pole.

(iii) The amount of (₦250,000.00) two hundred and fifty thousand naira being the provision for supervision and testing that was paid without enhancing value.

(iv) The amount of (₦27,500.00) twenty-seven thousand, five hundred naira representing the cost of 5 poles that were not properly erected at (₦5,500.00) five thousand, five hundred naira each.

(v) The sum of (₦22,000.00) twenty-two thousand Naira meant for 4 (four) of stays that were not properly erected.

From the above analysis, the Contractor should refund the sum of ₦1,004,500.00 (One million and four thousand five hundred naira) to the Area Council and the recovery particulars submitted for audit verification.

(b) On 18th February, 2011, the Chief Community Development Officer on GL 14 raised a memo to the Honourable. Chairman on the need for a general servicing of all computers in the Area Council. In the memo, he informed the Chairman that a Computer System Engineer has been consulted. However, the invoice from the Engineer could not be produced for my perusal. Instead he itemized the financial requirements for the repairs which amounted to ₦1,282,500.00 (One million, two hundred and eighty two thousand, five hundred Naira). The Honourable Chairman never demanded for the Engineers pro forma invoice nor a list of the departments that were involved in the purported repairs/servicing. He went ahead and approved the sum of ₦1,200,000.00 (One million, two hundred thousand naira) which was made payable to an officer of the Council on GL 14 vide payment voucher No. 211 of 7th June, 2011.

Since the purported repairs/servicing were not backed up with a Pro forma Invoice of the Engineer and also a job completion certificate to certify the completion of the job, it was concluded that no maintenance job was carried out. The sum of ₦1,200,000.00 (One million, two hundred thousand naira) should therefore be refunded by the beneficiary and recovery particulars forwarded for audit verification.

(c) The Acting Head of Section (Veterinary) an officer on GL 13 wrote a memo to the Head of Department (Agriculture.) reminding him that the 2011 free Pro-Pneumonia for small Ruminants (PPR) vaccinations for sheep/goats was due.

According to him, the vaccinations will ensure solid maintenance of immunity against possible outbreak of PPR that might wipe out the sheep/goats population. On the strength of the memo, the sum of ₦1.5m (One million, five hundred thousand naira) was paid to him vide payment voucher no 296 of 26/09/11.

Since the memo did not mention the communities and areas to be covered, the Audit Team went for verification and interviewed a handful of sheep/goats owners across some selected wards of the Area Council who maintained that their sheep/goats were never vaccinated during the period under review.

Also, the vaccines allegedly purchased were not taken on charge as required by Financial Regulation 2402 which states that "On all payment vouchers for purchase of stores, the store keeper must certify that the stores have been received and taken on charge in the Stores ledger".

The Honourable Chairman has been requested to furnish me with the under-mentioned evidence otherwise he should refund the amount of ₦1.5m to the Coffers of the Federal Government.

(i) Names of the Areas and Communities the vaccination took place for necessary verification.

(ii) Names and Addresses of the sheep/goats owners and their localities.

(iii) The certificates of vaccination issued to the owners of the sheep/goats in order to ascertain the accomplishment of the purported vaccinations/ programme.

(d) Payment voucher No. 6 of 16/8/11 and Dept. No. AAC/FIN/40/264 for ₦1,500,000.00 (One million, five hundred thousand naira) was raised in favour of the Press Secretary to the Honourable Chairman being quarterly retainership payment i.e. (October – December, 2011) for NTA news coverage, news mention of key programmes and events etc. Audit examination of the payment voucher and other related documents revealed the following:-

(i) The General Manager of NTA wrote a letter dated 22/10/09 to the Hon. Chairman and proposed a quarterly renewable retainership agreement with the Council.

(ii) The proposed retainership agreement was never drawn up as it was not attached to the payment voucher.

(iii) The proposal was never presented to the Executive Council Meeting for approval since the yearly payment amounting to N6m (six million Naira) at

₦1.5m (One million, five hundred thousand) per quarter was higher than the approval limit of the Honourable Chairman.

(iv) The payment of ₦1.5m (one million, five hundred thousand naira) was made to the Press Secretary to the Hon. Chairman instead of the General Manager of NTA and no official receipt was obtained from NTA to authenticate the remittance to the appropriate payee. The Honourable Chairman was asked to comment on the anomalies.

(e) The Radio Nigeria, Abuja wrote to the Area Council requesting for the Sponsorship of 2011 TASFIR Programme organized in different languages to the benefit of Muslim Ummah within and outside the FCT. The Honourable Chairman consented to the request and approved that the sum of ₦1.m (One million naira) VAT inclusive, be paid to Radio Nigeria. Surprisingly, the sum of ₦1.m (one million naira) was paid to Press Secretary the Honourable Chairman instead of Radio Nigeria, on P.V. No 4 of 25/7/11.

The Honourable Chairman has asked to explain why the amount was paid to the Press Secretary and not Radio Nigeria as approved. Furthermore, the Press Secretary should produce the official receipt of Radio Nigeria to authenticate the payment made to it.

In the absence of the receipts, the Press Secretary and the Chief Accounting Officer should refund the sum of ₦1.m (one million naira) to Government Treasury and the necessary recovery particulars forwarded for audit verification.

(f) Payment voucher No. 74 of 25/5/11 was raised in favour of an officer of the Works Department for ₦1.5 (one million, five hundred thousand naira) being payment for the reactivation of new Motor Park borehole water supply scheme. Audit examination of attachments to the payment voucher revealed the following:-

(i) An In-house Bills of Quantities (BOQ) drawn up by the Works Department was handwritten and contained cancellation and super imposition of figures which did not allow for clarity and transparency. This is contrary to Financial Regulation 604 (b) which stipulates that “No erasures of any kind; whether in typescript or manuscript or the use of correction fluid shall be allowed”.

(ii) The job was done by direct labour instead of contracting it out in accordance with the Financial Regulation and Government Policies and Procurement Act of 2007.

(iii) The allowance of (₦250,000.00) two hundred and fifty thousand naira in the Bill of Quantities (BOQ) for the supervising Engineer was considered excessive, unnecessary and irrelevant. Initially, (₦100,000.00) One hundred thousand

naira was provided but later changed to (₦250,000.00) two hundred and fifty thousand naira.

(iv) The In-house Bill of Quantities stated purchase of 75mm, 50mm and 25mm UPVC pipes at the cost of ₦114,000.00, ₦185,000.00 and ₦100,000.00 respectively totalling (₦399,000.00) Three hundred and ninety-nine thousand naira from the company. There was no invoice/receipts from the said company attached to the payment voucher to justify the actual cost of the store items and to prove that the items were purchased.

However, physical verification of the project revealed the following:-

(i) The 2 (two) taps were not functioning as no water was flowing from them.

(ii) No tiles were fixed to the tap stand in accordance with the BOQ.

(iii) Chippings of 12.5mm thick, 1.5m wide and 2.00m long were not spread around the tap stand.

In view of the foregoing anomalies, the payee was requested to refund the total sum of (₦360,000.00) three hundred and sixty thousand naira and furnish me with the recovery particulars for audit verification as follows:-

(i) Two hundred and fifty thousand naira (₦250,000.00) being supervision fee not utilized for the purpose intended.

(ii) Sixty thousand naira (₦60,000.00) paid for tiles that were not fixed to the tap stand.

(iii) Fifty thousand naira (₦50,000.00) paid for chippings that were not spread around the tap stand.

The above irregularities were brought to the attention of the Honourable Chairman whose response is being awaited

ABUJA MUNICIPAL AREA COUNCIL (AMAC)

7.12 Audit examination of the books of accounts and other related records maintained at the Abuja Municipal Area Council (AMAC), Abuja revealed the following anomalies:-

(a) The sum of (₦2.5 million) two million, five hundred thousand naira was paid to the Chief of Staff to the Chairman vide payment voucher No. ADM/OC/16/2022 dated 27/1/2011 and was described as payment in respect of arrangement for security services during voters registration exercise in AMAC. The examination of the extract from the Executive Council Meeting (ECM) held on 31/1/2011 revealed that the ECM approval of the sum of ₦2.5 million was for Sensitization, Mobilization and Publicity toward registration of voters scheduled from 15th to 29th January, 2011. Financial Regulation 417 states that "expenditure incorrectly charged to a vote shall be disallowed".

The Honourable Chairman was requested to explain why the sum of ₦2.5 million approved for Sensitization, Mobilization and Publicity toward registration of Voters was diverted to payment for security services.

(b) No Asset Register was maintained by AMAC. As a result of this anomaly, the audit team was unable to ascertain the number of Vehicles, Fridge, Air Conditioner, and other assets owned by the Council, which runs into millions of naira. Financial Regulation No 2209 states that "Every item of plant shall be numbered in a series to be recorded in a register at the headquarters of a Ministry/Extra-Ministerial Office concerned with the acquisition and issue of the plant". The absence of asset documentation should be explained.

(c) 10 (ten) persons whose names appeared on the payrolls of the Abuja Municipal Area Council with a yearly total emolument of ₦8,440,107.79 (eight million, four hundred and forty thousand naira, seventy nine kobo) did not show up during the personnel audit of staff of the Council conducted by my office in November and December and no explanation was given for their absence.

The officers, who have still not shown even at the time of compiling this Report in September, 2012 appear to be ghost workers on the Council's payroll.

The Honourable Chairman, Head of Administration and the Council Treasurer should refund the sum of ₦8,440,107.79 (eight million, four hundred and forty thousand naira, seventy nine kobo) paid to the ghost workers while further payment of salaries to them discontinued.

(d) The amount of (₦1,049,044,154.00) one billion, forty-nine million, forty-four thousand, one hundred and fifty-four naira was the sum provided for Personnel emoluments in the approved budget for year 2011, but budget performance records prepared by AMAC showed that a total sum of (₦1,231,801,816.70) one billion, two hundred and thirty-one million, eight hundred and sixteen naira, seventy kobo was eventually expended on personnel emoluments thereby leading to an over-expenditure of budget to the tune of (₦182,757,662.70k) one hundred and eighty-two million, seven hundred and fifty-seven thousand, six hundred and sixty-two naira seventy kobo.

The Chairman was requested to produce the authority for the excess expenditure and the source(s) of the fund used to finance it.

BWARI AREA COUNCIL, BWARI

7.13 Audit Inspection of the books of accounts and other records maintained at the Bwari , Area Council, Abuja revealed the following:

(a) 15 (fifteen) different motor vehicles littered the premises of the Bwari Area Council. A physical audit inspection of these vehicles revealed their inevitable, continuous and unabating deteriorating condition; some were serviceable while others were not.

As no document such as Plant Register could be produced by the Council and no officer claimed to be in-charge of the vehicles, it was difficult to know the particulars of the vehicles such as Engine and Chassis Numbers, Year of Purchase, the cost and ownership.

This is at variance with government policy on accountability and transparency. The Chairman has been requested to furnish me with all the necessary and relevant documents detailing the particulars of each vehicle.

(b) A Peugeot Ambulance Vehicle with unknown Registration number attached to Dei Dei Comprehensive Health Centre was involved in an accident and was repaired at a cost of Three hundred and forty thousand, two hundred naira (₦340,200.00) by a private company.

Instead of collecting quotations from (3) three different contractors as required by Government Procurement procedures, three different Bills of Quantities on Bwari Area Council Billing Sheets were prepared for evaluation.

Furthermore:-

(i) There was no police report attached.

(ii) The spare parts purchased namely Windscreen, Front Bomber, Radiator, Full light, Bonnet, Hom, Tyre, Wiper etc could not be traced to store, and no Store Receipt Voucher (SRV) was attached.

(iii) Other vital documents such as Store Issued Voucher and Original Receipt for the purchased spare parts were not attached.

(iv) The replaced spare parts could not be traced to store.

(v) The registration number of the ambulance vehicle was not indicated.

On account of these lapses, the amount of three hundred and forty thousand, two hundred naira (₦340,200.00) expended on the purported repair and maintenance of the Ambulance vehicle should be refunded to the Federal Government and recovery particulars furnished for audit verification.

(c) A sum of One million, two hundred and eighty two thousand, two hundred naira (₦1,282,200.00) was paid to the Head of Administration and seven (7) others vide payment voucher No 160 of 4th March, 2011 in respect of a four–day Sensitization Workshop on Mentorship Assurance Scheme held in Kaduna between 24th and 26th November, 2010.

Audit scrutiny of the documents attached revealed the following:-

There was no:-

(i) Official receipt(s) totalling two hundred and eighty thousand Naira (₦280,000.00) in respect of course fees attached.

(ii) Certificate of attendance/participation attached to confirm that the transaction is genuine.

The Honourable Chairman was requested to produce these documents to authenticate the expenditure claimed to have been incurred otherwise the sum of One million two hundred and eighty two thousand, two hundred naira only (₦1,282,200.00) should be recovered from the beneficiaries and paid back to the Council.

(d) A contract sum of Two million, five hundred and fifty seven thousand, five hundred naira (₦2,557,500.00) was paid to a contractor vide payment voucher No. 232 dated 10th May, 2011 in respect of supply of Carbonized Demand Notice and Rating Inspection Sheets. It was observed from the documents attached that the contract did not pass through Procurement Planning Committee as stipulated by the Procurement Act of 2007. Besides, there was no official receipt attached to the payment Voucher. Instead, a cash/sales invoice No. 407 of 14/3/2011 was attached. It is pertinent to point out that a Sales Invoice is not synonymous to official receipt.

The Chairman has been requested to explain these infractions.

GWAGWALADA AREA COUNCIL

7.14 During the examination of the books of accounts and other records maintained at the Gwagwalada Area Council, Abuja, the following anomalies were observed:-

(a) 9 (nine) officers who were granted cash advances for the sums ranging between ₦350,000.00 and (₦6,000,000.00) six million naira totalling (₦13,419,000.00) thirteen million, four hundred and nineteen thousand naira claimed to have retired the advances but their retirement particulars and adjustment vouchers raised were not produced for audit examination. The retirement particulars entered into the Advances Ledger could not be substantiated as the copies of the retirement vouchers and other documents such as invoices, receipts, SRVs, SIVs and approvals could not be traced in the relevant files.

The Accountant–General's Circular Ref. No. TRY/A2B2/2009 and OAGF/CAD/026/V of 24/03/05 stipulates that all local purchases of stores and services which are above ₦200,000.00 shall be made only through the awards of contracts. Also, Financial Regulation 230 (ii) stipulates that on no account shall special imprest or cash advance be used in place of Local Purchase Order for the procurement of stores locally.

It is pertinent to note that an officer of the Area Council was granted cash advance up to ₦6,000,000.00 (Six million naira) against the backdrop of the Circular earlier mentioned.

(i) The Chairman was requested to explain the flagrant abuses of the quoted regulations and produce original and authentic documents to retire the advances , otherwise the entire amount should be recovered from the payees and refund particulars forwarded for verification.

(b) Personal advances granted to twenty six (26) members of staff Gwagwalada Area Council for printing of working materials, entertainments, procurements of official portraits of the Honourable Chairman of the Area Council, radio announcements, etc, for a total sum of thirty four million, nine hundred and forty thousand naira (₦34,940,000.00) remained unretired as at the time of audit inspection in April 2012.

Some of them were granted subsequent advances without retiring the previous ones. Furthermore, these services or projects might have been better executed through the award of contract after competitive tendering procedure. It is disturbing to note that one officer was granted cash advances in the sum of ₦1,200,000.00 (One million, two hundred thousand naira) each on 9 (nine) different occasions without retiring the previous ones.

(i) The officers concerned should be compelled to retire the advances against them and the retirement vouchers made available for audit examination, otherwise the full amount should be recovered from the defaulting officers and the retirement particulars forwarded for verification.

(c) Thirty-six (36) payment vouchers for various amounts totalling ₦144, 478,383.00 (One hundred and forty-one million, four hundred and seventy-eight thousand, three hundred and eighty-three naira) paid under the Capital and Recurrent

expenditure votes during the year under review, especially in December 2011 were not produced for audit examination.

As it is difficult under this circumstance to accept the amounts funds, the Honourable Chairman, Gwagwalada Area Council has been requested to produce the vouchers for audit examination without further delay.

(d) At the Gwagwalada Area Council, it was noted that:-

(i) Motor Vehicle Control Register which should contain the list of available operational and non-operational vehicles belonging to the Area Council, their chassis number, engine numbers, colors and the years of purchase were not being maintained as they were not produced for audit inspection. Equally the Vehicle Maintenance Register and files showing maintenance history of the vehicles were not produced for my verification. Also vehicle log books were not produced for audit. It was therefore difficult to ascertain the number of operational and non-operational vehicles owned by the Area Council.

(ii) Two (2) official vehicles purchased through personal advances for amounts totalling eight million, four hundred and ten thousand, four hundred and eighty-six naira twenty-five kobo ₦8,410,486.25 and received in the stores with Store Receipts Vouchers No .00306 of 22nd December 2005 were not presented for physical inspection. The two (2) vehicles Peugeot 406 Prestige with Chassis and Engine No. VF38BRFN281678152 and Peugeot 307 Station Wagon with chassis and Engine no VF33EN6A583816229 could not be traced to any particular officer or the pool of vehicles belonging to the Area Council. There was no report of theft or accident involving the Area Council's vehicles. Purchase of such capital items could have been handled better through the award of contract after competitive bidding as due process will be followed in the procurement of the vehicles and their acceptance into the store by the store officer. These two vehicles should be produced for sighting or the amounts totalling ₦8,410,486.25 should be recovered from the officer on SGL. 09 who was granted the personal advance (payee) and the Store Keeper on SGL. 07 who claimed to have received the vehicles.

(iii) Eleven (11) other vehicles of various types and brands purchased between 2009 and 2011 for various amounts totalling sixty-one million, nine hundred and seventy-two thousand naira(₦61,972,000.00) and one Toyota Highlander Jeep of unknown value were not produced for physical inspection. Also, twenty (20) Jincheng Motorcycles purchased in 2011 for a total amount of one million, nine hundred and ninety-five thousand naira (₦1,995,000.00) were not produced for physical inspection during the motor vehicle survey exercise. No explanation could be offered as to the where about of these vehicles.

In addition:

(i) One (1) Toyota Bus (Toyota Hiace) (18 seater), and a Peugeot 505 GR were unserviceable at the Area Council.

(ii) Two (2) Steyr 768 and Steyr, 8076 tractors, a water Tanker (Mercedes 911) and a tipper lorry (MAN Diesel) were all scrapped and abandoned at the Area Council Secretariat, Gwagwalada.

(iii) A CAT 926 Pay Loader, a Peugeot 505 SR and 7 Peugeot 504 vehicles were either grounded or vandalized and should have been auctioned or boarded to avoid further depreciation and deterioration.

(i) The Chairman, Gwagwalada Area Council has been asked to dispose the grounded and unserviceable items in accordance with the Financial Regulation 2609 and pay all proceeds from the disposal into the Treasury.

(ii) Provide Motor Vehicle Control and Maintenance Register, files and Log Books.

(iii) Produce the two (2) vehicles purchased through personal advances for physical inspection or recover the purchase price of ₦8,410,486.25 (Eight million, four hundred and ten thousand, four hundred and eighty-six naira, twenty-five kobo).

(iv) Produce the remaining twelve vehicles not seen during he audit for physical inspection.

(e) A total sum of six million, four hundred and twenty-six thousand, two hundred naira (₦6,426,200.00) was paid to 4 (four) consultants being the agreed 50% sharing ratio accrued to the consultants during the period under review for revenue collected on behalf of the Council.

Audit examination of the payment vouchers and other related documents such as cash book, tellers and bank statements revealed that only 10% management tax was deducted leaving out 5% Value Added Tax (VAT) for amounts totalling three hundred and twenty-one thousand, three hundred and ten naira (₦321, 310.00) which should be recovered.

Similarly, another sum of sixteen million, five hundred thousand naira (₦16,500,000.00) was paid to another management consultant for managing and clearing the Area Council Secretariat between January and December 2011. However, Value Added Tax (VAT) amounting to eight hundred and twenty-five thousand naira (₦825,000.00) was not deducted from the various payments released to the contractor.

Furthermore, the sum of ten million, nine hundred and thirty thousand Naira (₦10,930,000.00) was paid to some Legal Chambers as legal or retainership fees

during the period under review, but a total sum of ₦1,093,000.00 being compulsory 5% VAT and WHT was not deducted from the payments made.

It was noted that this payment was made through a personal advance contrary to Financial Regulation 714 (b) which specifies that on no account shall contract payment be made by cash.

There was no indication that these consultants possess the required competencies and professional know-how to effectively and efficiently handle the numerous sources of internal revenue in the Council.

Due process was not followed in the appointments of the consultants as there was no evidence of advertisement, competitive tendering procedures in the selection of the consultants as contained in Financial Regulation 2950.

The sharing ratio of 50/50 appears to be lopsided in favour of the revenue consultants. There is need to negotiate a more favourable sharing ratio to the Council. Alternatively, Council should consider the option of training and deploying its own under-employed staff to these responsibilities.

(f) The total sum of one hundred and nineteen thousand, eight hundred and fourteen Naira, ninety-eight kobo (₦119,814.98) being the contributory pension fund deducted from the staff salaries of the Area Council in 2010 was not remitted to the various Pension Fund Administrators contrary to the Pension Reform Act of 2004. The total sum of ₦119,814.98 was written back to the Cash book in 2011 and there was no evidence to show that the amounts were eventually remitted to the various Pension Fund Administrators.

Without prompt and regular remittance, the contributors may not be able to access the amounts contributed on retirement.

The Honourable Chairman has been intimated with all the anomalies mentioned via my Audit Inspection Report Ref. No. OAuGF/FCTAC/GWAC/AIR/Vol./2012/Vol.1/1 dated 17th July, 2012 but his response still being expected.

KWALI AREA COUNCIL

7.15 Examination of the books of accounts and other records maintained at the Kwali Area Council, Abuja revealed the following infractions of the regulations:-

(a) The Kwali Area Council did not prepare monthly Bank Reconciliation Statements for all the accounts maintained for the period between January 2010 and December, 2011 in respect of the allocations accrued to the Council; amounting to ₦3,728,403,386.49 (three billion, seven hundred and twenty-eight million, four

hundred and three thousand, three hundred and eighty-six naira, forty-nine kobo). This is contrary to Financial Regulation 716 which provides that “all Officers authorized to keep bank accounts must compare on weekly and at the close of each month the entries appearing in the bank statements with those in the Cashbooks and effect early clearance of outstanding items”.

The bank accounts maintained by the Council include:-

(i) Personnel Costs- Unity Bank Kwali,
(ii) Capital Expenditure-Fidelity Bank Gwagwalada,
(iii) Revenue Accounts-ACE Microfinance Bank Kwali,
(iv) Overhead Costs-Unity Bank Kwali,
(v) Scholarship Scheme-Zenith Bank Wuse Abuja,

The Honourable Chairman was requested to explain why Bank Reconciliation Statements in respect of these accounts were not prepared in accordance with provisions of the Financial Regulations.

(b) Financial Regulation 110 empowers me or my representative(s) at all reasonable times to have free access to books of accounts, files, safes, security, documents and other records and information relating to the accounts of Federal Ministries, Extra-Ministerial offices and other arms of Government or Unit. In addition, extant Regulations specify that copies of all contract agreements entered into should be forwarded to my Office for verification while ”minutes of all Tender Board meetings and full record of all tendering proceedings shall be made available to me on demand”.

Despite all these provisions however, copies of contracts agreements entered into by Kwali Area Council between January 2010 and December 2011 were not forwarded to my Office. Also, Tender Board minutes were not presented for my inspection despite repeated requests made.

The Honourable Chairman of the Council was asked to produce these documents to enable me satisfy myself that proper procedures are followed in the tendering, processing, execution and payment for the contracts awarded during the period under review.

(c) Financial Regulation 1706 provides that, the Internal Auditor shall produce monthly, quarterly, half-yearly or special reports to the accounting officer on progress of the audit and forward copies to my office. However, I am yet to receive monthly, quarterly, half yearly report(s) of the Internal Audit Unit of Kwali Area Council for year 2011. Hence, it is difficult to confirm that, the financial transactions of the Office were properly conducted, recorded, audited and that, internal control systems of the Council

were adequate and effective. The Honourable Chairman was urged to comment and explain why Internal Audit Reports of the Council were not forwarded to my office as required by regulations.

(d) Between January and September, 2010, the Unity Bank Kwali Branch account operated by Kwali Area Council for Overhead and related expenses was charged with two million, four hundred and two thousand, seven hundred and one naira seventy six kobo (₦2,402,701.76) being Commission on banking transactions/bank charges for the period, contrary to Financial Regulation 734 which says that "no government organization or agency shall place government funds in any commercial Bank(s) that will charge any Commission on transactions".

The Honourable Chairman was requested to recover from the Unity Bank, Kwali Branch the sum of ₦2,402,701.76, (Two million, four hundred and two thousand, seven hundred and one naira, seventy-six kobo) and forward relevant recovery particulars for my verification.

(e) The sum of ₦564,213,928.75 (five hundred and sixty-four million, two hundred and thirteen thousand, nine hundred and twenty-eight naira, seventy-five kobo) was observed to have been incurred on salaries and related items by Kwali Area Council in the year 2010. However, out of ₦264,262,670.99 (two hundred and sixty-four million, two hundred and sixty-two thousand, six hundred and seventy naira, ninety-nine kobo) incurred on payment of staff salaries for the period January - June, 2010, twenty seven **(**27) payment vouchers amounting to (₦7,997,234.40) seven million, nine hundred and ninety-seven thousand, two hundred and thirty-four Naira, forty kobo were not produced for audit examination.

In addition, all salary vouchers amounting to two hundred and ninety-nine million, nine hundred and fifty-one thousand, two hundred and fifty-seven Naira, seventy-six kobo (₦299,951,257.76), raised and paid between July and December, 2010 were not released contrary to the provision of Section 85(2) of 1999 Constitution (as amended) and Financial Regulation No 110 which states that "the Auditor-General for the Federation shall have free access to books of accounts, files, safes, security documents and other documents and information relating to the accounts of Ministries, Departments, Agencies and other arms of governments/units at all reasonable times".

(e) Forty (40) Overhead payment vouchers raised and paid between January and December, 2010 amounting to (₦36,697,367.56) thirty-six million, six hundred and ninety-seven thousand, three hundred and sixty-seven naira, fifty-six kobo were not released for audit examination.

The Honourable Chairman was asked to produce these outstanding vouchers for audit, without further delay.

(f) 1,258 salary vouchers amounting to eight hundred and forty-five million, fifty thousand, forty-seven naira seventy-nine kobo (₦845,050,047.79) paid between

January and December 2011 were not released for my examination despite several demands.

Furthermore, thirty six (36) payment vouchers raised and paid under the Capital Expenditure vote between July and December 2011 amounting to ₦117,095,413.99 (one hundred and seventeen million, ninety-five thousand, four hundred and thirteen naira, ninety-nine kobo) were not release for audit examination, contrary to the provisions of Section 85 (2) of 1999 the Constitution and Financial Regulation 110.

The Honourable Chairman was requested to produce all the payment vouchers for my examination.

(g) Weaknesses in the internal control system accounted for sharp differences and discrepancies in the amount of tax (PAYE) deducted, amount recorded in the Cashbook, and amount receipted by the Federal Inland Revenue Services (FIRS). The sum of (₦29,829,596.57) twenty-nine million, eight hundred and twenty-nine thousand, five hundred and ninety-six naira, fifty-seven kobo was claimed to have been remitted to FIRS between January and December, 2011 whereas the sum of (₦29,583,676.95)twenty-nine million, five hundred and eighty-three thousand, six hundred and seventy-six Naira, ninety-five kobo was recorded via the payrolls presented for audit.

However, the sum of twenty-one million, two hundred and ninety-six thousand, one hundred and sixty-seven naira, fifty-one kobo (₦21,296,167.51) was the amount receipted by Federal Inland Revenue Service (FIRS) between January and September, 2011 leaving under-remittance of PAYE for four(4) months (June, October, November and December, 2011) amounted to (₦8,533,429.06) eight million, five hundred and thirty-three thousand, four hundred and twenty nine naira, six kobo.

The amount ₦8,533,429.06 (Eight million, five hundred and thirty-three thousand, four hundred and twenty-nine naira, six kobo) being unremitted tax (PAYES) for four months of year 2011 should be remitted immediately.

The Area Council granted Cash advances totalling twenty two million, seven hundred and eighty thousand six hundred naira (₦22,780,600.00) to (20) staff for procurements, repairs works and services. This is a breach of Treasury Circular Ref. no. TRY/A2&B2/2009 dated 24th March 2009, which states that “Accounting officers controlling expenditure are to ensure that all local procurement of stores and services costing above ₦200,000.00 shall be made only through award of contract”. It also violated Financial Regulation Section 2302 (ii) which stipulates that “on no account shall special imprest or cash advance be used in place of LPO or Job Order for the procurement of stores locally.

Further verification revealed that these procurements, works and services were not performed, because there were no evidence such as SRV, requisition notes and

distribution list to show that the items purchased have been taken on charge by the store or services have been rendered.

As a result of these anomalies, I cannot accept the payments involved as legitimate charges against public funds. The Chairman has been requested to explain why the Treasury Circular an Financial Regulation stated above were flouted and to account for all the procurements.

Also between January and June 2011, cash advances totaling ₦6,542,500.00 (six million, five hundred and forty-two thousand, five hundred naira) were granted to nine (9) staff of the Council. Audit scrutiny of these vouchers revealed that, there were no relevant receipts or documents to support these payments. Likewise, the store receipt vouchers, distribution lists and requisition notes to show movements of these purchases to the end – users could not be found. Hence, it was difficult to accept that, the purchases/supplies or printing jobs were actually done.

The Honourable Chairman has been requested to recover from the nine (9) staff involved, the total amount paid to them and forward relevant recovery particulars for verification.

(j) The total actual revenue accrued into the coffers of Kwali Area Council in the year 2010 amounted to one billion, seven hundred and forty-nine million, eight hundred and ninety-eight thousand, five hundred and twenty-eight naira, seventy-two kobo (₦1,749,898,528.72) while the actual expenditures in the same year was one billion, seven hundred and forty five million, nine hundred and seventy four naira, sixty two kobo (₦1,745,931,974.62) leaving unspent balance on three million, nine hundred and sixty-six thousand, five hundred and fifty-four naira, ten kobo (₦3,966,554.10) which ought to have been remitted to the FCT treasury as at 31st December, 2010 for onward transfer into the Consolidated Revenue Fund.

As at the time of writing this report in March, 2012 the amount had not been paid back. Instead, it was brought forward as the opening balance for the succeeding year (2011).

Also in the year 2011, the total revenue accrued into the Council's coffers amounted to ₦2,078,782,577.77 (two billion, seventy-eight million, seven hundred and eighty-two thousand, five hundred and seventy-seven naira, seventy-seven kobo) while the total expenditure accounted for was two billion, fifty-one million, nine hundred and ninety thousand and ninety-four naira (₦2,051,990,094.00) leaving unspent closing balance of twenty-six million, seven hundred and ninety-two thousand, seven hundred and eighty-three Naira, seventy-seven kobo (₦26,792,483.77) in the Council bank account as at 31st December, 2011 but not remitted to FCT Treasury for inclusion in the Consolidated Revenue Fund.

The Honourable Chairman was asked to justify with relevant administrative and financial authorities, his retention of the unspent closing balances for the years 2010 and 2011 amounting to thirty million, seven hundred and fifty-nine thousand, three hundred and seventeen naira, eighty-four kobo (₦30,759,317.84) contrary to Financial Regulations 413(i) which states that "all unspent balances at the end of each financial year lapses into the Consolidated Revenue Fund".

The response of the Honourable Chairman, Kwali Area Council to all the issues raised is being awaited.

KUJE AREA COUNCIL, ABUJA

7.16 During the examination of the books of accounts and other related records maintained at the Kuje Area Council, Abuja the following irregularities were observed:-

(a) A monthly Security allowance of five million naira (₦5,000,000.00) was officially approved for the Chairman to forestall security challenges in the Area Council which should be properly utilized and accounted for.

However, additional monthly payments were made to a security company, a staff of the Council and a Para-Military out-fit to the tune of two million, six hundred and thirteen thousand, six hundred naira (₦2,613,600.00), two hundred and fifteen thousand naira (₦215,000.00) and One hundred and fifty three thousand naira (₦153,000.00) respectively. Also various sums of money were paid monthly in respect of peace meetings and security-related issues amounting to eleven million, eight hundred and sixty six thousand, six hundred naira (₦11,866,600.00).

In my opinion, due regard for economy was not exercised in these expenditures as required by the Financial Regulation No. 415.

There were no payment schedules or sufficient documentary evidence attached to the payment vouchers to authenticate the payment. The Chairman has been requested to produce the authority for the additional payments.

(b) Seventeen (17) Toyota Carina II (used) cars and ten (10) Jincheng Motorcycles were purchased at the cost of Twenty one million, seven hundred and thirty eight thousand, seven hundred and fifty naira (₦21,738,750.00) through contracts awarded to two (2) companies. The cars were purportedly given to local Chiefs under the Area Council while the motorcycles were given on loan to youths under the Youth Empowerment Scheme. However, all concerted efforts to have list of names and trace the motor cycle to the beneficiaries proved abortive.

The Chairman was asked to produce records pertaining to the vehicles and the beneficiaries, including evidence of loan repayments for audit verification.

(c) A sum of ₦19,680,000.00 (Nineteen million, six hundred and eighty thousand naira) was paid to the Education Secretary through payment voucher No. 137 as cash advance for the payment of scholarship award to indigenes of Kuje Area Council. A scrutiny of the voucher revealed that:

(i) No schedule of payment was attached to confirm that the beneficiaries were actually paid.

(ii) The list of the beneficiary could not be produced for inspection as at the time of audit.

The Honourable Chairman was asked to provide my office with the list of all the beneficiaries with evidence to show that individual awardees received the benefits.

(d) During the physical inspection of the Area Council's Assets, one (1) tractor, two (2). Golf Salon cars, said to have been recovered from loan beneficiary defaulters were found to be lying waste, exposed to the harsh weather and risk of being vandalized.

In view of this, the Council Chairman was requested to:

(h) Provide adequate shelter to avoid further deterioration

(ii) Undertake immediate repairs of the tractor and deploy same for use in the Agric farm or generate revenue under the Tractor Hiring scheme.

(iii) Re-loan the Golf saloon car to other loan applicants or

(iv) Consider boarding them if the Council feels that they are beyond economic usage.

(e) The sum of twenty six million, eight hundred and thirty three thousand, nine hundred and fifty naira (₦26,833,950.00) was spent on refuse evacuation through contracts and hiring of tippers between February – August, 2011.

During an inspection visit, it was discovered that the Council owns a grounded Refuse Evacuation Van which requires only five hundred thousand naira (₦500,000.00) to repair.

Given the huge resources spent on refuse evacuation, a substantial sum of money would have been saved if the van were repaired and put to use.

The act therefore, is at variance with Financial Regulation 415 which requires "all officers responsible for expenditure to exercise due economy".

(f) The drive for Internally Generated Revenue (IGR) was commendable if viewed in the light of actually collected Revenue against Budgeted Estimates. The sum of thirty four million, five hundred thousand naira (₦34,500,000.00) was projected for in the year. While the sum of twenty seven million, eight hundred and twenty five thousand, twenty nine naira, forty four kobo (₦27,825,029.44) was actually generated. This revealed a collection effort of 81% which is very good. However, there are various untapped sources of revenue available to the Area Council which could be harnessed to increase internal revenue.

All the issues have been brought to the attention of the Honourable Chairman and his response is being awaited.

SECTION 8

PROGRAMME AND PERFORMANCE AUDIT (VALUE-FOR-MONEY) AUDIT

PROGRAMME AND PERFORMANCE AUDIT

NATIONAL HEALTH INSURANCE SCHEME (NHIS), ABUJA

8.01 At the National Health Insurance Scheme (NHIS), Abuja, a contract for the Construction of Reinforced Concrete Lift Shaft, Supply and Installation of two (2) Nos. OTIS Lift, at NHIS Headquarters, Jabi Abuja was awarded to a company at a contract sum of ₦38,000,000.00 (Thirty-eight million naira)

During the physical inspection of the project, it was discovered that the Otis Lifts were neither supplied nor installed. Instead, the contractor supplied and installed Oroma Lift. Audit investigation revealed that whereas the cost of the project using Oroma Lift is ₦30,556,789.00 (Thirty million, five hundred and fifty-six thousand, seven hundred and eighty-nine naira) the contractor was paid the full contract sum of ₦38,000,000.00 (Thirty-eight million naira) as if he had supplied and installed the specified Otis Lifts.

The Executive Secretary has been requested to explain the deviation from the specification, recover the over-payment of ₦7,443,211.00 (Seven million, four hundred and forty three thousand two hundred and eleven naira) from the contractor and furnish recovery particulars for my verification. His response is still being awaited, 16 months after my Audit Inspection Report Ref. No. OAuGF/P&PAD/NHIS/05 dated 26th May, 2011.

NIGERIA METEOROLOGICAL AGENCY

8.02 The Integrated Aviation Weather Observation Display and Broadcast system instrument, procured in December, 2009 at a cost of ₦40,650,000.00 (Forty million, six hundred and fifty thousand naira) was found not to be functional at the Ilorin Airport where it is installed. This means that Government is not deriving any value for its huge investment on this instrument.

Similarly, the Automatic Weather Observation System supplied and installed at the Owerri airport at a cost of ₦49,507,061.00 (Forty-nine million, five hundred and seven thousand, sixty-one naira) in 2009, was not functioning properly and items displayed by the instrument were said not to be reliable. Performance assessment carried out indicated no value for money. Furthermore, the Inverter Power Supply procured and installed at the cost of ₦8,960,000.00 (Eight million, nine hundred and sixty thousand naira) in 2009 was discovered to have worked for only a few months before parking up. The batteries were found to be out of order during the inspection.

The Television, Decoder and Satellite Dish meant to be included in the equipment for pilot briefing were not included. Aero Mates bought in the year 2009 worked only for a short while and all efforts made at repairs have so far been unsuccessful.

(b) The "Integrated Aviation Weather Observation Display and Broadcast System" installed at the Port Harcourt Airport is not performing at optimal level. The state of the cloud could not be displayed as the speedometer was not yet connected. The visibility reading on the instrument was not corresponding with the real situation. The intent and purpose of acquiring this equipment at a cost of ₦32,495,850.00 (Thirty-two million, four hundred and ninety-five thousand, eight hundred and fifty naira) seem to have been totally defeated.

The contract for the supply of this same instrument for the Enugu Airport was awarded at a cost of ₦48,100,000.00 (Forty-eight million, one hundred thousand naira) in June 2009 but up to the time of this assessment in July 2011 the instrument has not been installed.

All these observations were brought to the attention of the Director-General, NIMET, through my Audit Inspection Report Ref. OAGF/P&PAD/NIMET/06 dated 11th April, 2012 but up to the time of compiling this Report in September 2012, his reaction is still being expected.

NIGERIA COLLEGE OF AVIATION TECHNOLOGY (NCAT), ZARIA

8.03 At the Nigeria College of Aviation Technology, Zaria, the following observations were made:-

(a) The contract for the supply and installation of 1000 KVA Generator awarded on 17th September 2010 at a contract sum of ₦44,735,300.00 (Forty-four million, seven hundred and thirty-five thousand, three hundred naira) with a completion period of ten (10) weeks, was not executed despite the payment of 15% mobilization fee amounting to ₦6,710,295.00 (Six million, seven hundred and ten thousand, two hundred and ninety-five naira) on 12th October, 2010. It was noted that two (2) whole years have elapsed since the contracted performance period of this contract and that the Advance Payment Guarantee (APG) submitted by the contractor had expired since 25th February, 2011.

As a result, the Rector of the College was requested to expedite action to terminate the contract for reason of non-performance and recover the sum of ₦6,710,295.00 (Six million, seven hundred and ten thousand, two hundred and ninety-five naira) paid to the contractor as mobilization fee.

(b) Furthermore, during the physical inspection of the Construction of College Auditorium and a perusal of Interim Valuation Certificate No. 2 of 31st August, 2010 in the sum of ₦68,506,152.76 (Sixty-eight million, five hundred and six thousand, one hundred and fifty two naira, seventy-six kobo) prepared by the consultant, the following observations emerged:

(i) As at 24th August, 2010 when the project consultant visited the site, the value of works was reported to be ₦62,000,000.00 (Sixty-million naira).

(ii) A physical inspection of the project in March, 2011 revealed that the Consultants approval included the following items totalling ₦32,802,400.00 (Thirty two million, eight hundred and two thousand, four hundred naira) which were neither acquired nor produced for physical inspections.

S/N	MATERIALS	QTY	AMOUNT ₦
1.	Project Vehicle	1	3,500,000.00
2.	Doors	1	2,800,000.00
3.	600 x 600 x 12 Acoustic (m^2) 012	1,600	6,080,000.00
4.	Rock Wool Insulating Material (m^2)	1,600	4,000,000.00
5.	Pre-cost Terrazo Tile (m^2)	2,748	10,422,400.00
6.	Aluminum Roof Covering (rolls)	1 Roll	4,800,000.00
7.	Texcote Paint (drum)	1	1,200,000.00
			₦32,802,400.00

(iii) It is contended that these items were falsely included in the said Certificate No. 2 to inflate the amount due to the contractor as at that date.

The Rector was advised not to approve any further payment to the contractor until the value of the said certificate is practically exhausted by milestone attainment, otherwise the sum of ₦32,802,400.00 (Thirty two million, eight hundred and two thousand, four hundred naira) should be recovered from the contractor, who should also be handed over to the Economic and Financial Grimes Commission in accordance with Financial Regulation 3104. In addition, the consultant of the project should be indicted for his fraudulent misrepresentation while the College Supervising Architect should be disciplined for violating the provision of Financial Regulation 708 which states that on no account should payment be made for services not yet performed or goods not yet supplied.

The Rector's response to my Audit Inspection Report Ref. No. OAuGF/P&PAD/NCAT/06 dated 12th April, 2012 is still being awaited as at the time of compiling this report in September, 2012.

FEDERAL MINISTRY OF INTERIOR, ABUJA

8.04 During the examination of contract payment vouchers for the year 2010 – 2011, it was discovered that a contract for the rehabilitation of the Federal Ministry of Interior main building, awarded at the cost of ₦115,272,976.71 (One hundred and fifteen million, two hundred and seventy-two thousand, nine hundred and seventy-six naira, seventy-one kobo) on 30th August, 2010, included some contract works of various sums which had earlier been awarded and paid for in the previous year, 2009.

Those which were awarded earlier and yet included in this contract are listed below:-

S/N	Description of Contract	Amount Paid in 2009 ₦	Amount Paid for Same in 2010 ₦
1.	Installation of suspended ceiling on corridors in the main building	3,776,500.00	5,798,000.00
2.	Internal and External decoration of Ministry's main building	7,097,850.00	10,344,697.00
3.	Granite flooring of corridors of all floors, Reception areas, Directors and Deputy Director, Officer	14,485,198.00 (3 contractors)	20,000,000.00
		₦25,359,548.00	**36,142,697.00**

The total sum of ₦36,142,697.00 (Thirty-six million, one hundred and forty-two thousand, six hundred and ninety-seven naira) spent on the repeated jobs in 2010 should be refunded. This is a flagrant abuse of the provisions of Financial Regulation 415 and the Public Procurement Act 2007.

(b) Nine (9) contracts for amounts totalling ₦54,761,896.00 (Fifty-four million, seven hundred and sixty-one thousand, eight hundred and ninety-six naira) were each paid for before execution. It was observed that the payment vouchers and cheques were raised and paid to the contractors before the items were received in the store as evidenced by the Store Receipt Vouchers. The act negates the provisions in Financial Regulations 412 and 708 as well as Section 35 (2) of the Public Procurement Act 2007. I have called for the Permanent Secretary's explanation which is still being expected.

(c) Two (2) payment vouchers for a total sum of ₦46,765,540.00 (Forty-six million, seven hundred and sixty-five thousand, five hundred and forty naira) were not made available for audit examination. It is necessary for the payment vouchers to be presented for audit verification, otherwise the expenses on them will not be accepted as legitimate charges against public funds.

The attention of the Permanent Secretary has been drawn to all these issues through my Audit Inspection Report reference OAGF/P&PAD/FMI/04 dated 16th April, 2012. His comments are still being expected.

AHMADU BELLO UNIVERSITY TEACHING HOSPITAL, ZARIA

8.05 At the Ahmadu Bello University Teaching Hospital, Zaria:

(a) A contract for the supply and installation of Cardiothoracic Equipment at the Cardiothoracic Department of Ahmadu Bello University Teaching Hospital Zaria was awarded to a contractor at a cost of ₦11,990,000.00 (Eleven million, nine hundred and ninety thousand naira) on 13th March, 2012 with a completion period of two (2) weeks. Payment for this supply and installation contract was fully made to the contractor vide payment voucher number 014 of 30th March, 2012, with a supporting Interim Payment Certificate (IPC) No. 1 (Final).

However, physical evaluation of the equipment revealed the following:-

(i) The Operation Table valued at ₦4,500,000.00 (Four million, five hundred thousand naira) supplied by the contractor did not meet the nature and standard of equipment specified by the Hospital as indicated in the Bill of Quantities. The User Department rejected it as sub-standard due to the following features.

(a) The manual booklet of the equipment was a photocopied one and was not bearing any identifiable manufacturer's logo;

(b) The country of manufacture was not stated on the Operation Table, whereas it was stated clearly in the Bill of Quantities that the Hospital required products from either Germany, Sweden or Finland; and

(c) The arm rest of the Operation Table was made of iron, thereby falling short of the User Department's and World Health Organization (WHO) standard of padded arm rest, as a patient under operation is not supposed to come in contact with metal;

In view of the above defects, the User Department of the Hospital has refused to endorse the inspection certificate.

(ii) The Anesthetic Machine supplied by the contractor at ₦2,200,000.00 (Two million, two hundred thousand naira) was observed to have the following defects and deviations from the requirements of the Hospital.

(a) While the Hospital required to be supplied with "Premedical Anesthetic Machine with Isoflorence Vaporizer", the contractor brought the "Eternity Technology"

Anesthetic Machine that was built to use Nitro Oxide, a product banned in Nigeria because of its dangerous implications; and

(b) The country of manufacture was not indicted on the machine. The User Department declined the endorsement of the inspection certificate because of the above defects and reasons.

(c) Item 'A' of the Bill of Quantities indicated that the Hospital contracted to be supplied with "High Performance Ceiling Operation Surgical Lamp" with 3-Domes, LED bulbs with deep cavity penetration and light intensity of 160,000 watts (Germany or Sweden). The item which cost ₦2,500,000.00 (Two million and five hundred thousand naira) has been paid for, but was yet to be supplied as at the time of Audit visit in April, 2012.

I fully identify with the Cardiothoracic (User) Department in their outright rejection of these sub-standard equipment for the stated reasons. Consequently, the Management of the Hospital has been asked to formally reject the installation of these sub-standard equipment and either compel the contractor to supply and install according to the correct specification or refund the sum of ₦6,700,000.00 (Six million, seven hundred thousand naira) to Government. Also, Management is to ensure that the contractor completes the supply and installation of item 'A' (High Performance Ceiling Operation Surgical Lamp) in the Bill of Quantity (BOQ), failing which an additional sum of ₦2,500,000.00 (Two million and five hundred thousand naira) should be recovered and the contractor blacklisted to serve as a deterrent to others.

(b) Another contract was awarded for equipping the School of Nursing Auditorium for a sum of ₦10,680,600.00 (Ten million, six hundred and eighty thousand, six hundred and eighty naira) on 13th March, 2012, with a completion period of two (2) weeks. Records made available during the audit showed that the contractor was fully paid vide Payment Voucher number 013 of 30th March, 2012.

However, Audit verification revealed that 520 Nos. Chrome framed armless high back padded chairs with back rest worth ₦8,060,000.00 (Eight million, and sixty thousand naira) were yet to be supplied as at the time of inspection in April, 2012. On enquiry, the Stores Department explained that the first set of 520 Nos. chairs were rejected because they did not meet the Hospital's standard but since then, the contractor has not responded. It is against the Financial Regulations and Procurement Act 2007 to first make payment to the contractor or supplier before contractual obligations are discharged. This is to forestall the incidence of sub-standards, and abandonment, as in this case.

I have requested the Management of ABUTH to ensure that the contractor fully delivers the 520 chairs and to stop forthwith, the practice of paying contractors before service delivery.

These issues were communicated to the Chief Medical Director through my Audit Inspection Report Ref. OAGF/P&PAD/ABUTH/07 dated 20th April, 2012. However, his response is still being awaited as at the time of compiling this Report in September, 2012.

NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY, ZAIRA

8.06 The contract for the supply and installation of Railway Engine simulator was awarded on 3rd August, 2010 in the sum of ₦229,161,284.00 (Two hundred and twenty-nine million, one hundred and sixty-one thousand, two hundred and eighty-four naira) with a completion period of 2 months.

Payment Vouchers and Payment Certificates examined, showed that the contractor had been paid a total sum of ₦282,401,033.16 (Two hundred and eighty-two million, four hundred and one thousand, thirty three naira, sixteen kobo) as at December, 2011, which implies that the contractor has been over-paid by the sum of ₦53,248,749.16 (Fifty-three million, two hundred and forty-eight thousand, seven hundred and forty-nine naira, sixteen kobo). No variation authority was produced during the audit to justify this apparent over-payment.

I have requested the Director-General to recover the over-payment of ₦53,248,749.16 (Fifty-three million, two hundred and forty-eight thousand, seven hundred and forty-nine naira, sixteen kobo) from the contractor or from the officer who approved the payments and forward particulars of recovery for verification.

(b) The contract for the supply and installation of Road Safety Laboratory Equipment to the Institute was awarded on 3rd August, 2010 in the sum of ₦243,610,100.00 (Two hundred and forty-three million, six hundred and ten thousand, one hundred naira) with a completion period of 3 months.

The payment profile on this supply and installation contract showed that the sum of ₦167,051,341.50 (One hundred and sixty-seven million, fifty one thousand, three hundred and forty-one naira, fifty kobo) representing 69% of the total contract sum had been paid to the company as at August, 2011.

However, physical inspection of the items in the Transport Technology Centre, (TTC) revealed that none of the equipment has been installed, rather they were all packed in one of the rooms at the TTC premises, lying fallow and totally un-utilized. Government cannot be said to have derived any value for the sum of ₦167,051,341.50 (One hundred and sixty-seven million, fifty one thousand, three hundred and forty-one naira, fifty kobo) already spent on these equipment that are yet to be deployed for any useful purpose.

I have advised the Director-General of NITT to make concerted effort to install the Road Safety Laboratory Equipment so that the envisaged value-for-money on this project will be achieved. His response is still being expected.

(c) Two (2) contracts were awarded for the supply and installation of Chassis Engine Dynamometer and Accessories for ₦237,494,180.91 (Two hundred and thirty-seven million, four hundred and ninety-four thousand, one hundred and eighty naira, ninety-one kobo) and supply and installation of Crash Chest Equipment for 237,876,546.91 (Two hundred and thirty seven million, eight hundred and seventy-six thousand, five hundred and forty six naira ninety one kobo).

The total value of the two contracts was ₦475,370,726.91 (Four hundred and seventy-five million, three hundred and seventy thousand, five hundred and forty-six naira, ninety one kobo) out of which the Institute has paid a total sum of ₦389,497,286.43 (Three hundred and eighty nine million, four hundred and ninety seven thousand two hundred and eighty six naira, forty three kobo) representing 82% of the total contract sum.

However, audit verification revealed that the equipment were yet to be delivered to the Institute. It was gathered that the equipment were lying at the port in Lagos, awaiting Customs clearance.

I advised the Director-General of the Institute through my Audit Inspection Report dated 11th March, 2012 to expedite action towards the clearance and delivery of the equipment to enable government maximize value-for-money on this project. His reaction is still being awaited even up to the time of compiling this Report in September, 2012.

PETROLEUM TRAINING INSTITUTE, EFFURUN, WARRI

8.07 During the audit evaluation of Capital projects executed at the Petroleum Training Institute, it was observed that the contract for the acquisition of a Dive Support Sea-Going Vessel was awarded by the Federal Executive Council for a sum of ₦1,117,330,873.31 (One billion, one hundred and seventeen million, three hundred and thirty thousand, eight hundred and seventy-three naira, thirty one kobo), Value Added Tax (VAT) inclusive, on 10th June 2009, with a completion period of six months.

Article 4 Sub-section (iii) of the Contract Agreement states that “25% of the contract sum inclusive of Value Added Tax shall be paid to the contractor upon the arrival and berthing of the vessel in a designated port in Nigeria”.

Despite this specific provision in the contract, the full contract sum of ₦1,117,330,873.31 (One billion, one hundred and seventeen million, three hundred

and thirty thousand, eight hundred and seventy-three naira, thirty one kobo) had been paid to the contractor as at December, 2010 without supplying the vessel.

The failure of the contractor consequently has hindered the expected project deliverables of:

(i) Building capacity in Oil and Gas sector towards the improvement of technical expertise and increase in number of trainees.

(ii) Upgrading the sector to a higher class of deep sea-diving trainees.

(iii) Producing more trainees.

I asked the Principal/Chief Executive Officer to immediately recover the sum of ₦1,117,330,873.31 (One billion, one hundred and seventeen million, three hundred and thirty thousand, eight hundred and seventy-three naira, thirty one kobo) with all accrued interest from the contractor and sanction the officer(s) who made the payment without taking delivery of the said item in accordance with Financial Regulation 3104(3).

NIGERIAN INSTITUTE FOR OIL PALM RESEARCH BENIN

8.08 During the audit examination of the accounts and other records maintained by the Nigerian Institute for Oil Palm Research, Benin-city, for the period 2010 – 2011, the following observations were made:-

(a) Amounts totalling ₦20,601,169.00 (Twenty million, six hundred and one thousand, one hundred and sixty-nine naira) which were approved for six Departments to carry out researches in various fields, were paid into individual (personal) bank accounts and there was no evidence that the various amounts were used for the intended purposes. In the absence of verifiable evidence that the money was used for the intended purposes, the individual officers should refund the money.

(b) Contrary to the provisions of the Public Procurement Act 2007 and Financial Regulation 2933 which stipulates that an amount not exceeding 15% of the contract sum should be paid as mobilization fee after accepting Performance Bond form a reputable Bank or Insurance Company, it was observed that the following contractors were paid amounts ranging from 30% - 50% of their contract sums as mobilization fees.

S/N	PROJECT TITLE	CONTRACTOR	CONTRACT SUM ₦	MOB. FEE ₦	% PAID
1.	Media consultancy and management engagement programme and project master plan being payment of a quarter page publication on NIFOR	Klean Generation Enterprises	2,300,000.00	1,150,000.00	50%
2.	Renovation of Palm Wine bottling at Abak sub-station	Magho Builder supplier Nig. Co. Ltd	3,266,056.00	1,633,028.00	50%
3.	Construction of mini water scheme at Rapha substation Onuebam Bayelsa State	Messrs. Lucky Edo Commercial Venture	3,715,745.00	1,857,872.50	50%
4.	Modifiction/Rehabilitation of work in the nursery Division's Store building NIFOR main station	Dubuik Venture	4,037,817.00	2,018,908.50	50%
5.	Supply of laboratory equipment accessories and standards	Olajide Isiramen	6,041,638.40	3,020,819.20	50%
6.	Supply & installation of PABX servicing and backup system cable	Chris Startech Services Ltd	2,300,000.00	690,000.00	30%
			₦21,661,256.40	**₦10,370,628.20**	

The total contract sum for the six contracts is ₦21,661,256.40 (Twenty one million, six hundred and sixty one thousand, two hundred and fifty six naira, forty kobo) and the total paid out as mobilization was ₦10,370,628.20 (Ten million, three hundred and seventy thousand, six hundred and twenty eight naira, twenty kobo).

This flagrant infraction of extant rules by the Institute should be explained.

RUBBER RESEARCH INSTITUTE OF NIGERIA, BENIN-CITY

8.09 During the audit examination of accounting and other records maintained by the Rubber Research Institute of Nigeria, Benin-City for the period 2010 – 2011, the following observations were made:-

(a) Amounts totalling ₦5,102,000.00 (Five million, one hundred and two thousand naira) were withdrawn using two e-payment mandate schedules but the purpose of such withdrawals were not disclosed to the audit team. No document was produced to show how the money was spent. These amounts should be accounted for by producing the detailed transactions relating to the withdrawals. Otherwise, the full

amount of ₦5,102,000.00 (Five million, one hundred and two thousand naira) should be refunded.

(b) A consultant engaged for supervision of the access road contract in the sum of ₦4,940,000.00 (Four million, nine hundred and forty thousand naira) was paid a total sum of ₦5,440,000.00 (Five million, four hundred and forty thousand naira). The management has been asked to recover the over-payment of ₦500,000.00 (Five hundred thousand naira) and forward recovery particulars for verification.

The reaction of the Executive Director to these matters is being expected.

NATIONAL PARKS SERVICES, ABUJA

8.10 During the examination of the books of account and other records maintained at the National Park Service Headquarters for Capital projects for the period 2008 – 2010, the following observations were made:-

(a) A contract awarded at a sum of ₦18,000,000.00 (Eighteen million naira) for the construction of Boundary Demarcation of 65 km parks at Old Oyo National Park on 6th August, 2010 was completed and paid for in four (4) installments. It was revealed during audit review that the four installments amounted to ₦19,089,134.00 (Nineteen million, eighty-nine thousand, one hundred and thirty four naira), which led to an over-payment of ₦1,089,134.00 (One million, eighty-nine thousand, one hundred and thirty four naira).

The Conservator-General has been informed about the over-payment for recovery reaction.

(b) Another contract for the demarcation of 112km boundary lines at Gashaka-Gumti National Park was awarded at a contract sum of ₦4,493,050.00 (Four million, four hundred and ninety-three thousand and fifty naira) on 25th August, 2010. Audit verification revealed that beacons already existed on the site and there was no need for this contract to be awarded.

The management of the National Park Services has been asked to justify the award.

(c) The Solar Powered Borehole with ultra violet mini water treatment plant constructed at a cost of ₦9,000,000.00 (Nine million naira) in 2011 was not functioning as at the time of site visit in August, 2012. It was gathered that the borehole functioned for only a few weeks before it packed up.

The Conservator-General has been requested to explain the failure of this project. His reaction to all the issues is being expected.

NATIONAL LIBRARY OF NIGERIA

8.11 During the examination of the books of account and other records maintained at the National Library of Nigeria Headquarters, Abuja for capital projects for the period 2010 – 2011, the following observations were made:-

(a) The contract for the construction of the National Library Headquarters which was initially awarded in 2006 was reviewed and re-awarded in March 2010 at a contract sum of ₦17,005,479,584.82 (Seventeen billion, five million, four hundred and seventy-nine thousand, five hundred and eighty-four naira, eighty-two kobo) with a completion period of 21 months to the same contractor because the previous deadline was not met. In the course of investigation, it was observed that 53% of the contract sum had been paid to the contractor whereas the level of work carried out was 35%.

(b) The evaluation of Budget implementation on capital items revealed that out of ₦17,551,748.00 (Seventeen million, five hundred and fifty-one thousand, seven hundred and forty eight naira) provided for organizing readership promotion campaigns in North Central and Bauchi, the sum of ₦9,997,000.00 (Nine million, nine hundred and ninety seven thousand naira) was expended to organize the campaign at Bauchi. The balance of ₦7,552,348.00 (Seven million, five hundred and fifty two thousand three hundred and eighty-four naira), meant for the campaign in North Central was not accounted for during the audit exercise in July 2012. This amount should be recovered as it was gathered that the campaign was not conducted in the North Central Zone in 2011.

(c) A contract in the sum of ₦1,860,000.00 (One million, eight hundred and sixty thousand naira) was awarded for the supply of 8 units of 2HP Split Unit Air-conditioners to the Abuja Branch of the National Library of Nigeria. During inspection, it was discovered that five (5) out of the eight (8) Air-conditioners installed stopped functioning barely two months after installation. It was gathered that other branches of the National Library in some states (namely Lagos, Calabar, Gombe and Owerri) also encountered the same challenge but the contractors were not recalled to replace the faulty air-conditioners which spoilt during the liability period.

All the issues raised above were communicated to the Director-General through my Audit Inspection Report Ref. No. OAuGF/P&PAD/CMD/L/T/01 dated 5th July, 2010. However, his response is still being awaited as at the time of compiling this report in September, 2012.

NIGERIAN SHIPPERS COUNCIL, APAPA, LAGOS

8.12 The contract for the procurement and installation of Air-Conditioners to the Nigerian Shippers Council was awarded for a sum of ₦10,669,050.00 (Ten million, six hundred and sixty-nine thousand, fifty naira) (VAT inclusive) on 29th September, 2009.

The contractor was paid a mobilization fee of ₦1,600,357.50 (One million, six hundred thousand, three hundred and fifty-seven naira, fifty kobo) being 15% of the contract sum on 11th December, 2009 and final payment of ₦8,535,240.00 (Eight million, five hundred and thirty-five thousand, two hundred and forty naira) on 7th July, 2010, bringing the total payment to ₦10,135,597.50 (Ten million, one hundred and thirty five thousand, five hundred and ninety-seven naira, fifty kobo).

The Withholding and Value Added Taxes deductible on this contract, at the rate of 5% each of the contract sum amounted to ₦1,066,905.00 (One million, sixty six thousand, nine hundred and five naira). Thus, the net payment to the contractor should have been ₦9,602,145.00 (Nine million, six hundred and two thousand, one hundred and forty-five naira) and not the sum of ₦10,135,597.50 (Ten million, one hundred and thirty five thousand, five hundred and ninety-seven naira, fifty kobo) paid to him. Hence, the contractor was over-paid by ₦533,452.50 (Five hundred and thirty three thousand, four hundred and fifty-two naira, fifty kobo).

Similarly, the contract for the supply and installation of furniture and fitting was awarded to the same contractor at a sum of ₦13,671,000.00 (Thirteen million, six hundred and seventy one thousand naira). He was paid a net sum of ₦12,984,450.00 (Twelve million, nine hundred and eighty-four thousand, four hundred and fifty naira) instead of the sum of ₦12,303,900.00 (Twelve million, three hundred and three thousand, nine hundred naira) due to him after deducting Withholding and Value Added Taxes at 5% each of the total contract sum, thereby leading to an over-payment of ₦680,550.00 (Six hundred and eighty thousand, five hundred and fifty naira).

I requested the Executive Secretary to recover the total sum of ₦1,213,992.50 (One million, two hundred and thirteen thousand, nine hundred and ninety-two naira, fifty kobo) over-paid the contractor on these two (2) contracts and forward the particulars of recovery for my verification.

In his reply Referenced NSC/ES/135/VOL.III/OAuGF/295 dated 5th September, 2012, the Executive Secretary concurred with my observations and stated that he had requested the contractor to refund the over-payment. The contractor was yet to comply as at the time of final compilation of this Report in September, 2012.

(b) Financial Regulation 702 stipulates that “all capital accounts shall be maintained at the Central Bank of Nigeria or any other Bank as may be designated by Government and authorized by the Accountant-General of the Federation”. It was however observed that the Nigerian Shippers Council operated only one bank account with a Commercial Bank for both Recurrent and Capital expenditure. All expenses incurred by the Council were charged to this account.

Likewise, separate books of account such as Cash books, payment vouchers and other accounting records were not maintained for Capital and Recurrent expenditures. As a result, it was quite cumbersome to separate Capital from Recurrent expenditure and to follow audit trails.

The Executive Secretary was requested to comment on the infraction and advised to separate the accounts forthwith.

In his reply, he stated that one of its existing accounts with Zenith Bank Plc has been designated for Capital/Human Capital expenditures but he was silent on the issue of maintaining separate books of account for the Capital Expenditure.

The matters are being kept in view.

BWARI AREA COUNCIL, BWARI, FCT, ABUJA

8.13 At the Bwari Area Council it was observed that:-

(a) A sum of ₦50,000,000.00 (Fifty million naira) was purportedly transferred (DR) from the main Cash book of the Bwari Area Council into the Project Cash Book on 5th September, 2008 but the transaction was not recorded in the main Cash Book until 31st December, 2008. The Bank Statement reflecting the transaction was not produced to enable me trail the movement of the cash.

This is unconventional accounting and could lead to loss of Government funds. Consequently, the Council Chairman was requested to explain the unconventional book-keeping and produce the Bank Statement for my scrutiny.

(b) Several supplies made to the store which totaled ₦87,672,361.88 (Eighty-seven million, six hundred and seventy-two thousand, three hundred and sixty-one naira, eighty-eight kobo) were not taken on ledger charge in the store. The items were neither produced physically for inspection nor traced in the records of the Council. The Council did not maintain Plant and Equipment Ledger or Fixed Assets Register to record its assets. Also, no evidence of distribution or consumption of the items was produced. As a result, it was difficult to certify that the various items were procured in public interest.

They include:-

(i) The consumption of 59,000 litres of diesel valued at ₦12,290,000.00 (Twelve million, two hundred and ninety thousand naira) could not be verified because the Store Issuance Voucher (SIV) and the Vehicle Control Register were not produced.

(ii) Five (5) transformers valued at ₦21,853,634.50 (Twenty one million, eight hundred and fifty-three thousand, six hundred and thirty-four naira, fifty kobo) whose Bill of Quantities (BOQ) were not produced to ascertain the cost of acquisition.

(iii) Four (4) motor vehicles valued at ₦21,913,179.88 (Twenty-one million, nine hundred and thirteen thousand, one hundred and seventy-nine naira, eighty eight kobo). These vehicles were neither produced physically nor included in the list of vehicles submitted to me by the Council; and

(iv) Nine (9) payments for other items such as furnishing, toiletries, Computer and the Accessories, Electrical and Electronics, Stationery etc, valued ₦31,615,547.50 (Thirty-one million, six hundred and fifteen thousand, five hundred and forty seven naira, fifty kobo).

The Honourable Chairman has been asked to explain why the items were not properly taken on Store Ledger charge and to account for all the items involved.

(c) Thirty-eight (38) voltage transformers of different capacities valued at ₦128,686,205.25 (One hundred and twenty-eighty million, six hundred and eighty-six thousand, two hundred and five naira, twenty-five kobo) which were supplied by nineteen (19) contractors could not be confirmed to have been installed by the Area Council because the transformers were not given identification marks of the Council to differentiate them from those installed by other Organizations such as Power Holding Company of Nigeria (PHCN), Communities/Consumers and Non-Governmental Organizations (NGOs).

Besides, the commissioning plaques found beside some of the transformers inspected dated much earlier than the dates of procurement of the new transformers, indicating that the previously commissioned transformers had been taken away before the sighted ones were installed.

The Honourable Chairman has been requested to mark all the transformers procured by the Council, create a schedule for all the installed transformers showing distribution and forward same for my further verification.

(d) The Council awarded a contract vide award letter Ref. No. BAC/ADM.62/1 dated 9th December, 2009 for the supply of one (1) 27 KVA Generator to the Council's Guest House at FCDA Quarters. The payment for this contract was effected on payment voucher No. 330/2010 dated 15th March, 2010 for ₦2,785,860.00 (Two million, seven hundred and eighty-five thousand, eight hundred and sixty naira).

However, the 27 KVA Perkins Generator previously in use at the Guest House, could not be produced for audit inspection. The Chairman has been asked to account for this generator.

All the issues raised above were communicated to the Executive Chairman, Bwari Area Council through my Audit Inspection Report Ref. No. OAuGF/P&PAD/BAC/T/04 dated 21st May, 2012. His response is still being awaited even up to the time of compiling this Report in September, 2012.

CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE, LAGOS

8.14 During the examination of the books of account and other records maintained at the Centre For Space Transport and Propulsion, Epe, Lagos State for its capital projects for the period 2010 – 2011, the following observations were made:-

(a) A contract awarded for the construction of the Advanced Propulsion Laboratory for a contract sum of ₦176,049,109.52 (One hundred and seventy-six million, forty-nine thousand, one hundred and nine naira, fifty-two kobo) had since been abandoned after the payment of ₦23,766,629.79 (Twenty-three million, seven hundred and sixty-six thousand, six hundred and twenty-nine naira, seventy-nine kobo) to the contractor.

The Director-General has been requested to recall the contractor and consultant to site to complete the work or recover the total sum of ₦23,766,629.79 (Twenty-three million, seven hundred and sixty-six thousand, six hundred and twenty-nine naira, seventy-nine kobo) already paid.

(b) A contract was awarded for the construction of the Boundary Wall Fencing of the Centre at a contract sum of ₦16,250,453.00 (Sixteen million, two hundred and fifty thousand, four hundred and fifty-three naira) on 9th July, 2009. The contractor was paid a mobilization fee of ₦8,747,534.32 (Eight million, seven hundred and forty-seven thousand, five hundred and thirty-four naira, thirty-two kobo), which represents 53.8% of the contract price, without providing an Advance Payment Guarantee.

This is a contravention of the Public Procurement Act 2007 and Financial Regulations which allows payment of only 15% of the contract sum as mobilization fee; on provision of an Advance Payment Guarantee form any reputable Bank or Financial Institution by the contractor.

The issues were communicated to the Director-General through my Audit Inspection Report Ref. No. OAuGF/P&PAD/CST&P/I/03 dated 30th August, 2012. His response is being awaited.

FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUM

8.15 Thirty-nine (39) separate withdrawals totaling ₦1,285,754,816.29 (One billion, two hundred and eighty-five million, seven hundred and fifty-four thousand, eight hundred and sixteen naira, twenty-nine kobo only) were made from a commercial bank account operated by the University, between 31st December, 2008 and 24th December, 2010, for which the related payment vouchers were not produced for examination.

Some of these withdrawals totaling ₦312,845,883.33 (Three hundred and twelve million, eight hundred and forty-five thousand, eight hundred and eighty-three naira, thirty-three kobo) were transferred to various fixed deposit accounts in some undisclosed banks. This is contrary to Treasury Circular Number TRA7&B8/1999/OAGF/PRS/111/52 dated 16th August, 1999 which stipulated that all excess balances in Capital, Recurrent and other special accounts with MDAs shall be invested in ninety-one (91) days Primary Market Nigeria Treasury Bill with the approval of the Accountant-General of the Federation.

I requested the Vice Chancellor of the Federal University of Petroleum Resources, Effurum, through my letter referenced OAGF/P&PD/FUPR/03 and dated 12th July, 2012, to produce all the payment vouchers relating to the withdrawals totalling ₦1,285,754,816.29 (One billion, two hundred and eighty-five million, seven hundred and fifty-four thousand, eight hundred and sixteen naira, twenty-nine kobo) for audit scrutiny, provide the details of the fixed deposit accounts totalling ₦312,845,883.33 (Three hundred and twelve million, eight hundred and forty-five thousand, eight hundred and eighty-three naira, thirty-three kobo) and explain the continued infraction of the Treasury Circular mentioned above. His response is still being expected.

(b) Contrary to Section A, Paragraph 7, Page 77 (Reimbursable Expenses For All Categories Of Consultants On A Construction Project Of The Federal Republic of Nigeria Professional Scale Of Fees For Consultants In The Construction Industry (Revised Edition, April, 1999) used by the University to compute fees payable to consultants, a total sum of ₦34,629,481.66 (Thirty-four million, six hundred and twenty-nine thousand, four hundred and eighty-one naira, sixty-six kobo) being reimbursable expenses was added to the total consultancy fee of ₦75,990,437.40 (Seventy-five million, nine hundred and ninety thousand, four hundred and thirty-seven naira, forty kobo) charged for prime and geotechnical services on studies, design and documentation of the University road network. The consultant was paid the reimbursable expenses without evidence of expenditure for such reimbursable.

The conditions of engagement and consultancy agreement (Revised, April, 1999) clearly states that payment for reimbursable expenses should be made only after the receipt backing up such claims have been accepted by the client, subject however to a maximum of 1% of the cost of the project.

The University merely calculated 1% of the Estimated Total Cost (ETC) of ₦3,463,948,166.70 (Three billion, four hundred and sixty-three million, nine hundred and forty-eight thousand, one hundred and sixty-six naira, seventy kobo) of the road network for reimbursable expenses added that to the total consultancy fee charged and effected payments as states below:-

(i) Payment voucher No. 002/4530 of 9th June, 2011 for ₦30,000,000.00 (Thirty million naira) being part payment on certificate No. 1 made to the consultant for

consulting services for studies, designs and documentation of University Campus Road network.

(ii) Payment voucher No. 4817 of 3rd August, 2011 for ₦82,964,939.30 (Eighty-two million, nine hundred and sixty-four thousand, nine hundred and thirty-nine naira, thirty kobo) being payment made to the consultant for consultancy services on the studies design and documentation of the University Campus Road network.

Furthermore, the total reimbursable expenses and the total consultancy fee charged, sum up to ₦110,619,919.10 (One hundred and eleven million, six hundred and nineteen thousand, nine hundred and nineteen naira) while the total payments on the two (2) payment vouchers stated above sum up to ₦112,964,939.30 (One hundred and twelve million, nine hundred and sixty-four thousand, nine hundred and thirty-nine naira, thirty kobo), thereby leading to an over-payment of ₦2,345,020.20 (Two million, three hundred and forty-five thousand, twenty naira, twenty kobo) to the consultant.

Consequently, both the reimbursable expenses amounting to ₦34,629,481.66 (Thirty-four million, six hundred and twenty-nine thousand, four hundred and eighty-one naira, sixty-six kobo) and the over-payment of ₦2,345,020.20 (Two million, three hundred and forty-five thousand, twenty naira, twenty kobo) should be recovered from the consultant, furnishing receipt details for audit verification.

The issues raised above were communicated to the Vice Chancellor through my Audit Inspection Report Ref. No. OAuGF/P&PADF/FUPR/03 dated 12th July, 2012. His response is being awaited.

NIGERIA DEPOSIT INSURANCE CORPORATION

8.16 At the Nigeria Deposit Insurance Corporation, the audit examination of Capital Account records showed that:-

(a) Thirteen contracts awarded by the Corporation between 2006 and 2007 were re-assigned by the original awardees to other third parties who did not initially participate in the bidding process. This is contrary to the provision of Financial Regulation 2931 (2006 Edition) which stipulates that contracts once entered into may not be re-assigned or sublet and their conditions may be varied only on the authority of the Tenders Board concerned.

I have asked the Managing Director/Chief Executive Officer to explain this infraction of the Financial Regulations and provide evidence that the re-assignments were authorized by the Board of the Corporation.

(b) Provisional sums of money amounting to ₦24,140,000.00 (Twenty four million, one hundred and forty thousand naira) were built into the contract for the installation of 6 lifts at a cost of ₦249,443,460.00 (Two hundred and forty-nine million, four hundred and forty-three thousand, four hundred and sixty naira). The provisions were to cover:-

			₦
►	Insurance of Persons	=	1,380,000.00
►	Insurance against fire	=	1,280,000.00
►	Protection of Installation And Prevention of Nuisance	=	2,380,000.00
►	Contingencies	=	19,000,000.00
	TOTAL	=	**₦24,140,000.00**

From the documents examined, it was evident that none of these provisions were executed. It is imperative therefore that these provisions should be accounted for by providing details of the disbursements or recovering the amounts in full.

(c) Seven (7) contracts for amounts totalling ₦158,482,279.00 (One hundred and fifty-eight million, four hundred and eighty-two thousand, two hundred and seventy-nine naira) were found to have been awarded without following due process as no formal agreements were entered into between the contractors and the Corporation, thereby exposing the Corporation to unnecessary risk.

The attention of the Managing Director has been drawn to this development.

(d) A Close Circuit Television system for the Kano Branch Office procured at a contract price of ₦4,355,583.00 (Four million, three hundred and fifty five thousand, five hundred and eighty-three naira) was found not to be working. The expenditure of this fund should be justified.

The reaction of the Managing Director to all these issues is still being expected, four months after he acknowledged receipt of my initial observations on 11th May, 2012.

AMNESTY PROGRAMME, OFFICE OF THE SPECIAL ADVISER TO THE PRESIDENT ON NIGER DELTA

8.17 During the examination of the books of account and other records maintained at the Office of the Special Adviser to the President on Niger Delta – Amnesty Programme for Capital projects for the period 2010 – 2011, the following observations were made:-

(a) The sum of ₦8,400,000.00 (eight million, four hundred thousand naira) was paid to the consultant who conducted an entrepreneurship training programme for 70 delegates at a contract sum of ₦7,000,000.00 (Seven million naira).

The Management has been requested to recover the sum of ₦1,400,000.00 (One million, four hundred thousand naira) being the amount over paid to the consultant.

(b) A sum of ₦5,649,000.00 (Five million, six hundred and forty-nine thousand naira) (VAT inclusive) being the cost of processing visa for delegates was paid to a consultant but the VAT element which amounted to ₦269,000.00 (Two hundred and sixty-nine thousand naira) was not deducted and remitted to FIRS. This amount should urgently be recovered from the consultant and remitted to the Federal Inland Revenue service.

(c) Several cash advances amounting to ₦1,460,883,746.90 (One billion, four hundred and sixty million, eight hundred and eighty-three thousand, seven hundred and forty six naira, ninety kobo) granted to various members of staff of the Office between July 2010 and May, 2011 were not retired as at the time of audit inspection in July 2012. These expenditures cannot be accepted as legitimate charges against public funds until all the outstanding advances are satisfactorily retired.

The Special Adviser to the President has been requested to ensure the immediate retirement or recovery of the advances from all staff members concerned.

His response on all the issues is being awaited.

FEDERAL MINISTRY AVIATION

8.18 During the audit evaluation of the performance of the Federal Ministry of Aviation on its Capital project activities covering the period 2007 to 2011, the following observations were made:-

(a) A contract for the supply of IT Training Laboratory Equipment awarded at a contract sum of ₦9,911,900.00 (Nine million, nine hundred and eleven thousand, nine hundred naira) on 31st August 2009 was fully paid for after the Store Receipt Voucher indicated that all items had been received, but items worth ₦4,750,000.00 (Four million, seven hundred and fity thousand naira) could not be accounted for during a physical verification exercise conducted by my Office.

(b) The sum of ₦101,450,951.00 was appropriated for the Bilateral Air Service Agreement (BASA) whereas a total of ₦119,182,,301.00 was incurred leading to an over-expenditure of ₦17,731,400.00. The approvals for the excess expenditure where not made available for authentication.

The Permanent Secretary has been requested to account for all the IT Equipment and produce the necessary authority backing the over-expenditure.

THE DEPARTMENT OF PETROLEUM RESOURCES, LAGOS

8.19 On 9th July, 2008, the Federal Executive Council approved a contract for the renovation of the Headquarter building of the Department of Petroleum Resources at 17 Kofo Abayomi Street, Victoria Island, Lagos in the sum of ₦897,219,784.38 (Eight hundred and ninety-seven million, two hundred and nineteen thousand, seven hundred and eighty-four naira, thirty-eight kobo). The contract was formally awarded to a Port Harcourt based company on 25th August, 2008 by the Ministry of Energy (now Ministry of Petroleum Resources), with a completion period of nine (9) months. The effective commencement date was 21st November, 2008.

Mobilization fee of 25% of the contract sum was paid to the contractor in December, 2008 and in September, 2009, work was suspended due to challenges arising from implementing the payment schedule. In June, 2010, the contract was resuscitated and an addendum to the main contract agreement was signed by both parties.

The scope of work for the project as approved by the Federal Executive Council (FEC) was for the general refurbishment of the ten (10) storey building as follows:-

(i) ***Main Building:***

- Demolition works
- Alteration woks
- Refurbishment of all the services
- Extension of part of the frontage by 2 floors
- Removal of roof and construction of an additional floor and roofing.

(ii) ***Ancillary Service Building:***

- Extension of existing gate house
- Conversion of workshop to offices
- Refurbishment of Generator, Generator House and Panel Room
- Ditto for Sewage Plant, Pumps and Pump House.

(iii) ***External Works:***

- General re-arrangement of landscape area to accommodate the Extension.

On 14th September, 2010, the Ministry formalized the engagement of four (4) consultants for the project in the aggregate sum of ₦87,098,434.10 (Eighty-seven million, ninety-eight thousand, four hundred and thirty four naira, ten kobo).

Audit observations on the execution of the contract are as follows:-

(i) In compliance with Article 4.1 of the main contract agreement which provided for payment of 25% mobilization fee, after fulfilling the Performance Bond requirement, the sum of ₦224,304,947.34 (Two hundred and twenty-four million, three hundred and four thousand, nine hundred and forty-seven naira, thirty-four kobo) being 25% of the contract value of ₦897,219,784.38 (Eight hundred and ninety-seven million, two hundred and nineteen thousand, seven hundred and eighty-four naira, thirty-eight kobo) was paid to the contractor in December, 2008. The payment of 25% as mobilization fee was a violation of Part IV, Section 35 (i) of the Procurement Act 2007 which pegged payment of mobilization fees at 15% of contract sum.

(ii) The contractor was paid another sum of ₦538,331,873.63 (Five hundred and thirty eight million, three hundred and thirty one thousand, eighty hundred and seventy-three naira, sixty three kobo) in January, 2011 being 60% of the contract sum "to be supported by a Bank Guarantee or an Insurance Bond" in line with the addendum to the contract agreement signed by both parties on 7th of June, 2010. The basis for this payment is not clear as it contravened Part VI, Section 35(2) of the Procurement Act 2007 which states that "once a mobilization fee has been paid to any supplier or contactor no further payment shall be made to the supplier or contractor without an Interim Performance Certificate issued in accordance with the contract agreement".

(iii) Despite the provision of Article 4 Sub-section 4.1 (vi) of the contract agreement which states that "the project shall be executed as an integral lump sum contract covering Civil/Structural, Electrical/IT Infrastructure, Mechanical/Air-conditioning/Plumbing and Project Management Services," the DPR engaged the services of the aforementioned four (4) consultants at an extra aggregate cost of ₦87,098,434.10 (Eighty-seven million, ninety-eight thousand, four hundred and thirty four naira, ten kobo) bringing the total value of the contract to ₦984,318,224.16 (Nine hundred and eighty-four million, three hundred and eighteen thousand, two hundred and twenty-four naira, sixteen kobo).

(iv) Records examined revealed that a total sum of ₦762,636,820.97 (Seven hundred and sixty two million, six hundred and thirty six thousand, eight hundred and twenty naira, ninety seven kobo) which is about 85% of the contract value has been paid to the contractor whereas the progress of work as at April, 2012 was 41.54%.

This renovation project which commenced since December, 2008 with a completion period of 9 month was still uncompleted as at the time of Audit site visit in April, 2012. A time over-run of three (3) years has been recorded on this project without any visible completion date in sight. The objective of Government on embarking on this project has obviously not been achieved.

The Director, Department of Petroleum Resources has been requested to explain:

(i) The deliberate violation of Part VI, Section 35 (1)(2) of the Procurement Act 2007.

(ii) The payment of the aggregate sum of ₦87,098,434.10 (Eighty-seven million, ninety-eight thousand, four hundred and thirty four naira, ten kobo) to consultants outside the lump-sum contract sum.

(b) The contract for the second phase of the real-time monitoring of gas facilities, production and operations was awarded to a company for a sum of ₦772,650,000.00 (Seven hundred and seventy-two million, six hundred and fifty thousand naira) with a completion period of nine (9) months effective from the date of contract agreement which was 26th November, 2010. The scope of work included but was not limited to Front End Engineering, detailed Engineering, Procurement, Construction, Installation and Commissioning of the Real-Time Gas Facilities, Production and Operations Monitoring System.

The sum of ₦551,762,935.00 (Five hundred and fifty-one million, seven hundred and sixty-two thousand, nine hundred and thirty-five naira) representing 71% of the contract value has so far been paid although the contract has been executed only up to 65%. The difference was supported by performance certificate/bond. The installation of relevant operating condition and transmission censors (temperature, pressure transmitters, signal transmitters/receivers etc) have not been carried out as agreed with the contractor despite the fact that the completion period has since been exceeded because some of the International Oil Companies (IOC) did not allow the contractor the required access to install the equipment in their terminals.

The inability of the contractor to install those censors has defeated the whole essence of the project and made it impossible for Government to accurately ascertain the quantity of gas produced and transmitted along the transmitter lines.

It is my position that the Oil Companies involved must be compelled to allow the contractor install the equipment in their terminals to enable the Government get value for the money expended on this project.

(c) The consultancy contract for the Real-Time Gas Pipeline System Surveillance for the Department of Petroleum Resources was awarded on 16th September 2009, for a total sum of ₦768,400,000.00 (Seven hundred and sixty-eight million, four hundred thousand naira).

Article 4 of the contract agreement set the payment terms as stated hereunder:-

► 15% mobilization fee on presentation of Advance Payment Guarantee (APG).

- 50% of contract sum, inclusive of VAT shall be paid to the consultant after providing the following:

  - Front End Engineering Design, detailed Engineering Design including Real-Time, transient modeling of the selected pipeline system, Conceptual Design/Feasibility Studies of the project.

- 20% of contract sum inclusive of VAT shall be paid to the consultant after:
  - Developing customs leak detection software.
  - Provision and installation of relevant operating condition censors/transmitter;
  - Procurement of supervisory Control and Data Acquisition system (SCADA);

  - Installation of Real-Time Transient Modeling Equipment on the pipeline system.

- 15% shall be paid to the consultant as the full and final payment on the contract after test running the Real-Time Transient Modeling System by simulation amongst others.

It was noted vide payment voucher number 20573 dated 10th December, 2009 that 50% of the contract sum amounting to ₦329,314,285.72 (Three hundred and twenty-nine million, three hundred and fourteen thousand, two hundred and eighty-five naira, seventy-two kobo) (net of 5% VAT amounting to ₦18,295,238.09 (Eighteen million, two hundred and ninety-five thousand, two hundred and thirty-eight naira, nine kobo) and 10% WHT amounting to ₦36,590,476.19 (Thirty-six million, five hundred and ninety thousand, four hundred and seventy-six naira, nineteen kobo) was paid to the consultant at the 2nd milestone.

Based on the contractor's claim that he is not a consultant, 5% out of the 10% Withholding tax initially deducted from the 2nd milestone payment, amounting to ₦18,295,238.09 (Eighteen million, two hundred and ninety-five thousand, two hundred and thirty eight naira, nine kobo) was refunded to him in March 2010 as tax over-charge.

This refund is improper because Articles 1 and 4 of the contract agreement clearly described this contract as a consultancy. Therefore, the amount of ₦18,295,238.09 (Eighteen million, two hundred and ninety-five thousand, two hundred and thirty eight naira, nine kobo) paid to the contractor in this regard should immediately be recovered from him.

Similarly, the under-deduction of Withholding tax by 5% amounting to ₦12,806,666.66 (Twelve million, eight hundred and six thousand, six hundred and sixty-six naira, sixty-six kobo) from the 3rd milestone payment of ₦268,940,000.00

(Two hundred and sixty-eight million, nine hundred and forty thousand naira) should also be recovered.

The Director, Department of Petroleum Resources has been requested to recover a total sum of ₦31,101,904.75 (Thirty-one million, one hundred and one thousand, nine hundred and four naira, seventy-five kobo) from the contractor and furnish relevant details for my verification.

(d) The sum of ₦750,000,000.00 (Seven hundred and fifty million naira) was appropriated for the purchase of office complex for the Abuja Zonal Office in the 2008 Appropriation Act. On 14th October, 2008, a request was made to the then Honourable Minister of Energy for approval to acquire a property. He unilaterally granted the approval on 17th October, 2008 without recourse to the relevant approving authority in line with the Public Procurement Act 2007. As at the time of this audit in 1st Quarter 2011, there was no evidence of ratification of this contract by an appropriate board.

Subsequently, a property situated at Jabi was acquired at the sum of ₦320,000,000.00 (Three hundred and twenty million naira) which was paid out of the appropriated sum of ₦750,000,000.00 (Seven hundred and fifty million naira) vide payment voucher number 19386 of 14th October, 2008. It was noted that the payment voucher was raised three (3) whole days before the Honourable Minister's approval. There was no information on the utilization of the balance of ₦430,000,000.00 (Four hundred and thirty million naira).

I find it difficult to accept the expenditure of the sum of ₦320,000,000.00 (Three hundred and twenty million naira) spent on this mis-procurement as a proper and legitimate charge against public fund.

The Director was therefore requested to explain why due process was not followed in the acquisition of the property and provide evidence of the utilization of the balance ₦430,000,000.00 (Four hundred and thirty million naira).

His response is being awaited.

(e) During the period 2008 – 2010, the Department of Petroleum Resources awarded 53 contracts for various amounts totalling ₦9,123,707,308.88 (Nine billion, one hundred and twenty-three million, seven hundred and seven thousand, three hundred and eight naira, eighty-eight kobo).

The documents relating to all the contracts were however not made available for my review, despite repeated requests to both the Ministry of Petroleum Resources and the Department of Petroleum Resources. My letters dated 20th March, 12th April and 16th May, 2011 did not yield any outcome. The assurances of the Department to produce the documents by 31st May 2011 were not actualized. Even as at the time of compiling this Report in September 2012, these documents have not been made

available for my scrutiny. Consequently, I cannot accept the expenditures totalling ₦9,123,707,308.88 (Nine billion, one hundred and twenty-three million, seven hundred and seven thousand, three hundred and eight naira, eighty-eight kobo) as proper and legitimate charges against public funds.

All the issues are under correspondence.

NATIONAL JUDICIAL INSTITUTE, ABUJA

8.20 At the National Judicial Institute, Abuja:-

(a) The contract for the construction of the permanent site of the National Judicial Institute was initially awarded at a contract price of two billion, thirty-one million, seven hundred and ninety-two thousand, nine hundred and nineteen naira (₦2,031,792.919.00). It was later revised upwards in 2008 to ₦4,618,068,877.58 (four billion, six hundred and eighteen million, sixty-eight thousand, eight hundred and seventy-seven naira, fifty-eight kobo), representing over one hundred and twenty-seven percent (127.3%) increase over the initial contract sum.

The Administrator was requested to furnish me with the authority for this variation, the Bill of Quantities that warranted the review of the initial contract sum from two billion, thirty-one million, seven hundred and ninety-two thousand, nine hundred and nineteen naira (₦2,031,792.919.00) to ₦4,618,068,877.58 (four billion, six hundred and eighteen million, sixty-eight thousand, eight hundred and seventy-seven naira, fifty-eight kobo) as well as the Due Process "Certificate of No Objection" on the said review.

In his response dated 8th August 2012, the Administrator explained that the Summary of the Bill of Quantities analyzed by my officers was not the one approved by the Federal Judiciary Due Process Committee. A photocopy of the General Summary (one page) of the approved Bill of Quantities was attached to the response, but the authority for the variation and Due Process "Certificate of No Objection" were still not produced. The originals of all these documents, including the comprehensive Bill of Quantities (not a page or part thereof) should be produced for my scrutiny to enable me satisfy myself that these expenditures were actually incurred in the interest of the public service.

(b) A consultancy service contract for the construction of the permanent site of the Institute was awarded for a sum of ₦607,057,210.68 (six hundred and seven million, and fifty-seven thousand, two hundred and ten naira, sixty-eight kobo) whereas the Bill of Quantities for the final phase of the project included a provision for the sum of ₦491,217,186.04 (four hundred and ninety-one million, two hundred and seventeen thousand, one hundred and eighty-six naira, four kobo) for consultancy fee and residency supervision.

This provision was considered a duplication and therefore unacceptable.

Consequently, the Administrator was requested to justify the duplication or adjust the contract Bill of Quantities in respect of the final phase of the project to reflect the sum of ₦491,217,186.04 (four hundred and ninety-one million, two hundred and seventeen thousand, one hundred and eighty-six naira, four kobo) as Capital Savings on the contract.

In his reaction, the Administrator explained that "there was no provision for Consultancy" in the correct Bill of Quantities approved by the Federal Judiciary Due Process Committee and therefore "there is no duplication of the consultancy fees". The attached General Summary page of the Bill of Quantities confirmed this. However, origin and purpose of two other provisions for preliminaries (₦730,500,000.00) and Contingency (₦44,358,818.00) totalling ₦774,858,818.00 (seven hundred and seventy-four million, eight hundred and fifty-eight thousand, eight hundred and eighteen naira) on this approved bill was not very clear. The comprehensive Bill of Quantities should be produced to enable me scrutinize the underlying figures that culminated in the total figures shown in the Summary page.

(c) The contract for the furnishing of the Institute's Auditorium was awarded on 16th August 2011 at a contract sum of ₦98,297,678.00 (ninety-eight million, two hundred and ninety-seven thousand, six hundred and seventy-eight naira). Full payment of the contract sum was made to the contractor vide payment voucher No. CAP/73/11 dated 4th October, 2011. However, it was not possible to verify the execution of this contact because vital contract documents such as Award letter, Contractor's Invoice and Delivery Notes, Store Receipt Voucher etc were not made available for my scrutiny. These documents should have been attached to the Payment Voucher in accordance with existing regulations.

In any case, I requested the Administrator of the National Judicial Institute to produce all the documents for my examination.

The Administrator has forwarded photocopies of letter of contract award dated 16th August 2011, Cash/Credit Sales Invoices Nos 0003 and 0004 dated 20/9/11. Internal Audit Verification Forms Nos. 2599 and 2600 dated 20/9/11, Store Receipt Vouchers Nos. B05579 and B05580 dated 20/911 and Due Process Review Report.

Curiously, the Internal Audit Verification Forms and the Store Receipt Vouchers presented appear to be a reproduction of the contractor's Invoice. The two documents do not seem to be a true reflection of items actually received in the store and physically verified by the Internal Auditor. Therefore, the Store officer, the Internal Auditor and the Director of Finance should explain the inclusion of intangible items such as 5% VAT, Contingency 2.5%, Labour, Sewing of Curtains, Laying of rug and installation of air conditioners, in these documents.

Besides, the sum of ₦2,285,993.00 (two million, two hundred and eighty-five thousand, nine hundred and ninety three naira) paid to this contractor as contingency provision should be recovered from him immediately and paid to Treasury, forwarding recovery particulars for my further verification.

All the matters are under correspondence.

FEDERAL CAPITAL DEVELOPMENT AUTHORITY (FCDA) ABUJA

8.21 During the audit monitoring and evaluation of Capital Projects executed by the Federal Capital Development Authority (FCDA) Abuja, for the period January 2008 – December, 2010, the following observations were made:-

(a) An audit examination of records and documents relating to the payment of compensation in FCDA revealed that the Director in charge of Resettlement and Compensation Department unilaterally operated a bank account with Intercontinental Bank Plc into which he paid a total sum of ₦81,811,879.23 (eighty-one million, eight hundred and eleven thousand, eight hundred and seventy-nine naira, twenty-three kobo). Efforts made to check the account proved abortive.

The Executive Secretary was therefore requested to recall the Director who was said to be proceeding on retirement and investigate the circumstances surrounding the operation of the private account, and ensure that public funds transferred to this private account are fully accounted for and all recoveries made where necessary.

In his response, the Permanent Secretary explained that the account was not a personal account but a project account opened for convenience and ease of operation in settlement of compensation claims. He claimed that the opening of the account was duly authorized by the Accountant-General of the Federation.

I am still not satisfied that this is not a personal account. I find it difficult to regard an account opened in the personal name of the Director with the Director being the sole signatory, as a project account. In my view, a project account should have had at least 2 or 3 signatories for control purposes. Besides, my further inquiries confirmed that the operation of this account was not approved by the Accountant-General of the Federation as required by the Financial Regulations. The FCDA initiated action on opening a project account in April 2009 and applied for the Accountant-General's approval in August 2011. That application had not been considered as at 29th June, 2012.

In the circumstance, it is imperative to produce for my scrutiny, the full statement of this account from inception, details of retirement of the so called special imprest, cheque stubs and approvals/authority for payments out of this account. Otherwise, the expenditures made from this account may not be accepted as legitimate charges against public funds.

(b) The contract for the design and construction of the Nigeria Cultural Centre and Millennium towers was awarded to Messrs Salini Nig. Ltd. initially in the sum of fifty-three billion, one hundred and twenty-six million, seven hundred and fifty thousand, six hundred and eighty-nine naira, four kobo (₦53,123,750,689.04). The contract sum was later reviewed upwards to ₦69,345,925,125.55 (sixty-nine billion, three hundred and forty-five million, nine hundred and twenty-five thousand, one hundred and twenty-three naira fifty-five kobo).

As at the time of audit review, a total of sixteen (16) certificates of valuation in the sum of twenty-eight billion, eight hundred and thirty-two million, one hundred and nineteen thousand, two hundred and ninety-eight naira, thirty-three kobo (₦28,832,119,298.33) had been paid to the contractor. An audit evaluation of the sixteenth certificate revealed that the contractor was paid a "42% on Account" in the sum of five hundred and nineteen million naira (₦519,000,000.00) as cost of Contract Administration. There was no documented evidence or any detailed transactions carried out by the contractor for and on behalf of the client (Department of Public Building) to justify the release and payment of the sum of five hundred and nineteen million naira (₦519,000,000.00). Neither the Department nor the contractor could provide such details. The payment of the said sum without adequate valuation runs contrary to best practice and is considered uneconomical in Management of Public Funds.

The Executive Secretary was requested to justify the release of the sum of five hundred and nineteen million naira (₦519,000,000.00) to the contractor without adequate valuation and documentation of the transactions and adjust further payments in order to recover this sum already paid to the contractor and inform my office for further verification.

In his response, the Accounting Officer explained that the payment was calculated on pro-rata basis and not necessarily on actual work carried out by the contractor.

The explanation is not tenable. The idea or practice of pro-rata payment of "clients services" to contractors is prone to abuse. Payments to the contractor should be based on actual services rendered as at the time of payment.

As a result of my initial audit observations on this unjustified payment of five hundred and nineteen million naira (₦519,000,000.00) the Department of Public Building has adjusted its initial payment to the contractor (on Certificate of Valuation No. 22) on "Clients Services" downward to ₦458 million (four hundred and fifty-eight million) which is the actual amount incurred till date, resulting in a savings of over ₦60 million naira.

Meanwhile, I need to verify the services said to have been rendered under the Client/Consultant Services provision amounting to ₦458 million (four hundred and fifty-eight million).

The matter is under correspondence.

(c) The contract for the provision of engineering infrastructure to Katampe Extension was awarded at a contract price of ₦7,939,679,071.86 (seven billion, nine hundred and thirty-nine million, six hundred and seventy-nine thousand, seventy-one naira, eighty-six kobo) in January, 2001 but revised in June, 2007 to ₦12,531,588,002.09 (twelve billion, five hundred and thirty-one million, five hundred and eighty-eight thousand, and two naira, nine kobo) with a completion period of eight (8) months. Included in this project was the contract for provision of various categories of living accommodation for Engineer's Representative and Others for a total sum of ₦74million (seventy-four million naira).

At the time of audit verification in July, 2011, none of these houses could be shown to the audit team.

The Executive Secretary was consequently requested to recover the sum of ₦74million (seventy-four million naira) from the contractor and explain why the contractor was paid for projects not executed.

In his response dated 11th July, 2012, and referenced FCDA/DFA/DDFA/060/172, the Accounting Officer concurred with my observation that the houses "were not provided by the contractor" because the matter of staff housing had been overtaken by the monetization policy of the Federal Government.

The excuse of monetization of housing benefits is totally untenable.

If the monetization policy had overtaken the matter, the money should not have been paid in the first instance. The diversion of the ₦74million (seventy-four million naira) provided for these houses under Bill 1.03-1.06 "to cater for the shortfall arising from other Bill 1 items" without appropriate authority is fraudulent. The time over-run of 7 years is totally irrelevant because the delay was due to non-performance of the original contract.

I am still of the view that this amount of ₦74 million should be recovered from the contractors and those responsible for the payment.

The matter is under correspondence.

(d) During the examination of payment details of the contract for the upgrading of Internal Road Network to the general commodity market, Dei-Dei, in Federal Capital Territory awarded at a contract sum of ninety-two million, five hundred and forty-three thousand, six hundred and seventy-five naira, eighty kobo (₦92,543,675.80) with a completion period of twelve (12) weeks, the following observations were made:-

(i) As at the time of audit, a total sum of ₦80,315,199.57 (eighty million, three hundred and fifteen thousand, one hundred and ninety-nine naira, fifty-seven kobo) representing 86.8% of the contract sum had been paid.

(ii) Included in the Bill of Quantities was an amount of ₦1,000,000.00 (one million naira) paid for vehicle running cost and stationery. There were no receipts and acquaintances to account for the expenditure of this amount.

The Executive Secretary was asked to justify the inclusion of this amount in the Bill of Quantities for or recover same from the contractor and furnish me with recovery particulars for confirmation.

In his response reference FCDA/DFA/DDFA/060/172 dated 11th July, 2012, the Accounting Officer concurred with my observation that the contractor has not offered any service for the ₦1,000,000.00 paid and promised to recover the amount from the next Certificate of Valuation.

The matter is being kept in view for follow-up action on the recovery.

SECTION 9

PERIODIC CHECKS OF STATUTORY BODIES

PERIODIC CHECKS OF STATUTORY BODIES

FEDERAL AIRPORTS AUTHORITY OF NIGERIA.

9.01 During the periodic check carried out on the accounts and records maintained by the Federal Airports Authority of Nigeria, the following observations were made:-

(a) It was observed that each member of the Board was being paid the sum of one hundred thousand naira (₦100,000.00) monthly to buy recharge cards. This amounts to one million, two hundred thousand naira (₦1,200,000.00) a year for every member. For members of a Board that meet once in a quarter, the payment of such amount cannot be accepted as a legitimate expense against government fund. No authority or explanations was provided to justify such payments. In accordance with the prudence guideline, the Accounting officer should not spent money simply because it is available.

The payments of such amounts on monthly basis to Board members should be justified else the total amount should be refunded and recovery particulars furnished to my office for verification since the Allowances and Remunerations of all Political Office Holders provided by the Income, Salaries and Wages Commission took care of all their entitlements.

(b) Six (6) Toyota Camry 2.4 model cars were purchased for the Board members on permanent basis. This is contrary to the provision in the Circular No. SGF.19/S.47/C.1/III/14 issued by the Secretary to the Government of the Federation dated 13th July, 2007, which states that Board members should not be provided with vehicles on a permanent basis but rather made available for their use wherever a meeting is convened and only for the period of such meetings.

The list of the vehicles with their details was captured during the audit for ease of reference. I have requested that these vehicles be re-possessed and reverted to the Headquarters and my office informed for follow-up action.

(c) The Federal Government through various organs rolled out measures to improve service delivery to its citizens. In order to enhance revenue generation and collection, which affects the earlier mentioned mechanism, revenue collection at the Airports was concessioned to a company for the purpose of collecting Airport taxes, rents from airlines and other airport customers and remit same to Federal Airports Authority of Nigeria (FAAN). This concession agreement was entered into in August 2008. From the analysis of bills receivables, the Concessionaire seems not to have improved the revenue collection. The total outstanding debts as at the end of December 2010 stood at twenty five billion, six hundred and fifty six million, six hundred and twenty five thousand, nine and forty-six naira, fifty-four kobo

(₦25,656,625,946.54) out of which only the paltry sum of one billion, six hundred and seventy-six million, eight hundred and ten thousand, nine hundred and twenty-nine naira, eighty-three kobo (₦1,676,810,929.83) was collected. This means that only 6.5% of the outstanding revenue was collected. The debts from audit findings are recoverable and their non-collection affects the general operation of the airports in terms of salary payments, welfare conditions and general services.

A table showing the debt profile from all the airports was obtained during the audit for ease of reference. The Dollar components of the debt profile showed that out of eight million, three hundred and ninety thousand, seven hundred and forty-six United States Dollars and sixty-three cents ($8,390,746.63), only six hundred and eighty-five thousand, two hundred and eighty-six US Dollar, sixty cents ($685,286.60) was collected up to the month of December 2010. This means that only 8.2% of the realizable revenue was collected, thereby leaving an outstanding balance of seven million, seven hundred and five thousand, four hundred and sixty Dollars three cents ($7,705,460.03).

The concession agreement should be reviewed, with the aim of ensuring that the concessionaire(s) shores up the mechanism of collecting revenue or the agreement cancelled outright.

(d) One of the sources through which the Federal Government generate revenue into its account is rent on properties. During the examination of salary documents for the year 2010, it was observed that the sum of one hundred and ninety four million, one hundred and thirty eight thousand, two hundred and four naira seventy kobo (₦194,138,204.70) was deducted from staff salaries between January and December 2010 including interest generated therefrom but was not remitted to the CRF account.

The non-remittance of the rents deducted from staff salaries for the year ended 31st December 2010 to the Consolidated Revenue Fund (CRF) in accordance with the provisions of Financial Regulations 217 and 222 should be explained.

(e) The authority paid the sum of ₦291,261,844.37 (two hundred and ninety-one million, two hundred and sixty one thousand, eight hundred and forty-four naira, thirty seven kobo) as temporary insurance cover to an insurance broker. Insurance cover should be on a permanent basis since it involves the transfer of identifiable liabilities; therefore paying for such on temporary basis is not acceptable as legitimate expenditure.

The Managing Director has been asked to explain the nature, purpose and circumstance of this “temporary insurance cover”.

All the issues raised were communicated to the Managing Director through my Audit Inspection Report Ref. No. DCS/TRANS/CORP/11/17 dated 13th August, 2012. His response is being awaited.

FEDERAL HOUSING AUTHORITY

9.02 During the periodic check carried out on the accounts and records maintained by the Federal Housing Authority, it was observed that:-

(a) Mobilization fees totalling forty-one million, one hundred and eighty-three thousand, one hundred and seventeen naira, ninety-three kobo (₦41,183,117.93) were paid to eight (8) contractors without bank guarantee. This contradicts the Financial Regulations which stipulate a maximum payment of 15% upon written application and presentation of unconditional bank guarantee for equivalent amount, valid until the contract is fully executed.

The Managing Director has been requested to state the level of completion of the contracts and ensure that the Authority adheres strictly to government policy on obtaining indemnity /guarantee from contractors before mobilization fees are paid to them.

(b) A total amount of thirty-eight million, eight hundred and forty-nine thousand, eight hundred and thirty-five naira, sixty-six kobo (₦38,849,835.66) representing 10% contingencies were provided on contracts awarded by the Authority. These costs were added to the tender prices to arrive at the total contract prices. However, the Authority could not provide evidence of utilization of the funds. Besides, this act contradicts the provision of Public Procurement Act of 2007.

I have called for a breakdown of the utilization of all the contingency provisions. The Managing Director's response is still being awaited.

(c) Fifty-five **(**55) payment vouchers totalling three hundred and thirty-eight million, one hundred and seventy-five thousand, one hundred and ninety-five naira (₦338,175,195.00) lacked adequate supporting documents, as they were not attached. Computer print-outs, suspicious and hand written receipts such as invoices, official receipts, etc. instead of standard business receipts.

The Managing Director has been requested to produce original and authentic documents to support the transactions.

(d) The Authority habitually indulged in the act of breaching the e-payment rule which stipulates that payments should be made to the individual beneficiary. The organization was in the habit of making group payments through one person.

The Managing Director has been requested to explain this disregard to government policy on e-payment.

(e) Seven (7) payments totaling seven million thirty-five thousand, eight hundred and eighty-nine naira, fifty kobo (₦7,035,889.50) did not pass through pre-payment

audit contrary to extant rule which stipulate that all payments must be subjected to pre-payment audit by the Internal Audit Unit before they are paid.

The Managing Director should henceforth, ensure all payments must pass through Internal Audit Unit for prepayment audit. Each payment must be stamped and signed by the internal auditor.

(f) The Bank Statement of the Authority revealed that in twelve (12) instances Commission on Turnover (COT) and/or Value Added Tax (VAT) were deducted from its various bank accounts contrary to the stipulation in an extant circular. This is pure violation of financial rules and regulations.

The amount of three million, five hundred and sixty-seven thousand, nine hundred and sixty-six naira, forty-six kobo (₦3,567,966.46) deducted from these accounts between 30th September, 2008 and 31st December, 2009 should be reversed by the banks; otherwise the Authority should withdraw its funds from such banks.

(g) Several payments totaling nine million six hundred and sixty two thousand six hundred and thirty naira (₦9,662,630.00) were made for various workshops purported to have been attended by staff of the Authority without cash receipts or certificates of attendance to authenticate the payments. It therefore created doubt as to whether the training programmes were actually attended.

The Managing Director has been requested to produce convincing evidence to show that the trainings were actually carried out for and attended by the staff members.

(h) Examination of payment voucher No. NHP|2262 of 7th November, 2008 revealed that a sum of fourteen million, eleven thousand, one hundred and seventy five naira, thirty-nine kobo (₦14,011,175.39) was paid twice through Bank PHB's Cheque Nos. 17283838 and 17283836. The payments were in respect of contracts numbers 042 and 043, involving construction of 3 bedroom bungalow at Lugbe Estate, Abuja. One single receipt No. 001 for fourteen million, eleven thousand, one hundred and seventy five naira, thirty-nine kobo (₦14,011,175.39) was photocopied and attached to the two payments. The receipt itself was a computer printout. These payments do not respect financial propriety.

The amount of fourteen million, eleven thousand, one hundred and seventy five naira, thirty-nine kobo (₦14,011,175.39) should immediately be recovered from the culprits while all those involved in this apparently fraudulent transaction should be appropriately sanctioned and prosecuted.

(i) It was observed from payment voucher No. GW|588 of 17th April, 2009 that a contract for the sum of seventeen million, two hundred and seventeen thousand eight hundred and twenty naira, fifty-four kobo (₦17,217,820.54) in respect of construction

of 1 block 4-bedroom Luxury in Team 5 at Gwarinpa Estate, Abuja was awarded to a hotel and resort company which in any ramification does not qualify to bid for a contract of construction of such magnitude. There was equally no other document to confirm the execution of the job.

(j) The examination of payment voucher No. NHP|2024 of 16th October, 2008 and Cheque No. 30234188 revealed that an amount of seven million, one hundred and thirty seven thousand, four hundred and twenty-six naira, seventy-three kobo (₦7,137,426.73) was paid as mobilization fee to a contractor in respect of Contract No. AH LUG. C 0129 for the construction of roads and drains Site "C" at Lugbe Estate, Abuja. There was no bank guarantee to insure the payment. Further examination of the voucher revealed that 10% contingencies amounting to four million, one hundred and nineteen thousand, seven hundred and seventeen naira ninety-two kobo (₦4,119,717.92) and addition to tender price of two million two hundred and sixty five thousand eight hundred and forty-four Naira, eighty-five kobo (₦2,265,844.85) totaling six million three hundred and eighty five thousand five hundred and sixty two naira, seventy-seven kobo (₦6,385,562.77) were added to the contract price of forty seven million, five hundred and eighty two thousand eight hundred and forty four naira, eighty-five kobo (₦47,582,844.85). There was no explanation of what the fund was meant to be used for. The cash receipt attached to the voucher was a computer printout. These provisions totalling ₦6,385,562.77 should be fully accounted for.

All the issues raised were communicated to the Managing Director through my Audit Inspection Report Ref. No. DCS/PROP.3/CORP/VOL.III/1 dated 11th May, 2012. His response is still being expected as at the time of compiling this report in September, 2012.

FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KADUNA

9.03 Sixty-three (63) withdrawals totalling twenty million, seven hundred and twenty-five thousand, nine hundred and ten naira (₦20,725,910.00) were made between January and December, 2010 from the Personnel Cost account to offset expenses not related to staff emoluments. The withdrawal and use of Personnel cost vote to offset expenses other than the personnel salaries and emoluments are in violation of Financial Regulation 316 (iii) which states that "virement from one Head of Account to another in the Recurrent Expenditure shall not be allowed and vice versa".

The Chief Medical Director should produce the authority for this diversion.

(b) Cash advances totaling two million eight hundred and forty-two thousand, eight hundred and twelve naira (₦2,842,812) granted to various members of staff of the Hospital between February and December, 2010 to carry out different assignments were unretired as at the time of audit in November 2011.

The Chief Medical Director has been requested to ensure the immediate retirement or recovery of all the outstanding advances and furnish retirement details for my verification.

All the issues raised above were communicated to the Chief Medical Director through my Audit Inspection Report Ref. No. DCS/PSYH.8/CORP/12 dated 7th June, 2012. His response is still being awaited as at the time of compiling this report in September, 2012.

NATIONAL BOUNDARY COMMISSION

9.04 The sum of ₦3,540,000.00 ((three million, five hundred and forty naira) was paid to two (2) officers to attend a workshop in Dubai, UAE.

The payment voucher number 700 of 6/12/10 for two million, six hundred and seventeen thousand, five hundred naira (₦2,617,500) raised in respect of this transaction, was neither checked nor pre-audited by the Internal Auditor of the Commission before and after payment. Evidence of attending the course such as Certificate of Attendance was not produced. Also, cash receipt for course fee paid, in US Dollars, and air-tickets procured at a cost of ₦600,000.00 (six hundred thousand naira) were not produced to ascertain that the beneficiaries actually embarked on the trip as claimed.

The expenditure cannot therefore be accepted as a chargeable expense public fund.

(b) The sum of four million, nine hundred and thirty-eight thousand, seven hundred and twenty-eight naira (₦4,938,728.00) was paid to three (3) officers on payment voucher No. 00020 dated 19/3/10 as estacode and Duty Tour allowance to Lake Chad for Pillar emplacement. The payment voucher was not adequately supported by relevant documents and as a result audit examination and verification of documents to ascertain procedural compliance and execution of project could not be carried out.

All the necessary documents, application, approvals, air tickets, etc, relating to the transactions, should be produced to authenticate the payment.

(c) Eight (8) payment vouchers for amounts totalling thirty-nine million, three hundred and thirty-six thousand, five hundred and seventy-five naira six kobo (₦39,336,575.06) were not presented for audit examination. The payments were mostly in respect of estacode and Duty Tour Allowances. It was noted that some of the payments were made through one individual's account for subsequent disbursement to other beneficiaries but no evidence of such disbursements were

produced for scrutiny. This act contravenes the e-payment regulation which requires that all payments be made directly to the beneficiaries.

All the accounting documents and records concerning the transactions above should be made available for audit verification, while evidence of disbursement of these amounts should be forwarded for verification.

(d) The sum of four million, two hundred and sixty-five thousand, five hundred and fourteen naira eleven kobo (₦4,265,514.11) was paid to a company on 18th Oct. 2010, being the contract sum for the construction of a block of classrooms in Kebbi State.

The payment voucher was queried by the Internal Auditor, only to discover that payment had already been made before submitting the voucher for pre-payment audit. It could not be ascertained whether the contract was executed because none of the required contractual documents, such as agreement, bill of quantity, etc, was made available to the audit team. The Commission's control systems were either ignored or not effective.

The Director-General was requested to explain the position of this contract and to produce all relevant documents for audit scrutiny.

All the issues raised have been communicated to the Director-General through my Audit Inspection Report Ref. No. DCS/Misc.163/Corp/16 dated 30th May, 2012. His response is still being awaited as at the time of compiling this report in September, 2012.

NIGERIA ELECTRICITY REGULATORY COMMISSION

9.05 During the periodic checks of accounts and records of Nigeria Electricity Regulatory Commission, the following observations were made:

(a) An amount of six million, one thousand, four hundred and eleven naira, fifty kobo (₦6,001,411.50) was paid to the Secretariat of the Presidential Task Force for Procurement and Installation of 100KVA sound proof/weather-proof Power Generating Sets (Perkins FG Wilsons). The payment was effected vide PV No GTB/2010/0861 of 5th August, 2010. The relevant documents attached to the payment voucher as well as the correspondence between the Task Force and the Commission revealed that the above procurement was budgeted for by the Task Force but due to delay in accessing its funds, it requested the Commission to assist. It was noteed that the above transaction was never in the budget of the Commission, and so there was the need for the Task Force, which had a budgetary provision for the purchase of the generator set to refund the borrowed amount of six million, one thousand, four hundred and eleven naira fifty kobo (₦6,001,411.50) to enable the Commission execute its programmes for the year. Records made available showed that the fund

was sought from the "Internally Generated Revenue" of the Commission. It must therefore be emphasized that IGR must be used for the purpose for which it was meant for as stated in the 1999 Constitution and in the Commission's Enabling Act.

The amount of six million, one thousand, four hundred and eleven naira, fifty kobo (₦6,001,411.50) should be recovered from the Presidential Task Force on Power (PTFP) and the recovery particulars forwarded for scrutiny

(b) The Commission violated the Foreign Exchange (Monitoring/Miscellaneous Provisions) Decree of 1995 and abused the Cash Advance policy while making payment to a Resource Person, vide PV No. OCB/2010/1342 of 21st December, 2010 totalling five thousand, nine hundred and forty-nine United States Dollars ($5,949.00) when US $1 was equal to ₦155. The payment was made for a Presentation at Judges Seminar in July, 2010. Despite the payment mandate dated 30th August, 2010 to the Central Bank of Nigeria through Oceanic Bank Over-Head Account to remit the money to Silver Spring Maryland (USA), it was not processed through the bank. It was gathered that inadequate documentation hampered the process at the Central Bank of Nigeria. The worrisome aspect was that the payment was later effected through cash advance to a staff of the Commission on behalf of the Foreign National. It was further noted that there was no authority from the Resource Person for the staff to collect this amount on his behalf and also there was no evidence to show that the amount actually got to the Resource Person.

Evidence of payment to the Resource Person should be forwarded for verification.

(c) There were instances of interferences in the finances of the Commission by the Committee on Power of the House of Representatives during the period under review. The payments were made vide PV No. GTB/2010/0437 for eighteen million, seven hundred and eleven thousand, nine hundred and seventy-two naira (₦18,711,972.00) and PV No. GTB/2010/0370 for twelve million, three hundred and three thousand, eight hundred and twenty-five naira (₦12,303,825.00) dated 5th March and 1st March, 2010 respectively. The payments were for Air Tickets for visit to Michigan Public Service Commission, USA from 8th to 12th March, 2010. The payment vouchers were raised in the name of an Aide to the Chairman of the Committee. It was expected that the payment would have been made to individual members of the Committee or at least the Committee Chairman instead of the Chairman of the Committee's Aide. It was further noted that this particular expenditure was not budgeted for by the Commission and its execution had no doubt affected the implementation of the Commission's programmes which were budgeted for execution during the year under review. It should be emphasized that budgetary provisions are made every year for oversight functions of members of the National Assembly. Therefore, additional spending from any MDA would amount to double payment. This is therefore a clear interference on the finance of the Commission and a violation of Secretary to the Government of the Federation's Circular Ref. No. SGF.6/VIII/ dated, 8th May, 2008

"that all MDAs are directed that the practice of MDAs initiating or acceding to requests for assistance or contributions to the National Assembly or its Committees to facilitate their activities, in particular in the carrying out of their oversight functions to be immediately discontinued. Ministries, Department and Agencies (MDAs) are aware that every Arm of Government has their own budgetary allocation to fund their activities.

In view of the above, the Chairman/CEO should recover the total sum of thirty one million, fifteen thousand, seven hundred and ninety-seven naira (₦31,015,797.00) from the affected members of the National Assembly and forward recovery for verification.

(d) Similarly, that there were instances of interferences in the finances of the Commission by the Supervisory Ministry, (Ministry of Power) during the period under review as illustrated by these payments made to the Ministry:

(i) Payment for Estacode and Allowances on Capacity Building six hundred and twenty-five thousand, four naira (₦625,004.00);

(ii) Payment of Duty Tour Allowances (DTA) in respect of five (5) Staff of the Ministry to enable them attend the Public Service Games six hundred thousand naira (₦600,000.00);

(iii) Payment for Stakeholder Workshop on Power in the sum of five million, four hundred and eighty-one thousand, seven hundred naira (₦5,481,700.00);

(iv) Payment for Sensitization of Nigerians on the Power Sector Reforms in the sum of twenty million naira (₦20,000,000.00)

The total payment made to the Supervising Ministry, Federal Ministry of Power, during the period under review was twenty-six million, seven hundred and six thousand, seven hundred and four naira (₦26,706,704.00). All these expenditure should have been covered and funded from the Ministry's annual budget.

These practice constitutes a violation of Circular Ref. No. ECD/P/230 of 18th October, 1996 issued by the Secretary to the Government of the Federation which prohibits such acts of interference in the finances of Parastatals and should there be justified in line with this regulation. Otherwise, the Chief Executive Officer should be held personally and peculiarly responsible for the action" and appropriate sanction applied in line with Financial Regulation 3106.

(e) In July, 2010, the Commission paid various amounts totaling forty-six million, one hundred and eighteen thousand, twenty-three naira, forty-three kobo (₦46,118,023.43) as arrears of salary to fifty-seven (57) newly promoted staff. However, as at that time, the affected staff were not due for promotion in accordance

with Public Service Rule (PSR) 020704 of 2008 which states that "effective date of promotion shall be 1st of January" thereby making the effective due date of the promotion of the affected staff to be 1st of January 2011.

The amount paid to the affected staff should be recovered, the promotion reverted to status quo and the difference of salaries and allowances paid to date to the staff should also be recovered.

(f) Also, in 2009 the Commission paid Estacode allowance in excess of the approved rate stipulated in the Commissions Hand Book, by six million, three hundred and forty-two thousand, four hundred and ninety-nine naira (₦6,342,499.00)**.** This amount should be recovered from the affected staff and evidence of recovery forwarded for audit scrutiny.

(g) During the period under review, the Commission paid various amounts totalling twenty-seven million, six hundred and twenty-nine thousand, nine hundred and seven naira sixty kobo (₦27,629,907.60) as salaries, allowances and estacode to Personal Assistants to former Commissioners, thereby violating the Circular issued by the Office of the Secretary to the Government of the Federation Ref No. 59729/T.1/154 dated, 22nd October, 2007 which states "that salaries and other benefits of Personal Assistants had been paid along with the salaries of the Political Appointee".

The Chairman has been requested to recover the total sum of twenty-seven million, six hundred and twenty-nine thousand, nine hundred and seven naira sixty kobo (₦27,629,907.60) from the outstanding salaries, allowances and severance benefits due to the Ex-Commissioners and forward recovery particulars for verification.

(h) The Commission with a letter dated 5th November, 2010 and signed by an officer designated (DGM/F&M), promoted a staff to the post of General Manager (Secretary to the Commission). The audit team observed some irregularities and inconsistencies in the promotion. Below are the observed irregularities

(i) The staff is yet to serve the minimum mandatory four (4) years on the post of Assistant General Manager (AGM). He was just twenty (20) months on the post.

(ii) The next Grade Level if at all he is due for promotion should be the post of Deputy General Manager (DGM).

(iii) There was no constituted Board in place to approve the promotion. The staff was at that time at the helm of affairs (Acting Chief Executive Officer) and cannot preside over the decisions that affected him as stated by the provision 2.1.3 of the Commission's Accounting Manual. Based on this spurious promotion, he was paid arrears of salaries amounting to three million, eight

hundred and forty-two thousand, five hundred and one naira (₦3,842,501.00) vide PV No. FBN/2010/0107 dated, 12th November, 2010.

This officer could not have promoted himself in the absence of the Board without approval from the Presidency or the supervising ministry. He was not due for promotion and could not have jumped one grade level to GM in line with the extant regulations. Therefore, the exercise was a nullity. He should revert to his former rank of AGM and refund all monies collected on account of the spurious promotion. Particulars of recovery should be forwarded to my Office for audit scrutiny.

All the issues raised were communicated to the Chairman through my Audit Inspection Report Ref. No. DCS/MP.47/CORP/10 dated 4th May 2012. His response is still being awaited as at the time of compiling this report in September, 2012.

NIGERIAN DEPOSIT INSURANCE CORPORATION

9.06 The Bank Reconciliation Statement prepared by the Nigerian Deposit Insurance Corporation revealed issues that required in-depth investigation, the result of which should be made available for my re-appraisal. They are as follows:-

NDIC's CBN ACCOUNT NO. 664

(a) Examination of the account mentioned above revealed that as at 30th November, 2011 the Bank Reconciliation Statement had a credit balance of twenty-seven million, six hundred and eighty-nine thousand, nine hundred and three naira sixty-three kobo (₦27,689,903.63) in the Cashbook which was not reflected in the Bank Statement. This was a cumulative amount of payments that have been captured in the Cashbook but not debited in the bank for it to appear in the Bank Statement. Out of this amount, twenty-three million, two hundred and ninety thousand, four hundred and eight naira sixty-two kobo (₦23,290,408.62) were e-Payment items, while four million, three hundred and ninety-nine thousand, four hundred and ninety-five naira (₦4,399,495.00) were non e-Payment items. Some of these items had been hanging since June 2009.

(b) The sum of five million, one hundred and sixty-three thousand, seven hundred and eighty-nine naira forty-five kobo (₦5,163,789.45) was revealed as debits in lCashbook not in the Bank Statement. These are lodgements that were reflected in the Bank statement. Out of this amount, six hundred and thirty-one thousand, three hundred and eighteen naira (₦631,318.00) was reflected as e-Payment items while four million, five hundred and thirty-two thousand, four hundred and seventy-one naira forty-five kobo (₦4,532,471.45) are non-e-Payment items. Some of these items have been hanging since May 2009.

(c) Also, forty-six million, nineteen thousand, nine hundred and fifty-nine naira fifty kobo (₦46,019,959.50) was reflected as debits in bank statement not in the

Cashbook. These are direct debits in the Bank statements that have not been captured in the Cashbook. Out of this amount, nine million, nine hundred and fifty-three thousand, four hundred and forty-four naira forty-six kobo (₦9,953,444.46) was reflected as e-Payment items, while thirty-six million, sixty-six thousand, five hundred and fifteen naira four kobo (₦36,066,515.04) was reflected as non e-Payment items. Some of these items have been hanging since December 2005.

(d) An amount of three million, two hundred and two thousand, nine hundred and eighty naira ten kobo (₦3,202,980.10) was revealed as credits in bank statement not in Cashbook. These are direct credits in the Bank Statement that have not been captured in the Cashbook. Out of this amount, three hundred and fifty-three thousand, seven hundred and seventeen naira forty-seven kobo (₦353,717.47) were e-payment items, while two million eight hundred and forty-nine thousand, two hundred and sixty-two naira sixty-three kobo (₦2,849,262.63) was reflected as non-e-Payment items. Some of these items had remained uncorrected since September 2009.

The report of the comprehensive exercise to be carried out on the anomalies revealed above should be communicated to me for audit scrutiny.

(e) Also, under Account number 661 the following anomalies were observed:-

(i) The sum of thirteen million, fifty-five thousand, eighty-three naira (₦13,055,083.00) was reflected as debit in bank statement not in the Cashbook. These are direct debit in the Bank Statement that have not been captured in the Cashbook. Out of this amount, nine million, three hundred and sixty-four thousand, three hundred and three naira sixty-two kobo (₦9,364,303.62) was reflected as e-Payment items while three million, six hundred and ninety thousand, seven hundred and seventy-nine naira thirty-eight kobo (₦3,690,779.38) are non e-Payment items. Some of these debits have been hanging since September 2004.

(ii) One million, one hundred and six thousand, nine hundred and ninety-five naira twenty-one kobo (₦1,106,995.21) was reflected as credit in Bank Statement not in the Cashbook. This was a direct credit in the bank statement that had not been reflected in the Cashbook. This item has been outstanding since March 2009.

(iii) Also, two million, eight hundred and sixty-six thousand, fifty naira forty-eight kobo (₦2,866,050.48) was reflected as credit in Cashbook not in Bank Statement. This payment was made but not reflected in the Bank Statement. This item had been handing since December 2008.

(iv) Three million, four hundred and four thousand, twenty-eight naira fifteen kobo (₦3,404,028.15) was reflected as debits in Cashbook but not in bank statement. Out of this amount, two million, nine hundred and four thousand, two hundred and twenty-eight naira fifteen kobo (₦2,904,228.15) was disclosed

as e-Payment items while five hundred thousand naira (₦500,000.00) was non-e-payment items. This item had been handing since November 2008.

The Managing Director should institute a comprehensive exercise to be carried out on the anomalies revealed above. The Report of this exercise should be communicated to me for audit scrutiny.

(f) On the Bank Reconciliation Statement in respect of the Claims Resolution Department on CBN Account R & L 100006 STMT No. 023-04832-41-1-7, the following observations were revealed:-

(i) An amount of five hundred and seventy-one million, four hundred and four thousand, one hundred and fifteen naira fifty-two kobo (₦571,404,115.52) was reflected as credits in Cashbook but not in the Bank Statement. These are payments that had been reflected in the Cashbook but have not been captured by the Bank Statement. This amount should be reconciled or written back to the Cashbook**.**

(ii) Also, four hundred and thirty-seven million, six hundred and seventy-four thousand, three hundred and seventy-four naira twenty-five kobo (₦437,674,374.25) was revealed as credits in Bank Statements but not in the Cashbook. These are direct credits in the Bank Statement. This huge amount should be reconciled with the Cashbook.

(iii) Sixteen million, two hundred and eighty-three thousand, one hundred and thirty-six naira nine kobo (₦16,283,136.09) was revealed as outstanding debits in the Cashbook but not in the Bank Statement. Some of these debits had been outstanding since October, 2005.

(iv) One billion, seventy-six million, two hundred and sixty-nine thousand, seven hundred and thirty-nine naira fifty-nine kobo (₦1,076,269,739.59) was revealed as outstanding debits in the Bank Statement but not in the Cashbook in the August, 2011 bank reconciliation statement of the claims resolution Department. Some of these items have been outstanding since November, 2001. Effort should be made to reconcile these balances with the Cashbook.

The report of the comprehensive exercise to be carried out on the anomalies revealed above should be communicated for audit scrutiny.

All the issues raised were communicated to the Managing Director through my Audit Inspection Report Ref. No. DCS/FINH/24/CORP/39 dated 29th June, 2012. His response is still being awaited as at the time of compiling this report in September, 2012.

NIGERIA NUCLEAR REGULATORY AUTHORITY

9.07 It was observed during the examination of payment vouchers that:

(a) Fifteen (15) payment vouchers totalling twelve million, seven hundred and eighty seven thousand, five hundred and ninety-three naira seventy-five kobo (₦12,787,593.75) were made without any supporting document attached. This is a violation of payment procedures in the Public Service as stated in FR 603(1).

The Director-General should justify this infraction.

(b) The examination of fourteen (14) payment vouchers totalling nine million, eight hundred and thirty-two thousand, three hundred and eight naira (₦9,832,308.00) revealed that some items purchased through cash advances and payment for contract of supplies were not taken on store ledger charge. This act could lead to items bought and immediately removed because they were not recorded. It could also lead to understatement of the assets of the Authority.

All store items purchased through contract or cash advances should be taken on store ledger charge. The Store Receipt Voucher and Internal Audit Report should form part of the retirement documents in the case of advances.

(c) Furthermore, examination of payment vouchers revealed that the Authority was indulged in the act of breaching the e-Payment rules. The rule implied that payments should be made directly to individual beneficiary whereas the organization got involved in making five (5) payments totalling seven million, four hundred and forty seven thousand, two hundred and twenty-five naira (₦7,447,225.00) meant for so many beneficiaries to one person.

The Director-General should explain why the government nascent policy was not adhered to. Henceforth, all payments should be made directly to individual beneficiary as stipulated in e-Payment Procedures.

(d) Also, twelve (12) payment vouchers totalling six million, seven hundred and seventeen thousand, seven hundred and forty-five naira sixty-five kobo (₦6,717,745.65) were not audited by the Internal Audit Unit of the Authority. This contradicts Financial Regulation 1705 which stipulates that all payments must be pre-audited by the Internal Audit Unit.

(e) Examination of retirement voucher revealed that four (4) cash advances totalling eleven million, eighty-seven thousand, seven hundred and seventy-five naira (₦11,087,775.00) were not properly retired. They were either not supported with cash receipt or acknowledged by beneficiaries in the case of honorarium and where receipts were attached, it would cover less than the amount granted as advance.

There were no breakdown of participants and no detail of expenditure in so many cases. The amounts approved were in some instances above the approval limit of the Chief Executive. In some cases, provisions were made for two (2) tea breaks in a training programme. The inability to retire these advances properly creates doubt as to whether the advances were utilized for the purpose for which they were granted:

The Director-General should give reasons for the flagrant disobedience of government rule aimed at instilling financial discipline in the use of public fund.

(f) Payment voucher No. 17/10 of 19th October, 2009 revealed a sum of five hundred and forty-five thousand, five hundred and ninety-seven naira (₦545,597.00) was paid to a staff as estacode and visa fee for a training workshop on Factory Acceptance Testing and Testing Canberra Industrial without a single proof of attendance. In the first instance, no letter of invitation was attached and there was equally no certificate of attendance. An extra two (2) days was added to the number of days initially approved without any genuine reason. Similarly, from another training programme on Regulatory Control for licensing of new power plant project scheduled for 12th-30th October 2009 in South Korea, that is, for nineteen (19) days; it was discovered that 25 days estacode was approved resulting to an extra two (2) days for each of the participants to be accounted for. The conversion rate as at that time was one hundred and fifty-two naira (₦152.00) to one (1) United State dollar ($1), as against the one hundred and fifty-eight naira (₦158) used. There was equally no proof of attendance, no letter of invitation and payment vouchers were not endorsed in each of the cases stated above.

The Director-General should explain the circumstances surrounding the many infractions in the transactions mentioned above.

NIGERIAN PRESS COUNCIL

9.08 During the examination of payment vouchers, some vouchers were observed to have been paid in respect of contracts for works without necessary Bills of Quantity or Statements detailing works to be carried out with specified amount. It was therefore difficult to ascertain how amounts being paid were arrived at and also there is the need to carry out adequate assessment of these contracts. Details of these vouchers with amount totaling eight million, three hundred and one thousand, one hundred and fifty-five naira (₦8,301,155.00) were not provided.

Payment vouchers should always be accompanied by all relevant supporting documents as stipulated in the Financial Regulations 603 which stipulates that all vouchers shall contain full particulars of each service so as to enable them to be checked without reference to any other document(s) and be invariably supported by

relevant documents such as local purchase order, special letters of authority, time sheet etc.

(b) An amount of five million, one hundred and eighteen thousand, forty-four naira twelve kobo (₦5,118,044.12) was paid vide payment voucher number. 0001/0323 of 2/10/2009 to an Insurance Broker as premium for group life assurance as well as group personal accident extension. An examination of the payment voucher revealed that no letter of engagement of the insurance broker was attached to proof that a proper engagement was made. Also neither the copy nor the original of the policy certificate was attached to effectively indicate that a legally binding insurance contract was entered into between the council and the insurance company and the period covered by the insurance could not be ascertained from the payment voucher and the accompanied documents. Therefore, it could not be confirmed that the above stated payment was judicious.

It is therefore recommended that all relevant documents should always be attached to payment vouchers. Evidence of proper engagement and terms of agreement must be available and accompany each respective payment voucher for payment of any service or work.

(c) Cash advances above the stipulated sum of two hundred thousand naira (₦200,000.00) as provided in the Federal Treasury Circular Ref. No. TRY/A2&B2/2009/OAGF/CAD/026/V of 24/3/09, are observed to be granted to officers of the Council. Also Financial Regulation FR 2302 states that on no account shall special imprest or cash advance be used in place of Local Purchase Order or Job Order for procurement of stores locally. Therefore negation of the above stated circular and Financial Regulation may be said to have been made by the Council from the foregoing. Sample of such excessive cash advances granted with amounts totalling seven million, seven hundred and forty four thousand, two hundred and twenty-five naira, twenty-five kobo(₦7,744,225.25) was revealed.

It is recommended that constant adherence to stipulated maximum cash advance allowable should be made by the Council. The use of Local Purchase Orders and Job Orders for execution of works or services with value above the stated maximum amount should be ensured.

(d) A proper and comprehensive register or ledger, to record the granting as well as the retirement of cash advances, was not maintained by the Council. Therefore, information in respect of outstanding unretired cash advances could not be extracted. Non maintenance of cash advance ledger may indicate that adequate control and monitoring of the advances are not put in place and there is the risk that some advances may not be retired and accounted for.

Prompt introduction of the use of a proper and comprehensive cash advance register or ledger should be considered and measures to ensure continuous updating of records on the ledger should be established.

(e) Some payments were observed to have been made without effecting the statutory deduction of Value Added Tax and Withholding Tax. A review of the payment vouchers for these payment revealed that none of the services provided for which payment are made thereof are exempted from these statutory deductions. Therefore, considerable amount of revenue to the Government may have been lost through this process. Sample of such payments for which the necessary statutory deductions were not made are valued at thirty million, nine hundred and sixty thousand, four hundred and twenty-five naira (₦30,960,425.00).

Compliance and strict adherence to tax laws should be ensured. Probable recovery of these un-deducted taxes should be considered and any evidence of recovery should be forwarded to my office.

All the issues raised had been communicated to the Executive Secretary through my Audit Inspection Report Ref. No. DCS/INFO.11/CORP/20 dated 6th August 2012. His response is still being awaited as at the time of compiling this report in September, 2012.

NIGERIA CIVIL AVIATION AUTHORITY

9.09 During the periodic checks carried out on accounts of the Nigeria Civil Aviation Authority:-

(a) It was observed from the examination of payment vouchers that several cash advances totalling five million, five hundred thousand and fifty naira (₦5,500,050.00) above the stipulated limit of two hundred thousand naira (₦200,000.00) as contained in FR No. 1004 (ii) and Federal Treasury Circular Ref. No. TRY/A2 & B2/2009 OAGF/CAD/026/V of 24th March, 2009 was granted to staff of the Authority. This act is a complete abuse of the use of Cash Advance.

The Director-General should ensure that cash advances are granted to staff of the Authority in accordance with the provision of the laid down financial regulations.

(b) Thirteen (13) items purchased through cash advances and payment for contract of supplies totalling fifty-four million, nine hundred and nineteen thousand two hundred and ninety-five naira (₦54,919,295.50) were not taken on store ledger charge. This act could lead to items bought to be immediately removed because they were not adequately recorded. It could also lead to understatement of the assets of the Authority.

The Director-General should ensure that all store items purchased through contract or cash advances are taken on store ledger charge. The Store Receipt Voucher and Internal Audit Report should form part of the retirement documents in the

case of advances. He should produce evidence that all the (13) thirteen items were taken on store ledger charge before they were put into use.

(c) It was observed from the bank statement of Fin Bank Plc that a sum of forty million naira (₦40, 000,000.00) was debited from the account on the 2nd of November 2009 and another debit entry of the same amount noticed on the 2nd December 2009 without narration. However, one of them appears in the cash book as return to the Sub-Treasurer of the Federation whereas the second forty million naira (₦40,000,000.00) could not be traced.

(d) Also, a sum of sixty three million eight hundred and four thousand five hundred and forty naira twenty-two kobo (₦63,804,540.22) was debited from the same account on the 2nd November 2009, whereas the fund could not be traced in the cash book and there was no voucher raised in support of the payment. This amount could also not be traced to the e-payment Schedule.

The Director-General was requested to explain the where about of the money. Failure which, the sum of one hundred and three million, eight hundred and four thousand, five hundred and forty naira, twenty-two kobo (₦103,804,540.22) should be recovered from him or any officer involved in these transactions and recovery particulars forwarded to my Office for verification. Also, disciplinary action should be taken against them in accordance with the provisions of Financial Regulations 3106 and 3129. Furthermore, proof of remittance of forty million naira (₦40,000,000.00) to the Sub-Treasury should be produced; otherwise additional forty million naira (₦40,000,000.00) should be paid back to Sub-Treasury with proof of payment forwarded to my office.

(e) Furthermore, examination of payment voucher number 794 and e-payment number 479A, revealed that a sum of twenty five million naira (₦25,000,000.00) was paid to Federal Airport Authority of Nigeria (FAAN), being the contribution of NCAA toward hosting Africa Region Annual Conference and Exhibition held between 13th and 18th September, 2010, at International Conference Centre, Abuja. Proper Scrutiny of the voucher revealed that the request was made by the Honourable Minister through the Permanent Secretary of the Ministry of Aviation on behalf of FAAN. This is a serious financial infringement on the fund of the Authority and a contradiction of the budgetary process. The programme would have been budgeted for by FAAN, hence there was no need for an appeal of such magnitude. Besides, the detail of the budget for the programme was not attached.

The Director-General should justify the payment, otherwise he would be held personally and peculiarly responsible for the action in line with the provision of the Secretary to the Government of the Federation's circular reference number SGF.6/VIII of 8th May, 2008 which prohibits such unwholesome act of interference in the finance of Parastatals by the supervising Ministry. Furthermore, the details of the budget for the programme should be forwarded to my office.

These observations were communicated to the Director-General through my audit Inspection Report Ref. No. DCS/TRANS.22/CORP/26 dated 22nd November, 2011. His response is still being expected as at the time of compiling this report in September, 2012.

NIGERIA SHIPPERS' COUNCIL

9.10 During the review of the books of accounts, maintained by the Nigeria Shippers' Council, it was observed that the sum of thirteen million, one hundred and forty-six thousand, three hundred and forty-one naira, forty-seven kobo (₦13,146,341.47) was paid to the Federal Ministry of Transport on request, contrary to the extant Circular Ref. No. 59515/S.22/14/401 dated 25th August, 1998 which forbids interference of the supervisory ministry in financial affairs of its Parastatals.

The Executive Secretary should provide reasons for flouting laid down rules of government, he should recover the sum of thirteen million, one hundred and forty-six thousand, three hundred and forty-one naira, forty-seven kobo (₦13,146,341.47) from the supervisory ministry and forward recovery particulars to me for verification.

(b) The payment of one million, five hundred thousand naira (₦1,500,000) by the Council to the Federal Ministry of transport as its contributions towards Ministerial Action Plan revealed that the Council's contribution was paid to a private account of the staff of the Ministry of Transport as directed in the Memo attached to the request. The request made on the letter headed paper of the Ministry specifically stated that the payment should be made to a private account No. UBA 3540020001610. However, there was no evidence of retirement to justify that the amount was spent on the purported claims.

The staff of Ministry of Transport in whose account the money was paid should refund it in full if he cannot produce evidence that the money was spent it in the interest of the public.

(c) During the examination of payment voucher number 01/25 main dated 6th April, 2010, it was observed that a sum of one million naira (₦1,000,000.00) was granted as loan to a staff. However, it was further observed that the Council has not commenced the deduction of the loan eighteen (18) months after the disbursement to the beneficiary. The loan ledger of the officer did not reflect the amount granted in order to enable the Loan's Unit of the Council effect the deduction as and when due.

The Executive Secretary has been requested to recover the loan from the affected officer with interest at the agreed rate for the period the loan remained unpaid. Evidence of recovery should be forwarded to my Office for verification.

(d) During the review of payment voucher No.18596 dated 15th February, 2010 for the contract awarded to a contractor for the supply and installation of six (6) 40KVA Generator for a contract sum of twenty-million, two hundred and ninety-eight thousand naira (₦20,298,000.00), it was observed that a net sum of eighteen million, two hundred and sixty-eight thousand, two hundred naira (₦18,268,200.00) was paid to the contractor without recourse to three million, forty-four thousand, seven hundred naira (₦3,044,700.00) Mobilization Fees earlier paid on the 14th December, 2009. Non recovery of the Mobilization Fees of three million, forty-four thousand, seven hundred naira (₦3,044,700.00) resulted in an over-payment to the contractor with the same amount.

The Executive Secretary was requested to recover the over-paid sum of three million, forty-four thousand, seven hundred naira (₦3,044,700.00) from the contractor and forward the particulars of payment to my Office for verification.

(e) During the review of income generated from the Council's property, it was observed that a duly registered subsidiary of the Council (Shippers Property Limited) was disengaged from the management of the Shippers Council properties across the country. However, there was no reason given for the disengagement of its subsidiaries from performing the function in line with the aims and objectives of its establishment. However, further review of the correspondence file of the Shippers' property limited as well as the newly engaged agent revealed the following abnormalities:

(i) There was no evidence of compliance with Due Process in the engagement of the new Estate Firm. Although, I was provided with the advert placement and selecting process which resulted in the selection of the Estate Agent.

(ii) I was not provided with Management meeting extract on minutes, which is a negligent on the part of the Council's Subsidiary (Shippers Property Limited). The subsidiary was just mentioned to justify the need for the disengagement of its functions, which could have necessitated the need for outsourcing its functions.

(iii) Also, it was observed that an Office space was provided for the newly engaged Estate Agent for rent free while the firm benefit from the utility service provided by other occupants of the building free of charge i.e. (without payment of the utility services).

(iv) The contract agreement signed between the Council and the Estate Agent was not made available to me in other to ascertain if the Government interest is being protected.

(v) The income and expenditure statement of the Council's property for the year 2010 was also not made available to ascertain the genuineness of the Estate transactions.

The Executive Secretary should explain the following:

(i) Why due process was not followed in the engagement of new Estate Firm.

(ii) Why new Estate Firm was provided with rent free office space with free utility services.

(iii) Justify why management of the Council's property were outsourced when the Council has a subsidiary established to perform that function.

The observations have been communicated to the Executive Secretary through my Audit Report Ref. No. DCS/TRANS.6/CORP.11/116 dated 4th April, 2011. His response is still being expected as at the time of compiling this Report in September, 2012.

NIGERIAN MARITIME ADMINISTRATION AND SAFETY AGENCY (NIMASA)

9.11 It was observed during periodic checks conducted at the Nigerian Maritime Administration and Safety Agency (NIMASA) the sum of two hundred million, nine hundred and five thousand, eight hundred and thirty-six naira (₦200,905,836.00) were raised and paid to various contractors for services rendered to the federal Ministry of Transport. This was in contravention of Circular No ECD/P/230 of 18th October, 1996 which prohibits supervising Ministry from interfering with the finances of Parastatals under their Supervision and describes such act as 'illegal and outright fraudulent'.

Implications

(i) This amounted to ministerial financial interference which contravened the provision of Extant Rules.

(ii) Funds approved by National Assembly for the funding of Agency's operations were wrongly diverted to the Ministry.

(iii) It is obvious that funds appropriated for the Agency's operations during the year under consideration was far in excess of its requirements and this provided a veritable ground for abuse of Public Fund.

Therefore:

(i) Director-General should provide explanations on this apparent contravention of the extant circular quoted above.

(ii) It is also recommended that such practices should henceforth be stopped. The Chief Executive will be held peculiarly responsible.

(iii) For any further compliance with such order and request by the parent Ministry.

(iv) The documents related to the purported projects/services executed/rendered including award process should be forwarded to my office for verification.

(v) The Agency and Ministry should also allow the auditors access to physical verification of the projects/services.

(b) Examination of records revealed that a sum of thirty-four million, one hundred and eighty-four thousand, eight hundred and seventy-one naira, fifty-five kobo (₦34,184,871.55) was paid vide mandate number 211 (Diamond Bank) to a consultant being 5% of total amount saved on VAT and Withholding Tax based on an assessment raised by Federal Inland Revenue Service.

The following observations were made in respect of this payment:

(i) The payment was considered illegal since it was not provided in the 2010 approval Budget.

(ii) Funds meant for other important projects were illegally diverted to pay the consultant and this negatively impacted on the Agency's operation during the period under review.

(iii) If these on-payments were promptly remitted to the FIRS as at the time of deduction, there would be no need for spending huge amount of money on consultancy.

The Director-General should provide explanation for using public fund to pay for contract awarded with the aim of unjustly reducing public fund. The sum of thirty-four million, one hundred and eighty-four thousand, eight hundred and seventy-one naira, fifty-five kobo (₦34,184,871.55) should be recovered from the officer(s) who authorized the award of the contract and payment for the consultancy services and forward recovery particulars for audit verification.

(c) Examination of records of services of staff revealed that a Director who ought to have retired after eight (8) years as a director in the Agency is still in the service of the Agency as the time of audit in April, 2012. The Officer joined the service of NIMASA vide appointment letter ref NMA/087/APO/S.049 dated 29th August, 2003 as Secretary to the Agency on grade level 17 step 1. However, sequel to Federal Government policy on maximum Eight years tenure of office for Directors and permanent secretary which was conveyed through circular ref HCSF/061/S.I/111/68 dated 26th August, 2009, the Officer was expected to have retired from the service of the Agency on 28th

August, 2011. In an attempt to circumvent Government policy, Management decided to offer the Officer a fresh contract appointment after eight years as a Director.

Implications:-

(i) The Agency circumvents the extent circular on mandatory retirement period for Permanent Secretaries and Directors.

(ii) The contract appointment has blocked the existing vacancy and thereby denied other competent staffs who are supposed to take over from him the opportunity for promotion and career progression.

(iii) This is capable of having a negative impact on the morale of other officers who are being stagnated by this act.

(d) In another instance, an officer (Col. Rtd) was offered a contract appointment by the Agency vide a letter ref NMA/1087/CONF 913 dated 6th Feb. 2007 for a period of twelve (12) months as the head of security & intelligence The following observations were made in respect of his appointment.

(i) The Officer has been in service of the Agency since 2007 till date.

(ii) The Condition of Service of the Agency provides that contract appointment shall be for an initial period of one year and may be renewed for a maximum period of two years and no more.

(iii) The Agency contravened the stipulations of Public Service Rule and other extant circulars by engaging the Officer on contract for a period of six years as against two years limit.

The Director-General should provide explanations on the issues raised above. Moreover, the officers concerned should be disengaged immediately and evidence of this should be forwarded for confirmation.

All the issues raised were communicated to the Director-General through my Audit Inspection Report Ref. No. DCS/TRANS.25/CORP/VOL.11/19 dated 18th May, 2012. However, his response is still being awaited as at the time of compiling this Report in September, 2012.

NIGERIA ATOMIC ENERGY COMMISSION

9.12 During the periodic checks of the accounts and other records maintained at the Nigeria atomic Energy Commission, the following observations were made:-

(a) Salary advances totalling five million, one hundred and sixty-eight thousand, three hundred and sixty-five naira, fourteen kobo (₦5,168,365.14) were granted to twenty-seven (27) staff without recourse to qualifying conditions as stated in Financial Regulations 1408 which give condition under which salary advance may be granted to an officer. This practice is prone to abuse therefore:

(i) The Director-General should ensure that salary advances are only granted to staff in line with the provisions in the Financial Regulations.

(ii) The sum of five million, one hundred and sixty-eight thousand, three hundred and sixty-five naira, fourteen kobo (₦5,168,365.14) should be recovered from the affected members of staff and evidence of recovery forwarded to my Office for verification.

(b) Amounts totalling two million, nine hundred and eighty-six thousand, six hundred and ninety naira (₦2,980,690.00) were included and claimed by some staff of the Commission as 'contingency' or 'incidentals while making request for payments in respect of official trips to be carried out by them. These contingency claims could not be substantiated with any verifiable evidence to account for them and no budgetary provision for contingency was made to the Commission to accommodate such claims during the period under review. Given the regular feature of this practice in the transactions of the Commission, public fund stand the risk of abuse.

The provision of Financial Regulation 3129 which prescribes sanction for gross misconduct of this nature should apply to the Director-General and the Director of Finance. Hence, staff claims should be restricted to their legitimate official entitlements.

All the above observations have been communicated to the Director-General through my Audit Inspection Report Ref. No. DCS/MP.42/CORP/06 dated 29th March, 2011. His response is still being awaited as at the time of compiling this report in September, 2012.

NATIONAL PLANNING COMMISSION

9.13 Cash advances totalling one million and thirty-eight thousand naira (₦1,038,000.00) was granted to an officer of the Commission for the purchase of general electrical items without specifying the location where those items will be used and most of items were already in the store as at the time the advances were granted.

These kind of advances also contravened the extant Treasury Circular No. TRY/A2&B2/2009 OAGF/CAD/026/v dated 24th March, 2009 which stipulates that services costing above ₦200,000.00 shall be made through award of contract.

(b) Contract for the installation and supply of office furniture for the sum of forty-eight million, nine hundred and seventy-eight thousand, two hundred and fifty naira (₦48,978,250.00) was awarded to a company. At the time of audit exercise, the detailed list of items supplied and installed could not be produced for my verification.

(c) Cash advance of twenty-two million, seven hundred and eight thousand five hundred naira (₦22,708,500.00) was granted to an officer of the Commission for Harmonization of the need documents workshop called 'Inter-Ministerial Retreat and Editorial Workshop in 2008. The amount was retired vide PV 676/08 of 12/12/08 without Financial Statement or details of how the money was spent. In addition, adequate receipts covering the amount were not provided. It is therefore difficult to conclude that the fund was actually used for the purpose it was meant for and hence need to be repaid back to government coffers.

(d) The sum of one hundred and forty-eight million, four hundred and eight thousand, six hundred and fifty naira, seventy-six kobo (₦148,408,650.76) was used to procure tangible items for Middle Belt Development Programme, Ilorin. The programme had been completed and all the items were left unattended to which resulted to waste and lost of government fund through deterioration. There is need to board the items officially to avoid the wastage.

(e) The sum of six hundred and eighty-seven thousand, five hundred naira (₦687,500.00) was granted to an officer of the Commission to acquire official vehicle plate and security numbers for newly supplied cars to the Commission. On retirement, the appropriate Federal Road Safety receipt was not produced rather a sub-treasury receipt No. TR 6A 2767639 and 767626 were attached which indicated that the payment was not made to the Federal Road Safety and the fund was not used for the intended purpose. Therefore, the officer has been requested to refund the sum of six hundred and eighty-seven thousand, five hundred naira (₦687,500.00) to government coffers and the source of the treasury receipt attached should be investigated.

NATIONAL DIRECTORATE OF EMPLOYMENT

9.14 During the periodic checks of the accounts and other records of the National Directorate of Employment, it was revealed that:-

(a) The sum of one billion, four hundred and seventy million, five hundred and ninety-four thousand, six hundred and eleven naira seventy-six kobo (₦1,470,594,611.76) was disbursed as loans from inception till date and recoveries was two hundred and eighty-seven million, nine hundred and fifty-two thousand, one hundred and ninety naira fifteen kobo (₦287,952,190.15) leaving the amount totalling one billion, one hundred and eighty-two million, six hundred and forty-two thousand, four hundred and twenty-one naira sixty-one kobo (₦1,182,642,421.61) as outstanding (yet to be recovered). The amount recovered is small compared to loan given out over

the years. If effort is geared towards recovery many more interested officers could have benefited.

The Director-General is enjoined to put effort in the recovery of these loans for the benefit of all. After all, there was a process put in place before these loans were granted. I expect the laid down policy to be adhered to by the Directorate for the recoveries of the loans from the beneficiaries.

(b) Also, the sum of three hundred and eighty-five million, five hundred and thirty-seven thousand, one hundred and ninety-seven naira fifteen kobo (₦385,537,197.15) pension fund was trapped in NICON Insurance for the past two (2) years. This observation was made when going through the pension records of the Directorate. This has resulted in the inability of the office to access the fund for the payment of pensioners. All the efforts made by the Management to have a Conference with the Managing Director of this company failed.

The Director-General was requested to make concerted effort to get the money out of the Insurance company and my office should be furnished with the action taken for further verification.

(c) Scrutiny of pension records revealed that a payment voucher in respect of five (5) beneficiaries was without a break down or details of the names of the beneficiaries and what each was paid. In the absence of this vital information, this payment could not be regarded as a legitimate one.

Detailed relevant supporting document should be produced to justify this payment by management.

(d) Another thirty-three (33) payment vouchers (Headquarters and Kano) for amounts totalling twelve million, two hundred and thirty-four thousand, one hundred and six naira eighty kobo (₦12,234,106.80). That is, five million, three hundred and seventy-three thousand, five hundred naira (₦5,373,500.00) and six million, eight hundred and sixty thousand, six hundred and six naira, eighty kobo (₦6,860,606.80) were raised and paid as personal advances to members of staff of the Directorate for services that should have been contracted out. The practice of granting advances in excess of two hundred thousand naira (₦200,000.00) contravened, the provision of Treasury circular Ref. No. /Try/A2&B2/2009,OAGF/CAD/026/V dated 24th March, 2009**.**

Explanation is required from the Director-General for these anomalies.

(e) Seventy-seven (77) payment vouchers of the Directorate (States and Headquarters) for amounts totalling ₦19,103,186.67 (nineteen million, one hundred and three thousand, one hundred and eighty-six naira, sixty-seven kobo) were not supported with relevant documents such as receipts, hotel bills, details of beneficiaries etc., contrary to Financial Regulation 603 which stipulates that all vouchers shall

contain full particulars of each service, such as dates, number, quantity, distances and vote as to enable them to be checked without reference to any other document and will be supported by relevant document such as LPO, Invoice, letter of authority etc.

The Director-General has been asked to furnish me with these documents, otherwise the expenditure would not be regarded as legitimate charges against public fund.

(f) Forty-eight (48) payment vouchers with amounts totalling ₦36,956,196.01 (thirty-six million, nine hundred and fifty-six thousand, one hundred and ninety-six naira, one kobo) paid at the Headquarters and 3 (three) other states of the Directorate for various services during the year under review were not produced for audit examination.

These payment vouchers should be produced for examination, otherwise would be regarded as expenditure no voucher for in contravention of Financial Regulation 601 which stipulates that "payment vouchers entries in the Cashbook account shall be vouched for on one of the prescribed treasury forms:

(g) In the course of reviewing the bank reconciliation of the Osun State office of the Directorate, it was observed that cheques for amounts totalling fourteen million, four hundred and fifty-two thousand, two hundred and ninety naira sixty kobo (₦14,452,290.60) were issued and paid without being vouched for, nor passed through the cashbook. It is difficult to accept this payment as a legitimate one, having this payment void of all legality.

All adjusting event should be carried out to incorporate this figure in the Cashbook and my Office should be notified of the action taken.

(h) At the Kano State branch office, loan meant for the resettlement of beneficiaries of one of the Directorate programmes referred to as SYOB totalling five million naira (₦5,000,000.00) was granted and concentrated in the hand of a trainee. Further enquiry showed that the money given to the trainee was the only loan released to the state for that year, thereby depriving others from having access to loan. Also the beneficiary was given two (2) years for repayment but up till the time of the periodic checks in July 2011, only one million and fifty thousand naira (₦1,050,000.00) had been recovered.

The decision to concentrate the entire loan in the hand of a trainee while the others were deprived of the same opportunity is clearly an abuse of office. The management should explain the reason for this. Also, the beneficiary should be made to pay back this loan while the officer responsible for this decision should be made to pay for the loan in case of default, and my Office should be furnished with the step taken.

NATIONAL ENVIRONMENTAL STANDARD REGULATORY AND ENFORCEMENT AGENCY (NESREA)

9.15 During the periodic checks carried out on the accounts of National Environmental Standard Regulatory and Enforcement Agency (NESREA), the following observations were made:-

(a) Examination of payment vouchers revealed that the Agency was indulged in the act of breaching the e-Payment rules. The rule implied that payments should be made directly to individual beneficiary, but the organization was involved in making payments meant for so many beneficiaries to one person. Thirty-nine (39) of such cases aggregating to fifty million, two hundred and nine thousand, three hundred and fifty-two naira twenty-eight kobo (₦50,209,352.28) were observed.

The Director-General should justify this breach of government policy or be sanctioned as stipulated in FR 3106. Henceforth all payments should be made directly to individual beneficiary as stipulated in the e-Payment Policy.

(b) Payment Voucher No. CAP/052/2007 of 22nd May, 2007 with an amount of forty million, eight hundred and ninety-eight thousand, five hundred and fifty naira (₦40,898,550.00) was paid to a motor dealer for the supply of five (5) Peugeot 406 comfort and six (6) 307 SW/X-line to the Agency. However, proper scrutiny of the voucher revealed that the above sum was the total contract sum including tax which translated to the fact that motor dealer would have been paid a net of thirty-seven million, three thousand, four hundred and fifty naira (₦37,003,450.00) . The failure of the Agency to work out the tax element correctly had resulted in the overpayment of three million, eight hundred and ninety-five thousand, one hundred naira (₦3,895,100.00) to the dealer.

It has also caused the agency another over payment of tax to the FIRS to the tune of one hundred and ninety-four thousand, seven hundred and fifty-five naira (₦194,755.00) being the difference between four million, eighty-nine thousand, eight hundred and fifty-five naira (₦4,089,855.00) paid and three million, eight hundred and ninety-five thousand, one hundred naira (₦3,895,100.00) payable. Moreover, these vehicles were not taken on ledger charge.

The Director-General has been asked to recover the sum of three million, eight hundred and ninety-five thousand, one hundred naira (₦3,895,100.00) over-payment and another one hundred and ninety-four thousand, seven hundred and fifty-five naira (₦194,755.00) being under-deduction of tax in the payment to the dealer and forward recovery particulars for verification.

(c) A sum of thirty-one million, eight thousand, nine hundred and fifty-seven naira sixty-five kobo (₦31,008,957.65) was paid to a company vide payment voucher No. CAP/16/2009 of 24th August, 2009 for the production and placement of Television and

Radio jingles for the agency in respect of a public awareness programme. Audit scrutiny of the voucher revealed that the contract violates the Procurement Act of 2007. The whole amount was paid before the execution of the contract, indicating 100% mobilization as against 15% stipulated by regulation. There was no single evidence of execution of the contract since no receipt was issued by either the television or radio stations or the company.

This amount of thirty-one million, eight thousand, nine hundred and fifty-seven naira, sixty-five kobo (₦31,008,957.65) should be recovered in full and the officers that advised the amount should be paid in full be given administrative sanctions.

CROSS RIVER BASIN DEVELOPMENT AUTHORITY

9.16 During the periodic checks of the accounts and records of the Cross River Basin Development Authority, Calabar, the following observations were made:-

(a) Analysis of the Internally Generated Revenue revealed that out of the sum of fifty-three million, five hundred and forty-one thousand, three hundred and seventy-five naira fourteen kobo (₦53,541,375.14) generated, the sum of fifty-three million, seventy-one thousand, one hundred and nine naira twenty nine kobo (₦53,071,109.29) was spent thereby leaving a balance of four hundred and seventy thousand, two hundred and sixty-five naira eighty-five kobo (₦470,265.85). But, audit examination of the Revenue Cash discslosed one hundred and fourteen thousand, four hundred and thirty-eight naira thirty-eight kobo (₦114,438.38) instead of four hundred and seventy thousand, two hundred and sixty-five naira eighty-five kobo (₦470,265.85) thereby giving a deficit of three hundred and fifty-five thousand, eight hundred and twenty-seven Naira forty-seven kobo (₦355,827.47).

The General Manager was requested to account for the sum of three hundred and fifty-five thousand, eight hundred and twenty-seven naira forty-seven kobo (₦355,827.47).

(b) Examination of payment voucher number 119 dated 10/02/10, Mandate No. OH/10/05, dated 04/03/10 for sum of two million, nine hundred and twenty-three thousand, five hundred and fifty-eight naira (₦2,923,558.00) payable to Channel View Hotel Calabar , in respect of accommodation and feeding of CRBDA's guests in 2009, revealed gross abuse of privilege on the part of the guests. It was observed that the board meeting ended before the Christmas day but the guests spent the entire festive period thereby adding more financial burden to the Organization. Audit scrutiny of invoice No 45 sent by the hotel and received by the Authority on the 12/01/12, revealed that a particular guest occupied 4 different rooms by himself within the same period 21st to 29th December, 2009 and incurred a total bill of eight hundred and eighty-eight thousand, one hundred and sixty-two naira (₦888,162.00).

The General Manager was requested to comment on such gross abuse of privilege.

(c) A survey of seven (7) payment vouchers totalling two million, nine hundred and ninety-eight thousand nine hundred naira (₦2,998,900.00) showed that cash payment is prevalent in the organization in breach of government regulation as contained in FR 631 and 632. Similarly, Treasury Circular Ref No. TRY/A8 & B8/2008/OAGF/CAD/026/Vol. II/465 dated October, 2008 stated in Paragraph 4(1) that 'Commencing from 1st January, 2009 all forms of payment from government funds shall be through the bank either Commercial Banks or Central Bank of Nigeria' and subsection 8 of the paragraph said 'on no account should the Central Pay Officer (CPO) collects cash from the bank for the purpose of disbursement to any government official.

The General Manager has been requested to explain why the e-payment policy of the Federal Government of Nigeria was not complied with. His response is still being awaited.

(d) Payment to two contractors on payment voucher number 0775 of 21/01/11, mandate number OH/10/88 of 31/12/10 for the sum of three million, eight hundred and seventy-eight thousand, six hundred and seventy-one naira, thirty six kobo (₦3,878,671.36) and PV No. 0774 of 27/01/11, of the same mandate number and date for the sum of six million, eight hundred and thirty-two thousand, seven hundred and forty five naira, thirty two kobo (₦6,832,745.32) respectively revelead that fund from Overhead costs was misapplied for the payment of renovation of Secretariat roof and construction of Head office Water Tank in Calabar and completion of Uyo main office Building. These expenditures are Capital in nature and earlier payments were made from Capital vote. Further examination of payment voucher number 0775, revealed that a Bill of Quantity for the sum of one million, one hundred and sixty-eight thousand, nine hundred and forty-five naira, forty-five kobo (₦1,168,945.45) and two hundred and fifty thousand naira (₦250,000.00) were built in with contingency and supervision fees.

The General-Manager should explain the reasons for the mix-up in the two instances mentioned above, that is why the sum of three million, eight hundred and seventy-eight thousand, six hundred and seventy-one naira, thirty-six kobo (₦3,878,671.36) and six million, eight hundred and thirty-two thousand, seven hundred and forty five naira, thirty two kobo (₦6,832,745.32) from Overhead were misapplied for the payment of Capital projects. He should also justify the inclusion of the sum of one million, one hundred and sixty-eight thousand, nine hundred and forty-five naira, forty-five kobo (₦1,168,945.45) and two hundred and fifty thousand naira (₦250,000.00) in contingency and supervision fee respectively in the Bill of Quantity.

(e) A survey of three (3) payment vouchers totalling ₦4,005,950.00 (four million, five thousand, nine hundred and fifty naira) revealed that vital supporting documents such as those require by FR 603 were not attached to the payment vouchers. These

documents enable the vouchers to be checked without reference to any other documents.

The General Manager has been requested to explain why the relevant supportive documents were not attached to the payment vouchers.

(f) It was observed during posting that thirty-six (36) payment vouchers totalling seventy-five million, three hundred and five thousand, four hundred and thirteen naira forty-four kobo (₦75,305,413.44) were outstanding and were not presented for audit examination. The General Manager should account for the expenditure of this public fund.

All the issues raised were communicated to the General Manager through my Audit Inspection Report Ref. No. DCS/RIVB.4/CORP/59 dated 4th May, 2012. However, his response is still being awaited as at the time of compiling this Report in September, 2012.

OGUN-OSUN RIVER BASIN DEVELOPMENT AUTHORITY

9.17 Examination of capital vouchers revealed that various amounts totalling twenty-seven million, one hundred and sixteen thousand, three hundred and forty-one forty-five kobo (₦27,116,341.45) was used for the repairs of the management staff quarters contrary to the principle of monetization and virement. Repairs of staff quaters which is an overhead expense had since been scrapped after the monetization exercise by the Federal Government. Futher scrutiny of accounting documents revealed that the Authority staff staying in government quarters do not pay rent on government quarters contrary to Section 3113 of the 2006 Financial Regulations, only an arrangement for the deduction of maintenance fee was introduced by the Authority where the monthly collections are kept in a commercial bank for the maintenance of the quarters since fund for the maintenance of the staff quarters had been scrapped.

It is unacceptable that funds allocated for the overall benefit of the citizenry would be used for renovateing management quarters, thereby denying the ordinary citizens the intended benefits of these capital allocations despite the existence of an account with Zenith Bank on Salary Deductions meant for this purpose.

The unauthorized expenditure of twenty-seven million, one hundred and sixteen thousand three hundred and forty-one naira forty-five kobo (₦27,116,341.45) taken from the Capital Account, should be returned into the account in compliance with Section 3113 of the Financial regulations. The recovery of these sums should be made from the executives involved. The recoveries particulars should be furnished to my office for further verification.

(b) A payment of 75% mobilization fee of eighty-two million, six hundred and forty-five thousand, three hundred and thirty-two naira (₦82,645,332.00) was paid to a contractor instead of the 15% stipulated in Paragraph 35 of the Public Procurement Act. The contract sum was one hundred and ten million, one hundred and ninety-three thousand, seven hundred and seventy-six naira ninety kobo (₦110,193,776.90).

In the absence of any Presidential or Federal Executive Council approval over ruling the above statute, the illegality commited by the management of the Authority is unacceptable and punishable under paragraph 58(5) of the Act.

(c) A sum of four million, eight hundred and twenty thousand naira (₦4,820,000.00) was paid to a company for the resuscitation of the Cybercafé at the headquarters in Abeokuta vide PV. No. 68/2010 of 14/4/10, mandate No. OIB/2010/04/03 and Job Order No. 0000121 of 26/3/2010). Physical inspection of the Cybercafe revealed that it was not only non-functional but also unkempt and dust infested with broken louvers on the windows, while some of the computers' motherboards were exposed – casings removed and left like that. In addition, all the assets in the cybercafé including Computers, accessories, electrical fittings, tables and chairs worth millions of naira were all left to rot and waste away. These observations obviously revealed that the cybercafé was never resuscitated as stated in the documents and payment instruments listed above.

Management's ability to protect and safeguard public funds and properties is seen to have completely failed therefore, all those responsible should be immediately surcharged for all the waste occasioned on the café. Furthermore, this sum should be recovered from the contractor and put to good use.

Explanation is required from the contractor, failure of which the provision of Section 3104 Financial Regulations should be invoked to recover the contract sum and sanction all the public officers involved in the fraudulent payment.

(d) Eight (8) contracts for the solar panel aspect of the motorized boreholes awarded to a company at a cost of nine million, one hundred and seventy thousand, one hundred and twenty-five naira (₦9,170,125.00) each totaling seventy-three million, three hundred and sixty-one thousand naira (₦73,361,000.00) were observed to have been paid to the contractor even though the contracts were never excuted thereby breaching section 702 of the financial regulations. These payments, made from the capital account in the Cental Bank of Nigeria (CBN) were later recovered and warehoused in a commercial bank account at IBTC contrary to Government extant regulations, that capital funds should be kept in the Central Bank of Nigeria (CBN) or any other Banks as may be designated and authorised by the Accountant-General of the Federation before lodging such funds.

This violation of extant rules and regulation should attract the necessary disciplinary measures as stipulated by both the Public Service Rules and the Financial Regulations. However, explanation is required in compliance with Section 3106 of the

Fiancnial Regulation, from all the officers involved in the certification and payment of contracts not executed.

Cogent reason is required why the recovered capital funds was lodged in a wrong account instead of the authorised account at the CBN and why the credit left was idle for about seven (7) months and not invested.

(e) Contract for the rehabilitation of the Old Abeokuta Water Supply Scheme at Arakanga was awarded on 23rd November, 2009 to a contractor for the sum of one hundred and seventy-three million, one hundred and thirty thousand, six hundred and thirty-six naira sixteen kobo (₦173,130,636.16) for a completion period of eight months.

Payment for the contract was made as follows:-

			₦
i.	Advance payment	PV 13/2010 of 15/2/10	25,969,595.40
ii.	1st Interim payment	PV 88/2010 of 11/3/10	102,189,505.68
iii.	2nd Interim payment	PV 24/3/10	45,379,823.10
iv.	Retention	PV 14/12/10	8,778,938.12
		Total	**182,317,862.30**

Audit scrutiny of the contract documents revealed that a variation of twenty-three million, seven hundred and sixty thousand naira (₦23,760,000.00) was single-handedly approved by the Managing Director for the contractor without reverting to the approving authority, contrary to extant regulation. Payments in the contract, were observed to have been made to the contractor before execution of work were carried out contrary to Government extant regulations which state that on no account should money be paid for services not rendered or goods not received. This violations were noticed in bill 5 captioned - Operational Support with a value of thirty-four million, one hundred and forty-nine thousand, five hundred and sixty naira (₦34,149,560.00). The items under the operational support are as follows:-

i. Supply and Installation of Laboratory Equipment and Chemicals
ii. Supply of one (1) vehicle and two (2) Tricycles

Audit inspection of the project revealed that even though the contract was certified to have been completed by the Authority, some aspect of the work are yet to be executed. The unexecuted areas of the contract are as follows:-

(i) The pipes layed are yet to cross the road to link with the existing one at Arakanga where connection will be made later.

(ii) The laboratory equipment supplied to the State Water Supply Corporation was not installed contrary to the contract agreement.

(iii) Some of the pipes layed were not properly backfilled, as they were seen exposed during inspection.

The quantities in the BEME as observed to have been overblown thereby inflating the contract sum. For instance, the quantities in bill 3 for the construction of wire fence to cover a portion of the Old Water Works was valued sixteen million, six hundred and fifty-two thousand, two hundred and seventy-three naira (₦16,652,273.00) with frivolous bills. The provision for the 750KVA,33/0. 415KV transformer to Old Scheme and connection to 33KV dedicated line to Arakanga costing twenty-five million, two hundred and twenty-nine thousand, five hundred naira (₦25,229,500.00) could not be established during the site inspection of the project.

The overall project planning was observed to have been faulty from the begining thereby making the attainment of the project objective untimely. For instance, the provision of secondary works in the project was given priority attention in the first phase, rather than the primary and most important aspect of the project, which is laying the pipelines. These secondary works were not required in the contract until the successful completion of the entire project. For instance, the provision of fence, electrical works and operational support amounting to 57.13% of the total value of works in the contract, which should have come at the end of the project, was awarded and paid for in the first phase of the contract.

Therefore:

(i) All the public officers involved in the aiding and abetting payment for services not rendered should be disciplined in accordance with the requirements of the Public Procurement Act.

(ii) The contractor should be called back to site to complete all outstanding works on the contract which had been paid for

(iii) The objective of the project was observed to still be in disarray after the second phase of the project.

(iv) Explanation is required for the payment of twenty-three million, seven hundred and sixty thousand naira (₦23,760,000.00) variation by the MD without the approval of the Authority's Tenders Board.

(f) An outstation expenses of five million, eight hundred and sixty-six thousand, one hundred and twenty naira (₦5,866,120.00) incurred by Board members were unretired. There was no evidence regarding the retirement of these expenses, suggesting that they were still outstanding against individuals concerned, which is contrary to the provisions of the Financial Regulation 1011(i) which states that "all standing imprest must be retired on or before the 31st December of the financial year in which such advances were granted".

Therefore:

(i) All affected members should be asked to retire their outstanding advances failing which all overdue expenses should be deducted en-bloc from the

allowances and other entitlements of these members. The particulars of the recovery should be forwarded to my Office for verification.

(ii) Furthermore, no advance should be granted to any Board Member who has not retired the previous ones in line with the provision of the financial regulations.

(g) The granting of huge cash advances violate government regulation which states that cash advance should not exceed two hundred thousand naira (₦200,000.00). A sum of eleven million, six hundred and twenty-two thousand, two hundred and forty-five naira fifty kobo (₦11,622,245.50) was observed to have been spent on various expenses as cash advances. The cash advances granted ranges between two hundred and fifty thousand naira (₦250,000.00) and two million, two hundred thousand naira (₦2,200,000.00) contrary to the provision of paragraph 3 of Federal Circular Ref. No.: TRY/A2 & B2/2009 dated 24/03/2009 which states that "All Accounting officers and officers controlling expenditure are to ensure that all local expenditure of stores and services costing above ₦200,000.00 shall be made only through award of contracts". The implication is that government has been deprived of revenue that would have accrued as VAT and/or WHT deductions.

Since the Authority has refused to adhere to this directive from the Accountant-General of the Federation.

(i) It is recommended that the use of cash advances be restricted to only petty items for which job order or local purchase order may not be economically issued.

(ii) In addition to other disciplinary measures stipulated by the Public Service Rule, the approving authority for these advances is required to pay the attendant tax elements of one million, two hundred and sixty seven thousand nine hundred and forty-eight naira fifty kobo (₦1,267,948.50) that would have accrued as revenue to the Government to the relevant tax authority.

All the issues raised were communicated to the Managing Director through my Audit Inspection Report Ref. No. DCS/RIVB.9/CORP/38 dated 27th July, 2012 and his response is still being awaited as at September, 2012 when this report was complied.

GALAXY BACKBONE

9.18 In paragraph 8.19 of my Report on the accounts of the Federation of Nigeria for the year ended 31st December, 2008, I expressed concern about the ownership status of the building housing the Head office of Galaxy Backbone at Wuse II, Abuja, because the building was not recognized in the company's asset book. The building was then said to be owned by Galaxy Information Technology And Telecommunications Limited, (GITT) a company wholly owned by a State Government.

During the periodic check of the accounts and records maintained by Galaxy Backbone, it was observed that the company made a monthly provision of one million, six hundred and sixty-six thousand, six hundred and sixty-six naira, sixty-seven kobo (₦1,666,666.67) in its books, towards paying rent on the building that served as its temporary Head office. The building was said to be owned by Galaxy Information and Telecommunication (GITT) Company Ltd, a company owned by Jigawa State Government. However, no rent was observed to have been paid to GITT in 2011.

It is important for the Managing Director to clarify if the relationship between GITT and Galaxy Backbone in 2010 was that of landlord-and tenant, or GITT was freewill donor, so that appropriate accounting treatment of the financial outflow associated with the building could be made in the books. If rent was payable, then, it would have been more prudent for Galaxy Backbone to go beyond mere nominal book provisions and settle the backlog of rent, or otherwise, set aside enough money in that respect.

ABUJA ENVIRONMENTAL PROTECTION BOARD

9.19 The Board advanced various amounts on ten (10) payment vouchers totalling ₦32,690,000.00 (thirty-two million, six hundred and ninety thousand naira) to an officer between 11th and 31st December, 2009 when he had outstanding advances of ₦1,306,000.00 (one million, three hundred and six thousand naira) yet to be retired. More worrisome was that a colossal sum of ₦19,020,000.00 (nineteen million and twenty thousand naira) was advanced to the officer on the last day of the year (31st December, 2009) in addition to the outstanding advances of ₦8,830,000.00 (eight million, eight hundred and thirty thousand naira) against the officer.

These payments were gross abuses of government circular on Cash advances which also denied government the legitimate revenue that would have been generated from the deduction of WHT and VAT.

The unretired advances simply means that the funds were not utilized as intended. Consequently, the fund should be recovered.

(b) Payment vouchers totalling ₦21,826,690.65 (twenty-one million, eight hundred and twenty-six thousand, six hundred and ninety naira, sixty-five kobo) were not supported with relevant documents like letter of contract award, approvals/memos, endorsement sheet of beneficiaries, etc as required by the provision of Financial Regulations 603. As a result, the expenditure could not be regarded as legitimate charges against public fund.

However, the relevant documents relating to the payments should be forwarded to my Office for verification, otherwise, the sum of ₦21,826,690.65 (twenty-one million,

eight hundred and twenty-six thousand, six hundred and ninety naira, sixty-five kobo) should be recovered.

(c) The sum of ₦9,420,000.00 (nine million, four hundred and twenty thousand naira) was paid to an officer of the Board for Ministerial Task Force on city clearing in December, 2009.

The payee applied for the sum of ₦3,905,000.00 (three million, nine hundred and five thousand naira) and an approval was obtained from a wrong source. In addition, the need to increase the sought fund from ₦3,905,000.00 (three million, nine hundred and five thouasand naira) was not given. Consequently, it is difficult for me to conclude that the transaction was carried out in good faith. Therefore, the sum of ₦9,420,000.00 (nine million, four hundred and twenty thousand naira) should be recovered.

NATIONAL YOUTH SERVICE CORPS, ABUJA

9.20 During the periodic checks of the account and records maintained at National Youth Service Corps Headquarters, Abuja, it was observed that contract of sixty-four million, nine hundred and sixty-four thousand, two hundred naira (₦64,964,200.00) was awarded for the supply and installation of two (2) 1600kg (21) twenty-one passenger roomless elevators with seven (7) openings. Seven (7) landings 1.6m/sec speed at the National Youth Service Corps Headquarters office complex, Abuja vide letter Ref. No. NYSC.22/S13/SEC/AC/TB No.1/2009/VOL.1/70 dated 8th June, 2009. In a memo dated 4th August, 2010 from the AD/Maintenance, to the Director-General, it was claimed that the supply and installation of the two (2) elevators had satisfactorily achieved 50%.

Based on the above, 50% of the contract sum which is ₦32,482,100.00 (thirty-two million, four hundred and eighty-two thousand, one hundred naira) was paid to the contractor vide PV No. 1458 of 13th August, 2010. As at the time of periodic checks in October, 2011, no elevator had been installed and there was no evidence of any being installed anywhere at the NYSC headquarters. This is even worrisome as the contract was expected to be completed within twenty-four (24) weeks.

The Director-General was requested to explain why the contract was abandoned even after paying 50% of the contract sum. His response is still been awaited four (4) months after my Inspection Report Ref. No. DCS/Mil.1/CORP/2/102 dated 15th May, 2012.

SHEDA SCIENCE AND TECHNOLOGY COMPLEX

9.21 During the periodic checks of the accounts and records maintained by Sheda Science and Technology complex, Abuja, It was observed that the complex has not submitted its audited Accounts and the respective domestic reports for the years ended 31st December, 2007, 2008 and 2009. This constitutes a contravention of the provisions of Section 85 of the Constitution of the Federal Republic of Nigeria, 1999 which requires the Accounts and Domestic Reports thereon of all Parastatals to be submitted to me for necessary comments.

Seven (7) copies each of the Audited Accounts and the Domestic Report thereon for the respective years in arrears should be forwarded to my office for comments and certification in accordance with the afore-mentioned constitutional provisions.

(b) Three (3) payment vouchers with amount totaling twenty million, five hundred and eight thousand, five hundred and sixty-two naira, eighty kobo (₦20,508,562.80) were not presented for audit checks and so therefore the team could not ascertain the validity and judiciousness of payments made thereof on these payment vouchers.

The affected vouchers should be made available for checks during the next audit visit.

(c) The following deficiencies were observed in the maintenance of the Fixed Asset Register:

(i) There was no proper categorization of listed Assets. Several Assets of different categories are listed together without any cognizance to this categorization. Also necessary details and particulars of Assets such as Identification or index numbers, Date of purchase, Supplier, Location, Depreciation charged, etc., were not provided to effectively verify these Assets.

(ii) Several Assets purchased within the period of audit were noted not to be captured in the list presented for audit which indicates that proper recording and monitoring of all assets acquired are not been made. Samples of such Assets acquired but not captured with amount totaling one hundred and eighty-eight million, five hundred and thirty-seven thousand, forty-six naira, eighty-one kobo (₦188,537,046.81).

(iii) Among the items listed and valued as Fixed Assets are some consumable items such as Laboratory Chemicals and disposables that should have been expensed and written off as overhead cost.

(iv) Furniture and Equipment inventory record and board as required by the Financial Regulations FR 2216, 2217, and 2218 are observed not to be maintained. These records are necessary for periodic checks to ensure that the correct numbers of furniture and equipment are in their place and that they are in good serviceable condition.

The following procedures are hereby recommended to be brought to bear in the Agency:

(i) Proper categorization of Assets should be carried out and each asset should be recorded under the particular category it belongs. Subsequent assets acquired should be classed and recorded under the correct category stating all the required details or particulars.

(ii) Procedures should be established to ensure that all assets acquired are completely captured in the Fixed Asset Register in order to have a correct value of the Fixed Assets.

(iii) All consumables listed as part of Fixed Assets should be removed and properly charged as expense items.

(iv) The use of Kalamazoo Fixed Asset Register should be considered and established. Also, all necessary inventory records should be maintained for proper control and monitoring of furniture and equipment.

(d) Thirteen (13) payment vouchers were observed to be presented for Internal Audit check after payment had already been made of them contrary to the stipulated audit procedure and the requirement of the Financial Regulation FR 1705 that strictly specifies that 100% prepayment audit of all payment vouchers before payment are made thereon. Sample of such post payment audited vouchers with amount totaling ninety-seven million, five hundred and forty-five thousand, one hundred and fifteen naira, fifty-seven kobo (₦97,545,115.57)**.**

The Director-General should ensure strict compliance with stipulated payment procedures should be ensured at all times.

(e) An amount of nine million naira (₦9,000,000.00) was paid to a Prof. vide payment voucher No. 21 of 2/09/08, CBN cheque No. 599 as consultancy service for the production of strategic plan for research and development in Applied Mathematics. No evidence of execution of said service was presented during the periodic checks of the books and records of the Agency.

The Director-General has been requested to furnish me with necessary evidence of the complete execution of this service.

(f) A total sum of thirty-three million, five hundred and ninety-three thousand, two hundred and seventy-four naira (₦33,593,274.00) was received as grant under the Step B project ,financed by World Bank, between the period of 19th September, 2008 and December 2009. From the record provided, it was noted that a total sum of twelve million, seven hundred and thirty-six thousand, one hundred and sixty-three naira (₦12,736,163.00) was used for the procurement of training and workshop equipment and also a total sum of seventeen million, two hundred and thirty-six thousand, forty-five naira (₦17,236,045.00) was utilized for the accommodation and feeding of the participants of the Postdoctoral and postgraduate research and training workshop in Material Science. Eighty-five (85) participants was stated to have been accommodated and fed, list of which was not provided. Also the amount was paid to the SHESTCO Multipurpose Cooperative Society that was said to have handled the feeding and accommodation of the participants, no proper retirement of the amount released was made by the cooperative society.

The Director-General has been asked to furnish me with a detailed list of the participants as well as a comprehensive retirement of the amount released as accommodation and feeding expenses by the cooperative society.

(g) The above named company was awarded, simultaneously, the following contracts as detailed below:

			₦
(i)	Technical Service/Maintenance (Gamma Irrd. Facility)		500,000,000.00
(ii)	Technical Service & Training (Central Workshop)	-	4,256,000.00
(iii)	Technical Service & Training (Power Supply)	-	36,307,894.00
(iv)	Tech. Service & Training (Fire Fighting Infrastructure)	-	18,780,000.00
(v)	Provision of Electronic Security & Surveillance	-	350,000,000.00

A review of the contract documents revealed that proper contract procedures and due process were not considered in the awards of some of the contracts in terms of advertisement and competitive bidding, as no evidence of such was presented during the audit. In respect of the contract for the Technical Service and Maintenance of the Gamma Irradiation Facility which was stated to be the transfer of a previous contract with company, no genuine evidence of contractual agreement and transfer between these two companies was presented. The only document presented as evidence of transfer was a letter written by one Wierheim Nutzelberger, dated 12/04/2007, informing the then Director-General of the fact that their Site Manager has founded the subject company. Also a comprehensive agreement was not signed

between SHESTCO and references was usually made to an outdated agreement between SHESTCO and Siemens (the Initial contractor for the installation of the Nuclear Facility) even when the terms of contract has changed. It was not possible to determine the basis and the determinants of the value of the contract as no bill of quantity was made available. The company stated in a letter, dated 31/07/2007, an amount of nine million, six hundred and seventy-nine thousand, four hundred Euros (€9,679,400.00) as its total fees, there was no document showing how this was calculated to arrived at the value of five hundred million naira (₦500,000,000.00) as the contract value.

In respect of the contract for the provision of Electronic Security and Surveillance of which a total sum of two hundred and seven million, five hundred thousand naira (₦207,500,000.00) was noted to have been paid from the vouchers examined and detailed below, no visible evidence of execution was verified during the project verification by the team. It was therefore uncertain whether this contract was executed as agreed and paid for.

		₦
(i)	PV 02/08 of 26/06/08 ; CBN 582	- 175,000,000.00
(ii)	PV 76/08 of 12/12/08 ; CBN 646	- 12,500,000.00
(iii)	PV 177/09 of 13/11/09 ; Shed 31 of 13/11/09	- 20,000,000.00
	TOTAL	**₦207,500,000.00**

Also observed was the fact that virtually all payments made in respect of these contracts were not subjected to necessary statutory tax deductions (i.e. Withholding and VAT). This constitutes denial of the required revenue accruable to the government considering the huge amount involved in these contracts. Payments made without effecting the required statutory deductions amounts to five hundred and twenty-eight million, six hundred and fifty-eight thousand seven hundred and seventy naira (₦528,658,770.00).

The followings procedure should be adhered to:-

(i) Proper due process and all necessary contract procedures should be strictly followed before contract are awarded to enable proper selection of contractor and also to ensure effective performance.

(ii) A proper and fully signed contract agreement, stating all the terms of contract or engagement must be completed before the commencement of any contract to forestall any disagreement and to guide the performance of the contract.

(iii) Necessary investigation should be carried out on the contract for the provision of Electronic Security & Surveillance to confirm the effective performance of the contract.

(iv) All un-deducted taxes from these contracts and others should be confirmed and deducted from subsequent payments to the contractor(s). Evidence of this should be forwarded to my Office.

(h) A company was licensed to manufacture NICOSAN, a drug established by National Institute of Pharmaceutical Research and Development (NIPRD), Idu, believed to be effective for the treatment of Sickle Cell Disease. SHESTCO was stated to have been directed by the President, through the Minister of Science and Technology to provide office space and fund for the commencement of the company with immediate appointment of a Managing Director of the company.

From the review of the SHESTCO records and the examination of payment vouchers it was observed:

That as at December 2008, the sum of five hundred million naira (₦500,000,000.00) had been committed to date from the commencement of the project (Budget performance report 2008). This consists of payment for:

			₦
(i)	Consultancy Fee for Devpment of NICOSAN	-	43,000,000.00
(ii)	Equity Investment by SHESTCO	-	49,000,000.00
(iii)	Direct Procurement & Distri of NICOSAN To the six geo-political zones (250 &300 mg)	-	97,200,000.00
(iv)	Direct Procurement and Distribution of NICOSAN to FCT	-	10,800,000.00
(v)	Initial facilities provided worth over	-	400,000,000.00
(vi)	Maintenance of 300MHZ Nuclear Magnetic (NMR) Machine.	-	2,389,969.94

However, it is pertinent to note that as at the time of the audit, XECHEM premises had been shut down and under the control of a Receiver who was said to have been appointed by a consortium of three Nigerian banks (i.e. Nigerian Export–Import (NEXIM) Bank, Bank Platinum Habib Bank and Diamond Bank) to which the company was indebted to the tune of one billion, three hundred million naira (₦1,300,000,000.00) by not honouring the obligations to the banks. It was stated that the company was unable to meet its obligations to the creditor banks as a result of the following:

(i) The company's parent company in the U.S.A., Xechem International took U.S.A. NEXIM loan facility of nine million, six hundred thousand United States Dollars ($9.6 million) later pegged down to four million, six hundred thousand US Dollars ($4.6 million) which had a short time moratorium of 6 months, and short maturity of one year. The company could not get enough money to pay

for customs duty for some of the equipment imported with the loan proceeds as the banks stopped loan disbursement because of the global economic meltdown. The U.S.A. NEXIM loan had no provision for cash portion or working capital.

(ii) The NEXIM loan had a maturity of five (5) years with a repayment of ₦40,000,000.00 (forty million naira) every 6 (six) months.

(iii) The Company therefore took short term loans to fund long term project which could not yield income before the repayment due dates of the loans.

Also it was noted that the license initially given by NIPRD has been withdrawn as at the time of audit and concerted effort is been made to seek for re-installment. Reason for the de-licensing was not really clear.

In view of the fore-goings, the team could not ascertain and confirm the ways and manner of the utilization of all the funds released to the company, as the books and records of the company was not made available and the Managing Director could not be found. So therefore, economic, effective and efficient use of the all money released could not be ascertained and also proper running of the company may not be confirmed.

It is therefore recommended that full investigation be carried out to determine what actually happened at the company and to confirm the judicious use of the huge government fund released for the establishment and running of the company. The time limit for periodic check did not enable proper verification to be carried out.

(i) A company was awarded a contract for the supply of four (4) Generators as detailed below vide award letter No : SHESTCO/MIFRA/18/S/VOL.1 of 07/04/09 at total value of four million naira (₦4,000,000.00) and paid vide payment voucher No Cap/17/09 of 14/4/09; Schedule 0005 of 14/4/09.

		₦
250 KVA CAT Generator	-	2,000,000.00
100 KVA CAT Generator	-	1,500,000.00
40 KVA CAT Generator	-	350,000.00
27 KVA CAT Generator	-	150,000.00

The delivery and the receipt of these generators could not be confirmed as no delivery notes, as well as Store Receipt Voucher/Goods Receipt Note was attached to the payment voucher. Neither was any signed confirmation of satisfactory delivery and receipt of items by Store Officer, Internal Auditor or user department attached. Also

the team could not locate the Generators during verification. So therefore, satisfactory performance of this contract could not be ascertained.

Evidence of satisfactory performance of this contract should be furnished to my office.

(j) Contract for the upgrade of electronic Security and Surveillance valued at ₦9,950,000.00 (nine million, nine hundred and fifty thousand naira) was awarded to a contractor vide award letter SHESTCO/ACCTS/14/VOL.XVIII of 29/09/09. However, it was noted that a similar contract had earlier been awarded to another contractor at the value of ₦350,000,000.00 (three hundred and fifty million naira).

It was therefore not clear what part of the security and surveillance is been upgraded as no Bill of Quantities was attached to detail work(s) to be carried out.

The Director-General has been asked to clarify the difference between the two contracts and his response is been awaited.

NATIONAL EXAMINATION COUNICL, (NECO) MINNA

9.22 During the periodic checks of the accounts and records maintained by the National Examination Council (NECO), the following observations were made:-

(a) The mandates and cash books of the Council revealed 14 (fourteen) transactions totalling thirty two million, five hundred thousand, four hundred and ninety nine naira, ninety seven kobo (₦32,500,499.97); being payments made in favour of board members purportedly involved in various exercises of the Council such as monitoring exercise, marking exercise etc.

Board Members statutorily were appointed with the primary function of ratifying the decision of the management in meetings held 4 times in a year, which they are entitled to a sitting allowance as they were not involved in the day to day Management of the Council. The involvement of the Board Members in monitoring and marking of examination for which a walloping sum of thirty two million, five hundred thousand four hundred and ninety nine naira, ninety seven kobo (₦32,500,499.97) were paid in the period in addition to their sitting allowance is a clear violation of section 3106 of the Financial Regulation; and thus suggest this expenditure was not in the interest of the general public.

Board members should restrict to policy issues which they are mandated to rather than day to day management of the Council.

The Registrar has been requested to recover the amount from individual Board members which summed to thirty two million, five hundred thousand, four hundred and ninety nine naira, ninety seven kobo (₦32,500,499.97) and pay into the Council's account and evidence of recovery should be forwarded to me for audit verification.

(b) Four (4) payment vouchers amounting to forty one million, two hundred and thirty seven thousand four hundred and twelve naira, twenty-two kobo (₦41,237,412.22) were raised and payment effected by the Council to various companies for printing purposes. Scrutiny of the payment vouchers revealed that these payments were made without the necessary documents such as ministerial approval. The payments were beyond the Registrar's approval limit and the process of selection of the companies was not in line with due process.

The Registrar has been requested to produce the authority for the payments as well as verifiable evidence that the proper procedure was followed in selecting the companies. His reaction is still being awaited.

(c) Payment voucher No. 157/11 dated 2/2/2011 for ₦8,803,432.13 (eight million, eight hundred and three thousand, four hundred and thirty two naira, thirteen kobo) was paid through mandate No. NECO/26/III/006 in favour of the Executive Secretary, National Universities Commission (NUC) being payment for the funding of Presidential Task Team on Reclamation, Restoration and Sustenance of Quality and Ethics in Education. The payment was made through a commercial bank.

Examination of the related documents revealed the following:-

(i) That the parent ministry raised and send a letter dated 21st January, 2011 signed by the Director/Tertiary Education) to all Parastatals and Agencies under the ministry requesting a contribution totaling ₦80,951,111.00 (eighty million, nine hundred and fifty one thousand, one hundred and eleven naira) in the following order:-

		₦
► TRCN 3%	-	2,428,533.00
► NERDC AND NCEE 5%	-	4,047,555.00
► UBEC, NUC, ETF, WAEC, NBTE, NECO AND NTI	-	8,803,432.00

and that this money will be managed by NUC.

(ii) It was stated that the Honourable Minister of Education directed the writing of the letter, but the letter or memo from the Minister was not attached.

(iii) The Account Number and name of the bank into which the money would be paid were not stated. Meanwhile, the mandate covering the payment revealed that the money was paid through Fin Bank.

(iv) More importantly, this expenditure item was not budgeted for the year.

In view of these anomalies, the sum of ₦8,803,432.13 (eight million, eight hundred and three thousand, four hundred and thirty two naira, thirteen kobo) should be recovered from the Executive Secretary, National University Commission and paid back to the Council's account as the expenditure was not budgeted for. The particulars of repayment should be forwarded for verification.

(d) Examination of payment vouchers for Revenue Bank account maintained in First Bank Plc, Minna, revealed that the sum of ₦11,000,000.00 (eleven million naira) was withdrawn through 3 payment vouchers with the use of cheques. This is contrary to extant circular on payment of money from Government account which requires e-payment as against the use of cheques.

Further examination of the payment documents revealed yet other anomalies as follows:-

(i) Prepayment procedures required on payment vouchers, like checking and internal audit were not followed as the payments were made on the 30th March, 2011 as reflected in the bank statement but the payment vouchers were raised on 31st March, 2011. Internal audit of the vouchers was done on 12th April, 2011.

On enquiry why cash was preferred to e-payment and bank transfers, the Director/Finance and Accounts explained that the cash was withdrawn and paid to workshop co-ordinators account because of the urgency it required. However, the list of the beneficiaries' accounts was not provided for the auditors to ascertain the genuineness of the payees and the account. No detail of the money sent to State offices was given for audit checks.

(ii) In another observation, the sum of ₦2,931,000.00 (two million, nine hundred and thirty-one thousand naira) was withdrawn on the same day (30th March, 2011) as "Board Expenses". There was no documentary evidence to show acknowledgement by members of the Board of this amount. It is difficult to believe the reasons given by management for cash withdrawal due to their frequent and flagrant disregard of laid down payment procedures in the provisions of Financial Regulation.

The withdrawn amount could not have been used for the interest of the public as purported unless otherwise justified.

The Registrar was requested to ensure that:-

(i) The sum of ₦11,000,000.00 (eleven million naira) should be recovered from whoever approved it as it was frivolous expenses, not in tax-payers' interest and cannot be accepted as an expenditure to achieve the mandate of the Council.

(ii) The use of cheques instead of e-payment should be stopped.

(iii) Prepayment audit and checking of vouchers are necessary procedures in the payment process which should be embraced. And Internal Audit Unit should be given room to perform it function.

(e) The examination of the Cash book maintained by the Council for the Internally Generated Revenue (IGR) account held with the Intercontinental Bank Plc and First Bank plc revealed a total cash withdrawal over the counter of ₦90,534,080.00 (ninety million, five hundred and thirty-four thousand, eighty naira).

Further scrutiny of this expenditure revealed amongst others:-

(i) that the account in question was not an operational account of the Council

(ii) that the payments were all made with the use of cheques. This practice breaches the provision of the extant circular which states that all payments from government account should be done by e-payment.

(iii) that these cheques were issued and paid before payment vouchers were raised. This short-cut process prevented the checking of vouchers and prepayment audit as required by the Financial Regulation.

(iv) that all the payments were effected in the official name of the Registrar/Chief Executive Officer and the disbursement of these withdrawal was not shown to determine if these expenditures were made in the interest of the general public.

The practice (the use of cheques) was deliberately retained to speed up lifting of cash required to meet some spontaneous management decisions. It is surprising how the two senior management staff connived to withdraw the staggering amount of ₦90,534,080.00 (ninety million, five hundred and thirty-four thousand, eighty naira) from the Internally Generated Revenue (IGR) account for purposes not to promote public interest nor to achieve the purpose for which the Council was set up.

Perpetration of the irregularities calls for the application of sanctions in Financial Regulation 3128 and 3129 as follows:-

(i) That the Registrar/CEO and the DFA should be sanctioned in accordance with extant Financial Regulation for continuing with the use of cheques on government account.

(ii) The sum of ₦90,534,080.00 (ninety million, five hundred and thirty-four thousand, eighty naira) should be recovered from the Registrar/CEO and DFA for failing to account for cash withdrawn from government account.

(f) The review of the Bank Statement of the Revenue Account held in First Bank Plc revealed a debit of ₦56,998,290.00 (fifty-six million, nine hundred and ninety-eight thousand, two hundred and ninety naira) against the Council on the 24th March, 2011 with the only reference "NEFT: PRINTING.

Further scrutiny of payment documents of the account within the month of March 2011 and the proceeding months revealed the following anomalies:-

(i) The payment of ₦56,998,290.00 (fifty-six million, nine hundred and ninety-eight thousand, two hundred and ninety naira) was not entered in the Cash book.

(ii) There was no instruction from NECO to the Bank that the debit should be reversed. This further proved that the bank had acted on the Council's instruction and authority.

(iii) The figure could not have been carried from the previous year account either, as the creditors figure for 2010 was only ₦49,838,023.00 (forty-nine million, eight hundred and thirty-eight thousand, twenty-three naira) (i.e. lower than the payment made). There is need for more clarification for this transaction which has no cash book entry.

It appears therefore, that this payment was made to cover transaction outside the normal operation of the Council and thus was not made in the interest of the public.

Sanctions for the financial improprieties as contained in FR 3129 are detailed below:-

(i) The sum ₦56,998,290.00 (fifty-six million, nine hundred and ninety-eight thousand, two hundred and ninety naira) be recovered from the Registrar/Chief Executive of NECO.

(ii) The Registrar being the Chief Accounting Officer of the Council (NECO) should be sanctioned in accordance with extant financial regulation for improper accounting records.

(g) It was observed from examination of overhead (Subhead 1) Cash book for the year 2010 that the sum of ₦26,500,000.00 (twenty-six million, five hundred thousand naira) was transferred to an unknown account in Union Bank Plc. Further review of the relevant documents revealed the following anomalies:-

(i) Payment voucher was not raised for the payment in line with extant rules.

(ii) The money was the unutilized fund from the year 2009 subvention which should have been returned to the Government Treasury. Transfer was made on the 14th January, 2010 and on the same date cheques were immediately issued to withdraw the money. The use of cheques has been completely phased out in the operation of Government account. It appears the money was transferred to an account for which cheques are held to facilitate easy withdrawal as against e-payment that would prevent pilfering.

The Registrar/Chief Executive was requested to refund the sum of ₦26,500,000.00 (twenty-six million, five hundred thousand naira) to government purse.

It is a government policy that un-spent balances should be returned to the chest at the end of every year, and there is no reason why management of NECO should not comply. Also, disclose to my Office the details of Union Bank account where the amount was transferred into ab initio.

(h) The examination of the Cash book for the Personnel Cost account (Subhead 1) for the period January 2010 – December 2011 revealed a total of thirty-nine (39) transactions amounting to ₦1,486,240.80 (one million, four hundred and eighty-six thousand, two hundred and forty naira, eighty kobo) which were paid from the above mentioned account.

Further scrutiny revealed that the above stated amount was paid for expenditures not related to Personnel Costs which is contrary to extant regulation that makes subhead 1 a dedicated account meant exclusively for personnel salaries and emoluments. Personnel costs were released and paid according to Financial Regulation on actual, that the Council paid out of the Personnel cost account this whooping amount, is an indication that the salary budget of the Council was over-blotted annually. Furthermore, the purpose for which these withdrawals were made was not known.

The Registrar/Chief Executive Officer should account for this expenditure, otherwise, all the management staff involved in authorizing the withdrawal and disbursement of this huge amount should be sanctioned and to refund the sum of ₦1,486,240.80 (one million, four hundred and eighty-six thousand, two hundred and forty naira, eighty kobo).

(i). It was observed from the cash book maintained by the Council for IGR account held in First Bank Plc that the sum of one hundred and five million naira (₦105,000,000.00) was transferred to a company. This amount was paid to the bank account on the 16th May, 2011. Details of the payment including payment voucher and supporting documents were not made available for perusal.

Further scrutiny showed the following anomalies:-

(i) Payment vouchers were not raised for the payment:
(ii) Impliedly, there was neither checking of the vouchers nor prepayment audit carried out before the payment was effected.

Attempt to review the contract file was not successful as the management was unable to produce the file.

The Registrar was requested to produce payment voucher of the transaction including details such as the job/supplies done, tax deductions and proof that the award followed due process, failing which the concerned staff of the Council should refund the sum of one hundred and five million naira (₦105,000,000.00) to NECO.

All the issues raised were communicated to the Registrar through my Audit Inspection Report Ref. No. DCS/EXAM.1/CORP/17 dated 5th June 2012. His response is still being awaited as at the time of compiling this report in September, 2012.

ABUJA SECURITY AND COMMODITY EXCHANGE

9.23 Amounts totalling of five million, seven hundred and seventy-seven thousand, five hundred and ninety-five naira (₦5,777,595.00) was paid to an officer vide PV No 13076 ASCE/2011/FBN1/035 of 12th April, 2011 and PV No 13150 ASCE/2011/FBN1/046 of 10th May, 2011 being 300% payment of severance Gratuity for successful completion of his first tenure as Managing Director/Chief Executive Officer of Abuja Securities and Commodity Exchange Commission contrary to the provision of extant rules and circular which stipulates that Gratuity shall be a lump sum payment to retired officers who had served the required qualifying years for gratuity. As at the time of writing this report in September 2012, the Managing Director/CEO was still a serving officer, receiving monthly salary from the government even though he had collected his gratuity up front.

Consequently, payment gratuity to the Managing Director/CEO was not appropriate and can not be accepted as legitimate charge against public funds. The action is tantamount to abuse of office and also a misapplication of personnel cost.

Therefore:-

(i) Explanation should be given why the Managing Director/CEO was paid his gratuity while still receiving salary.

(ii) The fund should be recovered from the Managing Director/CEO and recovery particulars forwarded for verification.

(iii) Explanation is also required on why personnel cost misapplied.

(b) An officer has spent thirteen (13) years as the Managing Director/CEO of Abuja Securities and Commodity Exchange Commission contrary to the provisions of Circular HCSF/061/S.1/111/68 of 26th August, 2009 which states that "Accordingly Government has approved that Permanent Secretaries/Chief Executive officers shall hold Office for a term of four years, renewable for a further term of four years, subject to satisfactory performance, and no more." The officer was the pioneer Managing Director/CEO when the Commission was established in 1999 and by the provisions of the above quoted circular; he was in his fourth term. Explanation is required for the flagrant violation of the provisions of the above quoted Circular and why the officer should not discontinue from serving immediately and hand over to the next Senior Management Officer.

(c) An amount of seven million, five hundred thousand naira (₦7,500.000.00) was paid on three (3) separate vouchers to a company for the supply of office stationeries and Procurement of IT consumables on the 29th December, 2011.

Examination of the paid vouchers revealed that no letter of award, invoices, Store Receipt Voucher, delivery notes were attached. Also there was no trace of VAT and WHT deductions on the payment vouchers. In addition, the items could not be traced to the stores. Therefore, the genuineness of the transaction is doubtful and hence the fund should be recovered.

(d) An amount totalling six million, nine hundred and eighty-two thousand, five hundred naira (₦6,982,500.00) was paid in four (4) separate vouchers to an officer of the Commission for the procurement of different items such as Mosaic Executive Bags, Carrier Bags, Corporate T-shirts and Purse Bags. Relevant supporting documents such invoices, Store Receipt Vouchers and delivery notes were not produced for audit verification.

Also, the money was given to the payee as outright disbursement to circumvent retirement procedure. There was no functional store where these items could be traced.

The Accounting officer is requested to furnish me with sufficient documentary evidence to ascertain the genuineness of the above transaction otherwise the fund should be recovered.

(e) It was also revealed that the Governing Board of the Commission approved certain monthly allowances to the Managing Director/CEO on Tuesday 22nd May, 2007 such as Education Allowance, Dressing Allowance and Lunch Subside Allowance totalling ₦244,166.67 (two hundred and forty-four thousand, one hundred and sixty-six naira, sixty-seven kobo). These allowances are not legitimate charges against government fund due to lack of appropriate approval from the Salaries and Wages Commission. Also, the Managing Director/CEO is already on Consolidated Salary Scale.

The management of the Commission should provide me with approvals from relevant Authority(s) to justify such monthly allowances, otherwise the allowances collected from May 2007 to December, 2011 should be recovered from the Managing Director/CEO.

NATIONAL COMMISSION FOR NOMADIC EDUCATION

9.24 During the scrutiny of the Bank Statement of the Commission the Audit team observed unauthorized transfer of fund in the sum of thirty-one million naira (₦31,000,000.00) on 13/12/2006 and sixty-two million, nine hundred and twenty thousand, seven hundred naira (₦62,920,700.00) on 06/09/2007, split into ₦49,220,700.00 (forty-nine million, two hundred and twenty thousand, seven hundred naira) and ₦13,700,000.00 (thirteen million, seven hundred thousand naira) (MDG Fund) from CBN to fixed deposit for the period of four (4) months in Oceanic and Zenith Banks respectively. Further enquiry revealed that approval was not sought for this decision by management as stipulated by Finance Control and Management Act.

It must be noted that the sum was MDG funds released in year 2006 and 2007 for monitoring and up till 2007 and 2008 respectively, the funds were still in the commissions coffer being invested in these Fixed Deposit Accounts thereby derailing the implementation of government programme as budgeted by management.

The Executive Secretary has been requested to provide:-

(i) Authority on which the sum of ₦93,920,700.00 was moved from CBN to the commercial banks.

(ii) He should ensure that the money is recovered from the two commercial banks and paid back to CBN.

(iii) The officers who are responsible for these transfers should be sanctioned in line with section 3106 of the Financial Regulation.

The action is not in the best interest of government, in fact, it is a sabotage on policies and implementation of government programmes as it concerns nomads. Those that are responsible for this should be penalized**.**

(b) It was also discovered that the accrued interest of the sum of two million, seven hundred and eleven thousand, one hundred and twelve naira (₦2,711,112.00) paid as interest by the banks at the expiration of the fixing period was partly paid into the overhead account while the balance of ₦1,661,891.12 could not be accounted for. The whole interest should have been paid into the Consolidated Revenue Fund as stipulated by extant rules but this was not done. In the actual fact, the sum of one million, forty-nine thousand, two hundred and twenty naira, eighty-eight kobo

(₦1,049,220.88) was paid into overhead, while one million, six hundred and sixty-one thousand, eight hundred and ninety-one naira, twelve kobo (₦1,661,891.12) could not be traced to overhead account as claimed by management. In the absence of proof of payment to the overhead account, the action would be regarded as a fraudulent one.

The Executive Secretary should justify his action for this. In the event of no justifiable reason, those responsible for lodgment should be held accountable for the sum by deducting it from their salary and details of recoveries should be forwarded to my office for confirmation.

(c) Four (4) Capital/MDG projects executed in years 2007/2008 for amounts totalling ₦18,134,654.00 (eighteen million, one hundred and thirty-four thousand, six hundred and fifty-four naira) were observed to be fully paid for despite the fact that the contractors had not completed these projects. This came to fore in the course of cross examination of the project department by the team in order to form an opinion on the level of compliance with extant rules of executions/payment for contracts. This discovery revealed that there was collusion between the management and the contractor to defraud the government. Some of the contracts executed were not properly done as expressed in the management report for the respective years.

Amounts totalling ₦18,134,654.00 (eighteen million, one hundred and thirty-four thousand, six hundred and fifty-four naira) should be recovered from the contactors or shared between the approving officer and the Head of Civil Works Department. Details of these recoveries forwarded to my Office for confirmation.

(d) During the examination of payment vouchers and other accounting records, it was observed that there are incessant spending on Interactive Radio Instruction (IRI) programme conceived by the Commission to government amounting to ₦182,458,680.00 (one hundred and eighty-two million, four hundred and fifty-eight thousand, six hundred and eighty naira) but, it was like chasing a wild goose to our dismay. The idea behind the programme was to reach the pupils through instruction on the radio and six (6) audio cassettes of ninety (90) episodes were produced. When the tapes were played to the team what were heard were instructions directing the teachers to teach as instructed, while time is apportioned to that specific instruction.

The programme was not well thought out by the management in that, the teachers are not directly controlled by the Commission. The school curriculum would need adjustment to include for the nomads, the channels or medium of communication to these pupils. Another issue to be considered is the power supply. Supposing some teachers missed a step, what happens? Up to the time of this periodic check in July, 2011, the programme had not commenced and funds worth millions of naira had been committed to it. According to the Director-in-charge, the teachers trained had been transferred to other areas. Therefore, implementation of the programme was becoming unrealistic.

The management should henceforth stop budgeting for this programme since the huge sum committed to it has not been justified by way of implementation, committing another amount to it will be a waste of tax payer's money.

(e) All items of stores supposedly supplied totalling ₦365,502,976.00 were not taken on store charges. Contracts for these items of stores were awarded but all efforts to confirm the receipts of these items into the store proved abortive as store ledger was not in place. There was no document to evidence the distribution of same items to zonal offices as claimed by management. This is a contravention of Financial Regulation 2106 which stipulates that 'Proper store ledger must be maintained to record all receipts and issues from stores'. In view of this anomaly, there was no way for me to confirm the purchase. Besides, the comments made by the external auditors on what was found on ground in the zonal offices visited were as follows: "The store of the zonal Office was not properly kept; the instructional materials were not arranged nor distributed to the local government for use". If the one in the Zonal Offices were not distributed for lack of fund, how could we be sure subsequent years were actually supplied, especially when the records to prove the supply were not maintained.

It was likely that not all the items were supplied as this is a loophole to defraud the government.

The Commission should re organize and maintain relevant records including store ledger and my office should be notified of the step taken.

The Executive Secretary should explain why relevant Store records e.g. Store Ledger were not maintained both in the Headquarters and Zonal Offices. He should also provide evidence that store items contracted for the sum of ₦365,502,976.00 (three hundred and sixty-five million, five hundred and two thousand, nine hundred and seventy-six naira) were actually supplied.

(f) During examination of Advances Ledger, it was observed that advances to the tune of ₦21,945,376.00 (twenty-one million, nine hundred and forty-five thousand, three hundred and seventy-six naira) granted to staff remained outstanding as un-retired, contrary to the Financial Regulation 1705 and 1719.

The Management should make efforts to recover this sum in full from the affected officers, forwarding recovery particulars to my office for verification.

(g) In the same vein, it was discovered, in the course of perusing the records that the overseas trip made by the Commission in the sum of ₦14,339,551.00 (fourteen million, three hundred and thirty-nine thousand, five hundred and fifty-one naira) did not have adequate supporting documents to authenticate the expenditure The required information such as communication from host country, approval for the journey, traveling document and so on were not attached to the payment vouchers that the journeys were made.

(h) Mobilization fees paid on contract for the development of material on IRI awarded in the years under review were from fifty (50%) to eighty (80%). The sum of thirty-six million, three hundred and fifty-six thousand, two hundred and twenty-five naira (₦36,356,225.00) was paid as mobilization fee from a contract sum of forty-nine million, two hundred and seventy-eight thousand five hundred naira (₦49,278,500.00). This is in contravention of Due Process circular as only 15% mobilization fee is approved for capital projects, and any payment above this is a circumvention of Due Process circular. The Executive Secretary should explain reasons for this flagrant financial disobedience.

(i) Twenty-three (23) payment vouchers for amounts totalling ₦47,553,551.20 (forty-seven million, five hundred and fifty-three thousand, five hundred and fifty-one naira, twenty kobo) were raised and paid to some officers without being properly accounted for, in that it was not prepared as an advance or raised as out-of-pocket expenses, neither was it awarded as contract. It was an outright payment to staff for different purposes. This expenditure could not be regarded as a legitimate charge against public fund.

In the absence of any reasonable explanation for this expenditure by management, the sum should be recovered from the recipients and recovery particulars forwarded to my Office for verification.

(j) During the review of the Commission' bank statement, it was observed that the sum of ₦8,825,389.00 (eight million, eight hundred and twenty-five thousand, three hundred and eighty-nine naira) which represent part of the personnel cost was transferred from Oceanic to Zenith Bank with cheque No. 55064053 paid in by a staff on 07/08/08 to MDG account. Further investigation revealed that the fund was withdrawn en bloc in cash but, payment voucher raised as salary payments, had bank schedules attached instead of payroll sheets as if it was for cash payment. All efforts made by the auditors to get hold of the payroll for cash payment proved abortive. However, the attention of the management was drawn to the issue, but no reasonable explanation was given. The pertinent questions that came to mind is, what was the rationale behind this movement; since the document needed to authenticate the payment could not be produced. It is doubtful whether this withdrawal was a legitimate one.

The risk here is that the withdrawal could be illegal and fraudulent. The Executive Secretary was requested to furnish me with reasons for the transfer of the sum of ₦8,825,389.00 (eight million, eight hundred and twenty-five thousand, three hundred and eighty-nine naira) of Personnel vote from Oceanic bank to Zenith bank and why Personnel vote was paid into MDG's account.

(k) In bank reconciliation review, it was observed that cheques totaling three million, six hundred and sixty-seven thousand, three hundred and twenty-three Naira sixty-four kobo (₦3,667,323.64) were issued and paid without being vouched for, nor passed through the cashbook. It is difficult to accept this payment as a legitimate one, because it obviates financial legality.

The Executive Secretary was requested to ensure that all adjusting event are made to incorporate these figures and my office should be notified of the action taken.

(l) In the course of examining the Bank Statement and other relevant records related to it, it was observed that the sum of forty-five million, five hundred and fourteen thousand, seven hundred and sixty-four naira fifty-six kobo (₦45,514,764.56) were overhead expenses but charged to Personnel vote. This is contrary to FR section 417 which states that 'Expenditure shall strictly be classified in accordance with the estimate and votes must be applied only to the purpose for which money is provided. Expenditure incorrectly charged to a vote shall be disallowed.'

The Executive Secretary has been requested to explain why the fund meant for Personnel cost was misapplied. It should be noted that any excess on Personnel cost should be returned to the Treasury at the end of the financial year and not to be vire without permission from the National Assembly.

All the issues were communicated to the Executive Secretary through my Audit Inspection Report Ref. No. DCS/MISC.114/CORP/T/ABJ/14 dated 18th July, 2012. His response is still being expected as at the time of compiling this report in September, 2012.

YABA COLLEGE OF TECHNOLOGY

9.25 During the periodic checks of accounts and records maintained by the Yaba College of Technology, Lagos, the following observations were made:-

(a) Amounts totalling ₦6,127,325.99 (six million, one hundred and twenty-seven thousand, three hundred and twenty-five naira, ninety-nine kobo) being 5% and 10% professional and reimbursable fees respectively were paid to a consulting firm through various supplies made to the College.

It is worthy to note that contract on supplies are not one of those that require the engagement of an Architectural consultant and thus, the inclusion of those fees into the contract sums were wrong.

The Rector has been requested to explain why professional and reimbursable fees were charged on the contract of supplies made to the College.

(b) The sum of ₦449,845.98 (four hundred and forty-nine thousand, eight hundred and forty-five naira, ninety-eight kobo) was paid to a communication company vide PV No. 06/09 of 22nd June, 2009 as a refund for the cost of advertisement in National dailies inviting for bidding for the supply of engineering Equipments on behalf of the College. Copies of the advertisement in any national daily were not produced for audit verification.

Examination of the payment voucher also revealed that the sum of ₦211,824.11 (two hundred and eleven thousand, eight hundred and twenty-four naira, eleven kobo) was meant for Punch Newspaper while the sum of ₦238,021.87 (two hundred and thirty-eight thousand, twenty-one naira, eighty-seven kobo) was for Guardian Newspaper paid through the communication company.

However, only receipts were produced to acknowledge the payment which could not be accepted as evidence of job done. Financial Regulation 3104 stipulates that "a supplier who is paid and fails to perform after collecting the fee/money shall be given thirty (30) days notice to refund the money failure which the amount shall be recovered en-bloc from the supplier or the supplier shall be blacklisted and referred to the Economic and Financial Crimes Commission.

The Rector has been requested to justify the payment of the above amount by producing copies of the advert placed in two (2) national dailies, otherwise the entire sum of ₦449,845.98 (four hundred and forty-nine thousand, eight hundred and forty-five naira, ninety-eight kobo) should be recovered.

(c) Rent subsidy was paid to a former Rector of the College, while he was occupying official quarters owned and furnished by Federal Government between January 2007 and December, 2009. The rent subsidy was paid in contravention of the Salaries and Wages Commission Circular which stipulates that rent can only be paid to an officer not occupying Government Quarters. The former Rector paid a monthly rent of twenty thousand naira (₦20,000.00), amounting to ₦720,000.00 during the period, as against the total sum of ₦11,555,190.00 collected by him as rent subsidy during the same period.

The Rector has been requested to recover the sum of ten million, eight hundred and thirty-five thousand, one hundred and ninety naira (₦10,835,190.00) being the difference beween the total rent subsidy collected and actual amount paid as rent for the three-year period, from the former Rector.

(d) A sum of ₦45,340,503.00 (forty-five million, three hundred and forty thousand, five hundred and three naira) was paid to a consulting firm for Tax Planning Review and Audit. It is difficult to believe that payment such as PAYE could attract the engagement of a consultant to negotiate with the State Tax Authority to reduce Tax liability on PAYE already deducted from staff salaries. Instead of remitting such PAYE deduction promptly to the Tax office, it was used for other frivolous payments.

Further review of the tax consultancy file revealed that there was no basis for the payment of such amount in the pretext of Tax Planning and Review for the period 2009 – 2011 except the Tax liability of ₦5,269,852.42 (five million, two hundred and sixty-nine thousand, eight hundred and fifty two naira, forty-two kobo) submitted by the Lagos State Tax Authority.

The Rector has been requested to explain the payment of ₦45,340,503.00 (forty-five million, three hundred and forty thousand, five hundred and three naira) to the consulting firm merely on PAYE liability review.

(e) A provision of thirty million, nine hundred and eighty-six thousand naira (₦30,986,000.00) was made for the construction of a road at the Epe Campus. There was no Bill of Quantity to determine the details of works to be done such as the length of the road, etc. However, as at the time of this audit, the project has been abandoned. Also, there was no adequate record such as contract ledger to record the progress and stages of work done which would have helped to monitor and ensure that over payment did not occur on any of the contract awarded since the payments were made instalmentally.

Relevant documents that would have enabled good assessment of this project were not made available. The Rector should ensure that necessary documents are produced for my verification.

(f) Contract for the completion of the construction of workshop/classroom/office block 2nd to 4th floor was awarded to a company for a total sum of forty-eight million, three hundred and twenty-eight thousand, six hundred and seventy-three naira forty kobo (₦48,328,673.40) without due process been followed as it was not awarded by the Tender Board of the College. There was additional variation of twelve million, nine hundred and thirty-one thousand, eight hundred and ninety-four naira, fifty kobo (₦12,931,894.50) which was claimed to be approved by the General Purpose Committee contrary to the extant regulation on the award and approval of variation of contract sum. The details of the additional works that warranted such variation could not be produced, despite repeated demands. The claim that the variation was approved by the Board's Chairman is unacceptable as the Chairman of the Board was never listed as one of the approving authorities in the extant circulars and financial regulations. Finally, it is doubtful if the transaction was at an arm length since the company is a Unit of the College.

The Rector is requested to make submissions on why the project is shrouded in secrecy. Relevant documents relating to the project should be forwarded to me for verification.

(g) A company was paid the sum of one million, three hundred and ten thousand, six hundred naira (₦1,310,600.00), vide PV 108 of 22nd January, 2009 for the Epe Master Plan and the contract sum was nineteen million, nine hundred and eighty-eight thousand, one hundred naira (₦19,988,100.00). The award of contracts did not follow due process as stipulated in the Procurement Act of 2007 and even, there was no letter of award issued and no contract agreement signed with the contractor before payments were made. The company was paid additional sum of eight million, seven hundred and sixty-two thousand, seven hundred and ninety-one naira seventy-one kobo (₦8,762,791.71), vide PV 10/107 dated 20th January, 2009 being payment of 2006 Capital Campus Project Consultancy Fees. The basis of the total sum of twenty

million, seventy-three thousand, three hundred and ninety-one naira (₦20,073,391.00) paid to the company is not known.

The Rector has been requested to explain the payment of twenty million, seventy-three thousand, three hundred and ninety-one naira (₦20,073,391.00) to the company and why Due Process was not followed in the award of the contract.

(h) A total sum of four million, three hundred and eighty-seven thousand, five hundred naira (₦4,387,500.00) was shared by nine (9) Principal Officers of the College which was claimed to be 5% Consultancy Fee on Step B Project for members of the Internal Consultancy Team. All efforts to produce the policy file of the Step B project proved abortive.

The Rector has been requested to explain why consultancy fees should be paid to those who are principal officers of the College and are also on its payroll. Otherwise the total sum of four million, three hundred and eighty-seven thousand, five hundred naira (₦4,387,500.00) should be recovered from the nine (9) officers and recovery particulars forwarded to me for verification.

(i) A sum of three hundred and forty-five million, eight hundred and forty-two thousand, four hundred and sixty-nine naira fifty-five kobo (₦345,842,469.55) was the closing balance of Sub-Head 1, for the year, 2009 brought down to 2010 as opening balance. As at 31st December, 2010, the closing balance was seven hundred and ninety-five million, three hundred and eighty-three thousand, nine hundred and forty naira seventy-six kobo (₦795,383,940.76) which should have been remitted to the Consolidated Revenue Fund (CRF) of the Federal Government in line with section 414 of Financial Regulation which states that "unspent balance at the end of the financial year should be paid back to chest".

It is a known fact that Personnel Costs are released based on the Staff on Nominal Roll and other indices which should give an accurate amount with little or no variation. However, a huge balance of three hundred and forty-five million, eight hundred and forty-two thousand, four hundred and sixty-nine naira fifty-five kobo (₦345,842,469.55) means that the correct Personnel estimate was not submitted to the Budget Office during budget compilation. This act is illegal and should attract heavy sanction as stated in Chapter 31, Part I of the Financial Regulation, titled "Irregularities Resulting in losses due to either fraudulent activities of functionaries or negligence or incompetence".

Therefore:-

(i) the closing balance for the 2009 and 2010 totaling seven hundred and ninety-five million, three hundred and eighty-three thousand, nine hundred and forty naira, seventy-six kobo (₦795,383,940.76) should be refunded to the Consolidated Revenue Fund. Evidence of repayment should be made available for my verification.

(ii) The reasons for sending an incorrect over-bloated Nominal Roll to the Budget Office for the computation of Personnel Cost should be stated.

The Rector has been requested to also produce the relevant treasury receipts showing that the above amount has been paid into the Consolidated Revenue Fund.

(j) A total sum of ₦53,311,310.96 (fifty-three million, three hundred and eleven thousand, three hundred and ten naira, ninety-six kobo) was transferred from the Personnel cost account to YCT Project Account twice. The first transfer amounted to ₦28,210,626.58 (twenty eight million, two hundred and ten thousand, six hundred and twenty six naira, fifty eight kobo) while the second transfer amounted to ₦25,100,684.38 (twenty five million, one hundred thousand, six hundred and eight four naira, thirty eight kobo).

(i) The Rector has been requested to explain why these amounts were transferred from the Personnel Cost Account to the Project Account.

(ii) Whether the sum of ₦53,311,310.96 (fifty-three million, three hundred and eleven thousand, three hundred and ten naira, ninety-six kobo has been refunded to the Personnel Cost Account.

(iii) Evidence of refund should be forwarded to me for verification.

All these anomalies were communicated to the Rector through my Audit Inspection Report Ref. No. DCS/POLCY.6/CORP/1/81 dated 25th May, 2012 and his response is still being expected as at the time of compiling this report in September, 2012.

YABA COLLEGE OF TECHNOLOGY
WEST AFRICA POLYTECHNIC GAME (WAPOGA)

9.26 During the periodic checks of the accounts and records maintained by Yaba College of Technology, West African Polytechnic Games (WAPOGA), it was observed that:

(a) A sum of ₦12,147,500.00 (twelve million, one hundred and forty-seven thousand, five hundred naira), was paid to a company on 8th April, 2008 for the supply of 30 Seater Coaster bus and Toyota Saloon car for WAPOGA. There was no evidence of certified Store Received Voucher before payment was made in accordance with Financial Regulation 2411. The vehicles were neither included in the College Asset Register nor handed over to the College by the management of WAPOGA after the expiration of the Games.

It was gathered that the vehicles were in possession of an ex-staff (Coach) of the College who represented the College as Secretary-General to WAPOGA. All

attempts to ensure that the ex-staff of the College return back the vehicle to the College proved abortive.

The Rector has been requested to recover the vehicles and provide detailed particulars for physical verification.

(b) Also, the Management of WAPOGA opened 3(three) Bank Accounts for lodgments of subventions and collections from participants. However, evidence of approval from the Accountant-General of the Federation authorizing the opening of the Bank Accounts in accordance with Extant Rules was not provided.

The Rector has been requested to explain the reasons why the College could not obtain approval from the appropriate authority in compliance with government regulation.

(c) The balances in WAPOGA's bank accounts opened for the Games that ended in April 2007 has not been transferred to the College. The Games for which the allocation was given and upon which the allocated funds were warehoused in a separate bank accounts had been concluded and as such all remaining bank balances should have been transferred to the College Account for probity and transparency.

However, it was noted also that some of the staff of WAPOGA representing the College as Executive and Signatories of the Game's bank accounts have retired from public service, but they are still signatories to the WAPOGA's Account.

From the available bank statement provided, there were balances in the various accounts after the expiration of the Games as shown in the table below:-

Name of Bank	**Last date of statement provided**	**Purpose of the Account**	**Closing balance as at the date (₦)**
First Bank	09/07/2008	Personal	53,218,549:30
First Bank	03/08/2010	Project Account	28,824,045:09
First Bank	20/04/2009	Feeding Acct	5,031,620:00
		TOTAL	**₦87,074,214.39**

Further examination of the feeding account income statements generated from the revenue receipts revealed a total sum of thirty thousand, five hundred US Dollar ($30,500.00) at ₦128.00 to $1.00 amounting to ₦3,904,000.00 (three million, nine hundred and four thousand naira) realized. Relevant bank lodgement tellers and statements, the printed revenue Receipts Booklets, physical dollars or details of its utilization were not made available for audit. This made it impossible for me to ascertain the genuineness of the transactions.

The Rector should explain the reasons for the scenario mentioned above in respect of the operation and signatories of WAPOGA's Account.

(d) A contract for laying of 400 meter X-8 Lanes Synthetic running Tracks in Yaba College of Technology for the WAPOGA Game was awarded to a company. Examination of the payment voucher revealed that WHT and VAT due from the contract was deducted initially, but later paid back to the contractor. This act was contrary to the Nigeria Tax Law which mandated the contract awarding Agency to deduct on behalf of Tax Authorities Withholding Tax and VAT from the contract sums and remit same to the relevant Tax Authority. The Management of WAPOGA deducted and remitted the total sum of fourteen million, three thousand, six hundred and twenty-nine naira, sixty-six kobo (₦14,003,629.66) being the value of WHT and VAT to the contractor who suppose to pay the Taxes to Government. The entire sum should be recovered.

(e) Examination of payment vouchers used to pay contractors revealed that a total sum of three million, eight hundred and sixty-one thousand, two hundred and twenty naira (₦3,861,220.00) not deducted from the contract sums before payment were made to the contractors contrary to the existing Tax Laws. Rather than deducting the appropriate Taxes before payments were made, it was noted that, both the Tax and net element were paid to the contractors.

(f) Advances totaling twenty million, five hundred and ninety-two thousand, four hundred and eighty naira (₦20,592,480.00) were granted to twelve (12) staff, but relevant retirement documents to ascertain judicious use of the amounts disbursed were not provided for my verification.

(g) The projects cash book provided for audit review revealed that various amounts totaling six million, eight hundred thousand naira (₦6,800,000.00) were withdrawn by official of WAPOGA but relevant retirement documents to justify judicious utilization of the amount were not provided for audit review and confirmation.

All the observations have been communicated to the Rector through my audit inspection report Ref. No. DCs/POLY.6/CORP/1/79 dated 15th May, 2012. His response is still being awaited as at the time of compiling this report in September, 2012.

INDEPENDENT NATIONAL ELECTORAL COMMISSION (INEC)

9.27 During the periodic checks carried out on account of Independent National Electoral Commission, the following observations were made:-

(a) Seven (7) cash advances totalling forty-eight million, two hundred and seventeen thousand, six hundred and two naira, seventeen kobo (₦48,217,602.17) were found to be un-retired as at the time of audit visit.

Some members of staff were granted further advances when the previous one had not been retired. This contravenes the extant regulations that prohibit the granting

of advance to an officer who has not retired an existing advance.

The Chairman is requested to surcharge the affected officers and recover the total amount involved from them in accordance with the provision of Financial Regulations 3124 which states that “A public officer who fails to respond to query issued to him within 21 days for non-retirement of advances or imprests shall be surcharged and the total amount involved recovered”. Furthermore, he should ensure that no advance is granted to an officer who has not retired the previous one.

(b) Examination of thirty-one (31) payment vouchers revealed that some items purchased through cash advances and payments for contracts of supplies totalling seven hundred and seventy-one million, three hundred and nineteen thousand, eight hundred and ninety-six naira (₦771,319,896) were not taken on store ledger charge. This act could lead to items bought to be immediately removed and lead to understatement of the assets of the Commission because they were not recorded.

The Chairman should ensure that all store items purchased through contracts or cash advances are taken on store ledger charge. Furthermore, evidence that the items, amounting to the sum of seven hundred and seventy-one million, three hundred and nineteen thousand, eight hundred and ninety-six naira (₦771,319,896) have been taken on store ledger charge should be produced for verification.

(c) Examination of nine (9) payment vouchers revealed that several payments for the contract of supplies which were above the approval limit of the Chief Executive totaling fifty-seven million, nine hundred and twenty-eight thousand, eight hundred and fifty-five naira eighty-six kobo (₦57,928,855.86) were approved solely by the Chairman, contrary to the provision of Financial Regulations.

The Chairman should explain extant disregard of government rules and regulations guiding the approval limit of the Chief Executive and any thing above is referred to the Board for ratification.

(d) Payments made to seven (7) beneficiaries totalling one hundred and eighty-three million, six hundred and fifty-five thousand, seven hundred and fifty naira (₦183,655,750.00) were collected by the Hon. Secretary without letters of authority. This portend that cash were paid to the beneficiaries without any evidence. These payments might not reach the purported beneficiaries and it could be described as payments for transactions not made.

The Chairman has been requested to produce evidence of receipt of the above amounts by the purported beneficiaries. Otherwise, the total amount should be recovered from the Honourable Secretary and particulars of recovery forwarded to my Office for verification.

(e) Some money tagged “administrative charges” were deducted from budget releases of seven (7) capital projects in the early part of 2007. A 5% deduction from

the release on each capital project, amounting to seventeen million, one hundred and fifty thousand naira (₦17,150,000) was deducted and paid to Zenith bank account. The reason given for the deduction that it would be used in supervising the projects is not convincing enough; and it is contrary to the provisions of Financial Regulations and the Public Procurement Act of 2007. In fact, a provision was made and approval granted for administrative expenses in the budget of 2007.

The Chairman has been requested to explain the rationale for making such deductions from budgeted capital expenses.

(f) Legal fee of two hundred and fifty million naira (₦250,000,000) was paid to a law firm who represented INEC in the 2007 Presidential Election Tribunal cases. On PV No. 2007/4650E of 16th July, 2007, the sum of ₦250 million was approved according to decision extract of 10th July 2007 to be paid to the firm consisting of five (5) solicitors, three (3) of whom are SAN. This amount appears to be on the high side considering the fact that only ₦25 million was paid on similar circumstances to another law firm, the legal team that represented INEC during Presidential Election Tribunal cases in 2003. The reason for such a wide variance could not be fathomed.

The Chairman has been requested to comment on such a wide variance. Legal fees should be realistic and reflective of economic situation of the country.

(g) Examination of five (5) payment vouchers revealed that payments for some capital items totaling twenty-four million, seven hundred and twenty-one thousand, nine hundred and eighteen naira ninety-six kobo (₦24,721,918.96) were made from the overhead account, which contradicts payment procedures and budgetary system in Public Service. It is an indication of non adherence to budgetary process in the Commission.

The Chairman has been requested to explain why votes are not applied only to the purpose for which they are provided and his comments on this, is still been awaited as at the time of writing this report in September, 2012.

(h) Bank statements of Zenith and UBA accounts revealed that five (5) funds totalling three billion, four hundred and seventy five million, seven hundred and ninety-four thousand, seven hundred and seventy-nine naira, forty-five kobo (₦3,475,794,779.45) were transferred without any traces to their destination. Though, in some cases Account No. 0122442 was mentioned but no one could furnish me with information as to which bank the account number was domiciled. The details are as stated below:

S/NO	PAYEE	PV NO	PV DATE	BANK/NO	AMOUNT ₦
1	-	-	-	ZENITH 1487	190,987,722.82
2	-	-	-	-	300,000,000.00
3	-	-	-	UBA 13461651	2,754,605,000.00

4	-	-	-	ZENITH 1487	190,987,722.85
5	UBA PLC		-	UBA 13462380	39,214,333.78
		TOTAL			**₦3,475,794,779.45**

The Chairman is requested to explain the whereabout of the money. Failure which the amount should be recovered from all those involved in the transactions and particulars of recovery forwarded to my office for verification. Moreover, disciplinary action should be taken against officers concerned in accordance with the provisions of Financial Regulations 3106, which states that "A public officer who makes an irregular payment from public funds, shall be given 21 days notice to offer an explanation. Where no satisfactory explanation is given, the amount involved shall be recovered from the officer and such officer shall be removed from the schedule".

(i) Examination of Cash book, revealed that the Commission made twenty-six (26) payments totaling three billion, two hundred and sixty-nine million one hundred and eighty one thousand, two hundred and seventy naira, thirty-seven kobo (₦3,269,181,270.37) to some organizations and staff without payment vouchers. The payments were made for various transactions ranging from supply of materials to purchase of generating sets. This act is a violation of payment procedures in public service. It could also have been payments to company's not in contractual obligation with the commission and can thus be regarded as payments for non existing transactions.

The Chief Executive should explain these irregularities, otherwise, the amounts should be recovered and evidence of such recovery forwarded to my office.

(j) Twenty-eight (28) payment vouchers examined, revealed that the amount paid usually contained a cost of contingency, whereas these amounts totaling seven million, six hundred and ninety-one thousand naira (₦7,691,000.00) were not retired or accounted for. Contingency is not an expenditure code, hence it should not have been incurred.

The Chairman should ensure proper retirement of the total amount of contingency payments; otherwise contingency payments should be recovered from the salaries and other entitlements of the affected officers.

(k) A serious financial interference was observed on payment voucher No. 2007/3477E of 19/4/07, cheque No. 1359 Zenith Bank of the same date, where the sum of fifty six million naira (₦56,000,000) was paid to a staff as payment of DTA and fueling allowance for supervisory visit for the 2007 general election. There was no detail of how the fund was expended. The names of beneficiary were not attached. The payment looks suspicious.

The Chairman is requested to forward the details of how the fund was expended, list of beneficiaries and proof of receipt of the amount of ₦56,000,000.00 to my Office.

(l) The scrutiny of the payment vouchers revealed that two (2) contracts above ₦50million which were to be referred to the Federal Executive Council totaling three hundred and eighty-two million, five hundred and eighty-seven thousand, eight hundred and thirty-two naira (₦382,587,832.00) were approved solely by the Commission without any waiver to that effect. Besides, most of these contracts which mainly concern supply of stationeries were awarded to foreign companies but executed by a local company based on the information attached to the vouchers. There were no receipts attached to the vouchers which portend the transactions as not genuine and therefore creates doubts as to the authenticity of the payments.

The Chairman has been requested to comment on the irregularities. Otherwise, officers involved in the approvals should be sanctioned in accordance with the provisions of Financial Regulations 3117 'i' and 'ii'.

(m) Fourteen (14) payments totaling six hundred and thirty-four million naira (₦634,000,000.00) were made to a contractor as personalization of permanent voters card without any breakdown of the expenditure such as number of processing centre, number of voters and cost of each units. The payment vouchers did not carry any number and no date of transaction was inscribed on each of the vouchers. The cheque numbers were equally not written. Necessary supporting documents such as Store Receipt Vouchers, Cash Receipts etc were not attached to the vouchers which therefore rendered the transactions invalid and the payments suspicious.

The Chairman has been requested to give explanation on the irregularities and furnish the details of the transactions including the supporting documents such as SRV and Cash Receipt to my Office. Otherwise, the whole amount should be recovered and evidence of recovery forwarded to my Office.

(n) Various certificate were issued to thirty-six (36) contractors for an amount totalling twenty million, three hundred and twenty five thousand naira (₦20,325,000.00) for the supply of filling cabinets to all the zonal stores, but there were no proof that the items were received at the designated Centres.

The Chairman has been requested to produce proof of receipt of the items at the Zonal Stores. Otherwise, the total amount of twenty million, three hundred and twenty five thousand naira (₦20,325,000.00) should be recovered from the contractors concerned and proof of recovery forwarded to my office.

(o) Several units of store items like air conditioners, televisions, standing fans, refrigerators and fire proof cabinets meant for Headquarters and Zones worth two hundred and thirty four million, one hundred and four thousand naira (₦234,104,000.00) were certified for payments as confirmed by Due Process Certificate, whereas there was no evidence that those items were received in their respective zones. Besides, the cost per unit of those items was inflated beyond reasonable doubt.

The Chairman is requested to comment on the above irregularities and produce evidence that the items were received in their respective Zones. Otherwise, the total amount of money should be recovered from the contractors concerned and proof of recovery forwarded to my office. Furthermore, all officers involved in the inflation of the contracts should be surcharged appropriately, removed from the schedule, dismissed and prosecuted in line with the provisions of Financial Regulations 3102 (i) and (ii).

(p) Payment voucher No. 07/340E of 24th January, 2007 and Zenith Bank's Cheque No. 1074 of 25th January, 2007, revealed that a sum of nine million naira (₦9,000,000) (net of tax) was paid to a contractor as 50% mobilization fee for the renewal of Oracle license required for the consolidation project lack validity. In the first instance, the 50% mobilization fee for the renewal of Oracle license required for the consolidation project lack validity and was above the stipulated ceiling of 25%. There was no bank guarantee obtained for the said sum. The contract itself lacked due process as no letter of award was issued to the contractor. There was equally no Tenders Board minutes approval, whereas the contract was approved by the Secretary of the Commission which is beyond his approval limit. Above all, there was no acknowledgement of the money by the beneficiary in terms of cash receipt. The breakdown of, or invoice detailing the cost of the transaction was equally not attached. The payment therefore looks suspicious.

The Chairman has been requested to comment on the above irregularities and confirm that due process was followed in the award of the contracts. Failure which, the amount of nine million naira (₦9,000,000) should be recovered and paid back to chest while proof of recovery should be forwarded to my office.

(q) Examination of payment voucher No. 091/07E of 25th January, 2007 and Cheque No. 1078 of the same date, revealed that a sum of fourteen million naira (₦14,000,000.00) was paid to Abuja Geographic Information System (AGIS) as payment for the perfection of land title on behalf of the owners of Central Stores in use by INEC. The team believed that it was not the responsibility of the Commission to pay for the perfection of land title on behalf of the owner. Besides, there was no evidence provided as indicated in the decision extract attached to the voucher that the said amount had been deducted from the overall cost of the central store. Equally, there was no evidence of the land title attached to the voucher.

The Chairman should forward a copy of the land title and all records relating to the purchase of the central stores, including all payments made on the transaction to my office for scrutiny. Likewise, he should produce evidence that the amount spent for the perfection of the land titles was deducted from the overall cost of the stores before payments were made to the stores owners.

(r) Examination of payment vouchers revealed that two (2) contracts amounting to eight hundred and forty nine million, nine hundred and seventy two thousand nine hundred and sixty naira (₦849,972,960.00) awarded to two foreign companies were executed, respectively, both incorporated in Nigeria under the power of Attorney. However, proper scrutiny of the vouchers revealed that the contracts violated the

Procurement Act of 2007 in so many areas. First, there was the violation of the rule of split of contract because the whole details of the contract were the same. Aside this, being an electoral material (result sheet), it should have been awarded to one company for the purpose of security of the documents. Secondly, the contract should not have been awarded to the two foreign companies if it would eventually be executed by the Nigerian companies. The registration attached to the vouchers indicated that it was the Nigeria companies that actually registered with the Commission. Thirdly, 50% mobilization was paid as against 25%. No cash receipt from the companies was attached.

The Chairman's explanation on the above irregularities is required, otherwise, officers involved in the award of the contracts should be demoted in rank and immediately transferred to another schedule in line with the provisions of financial regulations 3117 (i) and (ii).

(s) It was observed from payment voucher No. 5454E/07 of 29th November, 2007 and Zenith Bank's Cheque No. 1829 of the same date that a sum of twenty three million seven hundred and sixty thousand naira (₦23,760,000) (Net of tax) was paid to an audit firm as audit fees for special audit on electoral fund for 2007 election. Proper scrutiny of the voucher revealed that the total amount payable on the audit exercise was one hundred and thirty two million naira (₦132,000,000.00) which was an outrageous amount. Aside this huge sum, an amount of fifty-six million, two hundred and fifty thousand naira (₦56,250,000) was equally paid as headquarters statutory audit to another audit firm while the sum of eighteen million, seven hundred and fifty thousand naira (₦18,750,000.00) was paid for just consolidation of accounts to third firm, resulting to a total of two hundred and fifty four million, two hundred and fifty thousand naira (₦254,250,000.00). In the first place, there was no justification for the separation of the audit of Electoral fund from operational funds of the commission as it was observed that funds from electoral account were expended on the operation of the Commission and vice versa. The audit fees paid for special electoral audit and the head quarters audit was so exorbitant that it did not only constitute a waste of public resources but also a violation of professional rules on payment of audit fees. There was equally no justification for given out the consolidation to another firm after distributing the audit of the state offices that were not independent to so many audit firms. There was no cash receipt acknowledging the payment of twenty three million, seven hundred and sixty thousand naira (₦23,760,000.00) on this voucher and also there was no evidence of work executed in terms of report.

The Chairman should produce evidence that the job was executed, detailing how the expenses were incurred, attaching relevant receipts. Failure to produce these documents, the sum of twenty three million seven hundred and sixty thousand naira (₦23,760,000) paid for the exercise should be recovered. Furthermore, he should exercise due economy in spending public fund, otherwise, provision of Financial Regulations 3115 which states that "An accounting officer who is queried for his failure to manage or spend public funds effectively or who spends public money without due regard to economy contrary to Financial Regulation 415 and fails to reply to the query,

shall be removed from the schedule and be disciplined in accordance with the Public Service Rules".

(t) During the examination of payment vouchers, the sum of six hundred and eighty million naira (₦680million) was paid to a company through payment vouchers number 2007/4857E of 14th September, 2007 and CBN Cheque No. 4843 of 25th September, 2007 as variation on printing of permanent voters card whereas the document attached to the voucher revealed, among other things, the following:-

(i) That the contract was originally awarded on 27th of December, 2006 for a sum of four billion naira (₦4billion) in which the company was immediately mobilized with 50% of the contract sum, that is ₦2 billion.

(ii) That the contract period was for 3 months.

(iii) That the contract was actually completed on the 31st of May, 2007 and a contract certificate of completion was issued by the Commission on the 4th of June 2007.

(iv) That the contract variation letter was written and dated 18th June, 2007 that is, after the job had been completed.

(v) That the said amount of six hundred and eighty million naira (₦680million) was approved by the Commission at its meeting held on 21st June, 2007 and contained in the decision extract of 22nd June, 2007.

In view of all these revelations, it became obvious that the variation was an unjustified expenditure as there was no reason for the variation in the first instance. Aside, the variation came in after a certificate of job completion had been issued by the Commission on the project which therefore creates doubts as to the genuineness of the payments.

The Chairman is requested to comment on the irregularities mentioned above failure to give satisfactory explanation, appropriate sanction as stated in Financial Regulations 3103 should be applied.

(u) The scrutiny of the payment voucher No. 2008/1811E of 11th April, 2008 and Zenith Bank's Cheque No. 2883 of 24th November, 2008 revealed that the sum of five hundred and four million, eight thousand, one hundred naira (₦504,008,100.00) representing 50% balance payment was paid to a company as cost of implementation of systems collation. Attachment to the voucher showed that a total of seven hundred and seventy-four (774) laptops, forty (40) IP 2300 Desktop computers, thirty thousand eight hundred and fifty (30,850) VA UPS and thirty (30) 1KVA stabilizers were supplied to the Commission without any proof. There was no Store Receipt Voucher to acknowledge the receipt of the items, nor was there any record of distribution from the store. The implication of this act is that the items were not supplied but paid for.

The Chairman should produce proof that the items were supplied to the Commission and taken on store ledger charge. Otherwise, a sum of one billion, eight million, sixteen thousand two hundred naira (₦1,008,016,200) should be recovered from the contractor and evidence of recovery forwarded to my office. Moreover, provisions of Financial Regulations 3104 (ii) and (iii) should be applied.

(v) Payment voucher No. 2007/3422E of 18th April, 2007 and Cheque No. 1348 of the same date revealed that an amount of ten million (₦10million) was paid to an officer of the Commission as allowance to Police Command operating within the Commission. However, proper scrutiny of the voucher revealed that the said amount was actually paid to the Hon. Sec contrary to the description of payee on the voucher. The amount which was supposed to be paid to eighty (80) Police officers had no list signed by the beneficiaries. The payment looks suspicious.

The Chairman should produce evidence that the money was received by the Police officers otherwise the amount should be recovered from the Honourable Secretary, and evidence of recovery forwarded to my office for verification.

(w) It was observed from payment voucher No. 2008/5404 of 12th December, 2008 and Zenith Bank's Cheque No. 3091 of 30th December 2008, that a huge sum of ten million naira (₦10,000,000.00) was paid to an officer as allowance and accommodation of PGDCA students at University of Ibadan, whereas there was no detail or breakdown of expenditure. Besides, the list of beneficiaries was not attached. The number of students was not stated. The reason for paying accommodation for students could not be comprehended as it was not indicated whether they were off campus or not. There was equally no cash receipt for the accommodation.

The Chairman is requested to provide details/breakdown of the expenditure, the list of beneficiaries and evidence that the amount was spent for the reason it was released. otherwise, the amount of ten million naira (₦10,000,000.00) should be recovered and particulars of recovery forwarded to my office.

(x) Payment Voucher No. 2007/5474E of 4th December, 2007 and Zenith Bank's Cheque No. 1853, of the same date, revealed that the sum of twenty million two hundred and twenty thousand naira (₦20,220,000) was paid to a company for the purchase and installation of six (6) Nos. of 40 KVA sound proof perking generating sets. Examination of the attached documents revealed that the generating sets were purchased and installed in the residence of Electoral Commissioners Quarters at Maitama, without any proof of purchase such as Store Receipt Voucher and cash receipt. Included in the above stated amount was three million naira (₦3,000,000.00) used in installing the generating sets at a cost of five hundred thousand naira (₦500,000) per unit. A sum of nine hundred thousand naira (₦900,000) was used in delivering the generating sets within Abuja. These amounts were too exorbitant and outrageous.

The Chairman is requested to defend the amounts spent on the installation and delivery of the generating sets; and produce proof of purchase of the items like Store receipt Voucher and cash receipt.

(y) Payment voucher No. 2008/076C of 5th February 2008 and CBN cheque No 5010 of 7th February 2008, revealed that the sum of thirteen million naira (₦13,000,000.00) was paid to a company for phase sequence correction, rehabilitation of electrical panel and replacement of water pumping machine at INEC central warehouse complex, whereas the only document attached which was a decision extract revealed an award of contract for additional works for the completion of on-going state offices. This means that the decision extract did not cover this payment. Besides, the amount of thirteen million naira (₦13million) is outrageous for a replacement of water pumping machine. No cash receipt and certificate of "No Objection" were attached. The payment looks suspicious.

The Chairman should produce all relevant documents relating to the contract, to proof that it is the same contract and that the award of the contract followed due process. Otherwise, the project would not be accepted as a legitimate charge against public fund.

(z) Bank statement of the Zenith Bank showed that the sum of eight billion, eight hundred million naira (₦8,800,000,000.00) was transferred to special project account on 13th April, 2007. This account was not made available to me for audit. On the 8th May, 2007, an amount of six billion, forty five million three hundred and ninety-five thousand naira (₦6,045,395,000.00) was credited to the same Zenith Bank account. Prior to this transaction, the same amount was debited to the account. Out of this amount of six billion forty five million three hundred and ninety-five thousand naira (₦6,045,395,000.00), only seven hundred and fourteen million, three hundred and forty-eight thousand, five hundred and ninety-two naira seventy-five kobo (₦714,348,592.75) was returned to the account on the 1st of August 2007 translating to the fact that the sum of five billion, three hundred and thirty one million forty-six thousand, four hundred and seven naira twenty five kobo (₦5,331,046,407.25) was expended by the bank on behalf of the Commission in paying ad hoc staff on which 0.5% amounting to twenty-six million, six hundred and fifty-five thousand two hundred and thirty-two naira four kobo (₦26,655,232.04) was paid as service charge through Pv. No. 2007/5087E of 18th October, 2007 and Cheque No. 1859 of 27th December. Prior to this payment of service charge, an earlier payment on 3rd July, 2007, also attract service charge of thirty million two hundred and twenty-six thousand nine hundred and seventy-five naira (₦30,226,975.00), representing 0.5% of six billion, forty five million, three hundred and ninety-five thousand, naira (₦6,045,395,000.00), thereby making the total service charge amounting to fifty-six million, eight hundred and eighty-two thousand, two hundred and seven naira four kobo (₦56,882,207.04).

The Chairman has been requested to respond to the queries raised Therefore, the following questions need answer:-

(i) If the sum of six billion, forty five million, three hundred and ninety-five thousand, naira (₦6,045,395.000.00) was transferred back to Zenith Bank from the earlier eight billion, eight hundred million naira (₦8.8billion) initially transferred out of the bank, then where is the balance of two billion, seven hundred and fifty-four million six hundred and five thousand (₦2,754,605,000.00).

(ii) From which account was the amount of six billion, forty five million, three hundred and ninety-five thousand, naira (₦6,045,395,000.00), which was disbursed and which attracted 0.5% service charge, translating to thirty million, two hundred and twenty-six thousand, nine hundred and seventy-five naira (₦30,226,975.00).

(iii) What was the rationale behind instructing the bank to pay the ad hoc staff.

(iv) All documents relating to the special project account and details of the payment should be forwarded to my office.

(a2) Due Process certificate revealed that several amounts totalling two hundred and five million, five hundred and forty-nine thousand two hundred and ninety naira (₦205,549,290.00) were approved for payments by the Bureau for Public Procurement for various repairs at the central warehouse without any proof of work done. A visit to the Central Warehouse showed that only few repairs were carried out. Besides, there were no details provided for the component of work for each lot.

The Chairman has been requested to provide details for the component of work for each lot and proof of work done at the central warehouse. Otherwise, the various payments totaling two hundred and five million, five hundred and forty-nine thousand two hundred and ninety naira (₦205,549,290.00) would not be accepted as legitimate charges against public fund and should be recovered from the contractors concerned, while proof of recovery be forwarded to my office. Moreover, provisions of Financial Regulations 3104 (ii) and (iii) should be applied.

(b2) Due Process certificate scrutinized by the team revealed that several computers valued at forty-six million eight hundred and seventy-five thousand five hundred and twenty-five naira (₦46,875,525.00) were supplied to various zones of the Commission without any evidence and traces. Visit to some of the Commission's zonal stores revealed that the items were not received.

The Chairman should produce evidence of receipt of the Computers by the Zonal Stores' officers and their physical existence. Otherwise, a sum of forty-six million eight hundred and seventy-five thousand five hundred and twenty-five naira (₦46,875,525.00) should be recovered from the contractors and evidence of recovery forwarded to my office. Furthermore, provisions of Financial Regulations 3104 (ii) and (iii) should be applied.

(c2) VSAT internet communication satellites discs in all the states offices in the North East Zone except Adamawa State were not working. The satellite disc, apart from providing internet facilities, was meant to facilitate the transfer of election results from the States to INEC headquarters in Abuja. During the audit examination of payment vouchers at INEC headquarters it was revealed that the sum of twenty-two million, seven hundred and seventy-seven thousand, seven hundred and seventy-seven naira (₦22,777,777.00) was paid to each contractor to reactivate/upgrade VSAT in each of the States.

All the observations raised were communicated to the Chairman through my audit Inspection Report Ref. No. DCS/MISC/1/CORP/39 dated 14th May, 2012. His response is still being expected as at the time of compiling this Report in September, 2012.

SECTION 10

REVENUE AUDIT DEPARTMENT

REVENUE AUDIT DEPARTMENT

NIGERIA CUSTOMS SERVICE

10.01 During the audit inspection of the Nigeria Customs Service, the following observations were made:

(a) It was observed that for the year under review, the total sum of ₦50,396,166.40 (fifty million, three hundred and ninety-six thousand, one hundred and sixty-six naira, forty kobo) being Withholding Tax and Value Added Tax deducted at source by the Customs Service was not remitted to the Federal Inland Revenue Service.

The Comptroller-General has been requested to furnish the remittance particulars for audit verification.

(b) A Peugeot 406 Saloon car, with Engine/Chassis Number FN281678208 was involved in an accident on 28th December, 2010. Although, the Nigeria Customs Service had paid the sum of ₦1,240,000,000.00 (one billion, two hundred and forty million naira) vide PV No. 0167 of 14th April, 2011 as renewal of premium cover for its assets and motor vehicles, it did not make any effort to recover the cost of the vehicle from the Insurance company, neither did it make any formal report to the Office of the Auditor-General for the Federation.

The Comptroller-General has been requested to furnish me with the Police Report, Treasury Form 146 and other steps taken so far to recover the insured value of the accidented vehicle from the Insurance company.

(c) It was also observed that the cost of the turn-around maintenance of the following Aircrafts and Helicopter was not economical, and that it was more beneficial to the Nigeria Customs Service if they were disposed of:-

(i) Aircraft 5N-AUV – which requires the replacement of its Fuel Control Unit, at the cost of ₦10,000,000.00 (ten million naira).

(ii) Aircraft Surveillance (DO 228) (5N-AUX) which requires overhauling of the 2 propellers at the cost of ₦12,000,000.00) (twelve million naira).

(iii) Helicopter (5N ABP) AS 355-F2) which has been grounded for over 19 years.

In addition, an annual 'ground risk' Insurance of ₦600,000.00 (six hundred thousand naira) is paid to the Nigeria Civil Aviation Authority in so far as these Aircrafts/Helicopter remain on ground at the airports.

Efforts should be made by the Comptroller-General of Customs to address all the issues raised above and furnish me with the outcome.

(d) At the Nigeria Customs Service, Ikorodu Lighter Terminal Command, Lagos, it was observed that:-

(i) The total sum of (₦30,820,000.00) thirty million, eight hundred and twenty thousand naira was paid vide 5 (five) payment vouchers all dated 15th June, 2011, into the private account of the Acting Customs Area Controller in charge for the purported evacuation and destruction of 221 containers which were classified as overtime cargoes and stacked at the terminal.

This is contrary to Financial Regulation 713 which stipulates that personal money shall in no circumstance be paid into a government bank account, nor shall any public money be paid into a private bank account. An Officer who pays public money into a private account is deemed to have done so with fraudulent intentions".

Also, none of the 5 (five) payment vouchers has any supporting documents in the form of an approval for the evacuation and destruction of 221 containers, receipts or invoices of hired transporters, records or documents to indicate that payments were made for services rendered. Even as at the time of this report, nothing has been tendered as proof of payment for the haulage of containers to any dump site whereas Financial Regulation 708 stipulates that "on no account should payment be made for services not yet performed or for goods not yet supplied".

The mode of transaction, which was a direct payment to the Acting Area Controller, instead of the award of contracts to reputable organizations, denied the government 5% VAT of ₦1,541,000.00 and 5% WHT of ₦1,541,000.00 both totalling ₦3,082,000.00 (three million, eighty-two thousand naira) which should be recovered from the Acting Area Controller and paid to the Federal Inland Revenue Service.

(ii) Also, 7 No (seven) Containers of industrial goods belonging to 5 (five) different agencies of government and a High Commission remained uncleared since 2008. These containers were claimed to have been taken to Ikorodu terminal from one of the major ports and documents relating to their importation and clearance were said to have been destroyed and not submitted for my verification. Also, documents indicating efforts being made to contact these agencies and the High commission for possible clearance of their cargoes were not produced.

(iii) Over 20 (twenty) importers owed a total sum of (₦49,800,170.33) forty-nine million, eight hundred thousand, one hundred and seventy naira, thirty-three kobo)representing unpaid charges outstanding against them. This total amount

was made up of debit notes raised by the post clearance audit after uncovering several infractions in the declaration of the importers, such as wrong classification and rate of duty, low value declaration and evasion of Value Added Tax. This outstanding amount of (₦49,800,170.33) forty-nine million, eight hundred thousand, one hundred and seventy naira, thirty-three kobo should be recovered and paid to the Federal Inland Revenue Service and the evidence of payment forwarded to me for verification.

NATIONAL UNIVERSITY COMMISSION

10.02 During the audit of the books of accounts and other related records maintained by the National University Commission, the following observations were made:-

(a) A total sum of (₦72,152,348.11) seventy-two million, one hundred and fifty-two thousand, three hundred and forty-eight naira, eleven kobo was the unspent balance in 2008, 2009 and 2010 on the sub-head of Personnel Cost, which was not paid back to Treasury at the end of each financial year, contrary to the provisions of Financial Regulations 413 and 414.

Efforts should be made to pay the amount into the Consolidated Revenue Fund (CRF) and furnish my Office with the payment particulars for further verification.

(b) A sum of (₦35,588,624.30) thirty-five million, five hundred and eighty-eight thousand, six hundred and twenty-four naira, thirty kobo being Internally Generated Revenue for years 2009 and 2010 was not paid into the Consolidated Revenue Fund, in line with Financial Regulation 236 which stipulates that "revenue paid into Revenue Account for IGR of MDAs shall be paid to the CRF on or before 15th of the month following month of collection".

The Executive Secretary has been requested to take necessary action in this respect.

(c) Pay As You Earn (PAYE), Withholding and Value Added Taxes totalling (₦21,314,591.77) twenty-one million, three hundred and fourteen thousand, five hundred and ninety-one naira, seventy-seven kobo deducted from staff salaries and contracts awarded in years 2009 and 2010 were not remitted to the relevant tax authorities, contrary to Financial Regulation 235 which stipulates that "deduction for WHT, VAT and PAYE shall be remitted to the Federal Inland Revenue Service at the same time the payee is paid".

All issues raised have been communicated to the Executive Secretary through my Audit Inspection Report Ref. No. OAuGF/RAD/NOGRA.1/VOL.IV/10 dated 1st June, 2012. His response is still being expected as at September, 2012 when this report was compiled.

NATIONAL OPEN UNIVERSITY OF NIGERIA

10.03 The following are the observations made during the special periodic revenue check at the National Open University for the period 2009 – 2010.

(a) The University made payments in respect of Duty Tour Allowances, hotel accommodation, general advances and council expenses, all amounting to ₦53,352,557.72 (fifty-three million, three hundred and fifty-two thousand, five hundred and fifty-seven naira, seventy-two kobo) from the Personnel Cost account contrary to Financial Regulation 417 which stipulates that "expenditure shall strictly be classified in accordance with the Estimates, and votes must be applied only to the purpose for which the money is provided. Expenditure incorrectly charged to a vote shall be disallowed".

The issue has been communicated to the Vice-Chancellor for information and prompt action.

(b) It was also observed that a sum of ₦270,677,711.87 (two hundred and seventy million, six hundred and seventy-seven thousand, seven hundred and eleven naira, eighty-seven kobo) being unspent balance of Personnel Cost vote, as at the end of 2010 financial year had not been paid into the Consolidated Revenue Fund as required by extant regulations.

(c) It was further observed that the amount of subvention released by the Federal Government was different from the amount recorded in the audited financial statement for both years 2009 and 2010. Whereas the sum of ₦2,482,729,091.81 (two billion, four hundred and eighty-two million, seven hundred and twenty-nine thousand, ninety-one naira, eighty-one kobo) was released for Personnel and Overhead Costs for 2009, the sum of ₦2,162,964,536.00 (two billion, one hundred and sixty-two million, nine hundred and sixty-four thousand, five hundred and thirty six naira) was recorded in the audited financial statement, resulting in a difference of ₦319,764,555.81 (Three hundred and nineteen million, seven hundred and sixty-four thousand, five hundred and fifty-five naira, eighty-one kobo).

Similarly, in 2010, the sum of ₦2,816,639,476.16 (two billion, eight hundred and sixteen million, six hundred and thirty-nine thousand, four hundred and seventy-six naira, sixteen kobo) was released for Personnel and Overhead costs, while ₦3,528,102,414.00 (three billion, five hundred and twenty-eight million, one hundred and two thousand, four hundred and fourteen naira) was recorded in the financial statement, resulting in a difference of ₦711,462,937.84 (seven hundred and eleven million, four hundred and sixty-two thousand, nine hundred and thirty-seven naira, eighty-four kobo).

The Vice Chancellor has been requested to account for the shortfall of ₦319,764,555.81 recorded in 2009 and explain the sources of the additional funds amounting to ₦711,462,937.84 recorded in 2010.

(d) The sum of ₦14,605,600.00 (fourteen million, six hundred and five thousand, six hundred naira) was generated by the University on contractors' registration for years 2009 and 2010, but was not remitted to the Consolidated Revenue Fund in line with extant rules and regulations.

(e) Also, the University generated a total sum of ₦1,058,005,775.00 (one billion, fifty-eight million, five thousand, seven hundred and seventy-five naira) as internal revenue in 2010, but recorded the sum of ₦1,022,597,024.00 (one billion, twenty-two million, five hundred and ninety-seven thousand, twenty-four naira) in the financial statement, resulting in an understated sum of ₦35,408,751.00 (thirty-five million, four hundred and eight thousand, seven hundred and fifty-one naira) which should be paid into the Consolidated Revenue Fund.

(f) A total sum of ₦232,407,329.00 (two hundred and thirty-two million, four hundred and seven thousand, three hundred and twenty-nine naira) was granted as cash advances to staff of the University to carry out purchases and repairs, contrary to the provision of the Federal Treasury Circular Ref. No. TRY/AZ/B2/2009/OAGF/CAD/026/11 of 24th March, 2009, which states that all local purchases above ₦200,000.00 shall be made only through contracts.

The non-adherence to this circular deprived government of Withholding Tax and Value Added Tax, both totaling ₦23,240,732.90 (twenty-three million, two hundred and forty thousand, seven hundred and thirty-two naira, ninety kobo).

The attention of the Vice Chancellor has been drawn to the anomalies through my Audit Inspection Report Ref. No. OAuGF/RAD/OGRA/VOL.IV/280 dated 22nd June, 2012. His response is being awaited as at the time of compiling this Report in September, 2012.

UNIVERSITY OF PORT HARCOURT TEACHING HOSPITAL

10.04 The audit examination of the accounting records maintained at the University of Port-Harcourt Teaching Hospital, revealed that the revenue account was understated by a total sum of (₦682,407,524.00) six hundred and eighty-two million, four hundred and seven thousand, five hundred and twenty-four naira in the Audited Account of 2009, thereby reducing the operating surplus. Whereas the private audit firm arrived at the sum of (₦4,609,004,727.00) four billion, six hundred and nine million, four thousand, seven hundred and twenty-seven naira as the total revenue collected for the year, this Office obtained the total sum of (₦5,291,412,251.00) five billion, two

hundred and ninety-one million, four hundred and twelve thousand, two hundred and fifty-one naira, resulting in the understated amount.

(b) The total sum of ₦123,133,358.79 (one hundred and twenty-three million, one hundred and thirty-three thousand, three hundred and fifty-eight naira, seventy-nine kobo) was the unspent balance on various Heads/Sub-heads for the years ended 2009 and 2010.

The Hospital failed to remit the sum to the Treasury as required by extant regulations.

(c) Also, the total sum of (₦45,965,696.00) forty-five million, nine hundred and sixty-five thousand, six hundred and ninety-six naira being revenue generated from tender fees and contractors' registration in 2009 and 2010 were not remitted to Treasury.

Moreover, Withholding and Value Added Taxes totalling (₦5,699,511.66) five million, six hundred and ninety-nine thousand, five hundred and eleven naira, sixty-six kobo deducted from payments made to contractors in year 2009 and 2010 were not remitted to the relevant tax authorities as required by Financial Regulation 235 and VAT Act No. 102 of 1993.

The Chief Medical Director has been notified through my Audit Inspection Report Ref. No. OAuGF/RAD/NOGRA.1/VIOL.IV/2 dated 20th March, 2012. However, his response is still being awaited as at the time of compiling this Report in September, 2012.

NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD

10.05 At the National Business and Technical Education Board (NABTEB), it was observed that:

(a) The Board had arrears of tax liabilities in 2009 and 2010 amounting to (₦63,989,372.80) sixty-three million, nine hundred and eighty-nine thousand, three hundred and seventy-two naira, eighty kobo, representing both Withholding Tax and Value Added Tax deducted from payments to various contractors, but not remitted to the Federal Inland Revenue Service.

The Registrar has been requested to recover the sum of (₦63,989,372.80) sixty-three million, nine hundred and eighty-nine thousand, three hundred and seventy-two naira, eighty kobo being the unremitted VAT and WHT and furnish me with the recovery details.

(b) The Federal Government was denied revenue totalling ₦3,003,008.28 (three million, three thousand, eight naira and twenty-eight kobo), being 5% Withholding Tax and 5% Value Added Tax, as a result of personal advances totalling (₦30,030,082.85) thirty million, thirty thousand, eighty-two naira, eighty five kobo granted to some staff for procurement of items and other services, above (₦200,000.00) two hundred thousand naira, contrary to Treasury Circular Ref. No. TRY A2 and B2/2009 of 24th March, 2007 which states that "All Accounting Officers and Officers controlling expenditure are to ensure that all local procurement of stores and services costing above ₦200,000.00 shall be made only through the award of contract".

(c) The Board had ten (10) dormant accounts with balances totalling (₦6,938,078.00) six million, nine hundred and thirty-eight thousand, seventy-eight naira in four (4) different banks namely; First Bank, Zenith Bank, Afribank (now Main street Bank) and the defunct Savanna Bank. These dormant accounts ought to be closed and the balances in the accounts transferred to a live and active account.

Efforts should be intensified by the Registrar to recover the sum of ₦6,938,078.00) six million, nine hundred and thirty-eight thousand, seventy-eight naira, abandoned in these banks.

ALVAN IKOKU FEDERAL COLLEGE OF EDUCATION, OWERRI

10.06 During the examination of the accounting books and other records maintained at the College, it was observed that:-

(a) A commercial bank deducted a total sum of ₦2,319,026.24 (two million, three hundred and nineteen thousand, twenty-six naira, twenty-four kobo) as Commission on Turnover (COT) from the College's account domiciled with it for the period 2009 to 2010. This is contrary to Treasury Circular TRY/A4 and B4/2001, of 26th June,2001, which states that MDAs should operate their accounts only with commercial banks with which they have written agreements not to deduct Commission on Turnover/Transfers from their accounts".

The Provost has been requested to take necessary action in this respect. This amount should be recovered from the bank and my Office furnished with recovery particulars.

(b) The College's accounts with a defunct commercial bank (Hallmark Bank) now absorbed by another bank (Ekobank Plc) totaling ₦50,645,177.18 (fifty million, six hundred and forty-five thousand, one hundred and seventy-seven naira, eighteen kobo) had remained blocked by the Nigeria Deposit Insurance Corporation, as a result of the liquidation of the defunct bank. It is important to recover this amount of money, including earned interests on it.

(c) The College disposed of motor vehicles for a total sum of ₦1,381,250.00 (one million, three hundred and eighty-one thousand, two hundred and fifty naira) without remitting same to Treasury, in accordance with Treasury Circular TRY/A7 and B7/2004 of 11th June, 2004, on treatment of proceeds from disposal of assets.

The Provost should make effort to remit the amount to the Consolidated Revenue Fund without further delay.

(d) Revenue received through the College's bank accounts amounted to ₦7,723,554,907.82 (seven billion, seven hundred and twenty-three million, five hundred and fifty-four thousand, nine hundred and seven naira, eighty-two kobo), while the revenue amount recorded in the cash books was ₦7,045,604,147.87 (seven billion, forty-five million, six hundred and four thousand, one hundred and forty-seven naira, eighty-seven kobo), resulting in a difference of ₦678,060,759.95 (six hundred and seventy-eight million, sixty thousand, seven hundred and fifty-nine naira ninety-five kobo) in revenue recorded, for the period 2008 to 2010.

The Provost should recover this amount and forward the recovery particulars to my Office for verification.

(e) The College paid its academic staff the sum of ₦6,674,933.04 (six million, six hundred and seventy-four thousand, nine hundred and thirty-three naira, four kobo) and its non-academic staff the sum of ₦3,120,053.42 (three million, one hundred and twenty thousand, fifty-three naira forty-two kobo), both totalling ₦9,794,986.46 (Nine million, seven hundred and ninety-four thousand, nine hundred and eighty-six naira, forty-six kobo) as peculiar allowances including one month arrears, in the 2009/2010 session.

The College again paid the sum of ₦7,777,000.00 (seven million, seven hundred and seventy-seven thousand naira) vide PV No. 446 of 26th March, 2010, as teaching practice supervisors' honorarium for the same period, resulting in double payment of allowance.

All the issues have been communicated to the Provost through my Audit Inspection Report dated 29th February, 2012 and his comments are still being awaited as at the time of compiling this Report in September, 2012.

NATIONAL EXAMINATIONS COUNCIL (NECO)

10.07 The following are the observations made during a revenue and tax remittance audit carried out:

(a) It was observed that a total sum of (₦328,722,668.93) three hundred and twenty-eight million, seven hundred and twenty-two thousand, six hundred and sixty-

eight naira, ninety-three kobo, was deducted as Withholding Tax from contracts awarded in 2009 and 2010, but only the sum of (₦193,055,910.10) one hundred and ninety-three million, fifty-five thousand, nine hundred and ten naira, ten kobo was remitted, leaving a balance of (₦135,666,758.72) one hundred and thirty-five million, six hundred and sixty-six thousand, seven hundred and fifty-eight naira, seventy-two kobo unremitted.

The Registrar has been requested to remit the sum of (₦135,666,758.72) one hundred and thirty-five million, six hundred and sixty-six thousand, seven hundred and fifty-eight naira, seventy-two kobo, being the amount not remitted and furnish me with the remittance details.

(b) Similarly, a total sum of (₦1,887,597.42) one million, eight hundred and eighty-seven thousand, five hundred and ninety-seven naira, forty-two kobo remained unremitted to the Federal Inland Revenue Service, after the total sum of (₦163,294,349.44) one hundred and sixty-three million, two hundred and ninety four thousand, three hundred and forty-nine naira, forty-four kobo was deducted as Value Added Tax and the sum of (₦161,406,752.02) one hundred and sixty-one million, four hundred and six thousand, seven hundred and fifty-two naira, two kobo was remitted.

The Registrar has been requested to remit the sum of (₦1,887,597.42) one million, eight hundred and eighty-seven thousand, five hundred and ninety-seven naira, forty-two kobo, being the amount unremitted and furnish me with details of the remittance.

(c) It was also observed that the Council granted advances to individual staff amounting to ₦65,784,615.62 (Sixty-five million, seven hundred and eighty-four thousand, six hundred and fifteen naira, sixty-two kobo in 2009 and 2010, for purchases and other services, which should have been awarded as contracts, since each of their values was above ₦200,000.00, contrary to TRY/A2 and B2/2009 of 24th March, 2009 which stipulates that "All Accounting Officers and Officers controlling expenditure are to ensure that all local procurement of stores and services costing above 200,000.00 shall be made only through award of contracts". The payment of WHT and VAT, both totalling ₦6,578,461.56 (Six million, five hundred and seventy-eight thousand, four hundred and sixty-one naira, fifty-six kobo) was therefore avoided.

The Registrar has been requested to pay the sum of ₦6,578,461.56 (Six million, five hundred and seventy-eight thousand, four hundred and sixty-one naira, fifty-six kobo) which would have accrued to government and furnish me with the payment particulars for verification.

(d) It was further observed that the Council failed to remit the sum of ₦30,651,874.40 (Thirty million, six hundred and fifty-one thousand, eight hundred and seventy-four naira, forty kobo) to the Consolidated Revenue Fund, being 80% of the Operating Surplus of ₦38,314,843.00 (Thirty-eight million, three hundred and fourteen

thousand, eight hundred and forty-three naira) for the year ended 31st December, 2009. This is a violation of the provisions of the Fiscal Responsibility Act 2007 Section 22 which states that "each corporation shall establish a general reserve fund and shall allocate thereto at the end of each financial year, one-fifth of its operating surplus for the year".

The Registrar has been requested to pay the sum of ₦30,651,874.40 (Thirty million, six hundred and fifty-one thousand, eight hundred and seventy-four naira, forty kobo) to the Consolidated Revenue Fund and furnish me with the evidence of payment.

(e) A total sum of ₦17,367,577.00 (Seventeen million, three hundred and sixty-seven thousand, five hundred and seventy-seven naira) was observed to have been kept in 8 (eight) different accounts in 5 (five) banks, which were last operated in December, 2008.

This amount should be recovered and paid into the Consolidated Revenue Fund, furnishing me with details of recovery without which the Registrar should be surcharged accordingly.

(f) A total sum of ₦119,199,134.33 (One hundred and nineteen million, one hundred and ninety-nine thousand, one hundred and thirty four naira, thirty three kobo, which was revealed as unspent balances in the vote books between 2008 and 2010 was not remitted to the Treasury, contrary to the provisions of Financial Regulations 413 and 414.

Efforts should be made by the Registrar to remit the amount to the CRF and furnish my Office with the remittance particulars for further action.

(g) Withholding and Value Added Taxes, totalling ₦11,208,112.16 (Eleven million, two hundred and eight thousand, one hundred and twelve naira, sixteen kobo) were not deducted from contracts awarded between 2009 and 2010. The amount should be recovered and remitted to the Federal Inland Revenue Service.

All the issues have been communicated to the Registrar through my Audit Inspection Report Ref. No. OAuGF/RAD/NOGRA.1/VOL.IV/9 dated 18th May, 2012. His response is still been expected as at September, 2012 when this report was being compiled.

NIGERIA EDUCATIONAL RESEARCH AND DEVELOPMENT COUNCIL

10.08 During the audit of the Nigeria Education Research and Development Council, the following observations were made:-

(a) The total sum of ₦6,907,246.54 (Six million, nine hundred and seven thousand, two hundred and forty-six naira, fifty-four kobo) represented the unremitted Withholding Tax by the Council in 2009. Whereas the amount of ₦12,530,372.18 (Twelve million, five hundred and thirty thousand, three hundred and seventy-two naira, eighteen kobo) was deducted from contracts as WHT, only the sum of ₦5,623,125.64 (Five million, six hundred and twenty-three thousand, one hundred and twenty-five naira, sixty-four kobo) was remitted to the FIRS.

Similarly, the total sum of ₦10,839,823.82 (Ten million, eight hundred and thirty-nine thousand, eight hundred and twenty-three naira, eighty-two kobo) was deducted as Value Added Tax, whereas only ₦2,212,496.85 (Two million, two hundred and twelve thousand, four hundred and ninety-six naira, eighty-five kobo) was remitted to the FIRS, leaving the balance of ₦8,627,326.97 (Eight million, six hundred and twenty-seven thousand, three hundred and twenty-six naira, ninety-seven kobo) unremitted.

The Executive Secretary has been requested to remit the total sum of ₦15,534,573.51 (Fifteen million, five hundred and thirty-four thousand, five hundred and seventy-three naira, fifty-one kobo) being the unremitted Withholding Tax and Value Added Tax to FIRS and furnish me with details of remittance.

(b) A total sum of ₦13,735,000.00 (Thirteen million, seven hundred and thirty-five thousand naira) was paid to the Chairman of NERDC and some Resource Persons as sitting allowances between 2009 and 2010, without deducting the 25% Pay As You Earn tax amounting to ₦3,433,750.00 (Three million, four hundred and thirty-three thousand, seven hundred and fifty naira) from the allowances.

This is a contravention of Circular Ref. No. IR6/T2 of December, 2004, which stipulates that “all allowances by whatever name, be it doctors’ call duty allowances or academic allowances of lecturers are taxable”.

The Executive Secretary should make every effort to recover and remit the amount to the FIRS and furnish my Office with the remittance particulars for verification.

(c) A total sum of ₦40,367,246.54 (Forty million, three hundred and sixty-seven thousand, two hundred and forty-six naira, fifty-four kobo) was the Internally Generated Revenue for 2009 and 2010. However, the amount was not remitted to the Consolidated Revenue Fund, contrary to Financial Regulations 236 which stipulates that “Revenue paid into the Revenue Account for Internally Generated Revenue shall be transferred to the Consolidated Revenue Fund on or before the 15th of the month following the month of collection of the Revenue”.

The Executive Secretary has been requested to remit the sum of ₦40,367,246.54 (Forty million, three hundred and sixty-seven thousand, two hundred

and forty-six naira, fifty-four kobo) to the Consolidated Revenue Fund, and furnish me with relevant details.

(d) Also, the NERDC placed the sum of ₦63,024,627.74 (Sixty-three million, twenty-four thousand, six hundred and twenty-seven naira, seventy-four kobo) as fixed deposit with the defunct Societe General Bank since 2003. The amount was from the Personnel Emolument Account, and has not yet been recovered. I have called for up-date on this matter.

The Executive Secretary has been informed of these anomalies and his response is still being awaited.

NATIONAL INSTITUTE FOR PHARMACEUTICAL RESEARCH AND DEVELOPMENT – IDU, ABUJA

10.09 The following observations were made from the National Institute for Pharmaceutical Research and Development, Idu, Abuja:-

(a) A total sum of ₦11,684,618.08 (Eleven million, six hundred and eighty-four thousand, six hundred and eighteen naira, eight kobo), representing Internally Generated Revenue for the period January to December, 2010 was not remitted to the Consolidated Revenue Fund, contrary to extant rules and regulations.

(b) It was also observed that a total sum of ₦19,580,972.66 (Nineteen million, five hundred and eighty thousand, nine hundred and seventy-two naira, sixty-six kobo) was deducted as Pay-As-You-Earn (PAYE) tax from the salaries of staff in 2010 but only the sum of ₦15,868,945.17 (Fifteen million, eight hundred and sixty-eight thousand, nine hundred and forty-five naira, seventeen kobo) was remitted to the Federal Inland Revenue Service, resulting in an unremitted balance of ₦3,712,027.49 (Three million, seven hundred and twelve thousand, twenty-seven naira, forty-nine kobo).

(c) It was further observed that Withholding Tax of ₦3,442,950.62 (Three million, four hundred and forty-two thousand, nine hundred and fifty naira, sixty-two kobo) and Value Added Tax of ₦3,442,950.62 ((Three million, four hundred and forty-two thousand, nine hundred and fifty naira, sixty-two kobo), both totalling ₦6,885,901.24 (Six million, eight hundred and eighty-five thousand, nine hundred and one naira, twenty-four kobo) were deducted from contracts awarded by the Institute, but only a total sum of ₦1,089,222.04 (One million, eighty-nine thousand, two hundred and twenty-two naira, four kobo) was remitted to the FIRS, leaving a balance of ₦5,796,679.20 (Five million, seven hundred and ninety-six thousand, six hundred and seventy-nine naira, twenty kobo) unremitted.

The Director-General has been advised to remit all outstanding balances, and inform me for verification. His reaction is being awaited.

FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, OWEERI

10.10 An examination of tax revenue records for the period 2008 – 2010, revealed that the sum of ₦6,372,898.40 (Six million, three hundred and seventy-two thousand, eight hundred and ninety eight naira, forty kobo), which was Withholding Tax deductions made on contract awards to Limited Liability Companies, was remitted to the Imo State Internal Revenue Service instead of the Federal Inland Revenue Service. This amount should be recovered from the Imo State government and paid to the FIRS.

(b) Also, the College made deductions of ₦7,491,206.62 (Seven million, four hundred and ninety-one thousand, two hundred and six naira, sixty-two kobo), as VAT and WHT from the payments for contracts of procurement of goods and services in 2009. Receipts for the sum of ₦6,216,868.44 (Six million, two hundred and sixteen thousand, eight hundred and sixty-eight naira, forty-four kobo) were presented for verification, while the balance of ₦1,274,338.18 (One million, two hundred and seventy-four thousand, three hundred and thirty-eight naira, eighteen kobo) had no receipts to back it up.

Similarly, the College deducted a total sum of ₦3,367,832.77 (Three million, three hundred and sixty-seven thousand eight hundred and thirty two naira, seventy-seven kobo), as VAT and WHT in 2010, but could only present receipts for the sum of ₦2,555,155.92 (Two million, five hundred and fifty-five thousand, one hundred and fifty-five naira, ninety-two kobo), leaving the sum of ₦812,676.85 (Eight hundred and twelve thousand, six hundred and seventy-six naira, eighty-five kobo), unremitted.

The Provost has been requested to remit to the FIRS all outstanding taxes and forward receipt particulars to me for verification.

NIGERIAN COPYRIGHT COMMISSION

10.11 At the Nigerian Copyright Commission, it was observed that:

(a) Amounts totalling ₦5,039,117.96 (Five million, thirty-nine thousand, one hundred and seventeen naira, ninety-six kobo) being Internally Generated Revenue for year 2010 was not remitted to the Consolidated Revenue Fund. Whereas a total sum of ₦24,655,768.07 (Twenty-four million, six hundred and fifty-five thousand, seven hundred and sixty-eight naira, seven kobo) was generated, only the sum of

₦19,616,650.11 (Nineteen million, six hundred and sixteen thousand, six hundred and fifty naira, eleven kobo) was paid to the Consolidated Revenue Fund.

The Director-General was requested to remit the outstanding amount to the Consolidated Revenue Fund and furnish me with the remittance details.

(b) Value Added and Withholding Taxes both totalling ₦195,000.00 (One hundred and ninety-five thousand naira) were not deducted from a total contract sum of ₦1,950,000.00 (One million, nine hundred and fifty thousand naira). The delay in payment attracted a penalty of 200%, in consonance with the Personal Income Tax Act of 2007, bringing total amount payable to FIRS to ₦585,000.00 (Five hundred and eighty-five thousand naira).

(c) It was also observed that amounts totalling ₦940,256.92 (Nine hundred and forty thousand, two hundred and fifty-six naira, ninety-two kobo) and ₦3,454,675.46 (Three million, four hundred and fifty-four thousand, six hundred and seventy-five naira, forty-six kobo) for 2009 and 2010 respectively, both totalling ₦4,394,932.38 (Four million, three hundred and ninety-four thousand, nine hundred and thirty-two naira, thirty-eight kobo) were under-deducted as Pay-As-You-Earn (PAYE).

The Director-General has been asked to recover all these outstanding amounts and pay them to the relevant tax authorities.

NEWS AGENCY OF NIGERIA

10.12 At the News Agency of Nigeria:-

(a) A sum of ₦116,870,972.52 (one hundred and sixteen million, eight hundred and seventy thousand, nine hundred and seventy two naira, fifty two kobo), Internally Generated Revenue of the Agency was not paid into the Consolidated Revenue Fund.

This is contrary to Circular No. TRY/A7 and B7/2008 (3.2) and Fiscal Responsibility Act of 2004.

(b) Value Added Tax (VAT) and Withholding Tax (WHT) totalling ₦564,318.82 (Five hundred and sixty-four thousand, three hundred and eighteen naira, eighty-two kobo) was not deducted from a contract sum of ₦5,643,188.07 (Five million, six hundred and forty-three thousand, one hundred and eighty-eight naira, seven kobo) in 2011. This is observed to be in contravention of Federal Inland Revenue guidelines on prompt remittance of VAT and WHT of which delay attracts a penalty of 200% on the WHT and 150% on VAT withheld.

The Agency has been requested to pay to Federal Inland Revenue Service the sum of ₦846,478.23 (Eight hundred and forty-six thousand, four hundred and seventy-

eight naira, twenty three kobo) WHT and ₦705,398.53 (seven hundred and five thousand, three hundred and ninety-eight naira, fifty three kobo) Value Added Tax respectively. This represents 200% WHT and 150% VAT.

(c) The sum of ₦2,447,175.00 (Two million, four hundred and forty seven thousand, one hundred and seventy-five naira) was granted as cash advance to four (4) members of staff for procurement of goods and services in excess of the approved limit of ₦200,000.00 (Two hundred thousand naira) as stipulated in Treasury Circular TRY/A2 and B2/2009 of 24th March, 2009.

This act deprived the Federal Government of ₦244,718.00 (Two hundred and forty-four thousand, seven hundred and eighteen naira) in both WHT and VAT.

The Director-General of the Agency has been communicated to about these irregularities and his reaction is still being awaited.

NATIONAL TEACHERS' INSTITUTE, KADUNA

10.13 During the examination of the accounts and other records maintained by the National Teachers' Institute, Kaduna, the following observations were made:-

(a) Withholding Tax of ₦5,458,096.62 (Five million, four hundred and fifty-eight thousand, ninety-six naira, sixty-two kobo) and Value Added Tax of ₦9,513,782.35 (Nine million, five hundred and thirteen thousand, seven hundred and eighty-two naira, thirty-five kobo) were not deducted at source from the contracts it awarded to contractors between 2008 and 2011.

(b) It was also observed that some members of staff were granted cash advances for purchases to the tune of ₦17,535,602.50 (Seventeen million, five hundred and thirty five thousand, six hundred and two naira, fifty kobo) between 2008 and 2011, contrary to the provisions of Financial and Treasury Circular Ref. No. TRY A2 and B2/2009 of 24th March, 2009 which stipulates that all accounting officers and officers controlling expenditure are to ensure that all procurement of stores and services costing above ₦200,000.00 shall be made only through award of contract. This has resulted to a loss of revenue totalling ₦1,753,560.25 (One million, seven hundred and fifty-three thousand, five hundred naira, twenty five kobo) being the taxes not deducted from subsequent remittance to the Federal Inland Revenue Service.

The above issues have been brought to the notice of the Director-General through my Audit Inspection Report Ref. No. OAuGF/RAD/NOGRA.1/VOL.IV/6 of 20th June, 2012. His response is still being awaited as at the time of writing this Report in September, 2012.

FEDERAL CAPITAL TERRITORY WATER BOARD

10.14 At the Federal Capital Territory Water Board, samples of payment vouchers and related records examined revealed that:

(a) Between year 2010 and 2011, the total revenue collected was ₦4,061,654,945.79 (Four billion, sixty-one million, six hundred and fifty four thousand, nine hundred and forty-five naira, seventy-nine kobo), while the target was ₦8,487,000,000.00 (Eight billion, four hundred and eighty-seven million naira), thus leading to unfavourable variance of ₦4,425,345,054.21 (Four billion, four hundred and twenty-five million, three hundred and forty-five thousand, fifty-four naira, twenty-one kobo, which resulted in 52% decrease from the target set.

The General Manager should show evidence of remittance for my audit scrutiny

(b) Value Added, Withholding and PAYE Taxes, amounting to ₦62,364,907.02 (Sixty-two million, three hundred and sixty-four thousand, nine hundred and seven naira, two kobo), was deducted but not remitted to Federal Inland Revenue Service within the period examined.

This is contrary to Financial Regulation Section 235 which stipulates that deductions for WHT, VAT and PAYE shall be remitted to the FIRS at the same time the payee who is the subject of the deduction is paid.

(c) Also, Value Added Tax and Withholding Tax totaling ₦15,262,668.64 (Fifteen million, two hundred and sixty-two thousand, six hundred and sixty-eight naira, sixty-four kobo) were not deducted before relevant payments were made. Non-deduction of tax had led to over-payment of the amount due by the total sum of ₦15,262,668.64 (Fifteen million, two hundred and sixty-two thousand, six hundred and sixty-eight naira, sixty-four kobo).

(d) Cash advances exceeding ₦200,000.00 (Two hundred thousand naira), for jobs, purchases and supplies amounting to ₦19,754,075.00 (Nineteen million, seven hundred and fifty-four thousand, seventy-five naira) granted to some members of staff is in contravention of Financial Regulations. This resulted in a loss of revenue to government amounting to ₦1,975,407.50 (One million, nine hundred and seventy-five thousand, four hundred and seven naira, fifty kobo).

The attention of the General Manager has been drawn to the above issues through my Audit Inspection Report Ref. No. OAuGF/RAD/NOGRA.1/VOL.IV/15 dated 18th August, 2012. His response is being awaited as at the time of compiling this report in September, 2012.

ABUJA ENVIRONMENTAL PROTECTION BOARD
CENTRAL AREA, ABUJA

10.15 At the Abuja Environmental Protection Board:

(a) The sum of ₦163,193,964.92 (One hundred and sixty-three million, one hundred and ninety-three thousand, nine hundred and sixty-four naira, ninety-two kobo), Internally Generated Revenue (IGR) could not be accounted for. A total sum of ₦1,051,500,964.00 (One billion, fifty-one million, five hundred thousand, nine hundred and sixty-four naira) was collected in 2010 as Internally Generated Revenue, but only the sum of ₦888,306,999.08 (Eight hundred and eighty-eight million, three hundred and six thousand, nine hundred and ninety-nine naira, eight kobo) was remitted to the Federal Capital Territory Administration's (FCTA) Consolidated Accounts, leaving a balance of ₦163,193,964.92 (One hundred and sixty-three million, one hundred and ninety-three thousand, nine hundred and sixty-four naira ninety-two kobo) to be accounted for.

(b) It was observed that the Board gave a standing Order effective from June 25, 2011 for the banks to transfer any balance in the Board's accounts with them to the Federal Capital Territory Administration's (FCTA) consolidated account on the 21st of every month. Rather than comply strictly with the instruction, they delayed in the remittance.

This resulted in a penalty computed at commercial rate of interest amounting to ₦5,944,569.89 (Five million, nine hundred and forty-four thousand, five hundred and sixty-nine naira, eighty-nine kobo) which was issued out for the Board to recover from these banks for delayed remittance into the Capital Territory (FCTA) Consolidated Account. The evidence of recovery is required to be forwarded to me for confirmation.

(c) Finbank incurred a penalty of ₦1,443,194.63 (One million, four hundred and forty-three thousand, one hundred and ninety-four naira, sixty-three kobo) for delaying remittance for 7 months. The Board issued mandate to Finbank on 22nd March, 2011 to remit the sum of ₦11,100,000.00 (Eleven million, one hundred thousand naira) being Revenue collected on the Board's behalf to Federal Capital Territory (FCTA) Central Account.

This was not complied with until 21st November, 2011. The Penalty computation for delayed payment by the bank is based on prevailing Commercial Rate of interest which is the prime lending rate plus 5% margin = 17.28% + 5% = (22.28% of ₦11,100,000.00 x 213 days) = ₦1,443,194.63 (One million, four hundred and forty-three thousand, one hundred and ninety-four naira, sixty-three kobo).

The Board has been requested to recover from the bank the above sum and forward the evidence to me for confirmation.

(d) During the audit of records of revenue collection at the Abuja Environmental Protection Board, it was observed that revenue collections of ₦123,211,077.62 (one hundred and twenty-three million, two hundred and eleven thousand, seventy-seven naira, sixty-two kobo) and ₦229,188,913.11 (Two hundred and twenty-nine million, one hundred and eighty-eight thousand, nine hundred and thirteen naira, eleven kobo), both totalling ₦352,399,990.73 (Three hundred and fifty-two million, three hundred and ninety-nine thousand, nine hundred and ninety naira, seventy-three kobo) made by 2 commercial banks (Zenith bank Plc, and Guaranty Trust Bank) were not properly transferred into the Federal Capital Territory Administration (FCTA) Central Revenue Account as the account numbers were not indicated on the debit advices.

The implication is that the amounts could end up in another account other than that of the Federal Capital Territory (FCTA) Revenue account. The remittance of this total sum of ₦352,399,990.73 (Three hundred and fifty-two million, three hundred and ninety-nine thousand, nine hundred and ninety naira, seventy-three kobo) to the Federal Capital Territory (FCTA) Control Account could not be confirmed.

The Director General has been requested to furnish evidence of remittance of this sum into the Federal Capital Territory Control Accounts.

(e) It was also observed from the financial statement of the Board that outstanding debts as at year 2010 amounted to ₦3,234,189,918.00 (Three billion, two hundred and thirty-four million, one hundred and eighty-nine thousand, nine hundred and eighteen naira).

The age analysis of these debts was not presented to me. The debts increased from ₦1,050,177,171.00 (One billion, fifty million, one hundred and seventy-seven thousand, one hundred and seventy-one naira) in year 2009 to ₦3,234,189,918.00 (Three billion, two hundred and thirty-four million, one hundred and eighty-nine thousand, nine hundred and eighteen naira) in year 2010, an indication that no effort had been made to reduce the debt owed the Board.

The Director-General's response to my Audit Inspection Report reference OAuGF/RAD/NOGRA/VOL.11/270 dated 3rd July, 2012 is still being awaited.

MINISTRY OF MINES AND STEEL DEVELOPMENT

10.16 At the Ministry of Mines and Steel Development:-

(a) Revenue totalling ₦162,316,325.88 (One hundred and sixty-two million, three hundred and sixteen thousand, three hundred and twenty-five naira, eighty-eight kobo) was retained in the revenue accounts of the Ministry from 2010 till 31st August, 2011, even when it yielded no interests. This is contrary to Financial Regulation 236 which

stipulates that revenue paid into the Revenue Accounts shall be transferred to the Consolidated Revenue Fund on or before the 15th of the month following the month of collection of the revenue.

The Permanent Secretary has been asked to remit the sum of ₦162,316,325.88 (One hundred and sixty-two million, three hundred and sixteen thousand, three hundred and twenty-five naira, eighty-eight kobo) to Treasury accordingly, and forward the treasury receipt for confirmation.

(b) It was observed that 5% Withholding Tax was wrongly deducted instead of the statutory 10% rate from several payments made to corporate bodies in respect of contracts of consultancy and professional services. The wrong application of rate for WHT resulted in the under-deduction of ₦12,210,924.68 (Twelve million, two hundred and ten thousand, nine hundred and twenty-four naira, sixty-eight kobo), being the difference between 10% WHT payable and 5% WHT deducted from the contract sums.

(c) The sum of ₦18,474,408.00 (Eighteen million, four hundred and seventy-four thousand, four hundred and eight naira) used to pay the shortfall in the salary of some lecturers of the Nigerian Institute of Mining and Geo-Sciences, Jos, was wrongly charged to the Capital Account vote instead of the Personnel Account vote, without approval from the National Assembly. Also, the sum of ₦110,000,000.00 (One hundred and ten million naira) was released to the Provost of the Institute as take-off grant, but all relevant documents such as payment vouchers, Cash books and vote books relating to the transaction were not produced for audit examination.

(d) It was also observed that the sum of ₦102,021,461.20 (One hundred and two million, twenty-one thousand, four hundred and sixty-one naira, twenty kobo) being revenue collected by the Ministry's FCT Inspectorate Department and the Cadastre Office, between September and December, 2011, said to have been lodged into the Ministry's Account with a commercial bank was not supported by Treasury Receipt Book 6, in acknowledgement of receipt of the fund. I therefore find it difficult to establish that the amount were actually collected and properly remitted.

(e) It was further observed that revenue returns from State Offices totalling ₦2,720,142,265.72 (Two billion, seven hundred and twenty million, one hundred and forty-two thousand, two hundred and sixty-five naira, seventy-three kobo) were not entered into Cash books. Also, Bank Reconciliation Statements were not prepared regarding these transactions, as expected. It was, therefore, difficult to establish if the total amounts collected were remitted to treasury.

(f) Also, a total sum of ₦58,874,873.93 (Fifty-eight million, eight hundred and seventy-four thousand, eight hundred and seventy-three naira, ninety-three kobo) Pay As You Earn (PAYE) deducted from salaries and allowances of staff during the period January 2010 to August, 2011 and said to have been remitted, could not be confirmed

because Federal Inland Revenue Service and the State Board of Internal Revenue receipts were not produced.

(g) It was also observed that VAT and WHT totalling ₦5,876,923.53 (Five million, eight hundred and seventy-six thousand, nine hundred and twenty-three naira, fifty-three kobo) were not deducted from the gross sum of ₦39,179,490.00 (Thirty-nine million, one hundred and seventy-nine thousand, four hundred and ninety naira) received by the Ministry as Royalties from various Zones during the year 2010.

The Permanent Secretary has been informed of these anomalies through my Audit Inspection Report Ref. No. OAuGF/RAD/OGRA/VOL.IV/279 dated 18th June 2012. His response is still being awaited as at the time of compiling this Report in September, 2012.

FEDERAL INLAND REVENUE SERVICE HEADQUARTERS, ABUJA

10.17 During the recent audit inspection of accounting and other related records maintained at the FIRS Headquarters, Abuja, the following observations were made:-

(a) The total amount of ₦4,378.3 billion (Four trillion, three hundred and seventy eight billion, three hundred million naira) was the Target set for Tax collection while a total sum of ₦4,623.0 trillion (Four trillion, six hundred and twenty-three billion naira) was the actual amount collected. Thus leading to a favourable balance of ₦244.7 billion (Two hundred and forty-four billion and seven hundred million naira). This represents a marginal increase of 5.59% over the target set by the Management.

(b) The percentage contribution of each tax to the total collection for years 2011 revealed that, the highest contributor to the total tax collected during the year was Petroleum Profit Tax (PPT) which accounted for 66.42%, followed by Federation Account and VAT which also accounted for 15.46% and 14.25% respectively. The least were Consolidated and NITDEF which accounted for 0.91% and 0.19% respectively.

(c) The comparison of Target and Actual Taxes collected in Year 2010 and 2011 revealed that the target set for Tax collection in year 2011 was ₦4,378.3 billion whereas it was ₦2,707billion in year 2010. It was observed that the same target of ₦59 billion was set for Consolidated Taxes in 2011 and 2010. However, there was an increase in the targets set for other taxes from year 2010 to 2011. Also, there was an increase in the actual revenue collected from ₦2,790.9 billion in year 2010 to ₦4,623 billion in year 2011. This had resulted to an increase of ₦1,832.1 billion i.e. 65.65% increase over that of year 2010. This increase was largely due to a significant increase in the Petroleum Profit Tax, up from ₦1,483.4 billion in year 2010 to ₦3,070.6

billion in year 2011 representing ₦1,583.2 billion (i.e. 106,47%) increase during the period.

STAMP DUTIES OFFICE, WUSE

10.18 During the audit examination of the books of accounts maintained at the Stamp Duties Office, Wuse, Abuja, the following observations were made:

(a) Between 2010 to 31st March, 2012 amounts totalling nine billion, four hundred and seventy one million, two hundred thousand, four hundred and twenty-seven naira, ninety six kobo (₦9,471,200,427.96) was the targeted revenue while the actual revenue collected for the period under review was ₦5,106,482,121.91 (Five billion, one hundred and six million, four hundred and eighty-two thousand, one hundred and twenty one naira, ninety one kobo), thus leading to a negative variance of ₦4,364,718,306.05 (Four billion, three hundred and sixty four million, seven hundred and eighteen thousand, three hundred and six naira, five kobo), representing a 46.08% shortfall on the set revenue target.

The Chairman was requested to explain the reason for the revenue shortfall.

(b) Also in the course of the examination of receipts and revenue register, it was observed that contrary to normal practice, some cancelled receipts were not re-printed in order to update daily posting of receipts into the Revenue Register. Some of the receipts are:

(i) Receipt Number 0601452011 dated 13/06/2011 in favour of Alpha Steel Investment amounting to ₦18,950.00.

(ii) Receipt Number 0601452012 dated 13/06/2011 in favour of ACSG Investment amounting to ₦1,750.00.

(iii) Receipt Number 060145014 dated 13/06/2011 in favour of Reprographic Communication amounting to ₦1,500.00.

All the issues raised have been reported to the Executive Chairman, Federal Inland Revenue Service through my audit Inspection Report Ref. No. OAuGF/RAD/FIRS/2011/Report/VOL.I/5 dated 14th May, 2012. His response is still being awaited as at the time of compilation of this Report in September, 2012.

WUSE INTEGRATED TAX OFFICE

10-19 At the Wuse Integrated Tax Office, the following observations were made:-

(a) The target for 2011 was ₦10,435,843,389.42 (Ten billion, four hundred and thirty five million, eight hundred and forty-three thousand, three hundred and eighty nine naira, forty two kobo), while the actual revenue collected was ₦5,741,386,949.65 (Five billion, seven hundred and forty-one million, three hundred and eighty-six thousand, nine hundred and forty-nine naira, sixty-five kobo) which was ₦4,694,456,439.78 (Four billion, six hundred and ninety-four million, four hundred and fifty-six thousand, four hundred and thirty-nine naira, seventy-eight kobo) less than the set target.

(b) The sum of ₦52,213,246.34 (Fifty-two million, two hundred and thirteen thousand, two hundred and forty-six naira, thirty-four kobo) was outstanding against twenty-four (24) companies in respect of Company Income Tax.

(c) As at 31st December, 2011, seven (7) companies owed Withholding Tax amounting to ₦104,459,757.63 (One hundred and four million, four hundred and fifty-nine thousand, seven hundred and fifty-seven naira, sixty-three kobo.

(d) Value Added Tax (VAT) worth ₦78,522,945.15 (Seventy-eight million, five hundred and twenty-two thousand, nine hundred and forty-five naira, fifteen kobo), was outstanding against six (6) companies as at 31st December, 2011.

(e) The sum of ₦983,226.08 (Nine hundred and eighty-three thousand, two hundred and twenty-six naira, eight kobo) in respect of Education Tax was owed by four (4) companies as at 31st December, 2011.

(f) In respect of Consolidated Account, the sum of ₦32,021,108.50 (Thirty-two million, twenty-one thousand, one hundred and eight naira, fifty kobo) was outstanding against three (3) companies.

All the issues raised above have been reported to the Executive Chairman, Federal Inland Revenue and his response is still being awaited.

CENTRAL INTEGRATED TAX OFFICE, ABUJA

10.20 At the Central Integrated Tax Office, the following observations were made:-

(a) Amounts totalling ₦5,374,333,208.81 (Five billion, three hundred and seventy-four million, three hundred and thirty-three thousand, two hundred and eight naira, eighty-one kobo), was the target revenue while the actual revenue collected was ₦5,121,058,379.40 (Five billion, one hundred and twenty-one million, fifty-eight thousand, three hundred and seventy-nine naira, forty kobo), which was ₦253,274,829.41 (Two hundred and fifty-three million, two hundred and seventy-four thousand, eight hundred and twenty-nine naira, forty-one kobo) less than the set target between January to December, 2011.

(b) The sum of ₦119,442,563.00 (One hundred and nineteen million, four hundred and forty-two thousand, five hundred and sixty-three naira) was outstanding against forty-five (45) companies in respect of Company Income Tax.

(c) The sum of ₦4,577,274.45 (Four million, five hundred and seventy-seven thousand, two hundred and seventy-four naira, forty-five kobo) was outstanding against one (1) company as Withholding Tax as at 31st December, 2011.

(d) Also Education Tax worth ₦10,021,133.72 (Ten million, twenty-one thousand, one hundred and thirty three naira, seventy-two kobo) was outstanding against three (3) companies as at 31st December, 2011.

(e) The sum of ₦7,733,135.92 (Seven million, seven hundred and thirty-three thousand, one hundred and thirty-five naira, ninety-two kobo) in respect of Value Added Tax was also owed by three (3) companies as at 31st December, 2011.

(f) Also the sum of ₦3,995,015.00 (Three million, nine hundred and ninety-five thousand, fifteen naira) was outstanding against one (1) company as Pay As You Earn (PAYE) as at 31st December, 2011.

All the issues raised above have been reported to the Executive Chairman, Federal Inland Revenue Service and his response is being awaited.

SULEJA INTEGRATED TAX OFFICE

10.21 At the Suleja Integrated Tax Office, the following observations were made:-

(a) Between 2010 and 2011, the total revenue collected was ₦658,689,579.90 (Six hundred and fifty-eight million, six hundred and eighty-nine thousand, five hundred and seventy-nine naira, ninety kobo), while the target was ₦1,153,116,658.08 (One billion, one hundred and fifty-three million, one hundred and sixteen thousand, six hundred and fifty-eight naira, eight kobo), thus leading to an unfavourable variance of ₦494,427,078.18 (Four hundred and ninety-four million, four hundred and twenty-seven thousand, seventy-eight naira, eighteen kobo) which has resulted in 42.88% shortfall from the set target.

(b) It was also observed that the sum of ₦20,475.01 (Twenty thousand, four hundred and seventy-five naira one kobo) was tax in arrears owed by a company as at the time of my visit in May, 2011.

All the issues raised above have been reported to the Executive Chairman, Federal Inland Revenue Service through my Inspection Report Ref. No. OAuGF/RAD/FIRS/2011/VOI.1/7 dated 30th May, 2012. However, his response is still being awaited as at the time of compiling this Report in September, 2012.

GWAGWALADA INTEGRATED TAX OFFICE, ABUJA

10.22 At the Gwagwalada Integrated Tax Office, the following observations were made:-

(a) A total sum of ₦6,967,573.32 (Six million, nine hundred and sixty-seven thousand, five hundred and seventy-three naira, thirty-two kobo) was the outstanding tax arrears against Gwagwalada Area Council as Withholding Tax, Value Added Tax, Interest and Penalty within the period January to December, 2011.

(b) Also, a total sum of ₦1,608,048.57 (One million, six hundred and eight thousand, forty-eight naira, fifty-seven kobo) was the outstanding Pay As You Earn (PAYE) owed by Xchem Pham Limited as at 31st December, 2011. This amount was made up of ₦1,256,287.95 (One million, two hundred and fifty-six thousand, two hundred and eighty-seven naira, ninety-five kobo) ₦226,131.83 (Two hundred and twenty-six thousand, one hundred and thirty-one naira, eighty-three kobo and ₦125,628.79 (One hundred and twenty-five thousand, six hundred and twenty-eight naira, seventy-nine kobo) being the Principal, Interest and Penalty respectively.

(c) The Abuja Trans National Market also owed a total sum of ₦20,201,387.21 (Twenty million, two hundred and one thousand, three hundred and eighty-seven naira, twenty-one kobo), comprising of Company Income Tax of ₦14,580,740.92 (Fourteen million, five hundred and eighty thousand, seven hundred and forty naira, ninety-two kobo) Education Development Tax of ₦974,049.39 (Nine hundred and seventy-four thousand, forty nine naira, thirty-nine kobo), Interest of ₦3,091,117.07 (Three million, ninety-one thousand, one hundred and seventeen naira, seven kobo) and Penalty of ₦1,555,479.83 (one million, five hundred and fifty-five thousand, four hundred and seventy-nine naira, eighty-three kobo).

All the issues raised have been reported to the Executive Chairman, Federal Inland Revenue Service and his response is still being awaited.

LARGE TAX OFFICE, ABUJA

10.23 During the audit examination of the books of accounts maintained at the Large Tax Office, Abuja, the following were observed:-

(a) Amounts totalling ₦215,460,373,341.07 (Two hundred and fifteen billion, four hundred and sixty million, three hundred and seventy-three thousand, three hundred and forty-one naira, seven kobo) were the Targeted Revenue, while the Actual Revenue collected was ₦176,872,411,971.45 (One hundred and seventy-six billion, eight hundred and seventy-two million, four hundred and eleven thousand, nine hundred and seventy-one naira, forty-five kobo), thus leading to an adverse variance

of ₦38,587,961,369.62 (Thirty-eight billion, five hundred and eighty seven million, nine hundred and sixty-one thousand, three hundred and sixty-nine naira, sixty-two kobo) representing 18% shortfall on the Target set. The Tax Office exceeded its Targeted Revenue in Education Tax and Technology tax but could not meet the target in Capital Gain Tax, VAT and Federation Account.

(b) Eighty-two (82) organizations owed Federal Government taxes totalling ₦60,538,720,057.53 (Sixty billion, five hundred and thirty-eight million, seven hundred and twenty thousand, fifty-seven naira, fifty three kobo) as at 31st December, 2011. Part of this amount totalling ₦29,322,759,571.75 (Twenty-nine billion, three hundred and twenty-two million, seven hundred and fifty-nine thousand, five hundred and seventy-one naira, seventy-five kobo) was made up of WHT, VAT and PAYE of ₦3,164,593,108.37 (Three billion, one hundred and sixty-four million, five hundred and ninety-three thousand, one hundred and eight naira, thirty-seven kobo), ₦23,683,573,274.21 (Twenty three billion, six hundred and eighty-three million, five hundred and seventy-three thousand, two hundred and seventy-four naira, twenty-one kobo) and ₦2,474,593,189.17 (Two billion, four hundred and seventy-four million, five hundred and ninety-three thousand, one hundred and eighty-nine naira, seventeen kobo) respectively, while the balance of ₦31,215,960,485.80 (Thirty-one billion, two hundred and fifteen million, nine hundred and sixty thousand, four hundred and eighty-five naira, eighty kobo) was for the Penalty and Interest.

(c) The sum of ₦46,799,982.81 (Forty-six million, seven hundred and ninety-nine thousand, nine hundred and eight-two naira, eighty-one kobo) was outstanding against Manitoba Hydro International as Company Income Tax as at 31st December, 2011. This amount was made of ₦23,033,862.08 (Twenty-three million, thirty-three thousand, eight hundred and sixty-two naira, eight kobo), ₦2,303,380.21 (Two million, three hundred and three thousand, three hundred and eighty naira, twenty-one kobo) and ₦21,462,780,53 (Twenty-one million, four hundred and sixty-two thousand, seven hundred and eighty naira, fifty-three kobo) being Principal, Penalty and Interest respectively.

All the issues raised have been reported to the Executive Chairman, Federal Inland Revenue Service through my Audit Inspection Report Ref. No. OAuGF/RAD/FIRS/VOL.1/3 dated 3rd May, 2012. His response is still being expected as at the time of compiling this report in September, 2012.

GARKI INTEGRATED TAX OFFICE, ABUJA

10.24 At the Garki Integrated Tax Office, the following observations were made:-

(a) It was observed that ₦6,947,942,818.73 (Six billion, nine hundred and forty-seven million, nine hundred and forty-two thousand eight hundred and eighteen naira, seventy-three kobo) was the Targeted Revenue for the Garki Integrated Tax Office,

Abuja. The Actual Revenue collected was ₦5,335,163,628.73 (Five billion, three hundred and thirty-five million, one hundred and sixty-three thousand, six hundred and twenty eight naira, seventy-three kobo) giving adverse variance of ₦1,612,779,190.00 (One billion, six hundred and twelve million, seven hundred and seventy-nine thousand, one hundred and ninety naira) representing 23.21% shortfall from the target set.

The negative variance was a result of inability to meet the target set in Capital Gain Tax, Consolidated Tax, Value Added Tax, Technology Levy and Federation Account.

(b) It was observed that three (3) companies owed a total sum of ₦265,153,219.35 (Two hundred and sixty-five million, one hundred and fifty-three thousand, two hundred and nineteen naira, thirty-five kobo) and ₦45,027,375.04 (Forty-five million, twenty-seven thousand, three hundred and seventy-five naira, four kobo) as Company Income Tax and Value Added Tax respectively as at 31st December, 2011.

(c) Also three (3) companies owed amounts totalling ₦11,102,607.21 (Eleven million, one hundred and two thousand, six hundred and seven naira, twenty-one kobo) and ₦7,290,649.67 (Seven million, two hundred and ninety thousand, six hundred and forty-nine naira, sixty-seven kobo) as Withholding Tax and Pay As You Earn (PAYE) tax respectively during the period under review.

(d) It was further observed that two (2) companies owed the sum of ₦8,611,916.50 (Eight million, six hundred and eleven thousand, nine hundred and sixteen naira, fifty kobo) as Education Tax during this period.

All the issues raised were reported to the Executive Chairman, Federal Inland Revenue Service through my Audit Inspection Report Ref. No. OAuGF/RAD/FIRS/2011/VOL,1/6A dated 22nd June, 2012. His response is still being awaited as at the time of compiling this Report in August, 2012.

INTEGRATED TAX OFFICE, OYO TOWN

10.25 At the Federal Inland Revenue Service, Integrated Tax Office, Oyo Town, Oyo State, examination of Revenue records of the Unit revealed that a total sum of ₦118,811,529.02 (One hundred and eighteen million, eight hundred and eleven thousand, five hundred and twenty-nine naira, two kobo) remained outstanding and yet to be collected as arrears of Income, Education and Local Government Taxes as at the time of audit in December, 2011.

This amount should be recovered forwarding recovery particulars for audit verification.

(b) During the audit of the Revenue records maintained at the Federal Inland Revenue Service, Adeoyo Integrated Tax Office, Ring Road Ibadan, it was observed that a total sum of ₦83,527,806.94 (Eighty-three million, five hundred and twenty-seven thousand, eight hundred and six naira, ninety-four kobo), remained as arrears of revenue to be collected from Company Income Tax as extracted from the K-Card of the companies.

The Chairman has been requested to take necessary action to collect this huge amount and forward recovery details for my verification.

LARGE TAX OFFICE, LAGOS

10.26 At the Large Tax Office, Lagos, it was observed that:

(a) The revenue target for January to December, 2010 was ₦475,149,624,840.00 (Four hundred and seventy-five billion, one hundred and forty-nine million, six hundred and twenty-four thousand, eight hundred and forty naira), but the actual amount collected was ₦433,897,871,682.32 (Four hundred and thirty-three billion, eight hundred and ninety-seven million, eight hundred and seventy-one thousand, six hundred and eighty-two naira, thirty-two kobo), resulting in a shortfall of ₦41,251,753,157.68 (Forty-one billion, two hundred and fifty-one million, seven hundred and fifty-three thousand, one hundred and fifty-seven naira, sixty-eight kobo), representing 8.6% decrease from the set target.

(b) Also, the revenue target for the 2011 fiscal year was ₦600,058,575,725.41 (Six hundred billion, fifty eight million, five hundred and seventy-five thousand, seven hundred and twenty-five naira, forty-one kobo), while the actual revenue collected was ₦465,407,702,848.84 (Four hundred and sixty-five billion, four hundred and seven million, seven hundred and two thousand, eight hundred and forty-eight naira, eighty-four kobo), resulting in a shortfall of ₦134,650,872,877.07 (One hundred and thirty-four billion, six hundred and fifty million, eight hundred and seventy-two thousand, eight hundred and seventy-seven naira, seven kobo), representing 22.43% decrease from the set target.

The Chairman has been requested to explain the reasons for the shortfall in both years especially the huge variance in 2011.

(c) Total tax liabilities of the sum of ₦700,414,739.00 (Seven hundred million, four hundred and fourteen thousand, seven hundred and thirty-nine naira) was owed to the government by Alliance and General Insurance Company between 2009 and 2011.

This amount was made up of Company Income Tax and Education Tax.

(d) The sum of ₦177,836,007.84 (One hundred and seventy-seven million, eight hundred and thirty-six thousand, seven naira, eighty-four kobo), was outstanding

against Nigeria Aviation Handling Company Limited as Company Income Tax as at 31st December, 2011, representing the balance of its own self-assessment.

(e) The Company Income Tax liabilities against Nigeria-German Chemical company between years 2005 and 2009 was ₦254,626,317.11 (Two hundred and fifty-four million, six hundred and twenty-six thousand, three hundred and seventeen naira, eleven kobo), while the sum of ₦251,300,276.24 (Two hundred and fifty-one million, three hundred thousand, two hundred and seventy-six naira, twenty-four kobo) of Company Income Tax was outstanding against it for the period July to 31st December, 2011.

(f) The total sum of ₦28,894,544.00 (Twenty-eight million, eight hundred and ninety-four thousand, five hundred and forty-four naira) was also outstanding against Oodua Investment Nigeria Limited, as at 31st December, 2011, made up of Company Income Tax and Education Tax from 2009 Year of Assessment.

The Chairman has been requested to recover the outstanding arrears and also furnish the payment details for audit scrutiny.

LARGE TAX OFFICE (OIL AND GAS UPSTREAM)

10.27 During the audit examination of the accounting records maintained at the Federal Inland Revenue Service (FIRS), Large Tax Office, (Oil and Gas Upstream), Lagos, it was observed that:-

(a) B. J. Services Nigeria Limited, an Oil Service Company is owing the Federal Inland Revenue Services (FIRS), a total sum of ₦160,680,999.10 (One hundred and sixty million, six hundred and eighty thousand, nine hundred and ninety-nine naira, ten kobo) which comprises ₦114,520,703.31 (one hundred and fourteen million, five hundred and twenty thousand, seven hundred and three naira, thirty-one kobo) Company Income Tax and ₦46,160,295.79 (forty-six million, one hundred and sixty thousand, two hundred and ninety-five naira, seventy-nine kobo) Education Tax and in accordance with Section 59 and 65 of the Company Income Tax Act. (CITA) of 1979, non-payment of the tax attracts penalty plus interest.

The Chairman of Federal Inland Revenue Service (FIRS) has been informed of the arrears for prompt recovery.

(b) The Federal Inland Revenue Service (FIRS) had not carried out any government tax audit on Oando Marketing Plc. since its commencement of business, and therefore, notice of government assessment for years 2009, 2010 and 2011 respectively in respect of Company Income Tax had not been raised. It was noted that the Company submitted Self Assessment Returns and Tax Assessment for year 2009, 2010 and 2011. A scrutiny of the Tax Assessment Returns and the related

audited Financial Statements from Oando Marketing revealed that some expenditure items disallowed for tax purposes were not adjusted in computing the assessable profit, thereby resulting in the reduction of income and profits available for 2009, 2010 and 2011 years of Assessment.

This issue has been communicated to the Chairman for prompt action.

(c) The African Petroleum Limited (Now Forte Oil Plc.) Company Income Tax computation and relevant tax returns for 2006, 2008, 2009, 2010 and 2011 years of Assessment showed that profits on disposal of Fixed Assets totalling ₦75,482,783.00 (seventy-five million, four hundred and eighty-two thousand, seven hundred and eighty-three naira) were derived as other income during the relevant accounting years, but the list of Capital Expenditure items disposed by the Company was not attached to the returns for audit scrutiny. It was discovered that the Federal Inland Revenue Service (FIRS) neglected to compute Capital Gains Tax (CGT) on profit derived from the disposal of the Fixed Assets during the 2005, 2007, 2008, 2009 and 2010 Financial Years.

It was further observed that African Petroleum owed the Federal Inland Revenue Service (FIRS) the sum of ₦943,922,989.49 (nine hundred and forty-three million, nine hundred and twenty-two thousand, nine hundred and eighty-nine naira, forty-nine kobo) Company Income Tax since 2011 year of Assessment which were yet to be collected by Federal Inland Revenue Service(FIRS).

The Executive Chairman has been informed of the issues above for prompt action.

(d) The total sum of ₦353,770,089.75 (three hundred and fifty-three million, seven hundred and seventy thousand, eighty-nine naira, seventy-five kobo) is owed by OBAT Oil Petroleum Nigeria Limited to the Federal Inland Revenue Service(FIRS). This comprises Company Income Tax liability of ₦353,961,546.41 (three hundred and fifty-three million, nine hundred and sixty-one thousand, five hundred and forty-six naira, forty-one kobo) and Education Tax Credit of ₦191,456.66 (one hundred and ninety-one thousand, four hundred and fifty-six naira, sixty-six kobo) arising from advance collection from the company. However, it was observed that the Federal Inland Revenue Service(FIRS) did not assess Obat Oil and Petroleum Nigeria Limited Education Tax in 2010 and 2011. The rationale for this is not clear.

The Chairman Federal Inland Revenue Service (FIRS) has been informed of the arrears for prompt recovery and for explanation regarding the non-assessment for Education tax in 2010 and 2011.

(e) IMAD Oil and Gas Limited owes Federal Inland Revenue Service(FIRS) a total sum of ₦7,485,396.00 (seven million, four hundred and eighty-five thousand, three hundred and ninety-six naira) made up of Company Income Tax of ₦6,110,332.00 (six million, one hundred and ten thousand, three hundred and thirty-two naira) and

Education Tax of ₦1,375,064.00(one million, three hundred and seventy-five thousand, sixty-four naira).

The Chairman of Federal Inland Revenue Service (FIRS) has been informed of the liability for prompt recovery.

(f) The tax audit report carried out on Rahamaniyya Global Resources Limited for the years 2006, 2007 and 2008 on 14th – 25th September 2009 showed that the cost attributable to undisclosed income were very much on the high side as detailed below:

ACCOUNTING YEAR	2008	2007	2006
	₦	₦	₦
Undisclosed Turnover	2,255,169,893.00	1,087,924,593.00	1,574,962,519.00
Cost Attributable to Undisclosed Turnover	2,435,714,245.00	935,443,604.00	2,346,191,074.00
Difference	(180,544,352.00)	152,480,989.00	(771,228,555.00)

The attributable cost in 2008 and 2006 year of assessment were far higher than their undisclosed turnovers resulting in tax loss to Federal Inland Revenue Service (FIRS).

The issue has been communicated to the Chairman for explanation.

(g) A total sum of ₦241,565,220.00 (Two hundred and forty-one million, five hundred and sixty-five thousand, two hundred and twenty naira) was owed by Rahamaniyya Global Resources Limited, an Oil Marketing Company to Federal Inland Revenue Service(FIRS), comprising of ₦208,185,542.00(two hundred and eight million, one hundred and eighty-five thousand, five hundred and forty-two naira) Company Income Tax and ₦33,379,678.00 (thirty-three million, three hundred and seventy-nine thousand, six hundred and seventy-eight naira) Education Tax respectively between 2005 and 2009.

The issue has been communicated to the Chairman for prompt recovery of arrears of tax.

(h) Statoil Nigeria Limited engaged in Oil exploration and production, with a production sharing contract (PSC) vide Memorandum and Article of Association with Nigerian National Petroleum Corporation (NNPC) on 22nd March, 1999 as follows:

NNPC	20:00%
Statoil Nig. Ltd.	43:08%
Texaco Nig. Outershief Ltd.	36:92%
	100:00%

It was observed that the $250,413,525.76(two hundred and fifty million, four hundred and thirteen thousand, five hundred and twenty-five US dollars, seventy-six cents) computation of Petroleum Profit Tax (PPT) returns for 2010 year of Assessment

filed by the Nigerian National Petroleum Corporation (NNPC) was at variance with Statoil issues and figures.

The Chairman of Federal Inland Revenue Service (FIRS) has been informed to reconcile the variance in issues and figures and take prompt action.

(i) A total sum of ₦43,283,902,171.50 (forty-three billion, two hundred and eighty-three million, nine hundred and two thousand, one hundred and seventy-one naira, fifty kobo) (equivalent of US$288,559,347.81) tax liability was owed by Statoil Nigeria Limited to Federal Inland Revenue Service (FIRS). This was made up of Petroleum Profit Tax of ₦37,562,028,864.00 (thirty-seven billion, five hundred and sixty-two million, twenty-eight thousand, eight hundred and sixty-four naira) (i.e US$250,413,525.76) and Education Tax of ₦5,721,873,307.50(five billion, seven hundred and twenty-one million, eight hundred and seventy-three thousand, three hundred and seven naira, fifty kobo) (i.e. US$38,145,822.05).

Furthermore, it was observed that from the commencement of it's business activities the Company paid pre-operational levy up till 30th April, 2007, but it did not pay Petroleum Profit Tax for the 2008 and 2009 years of assessment.

The Chairman of Federal Inland Revenue Service (FIRS) has been informed of the liability for prompt recovery.

(j) A total sum of US$51,683,350.63(fifty-one million, six hundred and eighty-three thousand, three hundred and fifty US dollars, sixty-three cents) was Outstanding Tax liability owed by Philips Oil Company Nigeria Limited to the Federal Inland Revenue Service (FIRS) as tax assessment from 2006 to 2010. This was made up of US$18,977,085.95(eighteen million, nine hundred and seventy-seven thousand, eighty-five US dollars, ninety-five cents) for Petroleum Profit Tax and Company Income Tax (Gas) and US$32,706,264.68 (thirty-two million, seven hundred and six thousand, two hundred and sixty-four US dollars, sixty eight cents) for Education Tax respectively.

The Chairman of Federal Inland Revenue Service (FIRS) has been informed of the Outstanding Tax Liability for prompt recovery.

(k) It was noted that an outstanding Value Added Tax of ₦428,565,903.00 (four hundred and twenty-eight million, five hundred and sixty-five thousand, nine hundred and three naira) for the period 2006 – 2009 was due for payment by Bristow Helicopter Nigeria Limited. The outstanding amount should be recovered from the Company with penalty and interest.

(l) Arrears of revenue, totalling ₦38,998,425.00 (thirty eight million, nine hundred and ninety-eight thousand, four hundred and twenty-five naira) in respect of Withholding Tax (WHT) from Bristow Helicopter Nigeria Limited from 1994 to 2004 were yet to be collected by the Federal Inland Revenue Service(FIRS) as there was

no evidence of collection as at the time of audit inspection in April, 2012. Concerted efforts should be made to collect these arrears without further delay.

(m) Arrears of revenue, totalling ₦33,357,080.43 (thirty-three million, three hundred and fifty-seven thousand, eighty naira, forty-three kobo) in respect of Company Income Tax and Education tax due to the Federal Inland Revenue Service (FIRS) from Anchor Drilling Fluid Nigeria Limited, a dormant company between 1977 and 1999, were yet to be collected. It was further observed that the Company did not submit returns of tax assessment for Company Income and Education Taxes in years 2000 and 2001. The company only submitted its returns in the year 2002 and thereafter stopped filing returns to date. This is against the Company Income Tax Act, 1979 provisions on assessment and payment of tax due.

The Chairman has been informed of this matter for prompt recovery.

(n) The following observations were made during the examination of Total Exploration and Production Limited:

(i) A total sum of ₦259,973,466.51 (two hundred and fifty-nine million, nine hundred and seventy-three thousand, four hundred and sixty-six naira, fifty-one kobo) Withholding Tax (WHT) said to have been paid to the Federal Inland Revenue Service (FIRS) on 10th February, 2011 by Total Exploration and Production Nigeria Limited (TEPNG) was not supported with Federal Inland Revenue Service(FIRS) receipts while additional Withholding Tax (WHT) vendor credit notes dating as far back as February, 2004 are also outstanding. The importance of attaching Federal Inland Revenue Service (FIRS) receipts for tax paid cannot be over emphasized.

(ii) The sum of US$399,108,169.66,(three hundred and ninety-nine million, one hundred and eight thousand, one hundred and sixty-nine US dollars, sixty-six cents) an accumulated unpaid royalty by Total Exploration and Production Nigeria Limited (TEPNG), from August to December, 2010 remained uncollected as at 31st December, 2011. The present position as regards collection and payment of this revenue to chest should be confirmed from the Department of Petroleum Resources (DPR) and forwarded for my verification.

(iii) A total sum of ₦892,167,900.00(eight hundred and ninety-two million, one hundred and sixty-seven thousand, nine hundred naira) (US$5,947,786.00) @ the rate of 1 USD to ₦150.00 was made as donations to Charitable Organizations in 2009 and 2010 years of assessment by Total Exploration and Production Nigeria Limited (TEPNG). This comprises of ₦222,060,900.00 (two hundred and twenty-two million, sixty thousand, nine hundred naira) (US$1,480,406.00) in 2009 and ₦670,107,000.00 (six hundred and seventy million, one hundred and seven thousand naira) (US$4,467,380.00) in 2010 respectively. However, the list showing detailed distribution of the donations

and beneficiary institutions was not attached for audit verification. I have requested the Chairman, Federal Inland Revenue Service to provide the details for audit verification.

(iv) Arrears or revenue totalling ₦78,906,535.28(seventy-eight million, nine hundred and six thousand, five hundred and thirty-five naira, twenty-eight kobo) in respect of Education Tax was outstanding against Total Exploration and Production Nigeria Limited (TEPNG) as at 2009 assessment year. Efforts should be made to recover the debt.

(v) A total sum of ₦120,119,578,387.00(one hundred and twenty billion, one hundred and nineteen million, five hundred and seventy-eight thousand, three hundred and eighty-seven naira) (US$800,797,189.25) Petroleum Profit Tax (PPT) outstanding against Total Exploration Nigeria Limited (TEPNG) was not paid to the Federal Inland Revenue Service (FIRS) from 1996 to 2010 years of assessment. Furthermore, the sum of ₦56,246,395.51 (fifty-six million, two hundred and forty-six thousand, three hundred and ninety-five naira, fifty-one kobo) Petroleum Profit Tax (PPT) assessed by the Federal Inland Revenue Service (FIRS) in the 1999 year of assessment was denominated in Naira, instead of in Dollars. It is a rule that non-payment or delay in payment of tax attracts penalty and interest and it is also a rule that companies engaged in Oil exploration and production in Nigeria should pay PPT in U.S dollars. The total sum of ₦120,175,824,782.51 (one hundred and twenty billion, one hundred and seventy-five million, eight hundred and twenty-four thousand, seven hundred and eighty-two naira, fifty-one kobo) (₦120,119,578,387.00 + ₦56,246,395.51) should be collected from Total Exploration Nigeria limited (TEPNG) without further delay.

(vi) A total sum of ₦11,947,202,341.50 (eleven billion, nine hundred and forty-seven million, two hundred and two thousand, three hundred and forty-one naira, fifty kobo) (US$79,648,015.61) Education Tax for the period 1993 to 2009 was outstanding against Total Exploration Nigeria Limited (TEPNG). In accordance with tax laws, taxes not paid in time or at all attract penalty and interest in accordance with Company Income Tax Act (CITA) 1979 Section 59 and 61. The sum of ₦11,947,202,341.50 (eleven billion, nine hundred and forty-seven million, two hundred and two thousand, three hundred and forty-one naira, fifty kobo) and all accrued interests and penalties should be collected from the company without further delay.

(vii) For the 2003 year of assessment, an assessment in File No. PPTBA 15 of 10th April, 2007 totaling US$14,123,248.00 (₦2,118,487,200.00) (two billion, one hundred and eighteen million, four hundred and eighty-seven thousand, two hundred naira) was computed as Gas Flared Penalty due from Total Exploration Nigeria Limited (TEPNG) for the period 1998 to 2003. This amount

has not been paid by the company as at the time of audit inspection in April, 2012.

(viii) Also, the sum of (US$511,945,540.37) equivalent to ₦76,791,831,055.50 (seventy-six billion, seven hundred and ninety-one million, eight hundred and thirty-one thousand, fifty-five naira, fifty kobo) was paid as Capital Gain Tax (CGT) to the Federal Inland Revenue Service (FIRS) by Total Exploration Nigeria Limited (TEPNG) vide receipt No. 05271673 dated 4th February, 2011. It was however observed that details of assets disposed were not disclosed in the K-Cards, neither was the Audited Financial Statement for the period seen in the assessment File to ascertain the actual proceeds from the disposal and the type of assets disposed. Furthermore asset disposal certificate authority authorizing the disposal and the value were not presented for audit verification. I have asked that all these information should be provided for my scrutiny.

(o) It was observed in the K-Cards of Chevron Oil Company that the Federal Inland Revenue Service (FIRS) excessively transferred the sum of US$100,389,937.11 (one hundred million, three hundred and eighty-nine thousand, nine hundred and thirty-seven US dollars eleven cents) from 1987 credit balance of the company to clear year 1991 debit balance of US$2,491,743.19 (two million, four hundred and ninety-one thousand, seven hundred and forty-three US dollars, nineteen cents) outstanding against the Company which the Federal Inland Revenue Service (FIRS) wrongly stated as US$102,491,743.19 (one hundred and two million, four hundred and ninety-one thousand, seven hundred and forty-three US dollars, nineteen cents). This has resulted in an excess balance of US$97,898,193.92 (ninety-seven million, eight hundred and ninety-eight thousand, one hundred and ninety-three US dollars, ninety-two cents) which could not be explained.

The Chairman has been informed of the issue above for reversal action.

(p) The total sum of ₦194,511,751.36 (one hundred and ninety-four million, five hundred and eleven thousand, seven hundred and fifty-one naira, thirty-six kobo) being outstanding tax liability owed by A – Z Petroleum Product Limited to the Federal Inland Revenue Service(FIRS) for the year 2001, was made up of the sum of ₦161,088,661.70(one hundred and sixty-one million, eighty-eight thousand, six hundred and sixty-one naira, seventy kobo) as Company Income Tax and ₦33,423,089.66 (thirty-three million, four hundred and twenty-three thousand, eighty-nine naira, sixty-six kobo) as Education Tax.

The attention of the Executive Chairman has been drawn to the issue with a view to recovering all the arrears.

(q) An assessment based on deemed profit or income of US$30,479,912.00 (thirty million, four hundred and seventy-nine thousand, nine hundred and twelve US dollars) resulted in a profit of US$4,849,101.70(four million, eight hundred and forty-nine thousand, one hundred and one US dollars, seventy cents) and consequently a

Company Income Tax Liability of US$1,517,074.43 (one million, five hundred and seventeen thousand, seventy-four US dollars, forty-three cents) for ABB Randal Lummus Corporation of USA in it's assessment for 1994 to 1998. This amount is yet to be paid to the Federal Inland Revenue Service (FIRS). Although the assessment was disputed, there is nothing to show that the outcome of the objection was in favour of the company. Details of the tax dispute proceedings and resolution should be forwarded for my follow-up action.

(r) The total sum of ₦26,972,768.40(twenty-six million, nine hundred and seventy-two thousand, seven hundred and sixty-eight naira, forty kobo) being outstanding Value Added Tax (VAT) against Dowell Schlumberger Nigeria Limited between 2006 and 2008 remained uncollected as at the time of audit inspection in April, 2012. Similarly, another sum of ₦28,005,768.00 (twenty-eight million, five thousand, seven hundred and sixty-eight naira) in the years 1994 to 1996 Company Income Tax Arrears and ₦2,418,385.24 (two million four hundred and eighteen thousand, three hundred and eighty-five naira, twenty-four kobo) Education Tax Arrears in year 1993 to 1999 are also outstanding against the company. In accordance with extant tax laws, taxes not paid in time or at all attract penalty and interest in accordance with Company Income Tax Act (CITA) 1979 Section 59 and 61.

The Chairman has been informed of the issue above for prompt recovery of the outstanding taxes.

All the audit observations raised during the inspection of the Large Tax Office (Oil and Gas Upstream) Lagos were communicated to the Executive Chairman, Federal Inland Revenue Service through my Audit Inspection Report reference OAuGF/RAD/NOGRA 1/Vol.IV/16 dated 15th August 2012 for his explanation, recovery and corrective actions. His reaction is still being expected.

ACKNOWLEDGEMENT

11.01 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.

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.

2012

SECTION 11

APPENDICES
ON
(LOSSES OF CASH, STORES, PLANTS, VEHICLES AND EQUIPMENT)

APPENDIX 1A

LOSSES OF GOVERNMENT FUNDS ARISING FROM FRAUD, THEFT, OR NEGLIGENCES
JANUARY – DECEMBER, 2011

"A" LOSS OF CASH – ₦10,000.00 AND ABOVE

S/N	DESCRIPTION	FILE NO.	AMOUNT ₦	WHETHER RECOVERED OR MADE GOOD AND BY WHOM	WHETHER WRITTEN OFF AND ON WHOSE AUTHORITY
1.	**KINGS COLLEGE, ONIKAN, LAGOS** Loss of government fund through disposal of various expired laboratory chemicals	E 4000	1,500,000.00	Not yet recovered	Under Action
2.	**NIGERIA POSTAL SERVICES** Loss of government fund through the compensation to a customer in Kano in October, 2012	E 4001	100,445.00	Not yet recovered	Under Action
3.	**NATIONAL ORTHOPAEDIC HOSPITAL** Loss of government fund through Medical bills of patients written off	E 4002	638,396.00	Not yet recovered	Under Action
4.	**DIVISIONAL POLICE HEADQUARTERS KALTUNGO, GOMBE** Loss of fund through embezzlement of exhibit money.	E 4003	57,000.00	Not yet recovered	Under Action
		TOTAL	**₦2,295,841.00**		

LOSSES OF GOVERNMENT FUNDS ARISING FROM FRAUD, THEFT, OR NEGLIGENCES
JANUARY – DECEMBER, 2011

"B" – **LOSS OF STORES, PLANTS, VEHICLES AND EQUIPMENT – VALUED AT ₦10,000.00 AND ABOVE**

S/N	DESCRIPTION	FILE NO.	AMOUNT ₦	WHETHER RECOVERED OR MADE GOOD AND BY WHOM	WHETHER WRITTEN OFF AND ON WHOSE AUTHORITY
1.	**NATIONAL HOSPITAL, ABUJA** (a) Loss of government stores through expiration of drugs at the Pharmacy Department of the Hospital (b) Loss of government vehicle through accident ,1 (One) Toyota Hiace Ambulance with Registration Number 2TR80875755 and Chassis No. JTGX2P980014228 on 6th September, 2009.	EA 4000	4,980,393.00	Not yet recovered	Under Action
2.	**OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION** Loss of 1 No Toyota Hilux DC with Registration No. FG 52 S20, Chassis No. 2TR 8169109 and AHTFX 22G snatched at gun point on the 17th September, 2011 at a Mechanic Workshop at Keffi, Nasarawa state,	EA 4001	6,307,500.00	Not yet recovered	Under Action
3.	**NATIONAL ORTHOPEDIC HOSPITAL, IGBOBI, LAGOS** Loss of government store through expiration of drugs during the period under review.	EA 4002	406,103.00	Not yet recovered	Under Action
4.	**FEDERAL MINISTRY OF TRADE AND INVESTMENT** Loss of Toyota Hilux Pick-up with Registration No. FG 293 A04. Engine No. 2TR5005009 and Chassis No. MROFx22G191030D to armed robbers on 22nd May, 2011	EA 4003	Not stated	Not yet recovered	Under Action
5.	**FEDERAL MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT, KATSINA STATE** Loss of 1 No. Hilux Old Model Project vehicle with Registration No. FG 829 B20 through theft on Friday 8th July, 2011.	EA 4004	Not stated	Not yet recovered	Under Action

APPENDIX 1B

LOSSES OF GOVERNMENT FUNDS ARISING FROM FRAUD, THEFT, OR NEGLIGENCE
JANUARY – DECEMBER, 2011

"B" LOSS OF STORES, PLANTS, VEHICLES AND EQUIPMENT VALUED AT ₦10,000.00 AND ABOVE

S/N	DESCRIPTION	FILE NO.	AMOUNT ₦	WHETHER RECOVERED OR MADE GOOD AND BY WHOM	WHETHER WRITTEN OFF AND ON WHOSE AUTHORITY
1.	**NIGERIA POLICE FORCE, STATE HEADQUATERS, ANAMBRA STATE COMMEND, AWKA** Loss of (5) five arms with (150) one hundred and fifty thousand rounds of ammunitions to hoodlums between November, 2010 and December, 2011.		Unknown	Not Yet Recovered	
2.	**NIGERIA POLICE FORCE "D", MAKURDI, BENUE STATE** Loss of 3 (three) arms of different types with 14 (fourteen) rounds of ammunitions stolen due to negligence between August and October, 2011		Unknown	Not Yet Recovered	
3.	**MOBILE POLICE, ENUGU, ENUGU STATE** (I) Loss of 1 (one) AK 47 riffle No. 56-25013729 with 3 (three) rounds of ammunitions on 2nd of October, 2011. (ii) One (1) AR 06 No. 07039202 with 3 (three) rounds of ammunitions on 4th September, 2011 all taken away by robbers.		Unknown	Not Yet Recovered	
4.	**STATE C.I.D. ENUGU STATE** Loss of:- (i) 1(one) Barretta Pistol No. A078122 and (ii) 1 (one) pump action No. PZ 51114 lost by two (2) officers (iii) 1(one) pump action No. PZ 512569 said to be with a retired Police Officer.		Unknown	Not Yet Recovered	
5.	**POLICE AREA COMMAND, GOMBE NORTH BAJOGA** Loss of one (1) rifle AK 47 4007636 with (30) thirty rounds of live ammunitions booked on the 4th May, 2011.		Unknown	Not Yet Recovered	
6.	**POLICE AREA COMMAND, GOMBE, SOUTH BILLIRI, GOMBE STATE** Loss of (1) one AK 47 rifle No. 313.56.2.26.26887 with 30 rounds of ammunitions on the 4th April, 2010		Unknown	Not Yet Recovered	
7.	**DIVISIONAL POLICE HEADQUARTERS, PERO-CHONE, GOMBE STATE** Loss of 1 (one) AK47 rifle No. 313.56.2.26.27732 with thirty rounds of		Unknown	Not Yet	

	ammunitions booked and signed for on the 7th November, 2009.			Recovered	
8.	**DIVISIONAL POLICE OFFICE, OWERRI - URBAN, IMO STATE** (i) Loss of one (1) double-barrel locally made pistol on the 21st Dec., 2010. (ii) One (1) Barretta Pistol No. A0769Z with four (4) rounds of ammunitions on 2nd July, 2011.		Unknown	Not Yet Recovered	
9	**THE NIGERIA POLICE STATE HEADQUARTERS, KATSINA** Loss of various arms and ammunitions: ***Kankara Division*** (i) Loss of one (1) AK 47 rifle with 30th rounds of ammunitions by a sergeant in May, 2011. (ii) Loss of 8 (eight) AK 47 rifles, nine (9) Lar rifles, three (3) barretta rifles and two (2) pump action on the 20th June, 2011 due to robbery attack on a Bank		Unknown	Not Yet Recovered	
10.	***Rimi Division*** Loss of one (1) AK 47 with 30 (thirty) rounds of ammunitions on the 11th February, 2009 to armed robbers.		Unknown	Not Yet Recovered	
11.	***Funtua Division*** Loss of 1 (one) AK 47 rifle with 20 (twenty) rounds of live ammunitions to Fulani bandits on 8/1/2005.		Unknown	Not Yet Recovered	
12.	***Jibia Division*** Loss of 1 (one) Lar rifle with ten 910) rounds of live ammunitions to armed bandit.		Unknown	Not Yet Recovered	
13.	***State Armory*** Loss of 2 (two) arms with 36 (thirty-six) live ammunitions to armed bandit.		Unknown	Not Yet Recovered	
14.	***GRA Division*** Loss of one (1) Lar rifle during crisis between farmers and Fulani on the 13th December, 1995.		Unknown	Not Yet Recovered	
15.	***Charachi Division*** Loss of 3 (three) rifles with 50 (fifty) rounds of ammunitions to armed bandits on 11th April, 2006.		Unknown	Not Yet Recovered	
16.	***Kafur Division*** Loss of 3 (three) arms and ammunitions with 40 (forty) rounds of ammunitions to unknown persons on the 21st December, 2003.		Unknown	Not Yet Recovered	
17.	***Bakori Division*** Loss of one (1) pistol to an armed bandit		Unknown	Not Yet Recovered	
18.	***Danja Division*** *Loss of 9 (nine) arms with 80 (eight) rounds of ammunitions to armed robbers between 18th January, 2002 and 31st December, 2007.*		Unknown	Not Yet Recovered	
19.	***"B" OPS Division*** Loss of 3 (three) arms with 12 rounds of ammunitions through negligence and crisis between Fulani and farmers between 6th February 1991 and 4th		Unknown	Not Yet Recovered	

	March, 2000.				
20.	***Nigeria Police, Division Police, Bunta, Kebbi State*** Loss of three (3) arms and ammunition (i) AK 47 rifle No. 0782 with 30 rounds of Buza (ii) AK 47 rifle No. 21125 with 30 rounds at Maidahini (iii) Riot gun No. 022395 at Maidahini between October 2008 and March, 2010.		Unknown	Not Yet Recovered	
21.	***Nigeria Police, Ikotun, Lagos, Lagos State*** Loss of 3 (three) arms and ammunitions: (i) Browning Pistol No. P214453 (ii) Barretta No. 48118353 (iii) Makarov No. IK-39-1808 between 1997 and 2009.		Unknown	Not Yet Recovered	
22.	***Area E command of Nigeria Police Festac Town, Lagos*** Loss of 2 (two) arms and ammunitions: (i) One (1) Lar rifle with No. 1694697 (ii) One (1) Webly Pistol with No. 382367 said to be snatched by robbers on the 12th May, 2007 and 25th July, 2008.		Unknown	Not Yet Recovered	
23.	***Nigeria Police, Nasarawa State Command*** Loss one (1) Kalashin AK 47 with 20 (twenty) rounds of 7.62mm ammunitions snatched from a Police Officer on 13th September, 2010 by robbers.		Unknown	Not Yet Recovered	
24.	***"B" Division Police Office, Lafia*** Loss of one (1) AK 47 rifle No. 06080 with 30 (thirty) rounds of live ammunitions.		Unknown	Not Yet Recovered	
25.	***Divisional Police Office, Fanibi, Akure, Ondo State*** *Loss of one (1) AK 47 rifle No. 5010731 on the 1st of May, 2011 by a Corporal*		Unknown	Not Yet Recovered	
26.	***Divisional Police "A" Division, Igbesa, Ijeb Ode, Ogun State:*** Loss of 1 (one) Brownie Pistol No. PZ 18261 with six (6) rounds of live ammunitions booked on the 10th of May, 2009.		Unknown	Not Yet Recovered	
27.	***Nigeria Police Mopol 56, Squad, Squadron, Sakpewan, Rivers State:*** Loss of 3 (three) arms and ammunitions:- (i) 2 (two) AK 47 with serial Nos. 562401036 and 562609391 (ii) 1 (one) Assault and rifle No. 07020653 due to armed attack.		Unknown	Not Yet Recovered	
28.	***Zamfara State Police Command, Gusau*** Loss of three (3) AK 47 rifles and one (1) Barretta Pistol with a total of 166 (one hundred and sixty-six) rounds of ammunitions lost of armed robbers along Lokoja – Okene road.		Unknown	Not Yet Recovered	

SECTION 12

ACCOUNTANT-GENERAL'S FINANCIAL STATEMENTS AND NOTES TO THE ACCOUNTS

(*REPRODUCED*)

Extra Budgetary Spending of Capital Expenditures by Ministries, Departments & Agencies for the Year Ended 31st December, 2011 Appendix I

	-	TOTAL CAPITAL EXPENDITURE 2011	FINAL BUDGET 2011	EXTRA BUDGETARY SPENDIND
	Capital Expenditures According By Sector			
S/N	**A=Administrative Sector:**	₦	₦	₦
1	State House	36,886,697,094.10	8,645,586,800.40	28,241,110,293.70
2	Ministry Of Special Duties	109,508,114.59	46,668,247.00	62,839,867.59
3	National Poverty Eradication Program (NAPEP)	4,731,170,625.04	2,392,502,131.82	2,338,668,493.22
4	National Commission For Refugees	28,621,759.66	0.00	28,621,759.66
5	Office Of The Special Adviser On Niger Delta Militant	543,967,763.60	0.00	543,967,763.60
6	NASS- Senate	2,203,868,558.72	2,000,000,000.00	203,868,558.72
7	Secretary To Government Of The Federation	2,262,735,263.09	645,607,756.76	1,617,127,506.33
8	Ministry Of Defence(Add NA/NAF/NN/ Civilian Sal.)	3,059,863,101.05	1,267,726,040.96	1,792,137,060.09
9	Nig. Armed Forces Resettlement Centre	283,681,911.59	272,999,094.81	10,682,816.78
10	Defence Intelligence Agency	5,653,575,756.00	4,550,059,620.19	1,103,516,135.81
11	Presidential Committee On Barrack Rehab.	1,273,185,219.04	496,361,989.82	776,823,229.22
12	Defence Missions	4,471,100,429.05	688,386,505.18	3,782,713,923.87
13	Federal Ministry Of Foreign Affairs	1,963,922,137.10	1,026,744,233.10	937,177,904.00
14	Nigerian Immigration Service(Nis)	1,297,884,815.95	1,192,325,691.97	105,559,123.98
15	Customs, Immigration & Prisons Pension Board	21,104,074.00	0.00	21,104,074.00
16	Police Formation And Command	14,295,407,459.11	8,121,607,223.79	6,173,800,235.32
17	Ministry Of Police Affairs	22,160,590,065.56	9,980,596,566.96	12,179,993,498.60
18	Public Service Institute	1,094,875,732.64	585,201,540.28	509,674,192.36
19	Public Complaints Commission	247,671,075.71	143,288,509.49	104,382,566.22
20	Federal Civil Service Commission	535,198,704.55	447,762,836.83	87,435,867.72
21	Independent Nation Electoral Commission	61,755,568,443.76	7,114,878,288.00	54,640,690,155.76
22	Federal Character Commission	97,305,023.27	95,525,672.66	1,779,350.61
23	Office of Auditor-General for the Federation	3,294,290,198.69	1,760,006,116.14	1,534,284,082.55
	Sub-Total A= Administrative Sector	**168,271,793,325.87**	**51,473,834,866.16**	**116,797,958,459.71**
	Economic Sector:		-	-
24	Federal Ministry Of Water Resources	51,824,461,712.66	23,496,413,498.00	28,328,048,214.66
25	Federal Ministry Of Agriculture	53,127,339,767.19	12,813,033,319.78	40,314,306,447.41
26	National Agricultural Seeds Council	262,901,177.00	257,479,698.75	5,421,478.25
27	Nigeria Hydrological Service Agency	211,082,653.82	204,225,104.80	6,857,549.02
28	Debt Management Office	172,336,142.42	32,408,496.31	139,927,646.11
29	Office Of The Accountant-General Of Fed	1,960,824,635.99	865,274,943.18	1,095,549,692.81
30	Industrial Arbitration Panel	107,598,036.00	32,176,235.42	75,421,800.58
31	Federal Ministry Of Science And Technology	597,890,463.43	226,044,158.44	371,846,304.99
32	Natural Medicine Dev. Agency	681,704,107.76	38,190,181.38	643,513,926.38
33	Federal Ministry Of Power	44,804,576,221.79	23,751,508,087.51	21,053,068,134.28

34	Federal Ministry Of Petroleum Resources	6,713,390,898.94	2,842,517,165.91	3,870,873,733.03
35	Department Of Petroleum Resources (Dpr)	5,748,522,888.30	4,786,302,785.84	962,220,102.46
36	Ministry Of Mines And Steel	1,108,042,250.44	948,901,422.57	159,140,827.87
37	Federal Roads Maintenance Agency	12,116,570,792.35	8,460,630,104.73	3,655,940,687.62
38	Federal Ministry Of Culture & Tourism	1,009,101,497.50	683,458,782.77	325,642,714.73
39	National Planning Commission	597,790,299.25	524,199,414.61	73,590,884.64
40	National Salaries, Incomes And Wages Comm.	101,820,915.80	95,482,808.04	6,338,107.76
	Sub-Total Economic Sector:	**181,145,954,460.64**	**80,058,246,208.04**	**101,087,708,252.60**
	Law And Justice:		-	-
41	National Judicial Council - Abuja	9,629,402,091.82	3,000,000,000.00	6,629,402,091.82
42	Supreme Court Of Nigeria	3,888,018,083.12	3,617,467,455.00	270,550,628.12
43	FCT. High Court Of Justice, Abuja	16,431,514,825.78	3,880,713,839.01	12,550,800,986.77
44	Sharia Court Of Appeal, Abuja	2,198,162,114.41	1,813,937,510.10	384,224,604.31
45	Customary Court Of Appeal, Abuja	2,951,797,090.65	2,923,360,000.00	28,437,090.65
46	National Industrial Court	6,158,029,060.31	4,300,000,000.00	1,858,029,060.31
47	National Judicial Institute - Abuja	4,219,782,071.48	4,210,000,000.00	9,782,071.48
48	Federal Judicial Service Commission - Abuja	1,581,937,039.26	997,110,000.00	584,827,039.26
49	Federal Ministry Of Justice	112,187,733.09	30,788,071.50	81,399,661.59
50	Nat. Human Rights Commission	113,932,325.72	16,180,868.13	97,751,457.59
	Sub-Total Law & Justice	**47,284,762,435.64**	**24,789,557,743.73**	**22,495,204,691.91**
	Regional Sector			-
51	Niger Delta Affairs	57,295,434,113.10	51,977,575,020.00	5,317,859,093.10
	Sub-Total Regional Development	**57,295,434,113.10**	**51,977,575,020.00**	**5,317,859,093.10**
	Social Sector			-
52	Federal Ministry Of Women Affairs	2,730,913,441.41	857,666,290.30	1,873,247,151.11
53	National Centre For Women Development	62,200,590.85	20,072,992.70	42,127,598.15
54	Federal Ministry Of Education	7,946,666,418.46	5,490,452,262.42	2,456,214,156.04
55	Federal Ministry Of Environment	13,711,396,369.24	11,006,368,585.26	2,705,027,783.98
56	National Sports Commission	1,682,957,054.85	1,624,309,186.81	58,647,868.04
	Sub-Total	**26,134,133,874.81**	**18,998,869,317.48**	**7,135,264,557.33**
	Total Expenditure:	**479,838,658,842.90**	**227,298,083,155.43**	**252,540,575,687.47**

Disparity Between Unspent Balances from Funds Transferred from Consolidated Revenue Fund (CRF) to Fund Capital Expenditure in Ministries, Departments and Agencies and the Closing Cash Balances of Capital

Appendix IIA

S/N	Ministry/Department	Actual Amount of Funding of CDF 2011 (Note 8) N	Total Capital Expenditure 2011 (Note 10) N	Cash Balance as at 31/12/2011 (Note 14) N	Difference N
		(A)	(B)	(C)	(D= A-B-C)
1	Secretary To The Government Of The Federation	10,847,363,757.98	2,262,735,263.09	585,886,413.75	7,998,742,081.14
2	Federal Ministry Of Youth Development	3,743,965,231.10	1,922,315,057.85	1,498,999,908.62	322,650,264.63
3	Ministry Of Education	31,567,545,581.65	7,946,666,418.46	1,399,838,672.34	22,221,040,490.85
4	Ministry Of Foreign & Inter Govt. Affairs	4,883,384,622.89	1,963,922,137.10	74,889.44	2,919,387,596.35
5	Ministry Of Health	39,449,795,934.57	6,614,566,520.09	252,682,728.17	32,582,546,686.31
6	Ministry Of Trade & Investments	1,483,858,894.48	446,956,858.43	0.00	1,036,902,036.05
7	Ministry Of Information & Communication	3,212,035,109.13	131,376,449.10	178,329,834.25	2,902,328,825.78
8	Ministry Of Interior	4,724,791,806.67	682,335,559.98	206,848,004.52	3,835,608,242.17
9	Office Of The Head Of Service Of The Fed.	5,263,411,745.85	2,615,467,619.89	278,772,034.58	2,369,172,091.38
10	Ministry Of Justice	291,995,566.76	112,187,733.09	0.00	179,807,833.67
11	Ministry Of Labour & Productivity	1,176,538,366.90	229,668,185.10	0.00	946,870,181.80
12	Ministry Of Science And Technology	21,289,543,094.76	597,890,463.43	45,159,662.58	20,646,492,968.75
13	Ministry Of Transport	36,770,357,001.12	520,668,593.83	482,233,414.35	35,767,454,992.94
14	Ministry Of Aviation	21,985,129,708.74	8,897,224,960.91	2,109,009,076.28	10,978,895,671.55
15	Ministry Of Mines & Steel Development	2,024,340,154.86	1,108,042,250.44	309,950,388.86	606,347,515.56
16	Ministry Of Tourism, Culture & Nat. Orientation	2,508,610,470.44	1,009,101,497.50	0.00	1,499,508,972.94
17	National Planning Commission	1,042,468,661.92	597,790,299.25	58,607,768.89	386,070,593.78
18	Nigeria Customs Service	16,321,046,104.00	7,180,289,787.91	1,254,930.73	9,139,501,385.36
	Total	**208,586,181,813.82**	**44,839,205,655.45**	**7,407,647,727.36**	**156,339,328,431.01**

Disparity Between Unspent Balance from Funds Transferred from Consolidated Revenue Fund (CRF) to Fund Capital Expenditure in Ministries, Departments and Agencies and the Closing Cash Balance of Capit

S/N	Ministry/Department	Actual Amount Of Funding Of CDF 2011 (Note 8) N	Total Capital Expenditure 2011 (Note 10) N	Cash Balance as at 31/12/2011 (Note 14) N	Difference N
		(A)	(B)	(C)	(D= A-B-C)
1	Presidency	62,763,460,663.64	36,886,697,094.10	48,755,953,183.84	-22,879,189,614.30
2	Police Affairs	6,483,531,070.15	22,160,590,065.56	5,940,445.35	-15,682,999,440.76
3	Police Formations And Commands	6,453,387,237.52	14,295,407,459.11	235,344.35	-7,842,255,565.94
4	Ministry Of Women Affairs	588,702,955.26	2,730,913,441.41	164,488.42	-2,142,374,974.57
5	Ministry Of Agriculture	21,500,826,678.97	53,127,339,767.19	7,850,319,144.84	-39,476,832,233.06
6	Ministry Of Water Resources	41,306,832,992.77	51,824,461,712.66	3,397,076,781.51	-13,914,705,501.40
7	Ministry Of Defence	28,133,738,674.87	37,050,091,605.43	60,009,689,388.31	-68,926,042,318.87
8	Federal Capital Territory Administration	29,999,108,889.71	36,622,162,915.80	-	-6,623,054,026.09
9	Ministry Of Finance	2,446,433,511.05	960,224,289.10	799,250,006.48	686,959,215.47
10	Ministry Of Works	114,034,179,411.45	125,485,288,479.81	90,625,191.11	-11,541,734,259.47
11	Ministry Of Land, Housing & Urban Development	21,964,993,779.20	32,831,255,542.92	9,449,199,794.11	-20,315,461,557.83
12	Ministry Of Petroleum	6,130,169,405.13	6,713,390,898.94	1,611,537,746.27	-2,194,759,240.08
13	National Wages & Salaries Commission	65,019,006.43	101,820,915.80	-	-36,801,909.37
14	Ministry Of Environment	8,868,086,101.95	13,711,396,369.24	419,423,793.31	-5,262,734,060.60
15	National Sports Commission	1,137,671,132.63	1,682,957,054.85	2,017,133.59	-547,303,055.81
16	Ministry Of Niger Delta Affairs	35,670,233,866.18	57,295,434,113.10	1,893,092.48	-21,627,093,339.40
17	National Population Commission	195,144,585.24	272,920,807.30	48,712,092.30	-126,488,314.36
18	Code Of Conduct Tribunal	49,604,659.24	68,481,760.36	8,200.00	-18,885,301.12
19	Federal Civil Service Commission	390,688,071.96	535,198,704.55	55,121.81	-144,565,754.40
20	Federal Character Commission	65,048,195.12	97,305,023.27	150,060.25	-32,406,888.40
21	Federal Ministry Of Special Duties	31,778,737.15	109,508,114.59	350,841.65	-78,080,219.09
22	Public Complaints Commission	97,572,292.88	247,671,075.71	-	-150,098,782.83
23	National Assembly	757,142,290.25	7,003,342,717.04	564,223.71	-6,246,764,650.50
24	National Judicial Council & All Federal Courts	36,004,217,568.19	51,805,021,105.32	1,430,978,606.51	-17,231,782,143.64
25	Ministry Of Power	61,147,181,783.18	44,804,576,221.79	87,236,737,409.31	-70,894,131,847.92
26	Code Of Conduct Bureau	893,389,304.33	714,245,216.20	179,144,087.80	0.33
27	Rev. Mob. Allocation Commission	438,123,106.65	232,094,976.57	426,384,290.00	-220,356,159.92
28	Police Service Commission	1,177,267,709.21	619,705,463.73	593,913,244.08	-36,350,998.60
29	Rev. Mob. Allocation Commission	438,123,106.65	232,094,976.57	426,384,290.00	-220,356,159.92
30	Police Service Commission	1,177,267,709.21	619,705,463.73	593,913,244.08	-36,350,998.60
31	Independence National Electoral Commission	1452178502	61,755,568,443.76	8,255,930,192.53	-68,559,320,134.34
32	Office Of The Auditor-General For The Fed.	2,735,750,762.45	3,294,290,198.69	351,166,410.60	-909,705,846.84
	Total	**494,596,853,760.62**	**665,891,161,994.20**	**231,937,717,848.60**	**-402,322,320,235.39**

SCHEDULE OF MINISTRIES, DEPARTMENTS AND AGENCIES THAT SPENT CAPITAL EXPENDITURE IN EXCESS OF WHAT WAS TRANSFER FROM CONSOLIDATED REVENUE FUND (CRF) TO CAPITAL DEVELOPMENT FUND (CDF) TO FUND CAPITAL PROJECTS IN 2011
Appendix III

S/N	Ministry/Department	Actual Amount of Funding of CDF 2011 (NOTE) ₦	Total Capital Expenditure 2011 (NOTE 10) ₦	DIFFERENCE ₦
		(A)	(B)	(C=B-A)
1.	Police Affairs	6,483,531,070.15	22,160,590,065.56	15,677,058,995.41
2.	Police Formations And Commands	6,453,387,237.52	14,295,407,459.11	7,842,020,221.59
3.	Ministry Of Women Affairs	588,702,955.26	2,730,913,441.41	2,142,210,486.15
4.	Ministry Of Agriculture	21,500,826,678.97	53,127,339,767.19	31,626,513,088.22
5.	Ministry Of Water Resources	41,306,832,992.77	51,824,461,712.66	10,517,628,719.89
6.	Ministry Of Defence	28,133,738,674.87	37,050,091,605.43	8,916,352,930.56
7.	Federal Capital Territory Administration	29,999,108,889.71	36,622,162,915.80	6,623,054,026.09
8.	Ministry Of Works	114,034,179,411.45	125,485,288,479.81	11,451,109,068.36
9.	Ministry Of Land, Housing & Urban Development	21,964,993,779.20	32,831,255,542.92	10,866,261,763.72
10.	Ministry Of Petroleum	6,130,169,405.13	12,461,913,787.24	6,331,744,382.11
11.	National Wages & Salaries Commission	65,019,006.43	101,820,915.80	36,801,909.37
12.	Ministry Of Environment	8,868,086,101.95	13,711,396,369.24	4,843,310,267.29
13.	National Sports Commission	1,137,671,132.63	1,682,957,054.85	545,285,922.22
14.	Ministry Of Niger Delta Affairs	35,670,233,866.18	57,295,434,113.10	21,625,200,246.92
15.	National Population Commission	195,144,585.24	272,920,807.30	77,776,222.06
16.	Code Of Conduct Tribunal	49,604,659.24	68,481,760.36	18,877,101.12
17.	Federal Civil Service Commission	390,688,071.96	535,198,704.55	144,510,632.59
18.	Independent National Electoral Commission	1,452,178,501.95	61,755,568,443.76	60,303,389,941.81
19.	Federal Character Commission	65,048,195.12	97,305,023.27	32,256,828.15
20.	Federal Ministry Of Special Duties	31,778,737.15	109,508,114.59	77,729,377.44
21.	Public Complaints Commission	97,572,292.88	247,671,075.71	150,098,782.83
22.	National Assembly	757,142,290.25	6,772,408,464.72	6,015,266,174.47
23.	National Judicial Council & All Federal Courts	36,004,217,568.19	51,805,021,105.32	15,800,803,537.13
24.	Office Of The Auditor-General For The Fed.	2,735,750,762.45	3,294,290,198.69	558,539,436.24
	Total	**364,115,606,866.65**	**586,339,406,928.39**	**222,223,800,061.74**

FEDERAL GOVERNMENT OF NIGERIA

FINANCIAL STATEMENTS 2011

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 F26 LFN 2004.The Statements comply with the provisions of International Public Sector Accounting Standards (IPSAS) issued by the International Public Sector Accounting Standard Board (IPSASB). In addition, the Statements are in agreement with the Pronouncement of the Federation Allocation Accounts Committee (FAAC) on the format of the Annual Financial Statements.

To fulfill Accounting and Reporting responsibilities, the Accountant-General of the Federation is responsible for establishing and maintaining an adequate system of internal controls designed to 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, 2011 and its operations for the year ended on that date.

J. O. Otunla, ***FCA***
Accountant-General of the Federation

FEDERAL GOVERNMENT OF NIGERIA

FINANCIAL STATEMENTS 2011

Accounting policies

The following are the significant accounting policies adopted by the Federal Government in the preparation of its Financial Statements:

(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 F26 LFN 2004, 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, 2011 was 156.70.

(d) Investments

Investments are stated at cost while income from Investments is credited when cash is received.

(e) Assets and liabilities

These are stated at their net values.

STATEMENT NO. 1

FEDERAL GOVERNMENT OF NIGERIA

CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2011

ANNUAL BUDGET 2011 N		NOTES	ACTUAL YEAR 2011 N	PREVIOUS YEAR 2010 N
	CashFlows from Operating Activities:			
	Receipts:			
2,882,075,000,000.00	Statutory Allocations:FAAC	1	2,782,482,811,768.51	2,152,815,002,980.32
151,886,000,000.00	Statutory Allocations:Other Agencies	1	53,886,496,817.36	59,547,075,023.61
103,500,000,000.00	Value Added Tax Allocation	1	87,292,570,611.95	75,647,937,037.85
6,081,119,163.61	Direct Taxes		153,387,816.25	69,384,861,251.99
608,753,463.15	Licences		1,665,101,600.78	6,011,900,191.57
602,401,400.55	Mining Rents:		873,744,957.10	250,792,855.93
602,401,400.55	Royalties		1,365,525.00	
4,970,750,269.57	Fees:		10,646,923,305.90	12,191,382,432.40
4,970,750,269.57	Fines		296,023,468.35	
15,094,803,026.73	Sales		1,069,123,030.82	
15,094,803,026.73	Earnings :		170,237,182,486.14	58,079,344,638.42
851,967,768.43	Sales/Rent of Government Buildings:		330,647,662.77	17,977,674,134.10
851,967,768.43	Sale/Rent on Lands and Others:		927,497,823.88	
24,806,765,043.08	Repayments-General:		242,098,131.82	36,018,962,910.61
124,000,000,000.00	Investment Income		35,876,074,982.66	
24,806,765,043.08	Interest Earned		15,475,572.29	
5,586,752,356.52	Re-imbursement		1,484,232,653.34	3,304,044.74
417,959,000,000.00	Other Revenue Sources of the FGN		2,650,602,396.98	38,444,622,848.50
3,784,350,000,000.00	**Total Receipts:-**		**3,150,131,360,611.90**	**2,526,372,860,350.04**
	Payments:			
926,633,048,875.93	Personnel Costs	2	768,831,711,238.69	544,216,073,201.16
77,066,977,130.00	Federal Govt Contribution to Pension:	4	78,239,489,402.82	45,374,059,690.09
392,394,285,092.81	Overhead Charges:	5	326,741,382,063.80	374,539,595,171.23
2,073,082,048,240.22	Consolidated Revenue Fund Charges (Incl. Service Wide Votes)	6	2,132,263,878,852.92	1,077,120,569,111.02
865,446,069,607.82	Subvention to Parastatals:	7	653,462,521,650.46	499,982,986,589.88
4,334,622,428,946.78	**Total Payments:-**		**3,959,538,983,208.69**	**2,541,233,283,763.38**
-550,272,428,946.78	***Net Cash Flow from Operating Activities***		**-809,407,622,596.79**	**-14,860,423,413.34**
	CashFlows from Investment Activities:			
193,284,687,200.30	Capital Expenditure:Administrative Sector:	10	272,130,348,590.77	206,619,524,593.89
789,765,396,668.54	Capital Expenditure: Economic Sector:	10	682,433,820,056.55	479,029,800,257.49
37,711,990,964.04	Capital Expenditure: Law and Justice:	10	52,754,409,711.41	35,136,757,089.66
150,661,344,798.00	Capital Expenditure:Regional Development	10	149,994,517,560.90	173,208,911,473.88
193,522,655,111.00	capital expenditure: Social Service Sector:	10	165,839,603,584.30	131,279,739,201.40
0.00	Capital Expenditure: Funded from Aid and Grants:	9	52,320,850,404.56	
1,364,946,074,741.88	***Net Cash Flow from Investment Activities:***		**1,375,473,549,908.49**	**1,025,274,732,616.32**
	CashFlows from Financing Activities:			
0.00	Proceeds from Aid and Grants	9	63,700,462,125.99	0.00
0.00	Proceeds from ExernaL Loan :	19	225,558,535,269.00	164,012,415,000.00
0.00	Proceeds from Internal Loans: FGN/Treasury Bonds :	20	1,136,480,172,372.00	1,448,795,500,000.00
852,272,000,000.00	Proceeds from InternaL Loan: NTBs etc	21	2,704,876,489,513.98	2,084,258,261,442.36
0.00	Proceeds from Development of Nat Resources	23	0.00	127,588,085,668.92
(450,011,232,810.00)	Repayment of External Loans (Including Servicing)	19	(55,098,708,269.00)	(52,868,170,576.90)
0.00	Repayment of FGN/Treasury Bonds :	20	(516,050,172,372.00)	(134,407,710,372.00)
0.00	Repayment of Internal Loan-NTBs	21	(2,251,858,388,183.00)	(1,601,711,925,435.44)
402,260,767,190.00	*Net Cash Flow from Financing Activities:*		**1,243,907,928,330.98**	**2,035,666,455,726.94**
	Movement in Other Cash Equivalent Accounts			
	(Increase)/ Decrease in Investments		28,160,904,999.01	
	Net (Increase)/Decrease in Other Cash Equivalentts:		980,525,512,168.02	-755,237,386,712.10
	Total Cashflow from other Cash equivalent Accounts		**1,008,686,417,167.03**	**-755,237,386,712.10**
(1,512,957,736,498.66)	Net Cash for the year		67,713,172,992.72	240,293,912,985.18
120,000,000,000.00	Cash & Its Equivalent as at 1st January, 2011		723,601,363,042.96	483,307,450,057.78
(1,392,957,736,498.66)	Cash & Its Equivalent as at 31st December, 2011		791,314,536,035.68	723,601,363,042.96

J. O. Otunla, *FCA.*
Accountant-General of the Federation

STATEMENT NO. 2

FEDERAL GOVERNMENT OF NIGERIA

STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2011

	NOTES	CURRENT YEAR 2011	PREVIOUS YEAR 2010
		₦	₦
ASSETS:-			
Liquid Assets:-			
Cash Held by AGF:			
-CRF Bank Balance(CBN):		(144,711,899,768.74)	(59,652,350,439.35)
-Pension Account (CBN):		31,463,324,086.51	1,342,369,287.90
-Cash Balances of Other Funds of the FGN:	12	595,153,953,721.55	326,301,587,227.04
-Cash Balances with Federal Pay Offices:	13	984,977,714.36	4,536,777,869.42
Cash Held by Ministries, Department & Agencies:-	14	308,424,180,282.00	451,072,979,097.95
TOTAL LIQUID ASSETS		**791,314,536,035.68**	**723,601,363,042.96**
Investments and Other Cash Assets:			
Federal Government Investments (MOFI)	15	342,381,965,053.19	311,126,824,054.18
Imprests:-	16	636,826,731.18	436,561,524.55
Advances:-	17	71,844,040,338.33	68,734,789,710.61
Revolving Loans Granted:-	18	28,781,258,650.00	6,350,400,556.07
TOTAL INVESTMENTS AND OTHER CASH ASSETS		**443,644,090,772.70**	**386,648,575,845.41**
TOTAL ASSETS		**1,234,958,626,808.38**	**1,110,249,938,888.37**
LIABILITIES:-			
PUBLIC FUNDS			
Consolidated Revenue Fund:		(3,255,514,621,917.41)	(1,432,097,602,884.54)
Capital Development Fund:		(2,706,870,806,259.96)	(3,140,451,120,570.39)
Other Public Funds:		595,153,953,721.55	326,301,587,227.04
Police Reward Fund		438,535,030.78	306,091,743.93
TOTAL PUBLIC FUNDS		**(5,366,792,939,425.04)**	**(4,245,941,044,483.96)**
EXTERNAL AND INTERNAL LOANS			
External Loans:FGN only	19	847,277,686,900.00	676,817,859,900.00
FGN Bonds & Treasury Bonds.	20	3,894,930,000,000.00	3,274,500,000,000.00
Nigerian Treasury Bills (NTB)	21	1,730,118,101,330.98	1,277,100,000,000.00
Development Loan Stock	22	-	220,000,000.00
Internal Loans from Other Funds	23	127,588,085,668.92	127,588,085,668.92
TOTAL EXTERNAL AND INTERNAL LOANS		**6,599,913,873,899.90**	**5,356,225,945,568.92**
OTHER LIABILITIES			
Deposits:-	24	1,837,692,333.53	(34,962,196.59)
TOTAL LIABILITIES		**1,234,958,626,808.38**	**1,110,249,938,888.37**

The Accompanying Notes form part of these Statements

J. O. Otunla, *FCA.*
Accountant-General of the Federation

STATEMENT NO. 3
FEDERAL GOVERNMENT OF NIGERIA
STATEMENT OF CONSOLIDATED REVENUE FUND
FOR THE YEAR ENDED 31ST DECEMBER, 2011

ACTUAL PREVIOUS YEAR(2010)		NOTES	ACTUAL 2011	FINAL BUDGET 2011	INITIAL/ORIGINAL BUDGET 2011	VIREMENT BUDGET 2011	VARIANCE ON FINAL BUDGET
			₦	₦	₦	₦	₦
[illegible]	Opening Balance		(1,433,267,902,884.64)				
	ADD: REVENUE						
2,152,541,785,940.07	Statutory Allocations (Net)	1	[illegible]	[illegible]	[illegible]		28.94
63,547,275,023.97	Statutory Allocations (Other Agencies)	1	63,886,420,817.69	151,886,000,000.00	151,886,000,000.00		75.41
75,312,937,027.85	Value Added Tax Allocation	1	87,202,570,817.65	133,500,000,000.00	133,500,000,000.00		34.94
69,384,861,201.99	Direct Taxes		100,057,210.25	6,201,1[illegible]8,100.00	6,201,1[illegible]8,100.00		2.12
[illegible]	Petroleum		1,866,1[illegible]	[illegible]	[illegible]		270.23
220,752,025.83	Mining Rents:		870,744,557.10	302,421,400.55	302,421,400.55		146.14
	Royalties		1,950,025.00	302,421,400.55	302,421,400.55		
[illegible]	Taxes		[illegible]	[illegible]	[illegible]		214.19
	Fines		206,023,465.50	4,970,750,256.67	4,970,750,256.67		
	Sales		1,039,122,290.82	15,004,829,028.73	15,004,829,028.73		
[illegible]	Earnings:		[illegible]	[illegible]	[illegible]		1,122.72
17,077,874,154.10	Sales/Rent of Government Buildings		830,647,562.77	851,057,798.48	851,057,798.48		2.47
	Sale/Rent of Land and Other		027,457,525.88	851,057,798.48	851,057,798.48		
30,010,562,510.01	Repayment/Interest		242,695,131.10	24,806,755,243.08	24,806,755,243.08		0.98
3,204,244.74	Investment Income		30,870,071,952.00	124,000,000,000.00	124,000,000,000.00		75.93
	Interest Receivable		10,475,572.01	24,806,755,243.08	24,806,755,243.08		
[illegible]	Dividends		[illegible]	[illegible]	[illegible]		28.97
[illegible]	Other Revenue Sources of the FGN		2,050,502,390.97	417,878,097,700.00	417,878,097,700.00		0.49
3,535,373,862,253.04	TOTAL REVENUE:		3,750,151,360,811.90	3,784,250,203,200.00	3,784,250,203,200.00	0.00	89.24
	LESS: EXPENDITURE						
[illegible]	Personnel Costs	2	767,[illegible]	[illegible]	[illegible]	0.00	52.87
[illegible]	Pensions and Gratuities	4	[illegible]	[illegible]	[illegible]	0.00	[illegible]
[illegible]	Overhead Charges	5	225,[illegible]	[illegible]	[illegible]	[illegible]	99.47
1,077,120,938,111.02	Consolidated Revenue Fund Charges (Inc. Service Wide Votes)	6	2,102,203,070,052.92	2,070,082,018,210.22	2,070,082,018,210.22	0.00	107.15
[illegible]	Subventions to Parastatals	7	[illegible]	[illegible]	[illegible]	0.00	72.21
3,547,333,280,753.38	TOTAL EXPENDITURE:		3,535,508,985,204.39	4,334,602,428,946.78	4,334,402,428,946.78	220,000,000.00	91.26
(384,028,176,876.05)	OPERATING BALANCE:		(5,341,908,228,481.29)	(550,272,428,946.78)	(1,581,150,031,851.32)		
	APPROPRIATIONS/STRANSFERS:						
[illegible]	Transfer to Capital Development Fund	8	[illegible]	1,224,462,562,756.14	1,224,462,562,756.14		32.11
					-		0.00
(1,432,797,702,584.56)	Closing Balance:		(5,255,514,621,217.41)				

The Accompanying Notes form part of these Statements

[illegible]
Accountant-General of the Federation

STATEMENT NO. 4
FEDERAL GOVERNMENT OF NIGERIA
STATEMENT OF CAPITAL DEVELOPMENT FUND
FOR THE YEAR ENDED 31ST DECEMBER, 2011

ACTUAL PREVIOUS YEAR(2010)		NOTES	TOTAL CAPITAL EXPENDITURE 2011	ACTUAL REGULAR CAPITAL EXP. '2011	MDG RELATED CAP. EXP. 2011	FINAL BUDGET 2011	INITIAL/ORIGINAL BUDGET 2011	VIREMENT BUDGET 2011	PERFORMANCE ON TOTAL
₦			₦	₦	₦		₦		%
(2,774,640,042,402.21)	**Opening Balance:**		**(3,140,451,120,570.39)**						
	ADD: REVENUE								
1,047,169,426,008.53	Transfer from Consolidated Revenue Fund:	8	1,014,009,396,436.08			1,234,452,852,758.14	1,234,452,852,758.14		82.14
	Aid and Grants	9	63,700,462,125.99			-			
164,012,415,000.00	External Loans:	19	225,558,535,269.00			-			
1,448,795,500,000.00	Internal Loans: FGN & Treasury Bonds	20	1,136,480,172,372.00			-			#DIV/0!
2,084,258,261,442.36	Internal Loans:NTBs	21	2,704,876,489,513.98			852,272,000,000.00	852,272,000,000.00		
127,588,085,668.92	Internal Loans:From Development of Nat Resources	23	-			-			
4,871,823,688,119.81	**TOTAL REVENUE AVALIABLE:**		**5,144,625,055,717.05**	-	-	**2,086,724,852,758.14**	**2,086,724,852,758.14**	-	246.54
	LESS:EXPENDITURE								
206,619,524,593.89	Capital Expenditure:Administrative Sector:	10	272,130,348,590.77	271,523,517,153.74	606,831,437.03	193,284,687,200.30	193,584,687,200.30	-	140.79
479,029,800,257.49	Capital Expenditure: Economic Sector:	10	682,433,820,056.55	682,322,476,439.55	111,343,617.00	789,765,396,668.54	789,765,396,668.54	-	86.41
35,136,757,089.66	Capital Expenditure: Law and Justice:	10	52,754,409,711.41	52,754,409,711.41	-	37,711,990,964.04	37,931,990,964.04	(220,000,000.00)	139.89
173,208,911,473.88	Capital Expenditure:Regional Development	10	149,994,517,560.90	149,994,517,560.90	-	150,661,344,798.00	150,661,344,798.00	-	99.56
131,279,739,201.40	Capital Expenditure: Social Service Sector:	10	165,839,603,584.30	165,406,882,148.10	432,721,436.20	193,522,655,111.00	193,522,655,111.00	-	85.70
	Capital Expenditure: Funded from Aid and Grants:	9	52,320,850,404.56						
	OTHER CAPITAL PAYMENTS/EXPENDITURE:								
	Direct Deduction for Debt Servicing	1	38,611,069,413.69						
52,868,170,576.90	Repayment of External Loans (Including Servicing)	19	55,098,708,269.00			450,011,232,810.00	450,011,232,810.00		
134,407,710,372.00	Repayment of FGN/Treasury Bonds (Including Servicing)	20	516,050,172,372.00			-	-		#DIV/0!
1,601,711,925,435.44	Repayment of Internal Loan-NTBs	21	2,251,858,388,183.00			-			
	Repayment of Development Loan Stock	22	220,000,000.00						
2,814,262,539,000.66	**TOTAL CAPITAL EXPENDITURE:**		**4,237,311,888,146.18**	**1,322,001,803,013.70**	**1,150,896,490.23**	**1,814,957,307,551.88**	**1,815,477,307,551.88**	**(220,000,000.00)**	233.47
	ADJ. FOR MOVEMENT IN PUBLIC DEBTS/ INVEST.								
(2,423,372,227,287.33)	CLASSIFIED TO ASSETS AND LIABILITIES STATEMENT		**(473,732,853,260.44)**						
(3,140,451,120,570.39)	**CLOSING BALANCE:**		**(2,706,870,806,259.96)**						

The Accompanying Notes form part of these Statements

J. O. Olunla, FCA
Accountant-General of the Federation

NOTE 1

DETAILS OF SHARE OF FEDERATION ACCOUNTS IN THE YEAR 2011

DETAILS	*REF:*	AMOUNT	AMOUNT
		N	N
A- Share of Federation Accounts to Federal Government:			
Share of Federal Accounts Allocation- Net	A	2,173,720,262,975.83	
Add :Deduction at source for Loan Repayment	B	38,611,069,413.69	
Share of Federal Accounts Allocation- Excess Crude Oil	C	570,151,479,378.99	
Total FAAC Allocation to FGN		**2,782,482,811,768.51**	
B-Statutory Allocations:Other Agencies:			
7 % Cost of Collection-Nigeria Customs Service		53,886,496,817.36	
4% Cost of Collection - Federal Inland Revenue Service ***		-	
Total Other Agencies		**53,886,496,817.36**	
Grand Total of FGN Statutory Allocations		**2,836,369,308,585.87**	

		A	B		C	D
SUMMARY OF FAAC/ DEDUCTIONS FOR DEBT SERVICE		**NET ALLOCATION**	**DEBT SERVICING**	**GROSS ALLOCATION**	**EXCESS CRUDE**	**VAT**
		N	N	N	N	N
January		149,056,266,881.66	3,109,017,752.74	152,165,284,634.40	6,772,689,255.30	6,378,769,369.17
February		150,590,736,436.29	3,268,699,492.33	153,859,435,928.62	4,769,946,177.76	6,826,801,626.27
March		151,579,384,072.14	3,268,699,492.33	154,848,083,564.47	0.00	6,606,688,074.72
April		152,176,271,686.81	3,268,699,492.33	155,444,971,179.14	632,925,000.00	8,280,128,774.02
May		132,694,545,672.28	3,268,699,492.33	135,963,245,164.61	142,601,799,126.72	5,959,007,818.49
June		166,668,234,095.00	3,268,699,492.33	169,936,933,587.33	68,736,261,926.83	7,223,946,923.41
July		201,545,992,024.00	3,268,699,492.33	204,814,691,516.33	35,005,485,180.32	7,350,682,053.21
August		230,573,240,324.98	3,268,699,492.33	233,841,939,817.31	6,942,223,287.25	8,869,690,102.41
September		238,297,052,712.52	3,155,288,803.66	241,452,341,516.18	0.00	7,661,874,144.81
October		0.00	3,155,288,803.66	3,155,288,803.66	0.00	-
November		236,876,971,425.38	3,155,288,803.66	240,032,260,229.04	32,384,662,500.00	8,163,357,233.63
December		363,661,567,644.77	3,155,288,803.66	366,816,856,448.43	272,305,486,925.29	13,971,624,491.81
TOTAL		**2,173,720,262,975.83**	**38,611,069,413.69**	**2,212,331,332,389.52**	**570,151,479,379.47**	**87,292,570,611.95**

***NOTE: The financial reports of Federal Inland Revenue not available for consolidation

NOTE 2
PERSONNEL COSTS ACCORDING TO MINISTRIES, DEPARTMENT AND AGENCIES
FOR THE YEAR ENDED 31ST DECEMBER, 2011

S/N	LIST OF MDAS FOR 2011 ACCOUNTS	ACTUAL	FINAL BUDGET	ORIGINAL/INITIAL BUDGET	SUPPLEMENTARY BUDGET	SAVINGS/ (EXCESS EXPENDITURE)	ACTUAL PERFORMANCE ON BUDGET
		₦	₦	₦	₦	₦	%
	ADMINISTRATIVE SECTOR						
1	STATE HOUSE	1,990,516,554.37	2,210,493,315.31	2,210,493,315.31		219,976,760.94	90.05
2	NATIONAL BOUNDARY COMMISSION	306,341,458.40	394,118,287.73	394,118,287.73		87,776,829.33	77.73
3	BORDERS COMMUNITIES DEVELOPMENT AGENCY	136,037,145.51	165,451,147.28	165,451,147.28		29,414,001.77	82.22
4	BUREAU OF PUBLIC PROCUREMENT	279,675,679.73	341,943,110.00	341,943,110.00		62,267,430.27	81.79
5	MINISTRY OF SPECIAL DUTIES	34,176,083.05	235,047,907.29	235,047,907.29		200,871,824.24	14.54
6	NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	1,509,525,988.74	1,797,125,844.28	1,797,125,844.28		287,599,855.54	84.00
7	NEW PARTNERSHIP FOR AFRICA DEV. (NEPAD)	216,296,545.97	239,905,951.18	239,905,951.18		23,609,405.21	90.16
8	NATIONAL COMMISSION FOR REFUGEES	115,494,041.44	134,827,992.19	134,827,992.19		19,333,950.75	85.66
9	CODE OF CONDUCT TRIBUNAL	225,335,304.68	225,335,304.69	225,335,304.69		0.01	100.00
10	SMALL AND MEDIUM ENTERPRISES DEV. AGENCY OF NIGERIA(SMEDAN)	300,573,106.35	310,175,154.92	310,175,154.92		9,602,048.57	96.90
11	NIGERIA CHRISTIAN PILGRIM COMMISSION	104,918,784.62	295,274,887.49	295,274,887.49		190,356,102.87	35.53
12	NATIONAL ASSEMBLY- MANAGEMENT	5,206,852,274.60	5,449,078,912.00	5,449,078,912.00		242,226,637.40	95.55
13	NASS- SENATE	1,856,357,837.35	1,856,510,517.00	1,856,510,517.00		152,679.65	99.99
14	NASS- HOUSE OF REPRESENTATIVES	4,923,403,553.00	4,923,743,127.00	4,923,743,127.00		339,574.00	99.99
15	NATIONAL ASSEMBLY SERVICE COMMISSION	663,275,999.45	698,582,739.00	698,582,739.00		35,306,739.55	94.95
16	LEGISLATIVE AIDES	7,226,420,357.90	7,481,786,059.00	7,481,786,059.00		255,365,701.10	96.59
17	SECRETARY TO GOVERNMENT OF THE FEDERATION	2,449,118,519.94	2,449,118,519.94	2,449,118,519.94		0.00	100.00
18	MIN.OF DEFENCE(ADD NA/NAF/NN CIVILLIAN SAL.)	14,695,443,975.97	21,431,704,120.17	21,431,704,120.17		6,736,260,144.20	68.57
19	DEFENCE HEADQUARTERS(DHQ)	150,964,000.00	164,688,001.00	164,688,001.00		13,724,001.00	91.67
20	NIGERIAN ARMY	93,149,382,719.02	106,589,590,973.33	106,589,590,973.33		13,440,208,254.31	87.39
21	NIGERIAN NAVY	40,393,554,674.08	48,804,465,910.15	48,804,465,910.15		8,410,911,236.07	82.77
22	NIGERIAN AIRFORCE	61,030,665,237.35	65,492,057,730.07	65,492,057,730.07		4,461,392,492.72	93.19
23	NIGERIA DEFENCE ACADEMY	4,157,656,300.65	4,363,752,706.81	4,363,752,706.81		206,096,406.16	95.28
24	NIGERIAN DEFENCE COLLEGE	950,927,007.33	950,927,007.33	950,927,007.33		-0.00	100.00
25	COMMAND AND STAFF COLLEGE, JAJI	489,829,467.00	595,556,053.38	595,556,053.38		105,726,586.38	82.25
26	NIG. ARMED FORCES RESETTLEMENT CENTRE	546,576,328.00	546,576,328.00	546,576,328.00		0.00	100.00
27	DEFENCE INTELLEGENCE AGENCY	3,372,367,602.59	3,527,248,683.99	3,527,248,683.99		154,881,081.40	95.61
28	DEFENCE MISSIONS	1,662,505,588.27	3,846,239,490.41	3,846,239,490.41		2,183,733,902.14	43.22
29	FEDERAL MINISTRY OF FOREIGN AFFAIRS	2,399,303,539.76	3,920,547,431.91	3,920,547,431.91		1,521,243,892.15	61.20
30	OVERSEAS MISSION	1,645,462,283.03	10,398,532,156.80	10,398,532,156.80		8,753,069,873.77	15.82
31	FEDERAL MINISTRY OF INF & COMMUNICATION	2,268,336,831.37	3,171,564,838.02	3,171,564,838.02		903,228,006.65	71.52
32	MINISTRY OF INTERIOR	719,578,663.91	1,009,623,424.11	1,009,623,424.11		290,044,760.20	71.27
33	NIGERIAN PRISONS SERVICE(NPS)	38,044,444,204.84	40,947,580,442.51	40,947,580,442.51		2,903,136,237.67	92.91
34	NIGERIAN IMMIGRATION SERVICE(NIS)	26,438,756,110.76	30,687,522,309.40	30,687,522,309.40		4,248,766,198.64	86.15
35	NATIONAL SECURITY & CIVIL DEFENCE CORPS	39,647,650,111.92	45,635,679,028.35	45,635,679,028.35		5,988,028,916.43	86.88
36	IMMIGRATION, PRISONS & NSCDC BOARD	77,558,316.61	95,793,128.65	95,793,128.65		18,234,812.04	80.96
37	CUSTOMS, IMMIGRATION & PRISONS PENSION BD	103,118,346.79	127,335,395.91	127,335,395.91		24,217,049.12	80.98
38	FEDERAL FIRE SERVICE	1,218,484,568.97	1,339,284,037.12	1,339,284,037.12		120,799,468.15	90.98
39	POLICE SERVICE COMMISSION	313,335,591.48	399,150,670.90	399,150,670.90		85,815,079.42	78.50
							0.00

S/N	LIST OF MDAS FOR 2011 ACCOUNTS	ACTUAL	FINAL BUDGET	ORIGINAL/INITIAL BUDGET	SUPPLEMENTARY BUDGET	SAVINGS/ (EXCESS EXPENDITURE)	ACTUAL PERFORMANCE ON BUDGET
		N	N	N	N	N	%
40	POLICE PENSION BOARD	0.00	203,372,789.16	203,372,789.16		203,372,789.16	88.67
41	POLICE FORMATION AND COMMAND	250,090,033,515.31	282,034,179,823.08	282,034,179,823.08		31,944,146,307.77	39.35
42	FEDERAL MINISTRY OF POLICE AFFAIRS	986,568,601.96	2,507,006,500.67	2,507,006,500.67		1,520,437,898.71	100.00
43	OFFICE OF HEAD OF SERVICE OF THE FEDERATION	2,438,927,240.71	2,438,927,240.71	2,438,927,240.71		0.00	84.44
44	FEDERAL STAFF HOUSING LOAN BOARD	138,523,821.51	164,051,535.79	164,051,535.79		25,527,714.28	58.65
45	PUBLIC SERVICE INSTITUTE	69,463,492.49	118,444,341.81	118,444,341.81		48,980,849.32	77.77
46	OFFICE OF THE AUDITOR-GENERAL OF FED.	1,335,068,323.98	1,716,614,237.13	1,716,614,237.13		381,545,913.15	89.94
47	PUBLIC COMPLIANTS COMMISSION	1,646,897,955.64	1,831,126,561.26	1,831,126,561.26		184,228,605.62	76.04
48	FEDERAL CIVIL SERVICE COMMISSION	519,268,827.80	682,902,063.49	682,902,063.49		163,633,235.69	61.09
49	INDEPENDENT NATION ELECTORAL COMMISSION	9,845,470,018.34	16,116,938,292.00	16,116,938,292.00		6,271,468,273.66	90.76
50	FEDERAL CHARACTER COMMISSION	1,366,400,746.95	1,505,452,085.28	1,505,452,085.28		139,051,338.33	99.42
51	GURARA WATER MANAGEMENT AUTHORITY YOUTH DEV.	66,173,513.61	66,557,726.80	66,557,726.80		384,213.19	
	ECONOMIC SECTOR						0.10
52	FEDERAL MINISTRY OF WATER RESOURCES	1,221,155.00	1,236,592,520.41	1,236,592,520.41		1,235,371,365.41	89.00
53	FEDERAL MINISTRY OF AGRICULTURE	5,295,059,428.29	5,949,468,049.56	5,949,468,049.56		654,408,621.27	89.11
54	NATIONAL AGRICULTURAL SEEDS COUNCIL	544,134,731.54	610,647,394.98	610,647,394.98		66,512,663.44	0.00
55	NIGERIA AGRICULTURAL QURANTINE SERVICE	0.00	1,372,435,584.25	1,372,435,584.25		1,372,435,584.25	90.49
56	NIGERIA HYDROLOGICAL SERVICE AGENCY	269,685,615.51	298,024,317.01	298,024,317.01		28,338,701.50	83.39
57	FEDERAL MINISTRY OF FINANCE	757,516,271.61	908,357,327.08	908,357,327.08		150,841,055.47	80.81
58	DEBT MANAGEMENT OFFICE	415,673,068.83	514,404,309.09	514,404,309.09		98,731,240.26	91.88
59	BUDGET OFFICE OF THE FEDERATION	503,995,682.24	548,553,100.27	548,553,100.27		44,557,418.03	92.21
60	INVESTMENT AND SECURITIES TRIBUNAL	354,712,933.96	384,694,906.05	384,694,906.05		29,981,972.09	90.62
61	OFFICE OF THE ACCOUNTANT-GENERAL OF FED	2,419,800,139.28	2,670,143,247.18	2,670,143,247.18		250,343,107.90	0.00
62	FEDERAL INLAND REVENUE SERVICE *	0.00	29,972,200,985.55	29,972,200,985.55		29,972,200,985.55	82.09
63	NIGERIA CUSTOM SERVICE	30,781,297,485.46	37,495,936,376.53	37,495,936,376.53		6,714,638,891.07	60.71
64	FEDERAL MINISTRY OF TRADE AND INVESTMENTS	1,645,854,069.20	2,711,018,675.28	2,711,018,675.28		1,065,164,606.08	73.25
65	MIN. OF EMP, LABOUR AND PRODUCTIVITY	1,295,255,770.80	1,768,187,146.68	1,768,187,146.68		472,931,375.88	82.78
66	INDUSTRIAL ARBITRATION PANEL	295,898,692.89	357,463,157.03	357,463,157.03		61,564,464.14	85.55
67	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY	542,605,640.96	634,259,124.40	634,259,124.40		91,653,483.44	91.94
68	NATURAL MEDICINE DEV. AGENCY	164,805,329.46	179,249,198.40	179,249,198.40		14,443,868.94	74.18
69	NATIONAL BIOTECHNOLOGY DEV. AGENCY(NABDA)	402,893,448.23	543,099,796.03	543,099,796.03		140,206,347.80	75.51
70	FEDERAL MINISTRY OF TRANSPORT	465,326,298.45	616,207,013.35	616,207,013.35		150,880,714.90	69.95
71	MINISTRY OF AVIATION	387,405,448.03	553,844,728.18	553,844,728.18		166,439,280.15	80.58
72	FEDERAL MINISTRY OF POWER	555,109,327.92	688,878,705.61	688,878,705.61		133,769,377.69	82.01
73	FEDERAL MINISTRY OF PETROLEUM RESOURCES	427,259,203.10	520,992,352.10	520,992,352.10		93,733,149.00	99.14
74	DEPARTMENT OF PETROLEUM RESOURCES (DPR)	24,266,630,626.92	24,477,954,455.53	24,477,954,455.53		211,323,828.61	67.41
75	MINISTRY OF MINES AND STEEL	571,903,563.72	848,396,622.44	848,396,622.44		276,493,058.72	78.28
76	NIGERIA GEOLOGICAL SURVEY AGENCY	945,182,588.29	1,207,472,804.31	1,207,472,804.31		262,290,216.02	100.00
77	FEDERAL MINISTRY OF WORKS, HOUSING & URBAN DEVELOPMENT	6,330,508,407.07	6,330,508,407.07	6,330,508,407.07		0.00	82.41
78	SURVEY-GENERAL OF THE FEDERATION	674,833,628.89	818,834,055.48	818,834,055.48		144,000,426.59	100.00
79	FEDERAL ROADS MAINTENANCE AGENCY	1,129,541,502.08	1,129,541,502.08	1,129,541,502.08		0.00	70.99
80	FEDERAL MINISTRY OF CULTURE & TOURISM	361,752,804.46	509,601,829.26	509,601,829.26		147,849,024.80	60.90
81	NATIONAL PLANNING COMMISSION	269,969,883.64	443,269,907.18	443,269,907.18		173,300,023.54	92.81
82	NATIONAL SALARIES, INCOMES AND WAGES COMM	472,751,456.33	509,365,967.53	509,365,967.53		36,614,511.20	92.30

S/N	LIST OF MDAS FOR 2011 ACCOUNTS	ACTUAL	FINAL BUDGET	ORIGINAL/INITIAL BUDGET	SUPPLEMENTARY BUDGET	SAVINGS/ (EXCESS EXPENDITURE)	ACTUAL PERFORMANCE ON BUDGET
		₦	₦	₦	₦	₦	%
83	REVENUE MOB, ALLOCATION & FISCAL COMMISSION	1,385,124,577.62	1,500,667,888.56	1,500,667,888.56		115,543,310.94	91.36
84	NIG. INTEGRATION WATER RESOURCES MGT. COMM.	218,894,914.78	239,590,581.33	239,590,581.33		20,695,666.55	83.39
85	NATIONAL BUREAU OF STASTICS	1,677,500,894.53	2,011,515,562.94	2,011,515,562.94		334,014,668.41	
	LAW & JUSTICES SECTOR						
86	NATIONAL JUDICIAL COUNCIL - ABUJA	12,133,619,689.04	13,270,139,465.00	13,270,139,465.00		1,136,519,775.96	91.44
87	SUPREME COURT OF NIGERIA	1,300,898,472.92	1,420,532,545.00	1,420,532,545.00		119,634,072.08	91.58
88	COURT OF APPEAL, ABUJA	1,675,007,225.47	1,675,007,225.47	1,675,007,225.47		0.00	100.00
89	FEDERAL HIGH COURT-LAGOS	2,819,606,727.36	2,859,568,182.36	2,859,568,182.36		39,961,455.00	98.60
90	FCT. HIGH COURT OF JUSTICE, ABUJA	1,489,909,727.50	1,509,611,164.04	1,509,611,164.04		19,701,436.54	98.69
91	SHARIA COURT OF APPEAL, ABUJA	558,362,502.35	572,062,489.90	572,062,489.90		13,699,987.55	97.61
92	CUSTOMARY COURT OF APPEAL, ABUJA	909,983,359.56	996,617,850.10	996,617,850.10		86,634,490.54	91.31
93	NATIONAL INDUSTRIAL COURT	670,702,612.34	670,702,612.60	670,702,612.60		0.26	100.00
94	NATIONAL JUDICIAL INSTITUTE - ABUJA	379,789,343.68	419,943,232.86	419,943,232.86		40,153,889.18	90.44
95	FCT. JUDICIAL SERVICE COMMITTEE -FCT ABUJA	520,239,938.41	652,833,233.86	652,833,233.86		132,593,295.45	79.69
96	FEDERAL JUDICIAL SERVICE COMMISSION - ABUJA	204,645,539.40	204,645,539.40	204,645,539.40		0.00	100.00
97	FEDERAL MINISTRY OF JUSTICE	995,651,860.28	1,373,893,899.36	1,373,893,899.36		378,242,039.08	72.47
98	NAT.HUMAN RIGHTS COMMISSION	359,878,049.80	459,626,127.67	459,626,127.67		99,748,077.87	78.30
99	CODE OF CONDUCT BUREAU	942,193,362.90	1,064,219,230.71	1,064,219,230.71		122,025,867.81	88.53
	REGIONAL SECTOR						
100	NIGER DELTA AFFAIRS	406,996,792.01	827,602,461.71	827,602,461.71		420,605,669.70	49.18
	SOCIAL SECTOR						
101	MINSTRY OF YOUTH DEVELOPMENT	345,323,641.31	484,931,657.87	484,931,657.87		139,608,016.56	71.21
102	FEDERAL MINISTRY OF WOMEN AFFAIRS	522,958,268.11	734,471,063.44	734,471,063.44		211,512,795.33	71.20
103	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	163,385,864.89	170,524,312.04	170,524,312.04		7,138,447.15	95.81
104	FEDERAL MINISTRY OF EDUCATION	14,179,308,922.05	18,752,685,402.63	18,752,685,402.63		4,573,376,480.58	75.61
105	FEDERAL MINISTRY OF HEALTH	3,436,374,683.02	4,560,736,817.09	4,560,736,817.09		1,124,362,134.07	75.35
106	FEDERAL COLL. OF COMPLIMENTARY & ALTERN. MED	337,866,120.94	377,501,885.84	377,501,885.84		39,635,764.90	89.50
107	FEDERAL MINISTRY OF ENVIRONMENT	1,994,788,101.07	2,857,827,613.26	2,857,827,613.26		863,039,512.19	69.80
108	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	318,701,914.63	373,582,963.86	373,582,963.86		54,881,049.23	85.31
109	NATIONAL ENVIRONMENTAL STD AND REGULATION ENF. AGENCY	1,202,656,204.26	1,202,760,928.28	1,202,760,928.28		104,724.02	99.99
110	NATIONAL SPORTS COMMISSION	1,216,594,046.08	1,216,594,046.08	1,216,594,046.08		0.00	100.00
111	NATIONAL POPULATION COMMISSION	4,393,146,917.13	4,723,537,484.95	4,723,537,484.95		330,390,567.82	93.01
	TOTAL:-	768,831,711,238.69	926,633,048,875.93	926,633,048,875.93	0.00	157,801,337,637.24	

* No Financial Report from Federal Inland Revenue Service for Consolidation

NOTE: Amount Paid as Salaries include Charges on the Consolidated Revenue Fund (CRF) See Details in NOTE 3

NOTE 3

DETAILS OF SALARIES AND WAGES OF CONSOLIDATED REVENUE FUND (CRF) CHARGES

FOR THE YEAR ENDED 31ST DECEMBER, 2011

DESCRIPTION	ACTUAL	FINAL BUDGET	ORIGINAL/INITIAL BUDGET	SUPPLEMENTARY BUDGET	SAVINGS/ (EXCESS EXPENDITURE)
	₦	₦	₦	₦	₦
SALARIES AND WAGES-					
Auditor General of the Federation	16,658,724.00	16,658,724.00	16,658,724.00		0.00
Federal Civil Service Commission	123,990,896.29	123,990,896.29	123,990,896.29		0.00
Independent National Electoral Commission	39,013,444.92	39,013,444.92	39,013,444.92		0.00
Police Command and Formation	62,715,488.00	62,715,488.00	62,715,488.00		0.00
Code of Conduct Bureau	66,326,373.24	66,326,373.24	66,326,373.24		0.00
Code of Conduct Tribunal	21,686,694.16	21,686,694.16	21,686,694.16		0.00
National Salaries Income & Wages Commission	46,999,865.64	46,999,865.64	46,999,865.64		0.00
Revenue Mobilisation Alloc. And Fiscal Commission	322,133,725.02	322,133,725.02	322,133,725.02		0.00
National Human Rights Commission	11,490,994.48	11,490,994.48	11,490,994.48		
Industrial Arbitration Panel	143,734,366.30	143,734,366.30	143,734,366.30		0.00
Investments and Securities Tribunal	58,749,953.16	58,749,953.16	58,749,953.16		0.00
Federal Character Commission	351,986,794.27	351,986,794.27	351,986,794.27		0.00
Police Service Commission	15,211,997.28	15,211,997.28	15,211,997.28		0.00
Immigration Prison Service Board	23,295,202.00	23,295,202.00	23,295,202.00		
National Assembly Service Commisiion	159,152,736.50	159,152,736.50	159,152,736.50		
Sub-total	**1,463,147,255.26**	**1,463,147,255.26**	**1,463,147,255.26**	**0.00**	**0.00**
Salraries and Wages-Judiciary:					
National judicial Council	103,545,005.08	103,545,005.08	103,545,005.08		0.00
Supreme Court of Nigeria	239,789,179.33	239,789,179.33	239,789,179.33		0.00
Court of Appeal	582,378,574.93	582,378,574.93	582,378,574.93		0.00
Federal High Court, Lagos	681,636,488.01	681,636,488.01	681,636,488.01		0.00
FCT. High Court of Justice, Abuja	322,502,282.41	322,502,282.41	322,502,282.41		0.00
Sharia Court of Appeal, Abuja	64,365,886.44	64,365,886.44	64,365,886.44		0.00
Customary Court of Appeal, Abuja	74,522,137.96	74,522,137.96	74,522,137.96		0.00
National Industrial Court	27,480,215.64	27,480,215.64	27,480,215.64		0.00
National Judicial Institute	9,287,837.52	9,287,837.52	9,287,837.52		0.00
FCT. Judicial Service Committee, Abuja	27,834,258.08	27,834,258.08	27,834,258.08		0.00
Federal Judicial Service Commission	50,440,247.14	50,440,247.14	50,440,247.14		0.00
Sub-total	**2,183,782,112.54**	**2,183,782,112.54**	**2,183,782,112.54**	**0.00**	**0.00**
Grand Total	**3,646,929,367.80**	**3,646,929,367.80**	**3,646,929,367.80**	**0.00**	**0.00**

NOTE 4

SCHEDULE OF FEDERAL GOVERNMENT EMPLOYER'S CONTRIBUTION TO PENSION

FOR THE YEAR ENDED 31ST DECEMBER, 2011

S/NO	MONTHS	CIVILIANS	MILITARY	MONTHLY TOTAL
		=N=	=N=	=N=
1	JANUARY	3,958,264,675.44	2,791,008,211.00	6,749,272,886.44
2	FEBRUARY	3,939,815,483.11	2,791,008,211.00	6,730,823,694.11
3	MARCH	3,882,362,686.00	2,791,008,211.00	6,673,370,897.00
4	APRIL	3,887,245,547.00	2,791,008,211.00	6,678,253,758.00
5	MAY	3,883,583,401.00	2,791,008,211.00	6,674,591,612.00
6	JUNE	3,690,600,195.39	2,791,008,211.00	6,481,608,406.39
7	JULY	3,566,066,164.75	2,791,008,211.00	6,357,074,375.75
8	AUGUST	3,577,241,250.75	2,861,334,547.00	6,438,575,797.75
9	SEPTEMBER	3,670,252,569.40	2,758,633,938.00	6,428,886,507.40
10	OCTOBER	3,670,252,569.40	2,594,539,153.00	6,264,791,722.40
11	NOVEMBER	3,675,840,115.00	2,717,610,242.00	6,393,450,357.00
12	DECEMBER	3,651,179,146.58	2,717,610,242.00	6,368,789,388.58
	TOTAL	**45,052,703,803.82**	**33,186,785,599.00**	**78,239,489,402.82**

NB- These figures are the 7.5% and 12.5% FGN Contribution as required by the Pension Reform Act 2004.

NOTE 5

OVERHEAD COSTS ACCORDING TO MINISTRIES, DEPARTMENT AND AGENCIES

FOR THE YEAR ENDED 31ST DECEMBER, 2011

S/N	LIST OF MDAS FOR 2011 ACCOUNTS	ACTUAL	FINAL BUDGET	BUDGET	VIREMENT BUDGET	EXPENDITURE)	PERFORMANCE
		₦	₦	₦	₦	₦	%
	ADMINISTRATIVE SECTOR						
1	STATE HOUSE	7,584,972,446.85	9,149,373,797.00	9,149,373,797.00		1,564,401,350.15	82.90
2	NATIONAL BOUNDARY COMMISSION	140,208,530.57	140,716,019.31	140,716,019.31		507,488.74	99.64
3	BORDERS COMMUNITIES DEVELOPMENT AGENCY	145,878,035.00	145,878,035.00	145,878,035.00		(0.00)	100.00
4	BUREAU OF PUBLIC PROCUREMENT	825,402,255.14	850,000,000.00	850,000,000.00		24,597,744.86	97.11
5	MINISTRY OF SPECIAL DUTIES	144,807,824.07	144,875,775.21	144,875,775.21		67,951.14	99.95
6	NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	1,601,982,345.83	5,504,000,084.55	5,504,000,084.55		3,902,017,738.72	29.11
7	NATIONAL COMMISSION FOR REFUGEES	125,575,000.49	125,575,000.49	125,575,000.49		0.00	100.00
8	NEW PARTNERSHIP FOR AFRICA DEV. (NEPAD)	810,258,707.70	810,258,707.70	810,258,707.70		-	100.00
9	CODE OF CONDUCT TRIBUNAL	134,348,375.70	134,348,375.70	134,348,375.70		-	100.00
10	SMALL AND MEDIUM ENTERPRISES DEV. AGENCY OF NIGERIA(SMEDAN)	374,996,894.90	375,242,399.85	375,242,399.85		245,504.95	99.93
11	NIGERIA CHRISTIAN PILGRIM COMMISSION	290,699,449.09	320,954,173.28	320,954,173.28		30,254,724.19	90.57
12	NATIONAL ASSEMBLY- MANAGEMENT	4,526,726,560.22	5,428,650,029.00	5,428,650,029.00		901,923,468.78	83.39
13	NASS- SENATE	28,496,139,700.00	28,496,233,334.00	28,496,233,334.00		93,634.00	100.00
14	NASS- HOUSE OF REPRESENTATIVES	39,661,592,555.51	43,151,974,819.00	43,151,974,819.00		3,490,382,263.49	91.91
15	NATIONAL ASSEMBLY SERVICE COMMISSION	685,936,937.65	698,587,309.00	698,587,309.00		12,650,371.35	98.19
16	LEGISLATIVE AIDES	3,712,386,147.05	3,755,759,295.00	3,755,759,295.00		43,373,147.95	98.85
17	SENATE COMMITTEE ON PUBLIC ACCOUNTS	100,486,699.00	100,509,415.00	100,509,415.00		22,716.00	99.98
18	HOUSE COMMITTEE ON PUBLIC ACCOUNTS	108,633,760.00	108,760,000.00	108,760,000.00		126,240.00	99.88
19	GENERAL SERVICE OFFICE	15,309,888,065.17	15,309,894,446.00	15,309,894,446.00		6,380.83	100.00
20	SECRETARY TO GOVERNMENT OF THE FEDERATION	3,208,629,788.38	3,921,807,495.84	3,921,807,495.84		713,177,707.46	81.82
21	MIN.OF DEFENCE(ADD NA/NAF/NN CIVILLIAN SAL.)	1,451,122,800.27	2,256,706,058.13	2,256,706,058.13		805,583,257.86	64.30
22	DEFENCE HEADQUARTERS(DHQ)	1,220,850,786.47	1,220,856,582.80	1,220,856,582.80		5,796.33	100.00
23	NIGERIAN ARMY	7,820,718,183.95	7,845,960,300.96	7,845,960,300.96		25,242,117.01	99.68
24	NIGERIAN NAVY	12,761,213,897.32	13,268,824,003.13	13,268,824,003.13		507,610,105.81	96.17
25	NIGERIAN AIRFORCE	9,069,093,375.80	10,808,402,461.32	10,808,402,461.32		1,739,309,085.52	83.91
26	NIGERIA DEFENCE ACADEMY	2,273,253,657.75	2,461,322,980.81	2,461,322,980.81		188,069,323.06	92.36
27	NIGERIAN DEFENCE COLLEGE	3,219,171,136.90	3,222,131,072.03	3,222,131,072.03		2,959,935.13	99.91
28	COMMAND AND STAFF COLLEGE, JAJI	2,167,384,769.79	2,169,081,749.12	2,169,081,749.12		1,696,979.33	99.92
29	NIG. ARMED FORCES RESETTLEMENT CENTRE	164,545,510.51	164,545,510.51	164,545,510.51		-	100.00
30	DEFENCE INTELLEGENCE AGENCY	2,718,287,025.21	2,718,287,025.21	2,718,287,025.21		0.00	100.00
31	PRESIDENTIAL COMMITTEE ON BARRACK REHAB.	113,816,044.98	118,225,824.53	118,225,824.53		4,409,779.55	96.27
32	DEFENCE MISSIONS	1,860,796,209.44	5,287,736,380.61	5,287,736,380.61		3,426,940,171.17	35.19
33	DIRECTORATE OF MILITARY PENSION	154,149,188.39	154,149,188.39	154,149,188.39		0.00	100.00
34	FEDERAL MINISTRY OF FOREIGN AFFAIRS	6,686,402,928.20	6,686,402,928.20	6,686,402,928.20		-	100.00
35	OVERSEAS MISSION	4,061,655,726.13	15,954,841,903.74	15,954,841,903.74		11,893,186,177.61	25.46
36	FEDERAL MINISTRY OF INF & COMMUNICATION	1,275,521,647.05	1,423,538,480.47	1,423,538,480.47		148,016,833.42	89.60
37	MINISTRY OF INTERIOR	541,312,311.07	616,975,577.08	616,975,577.08		75,663,266.01	87.74
38	NIGERIAN PRISONS SERVICE(NPS)	8,743,820,996.43	8,743,866,580.80	8,743,866,580.80		45,584.37	100.00
39	NIGERIAN IMMIGRATION SERVICE(NIS)	2,017,657,685.36	2,017,657,685.36	2,017,657,685.36		0.00	100.00
40	NATIONAL SECURITY & CIVIL DEFENCE CORPS	3,289,097,185.58	3,290,397,030.22	3,290,397,030.22		1,299,844.64	99.96
41	IMMIGRATION, PRISONS & NSCDC BOARD	61,809,187.70	68,351,837.43	68,351,837.43		6,542,649.73	90.43
42	CUSTOMS, IMMIGRATION & PRISONS PENSION BD	56,594,109.61	62,465,693.77	62,465,693.77		5,871,584.16	90.60
43	FEDERAL FIRE SERVICE	539,844,921.00	539,844,921.00	539,844,921.00		-	100.00
44	POLICE SERVICE COMMISSION	373,314,102.29	390,267,763.77	390,267,763.77		16,953,661.48	95.66
45	POLICE PENSION BOARD **	-	70,054,317.53	70,054,317.53		70,054,317.53	0.00

S/N	LIST OF MDAS FOR 2011 ACCOUNTS	ACTUAL	FINAL BUDGET	BUDGET	VIREMENT BUDGET	EXPENDITURE)	PERFORMANCE
		₦	₦	₦	₦	₦	%
46	POLICE FORMATION AND COMMAND	5,509,977,772.19	5,509,977,772.19	5,509,977,772.19		0.00	100.00
47	MINISTRY OF POLICE AFFAIRS	441,971,363.09	441,971,363.09	441,971,363.09		0.00	100.00
48	OFFICE OF HEAD OF SERVICE OF THE FEDERATION	1,907,026,465.13	1,907,026,465.13	1,907,026,465.13		0.00	100.00
49	FEDERALSTAFF HOUSING LOAN BOARD	97,761,591.50	97,761,591.51	97,761,591.51		0.01	100.00
50	PUBLIC SERVICE INSTITUTE	193,788,000.00	193,788,000.00	193,788,000.00		-	100.00
51	OFFICE OF THE AUDITOR-GENERAL OF FED.	1,218,541,527.58	1,218,547,151.24	1,218,547,151.24		5,623.66	100.00
52	PUBLIC COMPLIANTS COMMISSION	398,954,399.39	402,453,909.40	402,453,909.40		3,499,510.01	99.13
53	FEDERAL CIVIL SERVICE COMMISSION	835,482,816.09	835,482,816.09	835,482,816.09		0.00	100.00
54	INDEPENDENT NATION ELECTORAL COMMISSION	28,948,530,931.00	28,948,530,931.00	28,948,530,931.00		-	100.00
55	FEDERAL CHARACTER COMMISSION	545,506,086.40	545,554,287.01	545,554,287.01		48,200.61	99.99
56	GURARA WATER MANAGEMENT AUTHORITY YOUTH DEV.	101,010,479.89	106,583,400.00	106,583,400.00		5,572,920.11	94.77
	ECONOMIC SECTOR						
57	FEDERAL MINISTRY OF WATER RESOURCES	510,546,195.50	527,016,588.14	527,016,588.14		16,470,392.64	96.87
58	FEDERAL MINISTRY OF AGRICULTURE	380,551,880.36	380,551,880.36	380,551,880.36		(0.00)	100.00
59	NATIONAL AGRICULTURAL SEEDS COUNCIL	102,896,788.00	103,087,788.00	103,087,788.00		191,000.00	99.81
60	NIGERIA AGRICULTURAL QURANTINE SERVICE	165,372,857.19	179,253,900.00	179,253,900.00		13,881,042.81	92.26
61	NIGERIA HYDROLOGICAL SERVICE AGENCY	115,962,200.00	115,962,200.00	115,962,200.00		-	100.00
62	FEDERAL MINISTRY OF FINANCE	3,108,848,040.50	3,108,848,040.50	3,108,848,040.50		(0.00)	100.00
63	DEBT MANAGEMENT OFFICE	295,312,853.64	295,412,214.60	295,412,214.60		99,360.96	99.97
64	BUDGET OFFICE OF THE FEDERATION	1,010,283,911.87	1,024,472,311.12	1,024,472,311.12		14,188,399.25	98.62
65	INVESTMENT AND SECURITIES TRIBUNAL	363,068,007.84	363,087,682.45	363,087,682.45		19,674.61	99.99
66	OFFICE OF THE ACCOUNTANT-GENERAL OF FED	1,615,470,412.14	1,615,470,412.14	1,615,470,412.14		(0.00)	100.00
67	FEDERAL INLAND REVENUE SERVICE ***	-	28,380,179,025.47	28,380,179,025.47		28,380,179,025.47	0.00
68	NIGERIA CUSTOM SERVICE	11,583,343,672.76	13,909,800,519.47	13,909,800,519.47		2,326,456,846.71	83.27
69	FEDERAL MINISTRY OF COMMERCE AND INDUSTRY	673,608,549.04	721,006,722.09	721,006,722.09		47,398,173.05	93.43
70	MIN. OF EMP, LABOUR AND PRODUCTIVITY	826,926,585.11	881,155,101.36	881,155,101.36		54,228,516.25	93.85
71	INDUSTRIAL ARBITRATION PANEL	97,796,783.00	97,796,783.00	97,796,783.00		-	100.00
72	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY	1,134,727,633.41	1,137,435,382.50	1,137,435,382.50		2,707,749.09	99.76
73	NATURAL MEDICINE DEV. AGENCY	161,329,134.35	164,162,416.64	164,162,416.64		2,833,282.29	98.27
74	NATIONAL BIOTECHNOLOGY DEV. AGENCY(NABDA)	142,130,504.70	142,711,282.46	142,711,282.46		580,777.76	99.59
75	FEDERAL MINISTRY OF TRANSPORT	283,024,889.83	372,205,262.00	372,205,262.00		89,180,372.17	76.04
76	MINISTRY OF AVIATION	590,806,014.54	669,711,849.35	669,711,849.35		78,905,834.81	88.22
77	FEDERAL MINISTRY OF POWER	691,557,766.75	820,100,686.74	820,100,686.74		128,542,919.99	84.33
78	FEDERAL MINISTRY OF PETROLEUM RESOURCES	822,396,768.24	825,351,020.40	825,351,020.40		2,954,252.16	99.64
79	DEPARTMENT OF PETROLEUM RESOURCES (DPR)	959,768,911.69	960,436,203.37	960,436,203.37		667,291.68	99.93
80	MINISTRY OF MINES AND STEEL	666,041,944.23	669,946,495.59	669,946,495.59		3,904,551.36	99.42
81	GEOLOGICAL SURVEY OF NIGERIA AGENCY	576,312,752.54	600,816,726.00	600,816,726.00		24,503,973.46	95.92
82	FEDERAL MINISTRY OF WORKS	630,650,966.01	630,900,000.01	630,900,000.01		249,034.00	99.96
83	SURVEY-GENERAL OF THE FEDERATION	139,887,706.19	143,886,188.43	143,886,188.43		3,998,482.24	97.22
84	FEDERAL ROADS MAINTENANCE AGENCY	20,065,093,547.72	20,065,093,547.72	20,065,093,547.72		(0.00)	100.00
85	FEDERAL MINISTRY OF CULTURE & NAT. ORIENTATION	824,187,796.66	1,012,956,284.52	1,012,956,284.52		188,768,487.86	81.36
86	NATIONAL PLANNING COMMISSION	838,572,611.18	838,572,611.18	838,572,611.18		0.00	100.00
87	NATIONAL SALARIES, INCOMES AND WAGES COMM	232,216,702.04	232,220,950.14	232,220,950.14		4,248.10	100.00
88	REVENUE MOB, ALLOCATION & FISCAL COMMISSION	710,937,545.27	849,015,522.99	849,015,522.99		138,077,977.72	83.74
89	NIG. INTEGRATION WATER RESOURCES MGT. COMM.	135,021,434.57	135,030,400.00	135,030,400.00		8,965.43	99.99
90	MINSTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	390,855,324.02	418,458,068.42	418,458,068.42		27,602,744.40	93.40
91	NATIONAL BUREAU OF STASTICS	366,450,033.54	407,760,667.20	407,760,667.20		41,310,633.66	89.87
	LAW & JUSTICES SECTOR						
92	NATIONAL JUDICIAL COUNCIL - ABUJA	4,312,931,811.75	5,015,080,311.37	5,015,080,311.37		702,148,499.62	86.00
93	SUPREME COURT OF NIGERIA	2,361,800,308.26	2,362,000,000.00	2,142,000,000.00	220,000,000.00	199,691.74	99.99
94	COURT OF APPEAL, ABUJA	5,214,992,774.53	5,214,992,774.53	5,214,992,774.53		-	100.00

S/N	LIST OF MDAS FOR 2011 ACCOUNTS	ACTUAL	FINAL BUDGET	BUDGET	VIREMENT BUDGET	EXPENDITURE)	PERFORMANCE
		₦	₦	₦	₦	₦	%
95	FEDERAL HIGH COURT-LAGOS	3,800,196,228.82	4,465,400,996.57	4,465,400,996.57		665,204,767.75	85.10
96	FCT. HIGH COURT OF JUSTICE, ABUJA	2,756,590,733.27	3,220,373,188.51	3,220,373,188.51		463,782,455.24	85.60
97	SHARIA COURT OF APPEAL, ABUJA	1,193,542,180.46	1,314,000,000.00	1,314,000,000.00		120,457,819.54	90.83
98	CUSTOMARY COURT OF APPEAL, ABUJA	1,002,345,739.60	1,080,022,149.90	1,080,022,149.90		77,676,410.30	92.81
99	NATIONAL INDUSTRIAL COURT	1,921,777,181.72	2,029,297,387.40	2,029,297,387.40		107,520,205.68	94.70
100	NATIONAL JUDICIAL INSTITUTE - ABUJA	1,360,536,439.99	1,370,056,767.14	1,370,056,767.14		9,520,327.15	99.31
101	FCT. JUDICIAL SERVICE COMMITTEE -FCT ABUJA	1,284,248,584.05	1,370,056,766.14	1,370,056,766.14		85,808,182.09	93.74
102	FEDERAL JUDICIAL SERVICE COMMISSION - ABUJA	1,254,814,658.15	1,320,354,460.60	1,320,354,460.60		65,539,802.45	95.04
103	FEDERAL MINISTRY OF JUSTICE	4,100,519,358.12	4,161,377,493.90	4,161,377,493.90		60,858,135.78	98.54
104	NAT.HUMAN RIGHTS COMMISSION	200,546,020.00	201,539,520.00	201,539,520.00		993,500.00	99.51
105	CODE OF CONDUCT BUREAU	405,069,486.30	405,069,486.30	405,069,486.30		-	100.00
	REGIONAL SECTOR						
106	NIGER DELTA AFFAIRS	2,402,206,876.00	2,402,206,876.00	2,402,206,876.00		-	100.00
	SOCIAL SECTOR						
107	MINSTRY OF YOUTH DEVELOPMENT	686,644,144.38	873,167,697.78	873,167,697.78		186,523,553.40	78.64
108	FEDERAL MINISTRY OF WOMEN AFFAIRS	1,020,182,570.18	1,020,442,505.00	1,020,442,505.00		259,934.82	99.97
109	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	135,203,486.00	135,203,486.00	135,203,486.00		-	100.00
110	FEDERAL MINISTRY OF EDUCATION	908,883,533.50	908,883,533.50	908,883,533.50		-	100.00
111	UNITY SCHOOLS	9,752,593,883.21	11,098,475,360.09	11,098,475,360.09		1,345,881,476.88	87.87
112	FEDERAL MINISTRY OF HEALTH	1,082,294,184.82	1,082,294,184.82	1,082,294,184.82		0.00	100.00
113	FEDERAL COLL. OF COMPLIMENTARY & ALTERN. MED	41,765,232.27	53,291,700.00	53,291,700.00		11,526,467.73	78.37
114	FEDERAL MINISTRY OF ENVIRONMENT	740,861,421.45	740,861,819.26	740,861,819.26		397.81	100.00
115	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	308,251,192.38	378,698,747.87	378,698,747.87		70,447,555.49	81.40
116	NATIONAL ENVIRONMENTAL STD AND REGULATION ENF. AGENCY	391,442,804.29	401,488,900.00	401,488,900.00		10,046,095.71	97.50
117	NATIONAL SPORTS COMMISSION	5,601,485,297.93	6,069,452,780.09	6,069,452,780.09		467,967,482.16	92.29
118	NATIONAL POPULATION COMMISSION	458,162,310.15	458,353,411.14	458,353,411.14		191,100.99	99.96
		326,741,382,063.80	**392,394,285,092.81**	**392,174,285,092.81**	**220,000,000.00**	**65,652,903,029.02**	83.27

** Accounts of Police Pension not Avaliable

*** No Financial report from federal Inland Revenue Service for Consolidation

NOTE 6

DETAILS OF CONSOLIDATED REVENUE FUND (CRF) CHARGES (INCLUDING SERVICE-WIDE-VOTES)

FOR THE YEAR ENDED 31ST DECEMBER, 2011

DESCRIPTION	ACTUAL	FINAL BUDGET	RECLASSIFIED FROM (TO) OTHER NOTE	ORIGINAL/INITIAL BUDGET	SUPPLEMENTARY BUDGET	SAVINGS/ (EXCESS EXPENDITURE)	REMARKS
	N	N	N	N	N	N	
OTHER CR F CHARGES - PENSION & GRATUITY							
PENSION AND GRATUITY - CIVILIAN	2,055,446,237.40	23,150,000,000.00		23,150,000,000.00		21,094,553,762.60	
PENSION AND GRATUITY - MILITARY	49,845,167,013.13	49,739,505,664.00		49,739,505,664.00		(105,661,349.13)	
PENSION AND GRATUITY - POLICE	-	19,171,907,968.00		19,171,907,968.00		19,171,907,968.00	NO REPORT SUBMITTED
PENSION AND GRATUITY - CIPPO	6,951,828,058.11	6,540,000,000.00		6,540,000,000.00		(411,828,058.11)	
PENSION AND GRATUITY - NATIONAL ASSEMBLY	38,364,674.18	20,750,000,000.00		20,750,000,000.00		20,711,635,325.82	SWV NASS
PENSION AND GRATUITY - JUDICIARY	2,669,463,782.72	9,500,000,000.00		9,500,000,000.00		6,830,536,217.28	
PENSION AND GRATUITY-(SSS & NIG INTELLIGENCE AGENCY)	-	4,248,065,525.00		4,248,065,525.00		4,248,065,525.00	-
PENSION AND GRATUITY - UNIVERSITIES	12,796,838,341.00	15,000,000,000.00		15,000,000,000.00		2,203,161,659.00	
PENSION AND GRATUITY-PARASTATALS AND RAILWAYS PENSION	28,973,759,085.20	36,897,281,034.00		36,897,281,034.00		7,923,521,948.80	
SERVERANCE BENEFITS TO RIGHT SIZE STAFF (NITEL/NIPOST/PARASTATALS) E.T.C.	36,722,902,334.41	36,722,902,334.41	36,722,902,334.41				BALANCE B/F
SUB-TOTAL	**140,054,599,526.15**	**221,719,662,525.41**	**36,722,902,334.41**	**184,996,760,191.00**	-	**81,665,062,999.26**	
SERVICE WIDE VOTES							
ARREARS OF PAYG PENSION	11,141,999,191.05	15,000,000,000.00		15,000,000,000.00		3,858,000,808.95	
INCREASES IN PENSION RATES	22,772,984,492.50	25,000,000,000.00		25,000,000,000.00		2,227,015,507.50	
IPPIS (OAGF AND HEAD OF SERVICE)	1,500,000,000.00	1,500,000,000.00		1,500,000,000.00		-	
PAYMENT OF OUTSTANDING DEATH BENEFIT TO CIVIL SERVANTS	-	-	(1,900,000,000.00)	1,900,000,000.00		-	SEE NIOTE 4
PAYMENT INTO THE REDEMPTION FUND (5% OF TOTAL PERSONNEL COST)	-	-	(66,366,977,130.00)	66,366,977,130.00		-	SEE NIOTE 4
ARREARS OF SALARY INCREASES OF 2010 (REDEMPTION FUND)	-	-	(6,800,000,000.00)	6,800,000,000.00		-	SEE NIOTE 4
ARREARS OF ARMED FORCES DEATH BENEFITS (2004 - 2010)	6,488,801,382.33	8,807,027,070.00		8,807,027,070.00		2,318,225,687.67	
GROUP LIFE INSURANCE FOR ALL MDAs	6,171,970,323.08	12,687,000,000.00		12,687,000,000.00		6,515,029,676.92	SEE OHCSF SWV BELOW
ADMINISTRATION AND MONITORING (OHCSF)	-	50,000,000.00		50,000,000.00		50,000,000.00	
PUBLIC SERVICE WAGE ADJUSTMENT FOR MDAs (INCL. 2011 ARREARS OF PROM. & PAYMENT OF NERC RETIRED COMM.)	83,664,354,715.80	68,664,046,816.00		68,664,046,816.00		(15,000,307,899.80)	
INCREASES FOR MINIMUM WAGE FOR MDAs	5,772,963,533.59	5,000,000,000.00		5,000,000,000.00		(772,963,533.59)	
OPERATIONS - INTERNAL FOR THE ARMED FORCES	18,980,966,476.00	21,008,462,928.00		21,008,462,928.00		2,027,496,452.00	
JUDGEMENT DEBTS	7,999,482,834.00	8,000,000,000.00		8,000,000,000.00		517,166.00	
CONTRIBUTION TO INTERNATIONAL ORGANISATIONS	6,309,947,040.16	5,500,000,000.00		5,500,000,000.00		(809,947,040.16)	
EXTERNAL FINANCIAL OBLIGATIONS	12,993,445,629.96	13,100,000,000.00		13,100,000,000.00		106,554,370.04	
MARGIN FOR INCREASES IN COSTS	9,567,164,046.67	9,500,000,000.00		9,500,000,000.00		(67,164,046.67)	
CONTINGENCY	13,609,190,460.60	14,000,000,000.00		14,000,000,000.00		390,809,539.40	
PUBLIC SERVICE REFORMS (INCLUDING PAYMENT OF SEVERANCE BENEFITS OF CIVIL SERVANTS)	4,995,000,000.00	5,000,000,000.00		5,000,000,000.00		5,000,000.00	
BIO-METRIC VERIFICATION OF PARASTATALS' PENSIONERS	-	600,000,000.00		600,000,000.00		600,000,000.00	
MULTI YEAR TARIFF ORDER	37,000,000,000.00	37,000,000,000.00		37,000,000,000.00		-	
INCREASE IN ALLOWANCE FOR YOUTH CORPERS	24,060,842,100.00	25,000,000,000.00		25,000,000,000.00		939,157,900.00	
PHASE I: PROGRAM AND PROJECT PORTFOLIO MANAGEMENT FOR PILOT MDAs	-	1,200,000,000.00		1,200,000,000.00		1,200,000,000.00	
MUSLIM/CHRISTIAN PILGRIMAGES	1,947,115,099.16	2,000,000,000.00		2,000,000,000.00		52,884,900.84	
RECURRENT ADJUSTMENT	8,381,766,231.14	4,500,000,000.00		4,500,000,000.00		(3,881,766,231.14)	
IN-LIEU OF ACCOMMODATION FOR THE SEVENTH SESSION OF THE NATIONAL ASSEMBLY	-	1,595,400,000.00		1,595,400,000.00		1,595,400,000.00	
FUNDING OF HOUSE RESOLUTION MANDATES	-	200,000,000.00		200,000,000.00		200,000,000.00	
2011 ELECTION - LOGISTICS SUPPORT	9,446,760,700.00	10,000,000,000.00		10,000,000,000.00		553,239,300.00	OVERHEAD INEC NOTE 5
EMPLOYEES COMPENSATION ACT- EMPLOYEES' COMPESATION FUND (1% OF TOTAL PERSONNEL COST)	-	5,000,000,000.00		5,000,000,000.00		5,000,000,000.00	
OTHERS	2,513,616,617.12	-				(2,513,616,617.12)	
UTILISATIONS BY MDA***	185,672,053,921.27	-					UTILISATIONS BY MDA***
SUB-TOTAL	**480,990,424,756.43**	**289,911,938,814.00**	**(77,066,977,130.00)**	**375,978,913,944.00**	-	**4,593,565,938.84**	
OTHER CR F CHARGES-PUBLIC DEBT CHARGES:							
Charges on NTB, Sinking Fund & Other Bank Charges:	1,511,106,374,105.22	1,511,106,374,105.22		1,511,106,374,105.22		-	DIRECT CHARGES BY CBN
Sub-total	**1,511,106,374,105.22**	**1,511,106,374,105.22**	-	**1,511,106,374,105.22**	-	-	
Grand Total	**2,132,151,398,427.80**	**2,032,737,973,444.63**	**(40,344,074,795.59)**	**2,073,082,046,240.22**	-	**88,258,558,936.19**	

DESCRIPTION	ACTUAL	FINAL BUDGET	RECLASSIFIED FROM (TO) OTHER NOTE	ORIG/NAL/INITIAL BUDGET	SUPPLEMENTARY BUDGET	SAVINGS/ (EXCESS EXPENDITURE)	REMARKS
	N	N	N	N	N	N	
***UTILISATION BY MDAS FOR SERVICE WIDE VOTES 2011							
	ACTUAL						
ADMINISTRATIVE SECTOR	N						
NATIONAL BOUNDARY COMMISSION	43,230,277.53						
MINISTRY OF SPECIAL DUTIES	1,316,171.00						
NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	133,481,373.95						
NEW PARTNERSHIP FOR AFRICA DEV. (NEPAD)	816,842,889.55						
NATIONAL COMMISSION FOR REFUGEES	5,271,487.67						
CODE OF CONDUCT TRIBUNAL	102,954,874.81						
SMALL AND MEDIUM ENTERPRISES DEV. AGENCY OF NIGERIA(SMEDAN)	126,672,168.01						
OFFICE OF THE SPECIAL ADVISER ON NIGER DELTA MILITANT	100,163,846,138.27						
NATIONAL ASSEMBLY SERVICE COMMISSION	93,075,492.70						
SECRETARY TO GOVERNMENT OF THE FEDERATION	683,922,236.54						
NIGERIAN DEFENCE COLLEGE	781,264,454.76						
DEFENCE INTELLEGENCE AGENCY	756,162,834.05						
DIRECTORATE OF MILITARY PENSION	99,366,978.26						
FEDERAL MINISTRY OF FOREIGN AFFAIRS	9,903,527,230.10						
FEDERAL MINISTRY OF INF & COMMUNICATION	39,358,954.29						
NIGERIAN IMMIGRATION SERVICE(NIS)	7,545,588,753.58						
NATIONAL SECURITY & CIVIL DEFENCE CORPS	715,207,549.79						
FEDERAL FIRE SERVICE	191,275,158.03						
POLICE SERVICE COMMISSION	180,489,936.31						
MINISTRY OF POLICE AFFAIRS	83,576,942.77						
OFFICE OF HEAD OF SERVICE OF THE FEDERATION	6,530,197,364.17						
PUBLIC COMPLIANTS COMMISSION	6,763,110.00						
FEDERAL CIVIL SERVICE COMMISSION	149,536,478.21						
FEDERAL MINISTRY OF FINANCE	23,096,955.69						
DEBT MANAGEMENT OFFICE	86,997,971.86						
BUDGET OFFICE OF THE FEDERATION	284,391,915.28						
OFFICE OF THE ACCOUNTANT-GENERAL OF FED	2,346,621,671.72						
FEDERAL MINISTRY OF TRADE AND INVESTMENTS	30,075,533.87						
INDUSTRIAL ARBITRATION PANEL	144,669,487.05						
FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY	182,566,306.65						
MINISTRY OF AVIATION	591,816,242.16						
FEDERAL MINISTRY OF PETROLEUM RESOURCES	457,313,472.18						
MINISTRY OF MINES AND STEEL	1,320,105,327.00						
NIGERIA GEOLOGICAL SURVEY AGENCY	2,149,746.49						
FEDERAL MINISTRY OF WORKS, HOUSING & URBAN DEVELOPMENT	422,528,356.61						
FEDERAL ROADS MAINTENANCE AGENCY	34,131,033,867.47						
FEDERAL MINISTRY OF CULTURE & TOURISM	1,095,153,855.42						
NATIONAL PLANNING COMMISSION	769,997,130.24						
NATIONAL SALARIES, INCOMES AND WAGES COMM	22,000,000.00						
REVENUE MOB, ALLOCATION & FISCAL COMMISSION	762,569,287.90						
NATIONAL BUREAU OF STASTICS	1,791,852,309.27						
NIG. INTEGRATION WATER RESOURCES MGT. COMM.	9,695,801.70						
LAW & JUSTICES SECTOR							
NATIONAL JUDICIAL COUNCIL - ABUJA	275,978,553.10						
SUPREME COURT OF NIGERIA	0.00						
COURT OF APPEAL, ABUJA	772,363,509.67						
SHARIA COURT OF APPEAL, ABUJA	4,392,976.48						
CUSTOMARY COURT OF APPEAL, ABUJA	65,117,974.96						
FEDERAL MINISTRY OF JUSTICE	481,104,791.75						
CODE OF CONDUCT BUREAU	12,109,583.34						
SOCIAL SECTOR							
MINISTRY OF YOUTH DEVELOPMENT	5,127,599.96						
FEDERAL MINISTRY OF WOMEN AFFAIRS	400,659,037.71						
FEDERAL MINISTRY OF EDUCATION	278,387,165.82						
FEDERAL MINISTRY OF HEALTH	2,028,289,895.63						
NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	168,537,497.91						
NATIONAL ENVIRONMENTAL STD AND REGULATION ENF. AGENCY	1,146,706,327.24						
NATIONAL SPORTS COMMISSION	6,128,045,173.08						
NATIONAL POPULATION COMMISSION	197,598,719.40						
TOTAL:-	185,972,053,921.27	0.00		0.00	0.00	0.00	

NOTE 7

STATEMENTS OF SUBVENTIONS TO PARASTATALS (PERSONNEL COST AND OVERHEAD COST) FOR 2011

S/N	PARASTATALS	ACTUAL RECURRENT SUBVENTION	TOTAL RECURRENT BUDGET (INCLUDING SUPPLEMENTARYT)	VARIANCE	PERSONNEL COST	OVERHEAD COST	THROUGH MDAS
		=N=	=N=	=N=	=N=	=N=	=N=
	ADMINISTRATION SECTOR						
1	NIPSS, KURU	1,337,596,169.11	1,460,501,029.20	122,904,860.09	581,361,815.30	756,234,353.81	
2	BUREAU OF PUBLIC ENTERPRISES (BPE)	1,097,249,939.52	1,245,655,600.67	148,405,661.15	686,376,182.82	410,873,756.70	
3	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	797,382,121.96	865,606,893.31	68,224,771.35	315,539,567.49	481,842,554.47	
4	ECONOMIC AND FINANCIAL CRIME COMMISSION (EFCC)	7,045,816,930.62	8,063,852,546.95	1,018,035,616.33	4,908,052,445.65	2,137,764,484.97	
5	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE(NEITI)	1,260,819,343.53	917,952,551.73		351,564,262.83	909,255,080.70	
6	NIGERIA INVESTMENT PROMOTION COUNCIL	525,799,131.72	1,331,586,557.33	805,787,425.61	525,799,131.72		
7	GRANTS FROM MDA-STATE HOUSE *(ASSISTANTS/SS/ETC) & SSAP MDG	4,401,418,729.93	50,860,044,639.31	46,458,625,909.38		129,937,502.93	4,271,481,227.00
	TOTAL: PRESIDENCY	**16,466,082,366.38**	**64,745,199,818.49**	**48,621,984,243.90**	**7,368,693,405.80**	**4,825,907,733.59**	**4,271,481,227.00**
	SECRETARY TO THE GOVERNMENT OF THE FEDERATION (SGF)						
8	LAGOS LIASON OFFICE	117,216,131.38	133,489,855.53	16,273,724.15	75,265,974.17	41,950,157.21	-
9	NATIONAL HOSPITAL	6,121,049,509.14	6,799,782,428.09	678,732,918.95	5,641,424,209.14	479,625,300.00	-
10	NATIONAL MERIT AWARD	97,346,907.83	97,346,907.83	-		97,346,907.83	-
11	FEDERAL ROAD SAFETY COMMSSION	1,997,774,133.18	28,204,561,141.24	26,206,787,008.06		1,997,774,133.18	-
12	UTILITIES CHARGE COMMISSION	29,798,785.57	32,903,699.87	3,104,914.30	14,360,228.65	15,438,556.93	-
13	PRESIDENTIAL ADVISORY COMMITTEE	22,382,514.00	22,382,514.00	-		22,382,514.00	-
14	NATIONAL LOTTERY TRUST FUND (NLTF)	173,698,294.88	151,131,840.00	(22,566,454.88)	103,598,294.88	70,100,000.00	-
15	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPPRA)	3,962,325,167.45	4,265,236,518.97	302,911,351.52	3,857,522,222.90	104,802,944.55	-
16	NATIONAL LOTTERY REGULATORY COMMISSION	462,910,297.36	536,354,735.39	73,444,438.03	172,228,297.36	290,682,000.00	-
17	NATIONAL ECONOMIC INTELLIGENT COMMITTEE	1,588,831,734.11	604,098,435.00	(984,733,299.11)	1,508,831,744.81	79,999,989.30	-
18	NATIONAL ACTION COMMITTEE ON AIDS (NACA)	429,031,765.14	448,687,868.34	19,656,103.20	141,455,741.55	287,576,023.59	
19	NAT. IDENTITY MANAGEMENT COMMISSION	2,719,546,499.21	4,292,338,736.49	1,572,792,237.28	2,719,546,499.21		
20	SERVICOM	98,000,000.00	98,000,000.00	-		98,000,000.00	
21	National Pension Commission	339,904,152.00	339,904,152.00	-		339,904,152.00	-
22	Presidential Technical Committee on Land Reforms	360,000,000.00	360,000,000.00	-		360,000,000.00	
23	NATIONAL HAJJ COMMISSION OF NIGERIA	732,331,268.61	765,370,634.80	33,039,366.19	199,414,268.61	532,917,000.00	
24	MDA GRANTS MADE BY SGF	7,762,655,265.03	7,762,655,265.03	-			7,762,655,265.03
	TOTAL SECRETARY TO THE GOVERNMENT OF THE FEDERATION	**27,014,802,424.88**	**54,914,244,732.57**	**27,899,442,307.69**	**14,433,647,481.27**	**4,818,499,678.58**	**7,762,655,265.03**
25	INFRASTRUCTURAL CONCESSIONARY AND REGULATORY COMMISSION	973,413,601.50	1,077,524,317.50	104,110,716.00	506,664,061.50	466,749,540.00	
	INFRASTRUCTURAL CONCESSIONARY AND REGULATORY COMMISSION	973,413,601.50	1,077,524,317.50	104,110,716.00	506,664,061.50	466,749,540.00	
	MINISTRY OF DEFENCE						
26	DEFENCE INDUSTRIES CORPORATION OF NIGERIA (DICON)	68,693,722.87	1,117,179,217.52	1,048,485,494.65		68,693,722.87	
27	DEFENCE INTELLIGENT SCHOOL	657,542,974.37	657,542,974.37	-		657,542,974.37	
	TOTAL: MINISTRY OF DEFENCE	**726,236,697.24**	**1,774,722,191.89**	**1,048,485,494.65**	**-**	**726,236,697.24**	
	MINISTRY OF FOREIGN AFFAIRS						
28	TECHNICAL AIDS CORPS	1,619,006,615.68	1,622,372,063.10	3,365,447.42	15,565,195.39	1,603,441,420.28	
29	FOREIGN SERVICE ACADEMY (FSA)	159,439,655.70	159,439,655.70	0.00		159,439,655.70	
30	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	429,116,877.75		(429,116,877.75)	305,170,478.92	123,946,398.83	

31	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	198,174,890.97	218,703,205.71	20,528,314.74	94,943,455.66	103,231,435.31	
32	NIGERIA INSTITUTE OF INTERNATIONAL AFFAIRS	505,315,495.88	557,179,743.66	51,864,247.78	239,872,145.96	265,443,349.92	
	TOTAL FEDERAL MINISTRY OF FOREIGN AFFAIRS	**2,911,053,535.97**	**2,557,694,668.17**	**(353,358,867.80)**	**655,551,275.93**	**2,255,502,260.04**	
	FEDERAL MINISTRY OF INFORMATION AND COMMUNICATION-						
33	NIGERIAN TELEVISION AUTHORITY	5,084,838,758.14	5,972,796,000.22	887,957,242.07	4,281,239,059.59	803,599,698.55	
34	FEDERAL RADIO CORPORATION OF NIGERIA	3,396,216,920.32	4,004,743,427.08	608,526,506.76	2,921,162,429.77	475,054,490.55	
35	NEWS AGENCY OF NIGERIA	1,172,344,031.35	1,319,838,409.02	147,494,377.67	709,072,963.74	463,271,067.61	
36	VOICE OF NIGERIA	1,625,832,017.79	1,779,776,847.75	153,944,829.96	812,561,681.23	813,270,336.56	
37	NIGERIAN FILM CORPORATION	452,979,390.52	509,041,339.80	56,061,949.28	267,186,404.41	185,792,986.11	
38	NATIONAL BROADCASTING COMMISSION	522,204,139.84	578,579,638.72	56,375,498.87	260,736,682.28	261,467,457.56	
39	NIGERIA PRESS COUNCIL	379,835,716.07	407,809,483.29	27,973,767.21	132,186,801.37	247,648,914.70	
40	NATIONAL FILM AND VIDEO CENSOR BOARD	862,907,593.24	954,234,020.89	91,326,427.64	439,179,178.84	423,728,414.41	
41	ADVERTISING PRACTITIONERS OF NIGERIA	126,556,454.16	140,922,605.55	14,366,151.39	67,935,584.15	58,620,870.00	
42	NIPOST	5,557,523,431.83	6,759,150,119.79	1,201,626,687.96	5,557,523,431.83		
		-		-			
	TOTAL FEDERAL MINISTRY OF INFORMATION AND COMMUNICATION	**19,181,238,453.27**	**22,426,891,892.09**	**3,245,653,438.82**	**15,448,784,217.22**	**3,732,454,236.05**	
	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION (OHCSF)						
43	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	940,073,108.42	1,101,411,860.64	161,338,752.22	746,191,729.03	193,881,379.39	
44	WEST AFRICAN MGT. DEVT. INSTITUTE, BADAGRY.	26,158,750.00	-	(26,158,750.00)		26,158,750.00	
45	FED. TRAINING CENTRES	107,632,398.98	262,232,670.86	154,600,271.88		94,558,270.98	13,074,128.00
46	BUREAU OF PUBLIC SERVICE REFORMS	384,412,473.73	447,544,353.72	63,131,879.98	76,586,215.06	307,826,258.67	
		-		-			
	TOTAL OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FED (OHCSF)	**1,458,276,731.14**	**1,811,188,885.22**	**352,912,154.08**	**822,777,944.09**	**622,424,659.04**	**13,074,128.00**
	ECOMOMIC SECTOR						
	FEDERAL MINISTRY OF AGRICULTURE	-		-			
47	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY	192,142,690.17	224,814,707.72	32,672,017.55	151,108,081.17	41,034,609.00	
48	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) -ILORIN	398,565,648.52	454,293,844.68	55,728,196.16	257,742,907.23	140,822,741.29	
49	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION-ILORIN	374,201,108.39	432,023,864.62	57,822,756.23	267,430,247.56	106,770,860.82	
50	NATIONAL CEREALS RESEARCH INSTITUTE-BADEGI	909,725,596.53	1,073,569,697.11	163,844,100.58	762,445,716.53	147,278,880.00	
51	NATIONAL VETERNARY RESEARCH INSTITUTE-VOM	1,802,809,741.25	2,060,411,143.25	257,601,402.00	1,462,692,741.25	340,117,000.00	
52	NATIONAL ROOT CROPS RESEARCH INSTITUTE -UMUDIKE	1,796,434,493.26	2,138,637,528.32	342,203,035.06	1,597,765,742.16	198,668,751.11	
53	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR)-BENIN	1,338,615,075.52	1,588,872,638.66	250,257,563.14	1,160,118,437.52	178,496,638.01	
54	INSTITUTE OF AGRICULTURAL RESEARCH -ZARIA	930,051,041.41	1,114,355,291.76	184,304,250.36	852,407,157.89	77,843,883.51	
55	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE -ZARIA	906,351,890.86	1,014,680,409.96	108,328,519.11	810,142,236.87	96,209,853.99	
56	NATIONAL HORTICULTURAL RESEARCH INSTITUTE -IBADAN	851,653,413.12	999,984,574.33	148,331,161.21	753,153,413.12	98,500,000.00	
57	NATIONAL FOOD RESERVE AGENCY	1,630,482,561.15	1,924,911,314.53	294,428,753.37	1,361,732,984.35	268,749,576.80	
58	COCOA RESEARCH INSTITUTE -IBADAN	781,003,927.35	931,287,550.97	150,283,623.63	695,061,759.27	85,942,168.07	
59	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING -IBADAN	680,490,364.42	812,170,717.87	131,680,353.45	**626,692,442.72**	**53,597,921.70**	-
60	RUBBER RESEARCH INSTITUTE- BENIN	846,927,328.24	996,858,649.96	149,931,321.72	693,432,362.98	153,494,965.26	
61	NATIONAL INSTITUTE OF FRESHWATER FISH-NEW BUSSA	518,072,247.75	603,494,981.13	85,422,733.38	395,080,141.86	122,992,105.89	
62	NATIONAL AGRIC EXTENSION RESEARCH LIASON SERVICES-ZARIA	657,694,675.93	772,561,465.25	114,866,789.33	531,258,900.64	126,435,775.29	
63	VETERNARY COUNCIL OF NIGERIA	199,619,549.33	206,966,204.97	7,346,655.64	135,893,562.34	63,725,986.98	
64	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECH-IBADAN	496,636,186.87	568,461,312.62	71,825,125.75	**379,404,220.59**	**117,231,966.27**	-
65	FEDERAL COLLEGE OF AGRICULTURE -AKURE	325,366,291.28	377,991,548.83	52,625,257.55	243,747,708.17	81,618,583.11	
66	FEDERAL COLLEGE OF AGRICULTURE MOORE PLANTATION -IBADAN	379,921,288.93	436,725,058.48	56,803,769.55	262,717,434.17	117,203,854.76	
67	FEDERAL COLLEGE OF AGRICULTURE -ISIAGU	596,627,474.85	705,659,819.80	109,032,344.95	537,992,195.39	58,635,279.46	
68	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY- NEW BUSSA	261,197,384.10	305,005,603.25	43,808,239.15	202,882,674.07	58,314,690.03	
69	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY-VOM	412,802,114.29	469,664,079.64	56,861,965.35	318,903,272.74	93,898,841.55	
70	COLLEGE OF VETERNARY AND MEDICAL LABORATORY TECHNOLOGY -VOM	298,189,703.53	338,595,036.08	40,405,332.55	208,115,462.04	90,074,241.49	

71	FEDERAL COLLEGE OF FRESH WATER FISHERIES -BAGA	203,731,630.92	228,696,998.67	24,965,367.75	115,584,625.84	88,146,805.08	
72	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY-LAGOS	386,864,141.06	454,941,551.41	68,077,410.35	314,858,022.87	72,006,118.20	
73	FEDERAL COOPERATIVE COLLEGE- IBADAN	114,485,647.33	132,860,817.48	18,375,170.15	84,985,161.94	29,500,485.38	
74	FEDERAL COOPERATIVE COLLEGE- KADUNA	143,086,785.66	168,068,269.21	24,981,483.55	115,539,361.42	27,547,424.24	
75	FEDERAL COOPERATIVE COLLEGE- OJI RIVER	116,323,654.70	135,096,231.85	18,772,577.15	86,823,169.32	29,500,485.38	
76	FEDERAL COLLEGE OF LAND RESOUCES TECHNOLOGY - OWERRI	270,113,857.33	310,993,995.13	40,880,137.80	189,070,637.33	81,043,220.00	
77	FEDERAL COLLEGE OF LAND RESOUCES TECHNOLOGY - KURU JOS	170,665,532.09	196,890,704.64	26,225,172.55	121,291,423.04	49,374,109.05	
78	LAKE CHAD RESEARCH INSTITUTE - MAIDUGURI	390,330,407.41	457,891,966.41	67,561,559.00	312,472,210.36	77,858,197.06	
79	NIGERIA INSTITUTE OF OCEANGRAPHY AND MARINE RESEARCH (NIOMR) - LAGOS	717,299,956.66	838,763,090.28	121,463,133.62	563,363,473.00	153,936,483.67	
80	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	597,868,286.17	679,824,777.43	81,956,491.26	394,679,072.05	203,189,214.12	
81	OFFICE OF THE PERMANENT REPRESENTATIVE TO F.A.O	119,302,313.84	119,302,312.77	(1.07)	44,667,819.84	74,634,494.00	
82	FEDERAL COLLEGE OF HORTICULTURE. - DADIN -KOWA . GOMBE	318,353,322.54	371,609,380.89	53,256,058.35	246,309,269.87	72,044,052.66	
83	NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	21,316,680.00	21,316,680.00	-		21,316,680.00	
84	NIGERIA ANIMAL INSTITUTE	176,380,128.27	194,961,561.41	18,581,433.14	85,939,128.27	90,441,000.00	
85	NIGERIA STORED PRRODUCTS RESEARCH, ILORIN.	910,259,114.01	1,004,666,533.99	94,407,419.98	436,634,317.40	473,624,796.61	
	TOTAL FEDERAL MINISTRY OF AGRICULTURE	**22,241,963,235.05**	**25,867,881,915.38**	**3,625,918,680.34**	**17,780,340,695.19**	**4,461,622,539.85**	
	FEDERAL MINISTRY OF FINANCE						
86	NATIONAL INSURANCE COMMISSION	608,953,789.34	648,016,679.93	39,062,890.59	235,836,190.14	373,117,599.21	
87	NATIONAL BOARD FOR COMMUNITY BANKS	77,999,945.71		(77,999,945.71)		77,999,945.71	
	TOTAL FEDERAL MINISTRY OF FINANCE		**648,016,679.93**	**(38,937,055.12)**	**235,836,190.14**	**451,117,544.91**	
	FEDERAL MINISTRY OF TRADE AND INVESTMENTS						
88	STANDARD ORGANISATION OF NIGERIA	1,550,107,395.65	1,816,135,475.88	266,028,080.23	1,230,379,871.06	319,727,524.59	
89	CENTRE FOR AUTOMATIVE DESIGN AND DEVELOPMENT	95,345,584.03	114,242,836.26	18,897,252.23	87,399,791.56	7,945,792.47	
90	NATIONAL AUTOMATIVE COUNCIL	115,543,040.95	139,230,638.03	23,687,597.08	109,555,136.51	5,987,904.44	
91	INDUSTRIAL TRAINING FUND	1,170,248,980.83	1,170,248,980.83	-	1,072,500,000.00	97,748,980.83	
92	NIGERIAN EXPORT PROMOTION COUNCIL	399,228,691.36	538,817,293.75	139,588,602.40	399,228,691.36		
93	NIGERIA ACCOUNTING STANDARDS BOARD	80,989,236.12	94,175,464.86	13,186,228.74	60,986,307.91	20,002,928.22	
94	NIGERIAN EXPORT PROCESING ZONES AUTHORITY	893,879,838.96	977,012,687.65	83,132,848.70	384,489,422.91	509,390,416.05	
95	CONSUMER PROTECTION COUNCIL	364,839,738.68	401,266,526.04	36,426,787.36	238,611,883.07	126,227,855.61	
96	TRADE FAIR COMPLEX, LAGOS	130,016,332.78	139,907,654.86	9,891,322.08	45,747,364.64	84,268,968.14	
97	FEDERAL PRODUCE INSPECTION	78,370,180.83	78,370,180.83	-		78,370,180.83	
98	ONNE OIL AND GAS FREE ZONE AUTHORITY	222,011,594.29	244,010,323.97	21,998,729.68	101,744,124.76	120,267,469.53	
99	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	90,464,735.79	100,453,762.58	9,989,026.80	46,199,248.94	44,265,486.85	
100	ABUJA SECURITIES AND COMMODITY EXCHANGE COMMISION	240,636,325.16	265,212,343.16	24,576,018.00	113,664,083.25	126,972,241.91	
101	EXTERNAL TRADE SECTOR, GENEVA	272,365,758.90	237,983,343.54	(34,382,415.37)	118,575,000.00	153,790,758.90	
102	EXTERNAL TRADE SECTOR, SHANGHAI	39,751,750.00	53,909,216.04	14,157,466.04	39,751,750.00		
103	EXTERNAL TRADE SECTOR, TAIWAN	42,515,590.00	62,740,539.32	20,224,949.32	42,515,590.00		
104	NIGERIAN INVESTMENT PROMOTION COUNCIL	331,736,006.60	538,817,293.75	207,081,287.15	53,268,885.35	278,467,121.25	
105	MDA GRANTS FROM TRADE & INVESTMENTS	1,737,018,618.08	1,737,018,618.08	-			1,737,018,618.08
	TOTAL FEDERAL MINISTRY OF TRADE & INVESTMENTS	**7,855,069,399.00**	**8,709,553,179.44**	**854,483,780.44**	**4,144,617,151.31**	**1,973,433,629.61**	**1,737,018,618.08**
	FEDERAL MIN. OF LABOUR AND PRODUCTIVITY-HQTRS						
106	MICHAEL IMOUDU INSTITUTE OF LABOUR STUDIES	433,043,847.78	480,542,930.98	47,499,083.20	219,683,259.78	213,360,588.00	
107	NATIONAL PRODUCTIVITY CENTRE	642,223,632.64	747,899,268.41	105,675,635.78	488,749,815.47	153,473,817.17	
108	NATIONAL DIRECTORATE OF EMPOLYMENT INLC. SKILL ACQUISITION	3,723,672,700.14	3,905,687,301.62	182,014,601.48	1,824,630,022.59	1,899,042,677.55	
	TOTAL FEDERAL MIN. OF LABOUR AND PRODUCTIVITY	**4,798,940,180.56**	**5,134,129,501.01**	**335,189,320.45**	**2,533,063,097.84**	**2,265,877,082.72**	
	FED. MIN. OF SCIENCE AND TECHNOLOGY						
109	NATIONAL AGENCY FOR SCIENCE AND ENGNEERING INFRASTRUCTURE	578,582,960.12	665,866,211.59	87,283,251.47	403,685,038.06	174,897,922.06	

110	SHEDA SCIENCE AND TECHNOLOGY COMPLEX ABUJA	369,750,094.45	426,580,550.09	56,830,455.64	262,840,857.35	106,909,237.10	
111	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY- ABUJA	1,094,372,465.46	1,248,625,766.84	154,253,301.38	726,979,926.58	367,392,538.88	
112	COOPERATIVE INFORMATION NETWORK	177,849,935.76	191,859,872.14	14,009,936.38	137,404,749.93	40,445,185.83	
113	NATIONAL INFORMATION TECHNOLOGY DEVELOPMENT AGENCY	288,594,559.37	327,188,209.48	38,593,650.11	178,495,631.77	110,098,927.60	
114	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	264,307,965.41	364,150,586.89	99,842,621.48	88,799,826.46	175,508,138.94	
115	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	48,028,070.78	51,147,126.42	3,119,055.64	27,529,824.69	20,498,246.08	
116	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	34,258,140.79	39,936,420.49	5,678,279.70	26,262,043.62	7,996,097.17	
117	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	45,422,250.49	53,017,053.92	7,594,803.43	35,125,965.86	10,296,284.62	
118	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	49,174,088.12	57,372,328.41	8,198,240.29	37,916,861.33	11,257,226.80	
119	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	28,368,503.48	32,854,240.91	4,485,737.43	**20,746,535.53**	7,621,967.85	
120	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	31,477,610.58	36,936,869.33	5,459,258.75	25,249,071.73	**6,228,538.85**	
121	TECHNOLOGY BUSINESS INCUBATOR CENTRE -WARRI	17,724,739.83	**19,994,384.61**	2,269,644.78	10,497,107.10	7,227,632.72	
122	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	23,590,933.69	**27,155,783.76**	3,564,850.07	16,487,431.59	7,103,502.10	
123	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	23,705,343.39	28,093,638.41	4,388,295.01	20,295,864.44	3,409,478.95	
124	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	25,376,997.76	29,268,762.29	3,891,764.52	17,999,408.76	7,377,589.00	
125	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	17,991,855.24	20,733,427.63	2,741,572.40	12,679,772.34	5,312,082.90	
126	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/KEBBI	23,846,525.71	27,582,871.93	3,736,346.21	17,280,601.24	6,565,924.47	
127	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	25,598,157.11	29,033,857.15	3,435,700.03	15,890,112.66	9,708,044.46	
128	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	26,907,955.90	30,548,381.00	3,640,425.10	16,836,966.11	10,070,989.79	
129	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	20,113,278.52	19,996,075.18	(117,203.34)	12,875,310.10	7,237,968.43	
130	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	24,639,426.32	28,479,697.14	3,840,270.82	17,761,252.52	6,878,173.80	
131	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE-ONUIMO	21,580,872.70	25,309,841.56	3,728,968.86	17,246,480.96	4,334,391.74	
132	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	20,171,895.70	21,386,629.68	1,214,733.98	14,020,728.97	6,151,166.73	
133	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	29,557,994.93	33,502,215.20	3,944,220.28	18,242,018.78	11,315,976.14	
134	TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	24,630,256.19	29,018,551.20	4,388,295.01	20,295,864.44	4,334,391.74	
135	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	17,142,779.51	19,912,160.65	2,769,381.14	12,808,387.77	4,334,391.74	
136	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY- IBADAN	213,867,408.30	249,941,181.74	36,073,773.44	166,841,202.14	47,026,206.16	
137	CENTRE FOR ADAPTATION OF TECHNOLOGY - AWKA (ELDI AWKA)	213,358,740.31	250,148,249.36	36,789,509.04	170,151,479.33	43,207,260.98	
138	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT ILE IFE	407,826,544.11	458,502,759.40	50,676,215.29	234,377,495.72	173,449,048.39	
139	REGIONAL CENTRE FOR TECHNOLOGY MANAGEMENT (NACETEM)-LAGOS	201,899,515.70	222,948,027.90	21,048,512.20	132,538,397.38	69,361,118.32	
140	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE-NNEWI	223,454,498.12	254,837,266.29	31,382,768.17	145,145,302.77	78,309,195.35	
141	AFRICA REGIONAL CENTRE FOR SPACE SCIENCE AND TECHNOLOGY-ILE-IFE	210,467,092.65	225,817,589.28	15,350,496.63	153,149,019.09	57,318,073.56	
142	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	495,923,448.93	535,726,464.31	39,803,015.38	386,949,696.91	108,973,752.03	
143	CENTRE FOR SPACE TRANSPORT AND PROPLULSION, EPE-LAGOS	426,703,280.26	462,572,185.26	35,868,905.00	357,188,259.70	69,515,020.56	
144	CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE	282,848,421.89	255,104,091.71	(27,744,330.18)	167,848,421.89	115,000,000.00	
145	CENTRE FOR GEODESY AND GEODYNAMICS TORO BAUCHI	288,540,290.50	310,198,631.88	21,658,341.37	214,121,398.31	74,418,892.19	-
146	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	479,442,219.72	555,707,876.20	76,265,656.49	352,728,661.25	126,713,558.47	
147	PROJECT DEVELOPMENT INSTITUTE - ENUGU	644,880,608.01	767,140,464.01	122,259,856.00	565,451,834.00	79,428,774.02	
148	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION- ABUJA	334,331,689.03	389,212,814.87	54,881,125.84	253,825,207.02	80,506,482.02	
149	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY- ZARIA	510,617,467.44	589,756,971.97	79,139,504.53	365,020,208.44	144,597,259.00	
150	NATIONAL INSTITUTE FOR TRYPASONOMIASIS RESEARCH - KADUNA	854,178,247.48	1,022,994,194.92	168,815,947.44	780,773,756.92	73,404,490.56	
151	FEDRAL INSTITUTE OF INDUSTRIAL RESEARCH - OSHODI	913,522,288.00	1,069,792,781.36	156,270,493.35	728,845,027.76	184,677,260.24	
152	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE - ENUGU	529,624,420.57	608,578,984.65	78,954,564.08	365,164,858.85	164,459,961.72	
153	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	158,957,485.14	182,148,908.49	23,191,423.35	107,260,332.99	51,697,152.15	
154	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE. - AKURE	246,247,768.87	286,639,207.05	40,391,438.19	186,810,401.61	59,437,367.25	
155	COLLEGE OF CHEMICAL AND LEATHER TECHNOLOGY - ZARIA	446,887,898.20	520,143,955.33	73,256,057.13	336,809,264.23	108,078,633.97	
156	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY -IBADAN	204,627,967.94	233,272,625.74	28,644,657.79	132,481,542.30	72,146,425.64	
157	POWER EQIPMENT AND ELECTRICAL MACHINERY DEV. CENTRE - OKENE	173,135,630.84	207,021,422.81	33,885,791.97	156,721,787.84	16,413,843.00	
158	NATIONAL CENTRE FOR REMOTE SENSING - JOS	616,602,137.01	668,149,487.89	51,547,350.87	512,329,337.01	104,272,800.00	
159	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE - MINNA	229,668,016.73	262,884,753.50	33,216,736.77	153,627,407.54	76,040,609.19	-
160	NATIONAL ATOMIC ENERGY COMMISSION AND CENTRES	1,163,776,566.90	1,350,479,590.17	186,703,023.27	863,501,482.62	300,275,084.27	
161	NATIONAL COMMUNICATION SATELLITE LIMITED	1,603,730,621.26	1,680,649,628.86	76,919,007.60	1,320,093,121.26	283,637,500.00	
162	TECHNOLOGY BUSINESS INCUBATIOR CENTRE - ILORIN	13,265,035.73	15,395,967.90	2,130,932.17	9,855,557.73	3,409,478.00	
163	TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	65,641,754.30	77,499,434.67	11,857,680.37	54,841,754.30	10,800,000.00	

164	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	51,526,711.25	60,332,486.65	8,805,775.40	40,726,711.25	10,800,000.00	
165	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE (PEDI), ILESHA	195,598,619.14	231,605,196.25	36,006,577.11	166,530,419.14	29,068,200.00	
166	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME (AMTP) TARABA	116,729,388.33	135,683,158.78	18,953,770.45	87,661,188.33	29,068,200.00	-
167	ENERGY COMMISSION OF NIGERIA	2,120,911,811.71	2,234,391,277.80	113,479,466.09	1,376,298,555.65	744,613,256.06	
168	SOKOTO ENERGY RESEARCH CENTRE	51,184,739.97	51,184,739.97	-		51,184,739.97	
169	CENTRE FOR ENERGY RESEARCH & DEVELOPMENT - NSUKKA	65,004,685.69	53,718,033.60	(11,286,652.09)	11,286,652.09	53,718,033.60	
170	NAT. CENTRE FOR ENERGY EFFICIENCY & CONSERVATION, UNIVERSITY OF LAGOS	-	48,447,000.00	48,447,000.00			
171	NAT. CENTRE FOR HYDROPOWER RESEARCH AND DEV., UNIV. OF ILORIN	-	48,447,000.00	48,447,000.00			
172	NAT. CENTRE FOR ENERGY RES. & DEV., ABUBAKAR TAFAWA BALEWA UNIV., BAUCHI	-	43,602,300.00	43,602,300.00			
173	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT, UNIVERSITY OF BENIN	-	43,602,300.00	43,602,300.00			
	TOTAL FED. MIN. OF SCIENCE AND TECHNOLOGY	**65,004,685.69**	**20,549,830,524.44**	**2,442,081,847.09**	**13,272,209,384.19**	**4,835,539,293.16**	-
	FEDERAL MINISTRY OF TRANSPORT						
174	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	757,682,699.03	687,215,652.84	(70,467,046.19)	383,148,540.35	374,534,158.68	
175	NIGERIAN RAILWAY CRPORATION	3,612,325,293.30	4,002,983,220.09	390,657,926.79	3,050,520,523.21	561,804,770.09	
176	NATIONAL INLAND WATERWAYS AUTHORITY	610,491,666.02	730,377,328.87	119,885,642.85	554,471,102.79	56,020,583.23	
177	MARITIME ACADEMY- ORON	443,497,667.90	517,838,399.32	74,340,731.41	343,825,878.16	99,671,789.74	
178	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	216,618,389.12	123,346,689.47	(93,271,699.65)	101,418,389.12	115,200,000.00	
	TOTAL FEDERAL MINISTRY OF TRANSPORT	**5,640,615,735.37**	**6,061,761,290.58**	**421,145,555.21**	**4,433,384,433.63**	**1,207,231,301.74**	
	FEDERAL MINISTRY OF AVIATION						
179	NIGERIA METROLOGICAL SERVICES (NIMET)	2,031,546,560.31	2,389,935,339.91	358,388,779.60	1,668,621,820.15	362,924,740.16	
180	NIGERIA COLLEGE OF AVIATION TECHNOLOGY - ZARIA	2,210,638,037.03	2,014,167,636.62	(196,470,400.41)	1,090,340,157.83	1,120,297,879.20	
181	ACCIDENT INVESTIGATION BUREAU	472,937,800.65	488,641,925.03	15,704,124.38	83,887,660.25	389,050,140.40	
	TOTAL FEDERAL MINISTRY OF AVIATION	**4,715,122,397.99**	**4,892,744,901.56**	**177,622,503.56**	**2,842,849,638.23**	**1,872,272,759.76**	
	FEDRAL MINISTRY OF POWER						
182	NATIONAL RURAL ELECTRIFICATION AGENCY	526,458,331.73	686,706,769.32	160,248,437.58	526,458,331.73		
183	NIGERIAN ELECTRICITY REGULATION COMMISSION	1,484,918,708.45	1,462,939,530.02	(21,979,178.43)	790,950,724.26	693,967,984.20	
184	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED/GTE (NELMCO)	93,653,958.39	117,645,219.20	23,991,260.81	93,653,958.39		
	TOTAL FEDRAL MINISTRY OF POWER	**2,105,030,998.57**	**2,267,291,518.53**	**162,260,519.96**	**1,411,063,014.37**	**693,967,984.20**	
		-	-	-			
	FEDERAL MIN OF PETROLEUM RESOURCES	-	-	-			
185	PETROLEUM TRAINING INSTITUTE	8,880,660,024.75	9,261,111,581.93	380,451,557.18	8,577,308,171.02	303,351,853.74	
186	NIGERIA NUCLEAR REGULATORY AGENCY	570,192,077.39	642,472,977.52	72,280,900.13	399,056,942.12	171,135,135.27	
187	NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	1,710,554,548.42	1,801,143,465.28	90,588,916.86	1,260,554,548.42	450,000,000.00	
	TOTAL FEDERAL MIN OF PETROLEUM RESOURCES	**11,161,406,650.56**	**11,704,728,024.74**	**543,321,374.18**	**10,236,919,661.56**	**924,486,989.00**	
	FEDERAL MINISTRY OF MINES AND STEEL DEVELOPMENT-						
188	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	111,001,343.25	121,919,923.18	10,918,579.92	50,498,432.15	60,502,911.10	
189	NATIONAL STEEL RAW MATERIAL EXPLORATION AAGENCY , KADUNA	429,797,954.62	505,025,292.65	75,227,338.03	347,926,438.38	81,871,516.24	
190	NATIONAL METALLURGICAL DEVELOPMENT CENTRE JOS.	508,812,718.30	593,586,102.67	84,773,384.37	392,076,902.69	116,735,815.61	
191	METALLURGIGAL TRAIINAG ISTITTUTE, ONITSHA	530,797,600.73	596,903,644.92	66,106,044.18	305,740,454.33	225,057,146.40	
192	NATIONAL IRON ORE MINING PROJECT - ITAKPE	1,565,890,056.35	1,904,460,879.34	338,570,822.99	1,565,890,056.35		
193	AJAOKUTA STEEL COMPANY LIMITED	3,749,694,935.09	4,560,439,785.92	810,744,850.83	3,749,694,935.09		
	TOTAL FEDERAL MINISTRY OF MINES AND STEEL DEVELOPMENT	**6,895,994,608.34**	**8,282,335,628.67**	**1,386,341,020.32**	**6,411,827,219.00**	**484,167,389.34**	
	FEDRAL MINISTRY OF WORKS						

194	FEDERAL SCHOOL OF SURVEY , OYO	389,343,972.11	456,700,911.86	67,356,939.75	311,525,846.34	77,818,125.77	
195	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	155,664,725.82	183,233,430.54	27,568,704.73	127,505,259.37	28,159,466.44	
196	SURVEY COUNCIL OF NIGERIA	59,201,489.60	62,685,846.99	3,484,357.39	16,115,150.15	43,086,339.45	
	TOTAL FEDRAL MINISTRY OF WORKS	**604,210,187.53**	**702,620,189.40**	**98,410,001.87**	**455,146,255.87**	**148,083,931.66**	
	FED. MIN. OF TOURISM CULTURE AND NATIONAL ORIENTATION-						
197	NIGERIAN TOURISM DEVELOPMENT CORPORATION	1,208,647,078.12	1,304,721,826.06	96,074,747.95	444,345,709.25	764,301,368.87	-
198	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	2,634,626,997.35	3,071,658,603.20	437,031,605.85	2,021,271,177.05	613,355,820.30	-
199	NATIONAL COUNCIL FOR ARTS AND CULTURE	888,415,874.68	1,001,509,614.50	113,093,739.82	543,324,014.68	345,091,860.00	-
200	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	836,399,488.93	869,425,841.17	33,026,352.24	152,746,881.43	683,652,607.50	-
201	NATIONAL TROUPE OF NIGERIA	310,312,045.47	332,681,471.28	22,369,425.81	103,458,594.36	206,853,451.11	-
202	NATIONAL THEATRE	416,867,126.48	467,635,837.38	50,768,710.90	234,805,287.90	182,061,838.58	-
203	NATIONAL GALLERY OF ART	923,720,547.71	1,057,977,296.82	134,256,749.12	635,232,950.66	288,487,597.05	-
204	MNATIONAL WAR MUSEUM -P UMUAHIA	68,938,123.68	81,075,309.54	12,137,185.86	56,134,484.62	12,803,639.06	-
205	NATIONAL INSTITUTE OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	992,392,547.30	1,140,759,875.29	148,367,327.99	686,198,891.95	306,193,655.35	-
206	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	1,247,582,799.48	1,402,700,588.13	155,117,788.65	717,419,772.51	530,163,026.97	-
207	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES - JOS	99,644,823.83	116,490,643.38	16,845,819.55	77,911,915.43	21,732,908.40	
208	HOTEL AND CATERING SCHOOL - BENIN	60,401,047.17	72,169,688.62	11,768,641.45	54,429,966.70	5,971,080.46	-
209	HOTEL AND CATERING SCHOOL - ENUGU	69,352,116.24	82,596,558.51	13,244,442.27	61,255,545.48	8,096,570.76	-
210	HOTEL AND CATERING SCHOOL - LAGOS	64,460,419.05	76,206,119.05	11,745,700.00	54,323,862.49	10,136,556.57	-
211	HOTEL AND CATERING SCHOOL - KADUNA	86,761,064.66	103,650,742.49	16,889,677.84	78,114,759.99	8,646,304.67	-
212	NATIONAL ORIENTATION AGENCY	4,407,504,294.97	5,187,294,148.80	779,789,653.83	3,606,528,073.96	800,976,221.01	-
	TOTAL FED. MIN. OF TOURISM CULTURE AND NATIONAL ORIENTATION	**14,316,026,395.10**	**16,368,554,164.21**	**2,052,527,769.11**	**9,527,501,888.45**	**4,788,524,506.65**	
	NATIONAL PLANNING COMMISSION						
213	NIGERIA INSTITUTE FOR SOCIAL AND ECONOMIC RESEARCH	750,791,082.18	872,282,081.12	121,490,998.94	561,895,870.09	188,895,212.09	
214	CENTRE FOR MANAGEMENT DEVELOPMENT	611,205,006.62	725,835,569.54	114,630,562.92	530,166,353.52	81,038,653.10	
	TOTAL NATIONAL PLANNING COMMISSION	**1,361,996,088.80**	**1,598,117,650.66**	**236,121,561.86**	**1,092,062,223.61**	**269,933,865.19**	
							-
215	FISCAL RESPONSIBILITY COMMISSION	542,910,297.51	712,851,816.48	169,941,518.97	125,050,077.81	417,860,219.70	
	FISCAL RESPONSIBILITY COMMISSION	**542,910,297.51**	**712,851,816.48**	**169,941,518.97**	**125,050,077.81**	**417,860,219.70**	
216	**FEDERAL MINISTRY OF WATER RESOURCES**						
217	ANAMBRA/IMO RBDA	505,653,420.28	592,166,281.90	86,512,861.62	400,121,984.97	105,531,435.31	
218	BENIN/OWENA RBDA	299,820,403.56	348,752,658.83	48,932,255.26	226,311,680.58	73,508,722.98	
219	CHAD BASIN RBDA	467,190,648.67	485,479,841.89	18,289,193.22	365,783,864.46	101,406,784.21	-
220	CROSS RIVER RBDA	366,726,235.74	423,325,506.73	56,599,270.99	261,771,628.34	104,954,807.40	
221	HADEJIA-JAMA'ARE RBDA	450,815,177.03	507,414,448.03	56,599,270.99	370,457,777.30	80,357,399.73	
222	LOWER BENUE RBDA	333,097,895.80	389,006,806.44	55,908,910.64	258,578,711.73	74,519,184.07	
223	LOWER NIGER RBDA	499,067,063.32	673,857,693.04	174,790,629.73	398,434,363.32	100,632,700.00	
224	NIGER DELTA RBDA	509,315,619.15	593,979,273.14	84,663,653.99	391,569,399.70	117,746,219.45	
225	OGUN/OSUN RBDA	421,293,680.40	486,321,983.77	65,028,303.37	300,755,903.11	120,537,777.29	
226	SOKOTO RIMA RBDA	466,783,863.64	540,320,401.52	73,536,517.88	340,106,395.19	126,677,488.45	
227	UPPER BENUE RBDA	350,575,315.05	411,370,873.59	60,795,558.54	281,179,458.23	69,395,856.82	
228	UPPER NIGER RBDA	250,436,218.65	289,404,726.83	38,968,508.18	180,229,350.34	70,206,868.31	
229	NATIONAL WATER RESOURCES INSTITUTE-KADUNA	313,315,055.78	367,780,894.22	54,465,838.44	251,904,502.78	**61,410,553.00**	
	TOTAL FEDERAL MINISTRY OF WATER RESOURCES	**5,234,090,617.07**	**6,109,181,389.93**	**875,090,772.85**	**4,027,205,020.05**	**1,206,885,597.03**	

	LAW & JUSTICE						
	FEDERAL MIN. OF JUSTICE						
230	NIGERIA LAW REFORM COMMISSIION	357,350,015.10	390,538,164.16	33,188,149.06	210,088,981.13	147,261,033.97	
231	LEGAL AID COUNCIL	687,139,072.09	768,669,509.29	81,530,437.21	377,078,272.09	310,060,800.00	
232	COUNCIL OF LEGAL EDUCATION	983,330,019.46	1,156,543,409.68	173,213,390.22	801,111,929.78	182,218,089.68	-
233	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	447,662,701.09	517,701,417.43	70,038,716.34	323,929,063.09	123,733,538.00	
234	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	88,186,577.32	95,575,115.41	7,388,538.09	34,171,988.68	54,014,588.64	
235	NATIONAL DRUG LAW ENFORCEMENT AGENCY	6,758,293,289.83	7,729,268,540.61	970,975,250.78	6,125,284,787.83	633,008,502.00	
236	NIGERIA COPYRIGHT COMMISSION	728,580,083.69	787,659,308.02	59,079,224.32	309,261,078.31	419,319,005.38	
237	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSIONS	1,599,706,196.43	1,772,595,305.62	172,889,109.19	1,049,490,977.41	550,215,219.01	
	TOTAL FEDERAL MIN. OF JUSTICE	**11,650,247,955.01**	**13,218,550,770.22**	**1,568,302,815.22**	**9,230,417,078.33**	**2,419,830,876.68**	
		-		-			
238	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	3,133,799,048.01	3,638,916,953.19	505,117,905.18	1,971,813,473.91	1,161,985,574.10	
	TOTAL:INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMM.	**3,133,799,048.01**	**3,638,916,953.19**	**505,117,905.18**	**1,971,813,473.91**	**1,161,985,574.10**	
	SOCIAL SECTOR						
	FED MIN OF YOUTH DEVELOPMENT						
239	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	741,632,185.91	920,816,500.24	179,184,314.33	628,521,740.00	113,110,445.91	
240	NATIONAL YOUTH SERVICE CORPS (NYSC)	41,115,600,554.71	**41,929,687,554.19**	814,086,999.48	33,714,527,358.73	7,401,073,195.98	-
		-		-			
	TOTAL FED MIN OF YOUTH DEVELOPMENT	**41,857,232,740.62**	**42,850,504,054.44**	**993,271,313.81**	**34,343,049,098.73**	**7,514,183,641.89**	
	FEDERAL MINISTRY OF EDUCATION						
241	EDUCATION TAX FUND	277,040,160.96	324,335,088.78	47,294,927.82	218,739,041.16	58,301,119.80	
242	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	922,570,408.48	1,017,223,726.66	94,653,318.18	99,985,899.71	822,584,508.78	
243	JOINT ADMISSIONS MATRICULATION BOARD	1,841,579,591.15	2,175,636,046.89	334,056,455.74	1,661,904,391.15	179,675,200.00	
244	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	2,952,533,938.16	3,576,423,159.86	623,889,221.71	2,885,487,650.39	67,046,287.77	
245	NIGERIA ISTITUTE FOR EDUCATION PLANNERS AND ADMINISTRATION	389,354,777.17	439,446,347.57	50,091,570.40	231,673,508.48	157,681,268.69	-
246	NATIONAL LIBRARY NIGERIA	1,239,794,717.71	1,456,736,351.73	216,941,634.01	1,003,355,057.31	236,439,660.40	
247	NATIONAL EXAMINATION COUNCIL	4,162,346,972.48	4,995,645,450.24	833,298,477.75	3,854,005,459.62	308,341,512.86	
248	MASS LITERACY COUNCIL	326,773,445.53	366,170,776.95	39,397,331.43	182,212,653.23	144,560,792.30	
249	NOMADIC EDUCATION COMMISSION	260,662,657.55	297,741,623.96	37,078,966.41	171,490,215.02	89,172,442.53	
250	NATIONAL EDUCATION RESEARCH AND DEVELOPMENT COUNCIL	1,429,920,176.46	1,598,803,004.10	168,882,827.64	781,083,071.08	648,837,105.38	
251	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	1,010,609,679.73	1,222,207,963.26	211,598,283.54	944,847,721.93	85,761,957.80	
252	TEACHERS REGISTRATION COUNCIL OF NIGERIA	579,905,024.32	679,156,797.02	99,251,772.70	459,039,448.72	120,865,575.60	
253	COMPUTER REGISTRATION COUNCIL OF NIGERIA	230,688,032.43	266,330,964.20	35,642,931.77	164,848,559.43	65,839,473.00	
254	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	529,634,935.02	611,886,255.77	82,251,320.75	380,412,358.47	149,222,576.55	-
255	NATIONAL TEACHERS INSTITUTE	1,113,094,259.20	1,296,413,354.25	183,319,095.05	847,850,809.96	265,243,449.24	
256	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	275,599,813.25	293,108,513.41	17,508,700.16	217,099,813.25	58,500,000.00	
257	NATIONAL BOARD FOR TECHNICAL EDUCATION SECRETATRIAT	1,082,033,487.02	1,231,522,670.72	149,489,183.70	696,028,031.77	386,005,455.25	
	FEDERAL POLYTECNICS						
258	FEDERAL POLYTECHNIC ADO-EKITI	1,739,139,438.39	2,018,469,705.74	279,330,267.35	1,576,821,331.59	162,318,106.80	
259	FEDERAL POLYTECHNIC BALI	624,704,730.34	622,025,604.88	(2,679,125.46)	365,020,787.52	259,683,942.82	
260	FEDERAL POLYTECHNIC BAUCHI	1,646,374,090.88	1,920,159,628.13	273,785,537.25	1,506,266,698.09	140,105,392.78	
261	FEDERAL POLYTECHNIC BIDA	1,998,719,579.83	2,306,813,566.24	308,093,986.40	1,798,989,965.14	199,729,614.69	
262	FEDERAL POLYTECHNIC Ekowe	897,189,801.03	954,361,930.17	57,172,129.14	637,757,093.42	259,432,707.61	
263	FEDERAL POLYTECHNIC IDAH	1,816,787,760.77	2,117,927,129.32	301,139,368.55	1,649,437,402.69	167,350,358.08	
264	FEDERAL POLYTECHNIC KAURA-NAMODA	1,864,926,812.91	2,190,795,890.62	325,869,077.72	1,711,840,094.92	153,086,717.99	

265	FEDERAL POLYTECHNIC MUBI	2,298,930,371.28	2,726,752,040.84	427,821,669.57	2,147,782,132.09	151,148,239.18	
266	FEDERAL POLYTECHNIC NASARAWA	1,694,216,331.02	1,985,699,009.82	291,482,678.80	1,567,390,619.44	126,825,711.58	
267	FEDERAL POLYTECHNIC UWANA-AFIKPO	2,576,546,386.19	2,999,463,319.64	422,916,933.45	2,428,400,692.47	148,146,693.72	
268	FEDERAL POLYTECHNIC KADUNA	5,646,078,147.19	6,639,397,274.04	993,319,126.85	5,250,461,249.07	396,616,898.12	
269	FEDERAL POLYTECHNIC OFFA	1,620,984,698.90	2,140,378,585.40	519,393,886.49	1,487,445,757.27	133,538,941.63	
270	FEDERAL POLYTECHNIC EDE	1,260,082,895.26	1,471,906,392.83	211,823,497.57	1,158,057,457.82	102,025,437.45	
271	FEDERAL POLYTECHNIC AUCHI	3,424,545,128.12	4,049,103,459.47	624,558,331.35	3,226,429,622.12	198,115,506.00	
272	FEDERAL POLYTECHNIC NEKEDE	1,963,085,048.52	2,361,452,464.87	398,367,416.35	1,848,149,620.62	114,935,427.90	
273	FEDERAL POLYTECHNIC OKO	3,131,137,442.74	3,695,835,427.09	564,697,984.35	2,946,746,593.97	184,390,848.78	
274	FEDERAL POLYTECHNIC DAMATURU	889,967,442.51	1,034,950,076.66	144,982,634.15	811,053,472.32	78,913,970.19	
275	FEDERAL POLYTECHNIC HUSSAINI ADAMU	766,241,621.12	842,147,776.97	75,906,155.85	609,617,314.82	156,624,306.30	
276	FEDERAL POLYTECHNIC GWANDU	1,851,122,444.93	2,175,040,585.78	323,918,140.85	1,705,636,103.93	145,486,341.00	
277	FEDERAL POLYTECHNIC ILARO	1,897,555,568.99	2,227,701,692.34	330,146,123.35	1,817,251,912.49	80,303,856.50	
278	YABA COLLEGE OF TECHNOLOGY	3,753,053,830.48	4,393,771,552.50	640,717,722.02	3,479,240,334.64	273,813,495.84	
	FEDERAL COLLEGE OF EDUCATION						
279	FEDERAL COLLEGE OF EDUCATION, ABEOKUTA	1,292,505,665.89	1,523,976,827.92	231,471,162.03	1,204,958,519.34	87,547,146.54	
280	FEDERAL COLLEGE OF EDUCATION, AKOKA	1,139,669,725.19	1,336,331,586.21	196,661,861.01	1,062,614,343.72	77,055,381.47	
281	FEDERAL COLLEGE OF EDUCATION, ASABA	1,029,230,530.20	1,188,922,838.84	159,692,308.63	912,194,614.27	117,035,915.93	
282	FEDERAL COLLEGE OF EDUCATION, BICHI	1,014,657,088.53	1,194,297,287.76	179,640,199.22	942,839,579.37	71,817,509.17	
283	FEDERAL COLLEGE OF EDUCATION, GOMBE	1,207,642,028.57	1,425,571,529.22	217,929,500.65	1,121,892,314.97	85,749,713.60	
284	FEDERAL COLLEGE OF EDUCATION, GAUSAU	701,409,610.26	828,910,060.88	127,500,450.62	656,386,094.09	45,023,516.17	
285	FEDERAL COLLEGE OF EDUCATION, KANO	1,184,123,995.33	1,390,248,333.51	206,124,338.18	1,080,070,482.16	104,053,513.16	
286	FEDERAL COLLEGE OF EDUCATION, KATSINA	1,004,218,430.79	1,192,006,161.75	187,787,730.96	914,333,201.67	89,885,229.11	
287	FEDERAL COLLEGE OF EDUCATION, KOTANGORA	1,042,318,427.78	1,226,240,393.23	183,921,965.44	968,242,935.77	74,075,492.01	
288	FEDERAL COLLEGE OF EDUCATION, OBUDU	1,445,902,932.11	1,670,531,714.76	224,728,782.66	1,294,381,905.52	151,421,026.59	
289	FEDERAL COLLEGE OF EDUCATION,OKENE	1,547,096,826.95	1,798,112,226.77	251,015,399.82	1,402,523,885.89	144,572,941.06	
290	FEDERAL COLLEGE OF EDUCATION, OMUKU	1,322,953,001.84	1,558,417,452.69	235,464,450.85	1,218,421,994.24	104,531,007.60	
291	FEDERAL COLLEGE OF EDUCATION,ONDO	1,568,301,759.72	1,833,716,866.59	265,415,106.87	1,450,023,674.67	118,278,085.05	
292	FEDERAL COLLEGE OF EDUCATION, OYO	1,620,552,256.44	1,903,166,575.62	282,614,319.18	1,497,497,452.39	123,054,804.05	
293	FEDERAL COLLEGE OF EDUCATION, PANKSHIN	1,365,459,280.01	1,593,669,173.42	228,209,893.40	1,242,523,478.82	122,935,801.20	
294	FEDERAL COLLEGE OF EDUCATION, POTISKUM	1,091,777,355.49	1,282,544,860.64	190,767,505.15	987,939,328.92	103,838,026.58	
295	FEDERAL COLLEGE OF EDUCATION, UMUNZE	1,230,961,924.10	1,435,038,661.37	204,076,737.27	1,115,918,241.34	115,043,682.76	
296	FEDERAL COLLEGE OF EDUCATION, YOLA	1,150,158,524.84	1,372,314,243.69	222,155,719.05	1,075,401,952.44	74,756,572.20	
297	FEDERAL COLLEGE OF EDUCATION, ZARIA	2,269,330,194.59	2,689,559,054.04	420,228,859.45	2,147,965,159.49	121,365,035.10	
298	FEDERAL COLLEGE OF EDUCATION, EHA-AMUFU	958,815,116.52	1,120,075,523.63	161,260,407.11	876,574,626.84	82,140,489.69	
299	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	2,323,884,571.23	2,758,359,771.28	434,475,200.05	2,206,638,079.23	117,246,492.00	
300	NATIONAL UNVERSITY COMMISSION SECRETARIAT	2,042,076,457.02	2,293,731,022.69	251,654,565.67	1,168,087,929.99	873,988,527.03	
	FEDERAL UNIVERSITIES						
301	UNIVERSITY OF IBADAN	9,262,599,906.02	11,146,143,402.30	1,883,543,496.28	9,024,856,408.50	237,743,497.52	
302	UNIVERSITY OF LAGOS	7,677,926,657.81	9,235,453,868.50	1,557,527,210.69	7,463,813,007.62	214,113,850.19	
303	UNIVERSITY OF NIGERIA NNSUKA	8,725,450,280.16	10,454,680,232.02	1,729,229,951.86	8,442,233,425.35	283,216,854.82	
304	AHMADU BELLO UNIVERSITY, ZARIA	11,152,096,298.17	13,352,722,258.69	2,200,625,960.51	10,828,266,326.89	323,829,971.29	
305	OBAFEMI AWOLOWO UNIVERSITY	8,042,656,576.32	9,673,690,360.08	1,631,033,783.75	7,820,219,468.07	222,437,108.26	
306	UNIVERSITY OF BENIN	8,864,925,990.55	10,640,814,025.82	1,775,888,035.27	8,654,711,501.31	210,214,489.24	
307	UNIVERSITY OF JOS	5,053,785,653.91	6,035,977,765.53	982,192,111.62	4,842,302,577.51	211,483,076.40	
308	UNIVERSITY OF CALABAR	7,088,612,328.56	8,491,725,604.54	1,403,113,275.98	6,829,973,518.34	258,638,810.22	
309	UNIVERSITY OF ILORIN	4,392,672,937.77	5,265,633,632.13	872,960,694.35	4,213,568,992.63	179,103,945.14	
310	UNIVERSITY OF ABUJA	2,987,323,664.11	3,541,933,428.12	554,609,764.02	2,842,918,407.25	144,405,256.85	
311	UNIVERSITY OF AGRICULTURE, ABEOKUTA	4,427,077,961.60	5,276,101,195.35	849,023,233.75	4,255,306,906.72	171,771,054.88	
312	UNIVERSITY OF AGRICUTURE MAKURDI	3,357,610,582.53	4,019,944,139.40	662,333,556.87	3,257,579,493.61	99,931,088.92	
313	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	2,705,737,349.74	3,237,170,461.29	531,433,111.54	2,611,653,148.99	94,084,200.75	
314	UNIVERSITY OF PORT - HARCOURT	6,367,220,310.90	7,658,958,483.12	1,291,738,172.22	6,140,401,383.25	226,818,927.65	
315	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	2,352,530,650.50	2,795,898,175.72	443,367,525.22	2,243,957,704.82	108,572,945.69	

316	UNIVERSITY OF TECHNOLOGY, OWERRI	4,796,241,192.50	5,630,212,050.87	833,970,858.37	4,507,587,379.81	288,653,812.70	
317	UNIVERSITY OF TECHNOLOGY AKURE	3,432,348,886.76	4,044,752,602.47	612,403,715.71	3,233,041,551.62	199,307,335.13	
318	UNIVERSITY OF TECHNOLOGY, MINNA	2,085,126,416.01	2,824,950,166.32	739,823,750.30	1,926,774,752.31	158,351,663.70	
319	UNIVERSITY OF TECHNOLOGY, YOLA	2,646,062,095.25	3,034,393,132.27	388,331,037.02	2,451,704,095.59	194,357,999.66	
320	UNIVERSITY OF UYO	6,625,898,237.89	8,005,013,005.32	1,379,114,767.43	6,505,612,116.51	120,286,121.38	
321	UNIVERSITY OF MAIDUGURI	6,834,845,663.56	8,197,624,437.68	1,362,778,774.13	6,620,088,489.76	214,757,173.80	
322	NNAMDI AZIKIWE UNIVERSITY, AWKA	5,367,395,410.81	6,445,481,010.28	1,078,085,599.47	5,244,758,625.09	122,636,785.72	
323	BAYERO UNIVERSITY, KANO	4,922,013,102.69	5,649,187,616.06	727,174,513.36	4,601,285,447.79	320,727,654.90	
324	USMAN DAN FODIO UNIVERSITY, SOKOTO	3,524,563,184.62	4,200,468,416.45	675,905,231.83	3,368,378,553.26	156,184,631.35	
325	DIVISION OF AGRICULTURAL COLLEGE ,ABU ZARIA	655,868,562.61	868,572,153.15	212,703,590.55	655,868,562.61		
326	COLLEGE OF PETROLEUM AND GAS ENGINEERING, EFFURUN	1,418,190,242.72	1,787,843,573.89	369,653,331.17	1,418,190,242.72		
327	NATIONAL OPEN UNIVERSITY	2,741,229,478.92	3,015,382,478.31	274,152,999.39	1,889,071,909.32	852,157,569.60	
328	NATIONAL MATHEMATICAL CENTRE, SHEDA	469,890,004.19	476,818,204.05	7,128,199.86	317,845,524.29	152,044,479.90	
329	FRENCH LANGUAGE VILLAGE, BADAGRY	459,083,619.13	505,512,496.88	46,428,877.75	357,655,643.46	101,427,975.68	
330	ARABIC LANGUAGE VILLAGE, BORNO	302,985,833.33	331,116,632.03	28,130,798.70	225,608,197.43	77,377,635.90	
331	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	114,747,781.07	868,572,153.15	753,824,372.09		114,747,781.07	
332	COLLEGE OF PETROLEUM AND GAS ENGINEERING, EFFURUN	145,133,712.37	1,787,843,573.89	1,642,709,861.52		145,133,712.37	
333	UNESCO - PARIS	727,636,117.00	727,636,116.80	(0.20)	274,896,445.00	452,739,672.00	
	TOTAL:FEDERAL MINISTRY OF EDUCATION	**231,265,764,041.34**	**276,565,910,227.68**	**45,301,146,186.34**	**214,147,421,549.71**	**17,118,342,491.63**	
	FEDERAL MIN. OF HEALTH						
334	NATIONAL HEALTH INSURANCE SCHEME	1,060,581,744.04	1,231,841,671.79	171,259,927.75	858,383,335.22	202,198,408.82	
335	NATIONAL PRYIMARY HEALTH CARE DEVELOPMENT AGENCY	1,947,695,668.25	2,181,577,395.40	233,881,727.15	1,337,707,621.82	609,988,046.43	
336	NATIONAL PROGRAMME ON IMMUNIZATION	599,381,502.89		(599,381,502.89)		599,381,502.89	
337	NATIONAL ABROVIRUS AND VECTOR RESEARCH.	75,136,649.98	82,039,390.19	6,902,740.21	69,939,149.98	5,197,500.00	
338	RADIOGRAPHERS REGISTRATION BOARD	131,772,330.49	146,972,906.84	15,200,576.35	111,744,714.37	20,027,616.12	
339	DENTAL TECHNOLOGY REGISTRATION BOARD	88,422,515.04	97,216,928.19	8,794,413.15	81,170,584.82	7,251,930.22	
340	HEALTH RECORDS REGISTRATION BOARD	36,686,128.17	42,517,398.52	5,831,270.35	32,209,625.37	4,476,502.80	
341	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	219,904,624.29	246,327,511.04	26,422,886.75	211,998,001.22	7,906,623.07	
342	COMMUNITY HEALTH PRACTITIONERS REGISTRATION BOARD	63,326,354.12	74,339,688.07	11,013,333.95	54,373,348.52	8,953,005.60	
343	NURSING AND MIDWIFERY COUNCIL	317,567,080.72	370,742,473.07	53,175,392.35	310,083,931.62	7,483,149.10	
344	PHARMACIST COUNCIL OF NIGERIA	472,721,739.47	542,109,809.82	69,388,070.35	458,217,871.37	14,503,868.10	
345	MEDICAL AND DENTAL COUNCIL OF NIGERIA	165,342,479.83	187,385,546.58	22,043,066.75	147,447,569.72	17,894,910.11	
346	NATIONAL AGENCY FOR FOOD AND DRUG ADM. & CONTROL (NAFDAC)	3,080,415,654.62	3,462,799,760.61	382,384,105.99	2,980,188,262.07	100,227,392.55	
347	MEDICAL REHABILITATION THERAPHY BOARD	179,926,977.59	191,434,719.14	11,507,741.55	97,179,917.67	82,747,059.92	
348	FEDERALSCHOOL OF DENTAL TECHNOLOGY AND THERAPHY ENUGU	352,013,646.89	388,041,304.64	36,027,657.75	309,384,277.09	42,629,369.79	
349	ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	46,395,657.58	49,283,530.18	2,887,872.60	21,986,355.78	24,409,301.80	
350	NURSE TUTOR TRAINING -ENUGU	27,235,686.35	30,696,761.75	3,461,075.40	24,672,681.73	2,563,004.62	
351	NURSE TUTOR PRORAMME AKOKA LAGOS	81,999,019.69	95,040,979.89	13,041,960.20	79,533,691.93	2,465,327.76	
352	NURSE TUTOR TRAINING -KADUNA	40,767,181.56	47,751,818.76	6,984,637.20	35,200,034.05	4,567,147.51	
353	NURSE TUTOR TRAINING -IBADAN	27,235,686.35	30,696,761.75	3,461,075.40	24,672,681.73	2,563,004.62	
354	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA- IJANIKIN LAGOS	210,519,433.19	241,499,933.34	30,980,500.15	166,448,264.19	44,071,169.00	
355	NATIONAL HEALTH EQUIPMENT TRAINING CENTRES(NHETC)	2,540,055.26	2,465,327.76	(74,727.50)		2,540,055.26	
356	NATIONAL HEALTH EQUIPMENT TRAINING CENTRE,MAIDUGURI	2,640,055.26	2,640,054.83	(0.43)		2,640,055.26	
357	NATIONAL HEALTH EQUIPMENT TRAINIG CENTRE,ZARIA	2,640,055.26	2,640,054.83	(0.43)		2,640,055.26	
358	National Health Equipment Training Centres (NHETC) Lagos	2,640,055.26	2,465,328.00	(174,727.26)		2,640,055.26	
359	NATIONAL HEALTH EQUIPMENT TRAINING CENTRE ENUGU	2,540,055.26	2,563,004.62	22,949.37		2,540,055.26	
360	PHC TUTORS PROGRAMME UCH-IBADAN	21,050,901.36	23,709,167.96	2,658,266.60	18,812,651.03	2,238,250.33	
361	PHC TUTORS PROGRAMME_KADUNA	-	6,395,004.00	6,395,004.00			
362	COMMUNITY HEALTH TUTOR PROGRAMME UCH	22,034,850.90	24,520,397.83	2,485,546.93	19,796,599.50	2,238,251.40	
363	UNIVERSITY COLLEGE HOSPITAL IBADAN	7,641,448,278.27	8,887,319,053.62	1,245,870,775.35	7,345,516,113.99	295,932,164.28	
364	LAGOS UNIVERSITY TEACHING HOSPITAL	6,648,241,490.39	7,435,400,505.94	787,159,015.55	6,432,949,684.92	215,291,805.47	
365	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	7,687,955,292.75	8,571,278,788.50	883,323,495.75	7,479,790,161.84	208,165,130.91	

366	UNIVERSITY OF NIGERIA TEACHING HOSPITAL ENUGU	7,049,123,944.87	8,003,044,850.42	953,920,905.55	6,838,925,651.17	212,198,293.70	
367	UNIVERSITY OF BENIN TEACHING HOSPITAL	7,431,167,208.02	8,213,260,746.97	782,093,538.95	7,254,471,505.92	176,695,702.09	
368	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL IFE	5,874,910,404.29	6,624,319,802.84	749,409,398.55	5,658,715,902.29	216,194,502.00	
369	UNIVERSITY OF ILORIN TEACHING HOSPITAL	5,576,311,696.03	6,335,255,057.38	758,943,361.35	5,414,095,409.92	162,216,286.11	
370	JOS UNIVERSITY TEACHING HOSPITAL	5,201,963,872.70	5,826,506,683.65	624,542,810.95	5,041,606,787.64	160,357,085.06	
371	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	5,684,422,026.41	6,365,844,894.01	681,422,867.60	5,491,798,840.85	192,623,385.76	
372	UNIVERSITY OF CALABAR TEACHING HOSPITAL	4,983,547,081.06	5,614,119,184.21	630,572,103.15	4,779,970,965.07	203,576,115.99	
373	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	4,371,629,888.14	4,990,147,693.89	618,517,805.75	4,151,017,601.59	220,612,286.55	
374	USMAN DAN FODIO UNIVERSITY TEACHING HOSPITAL	4,619,921,572.09	5,211,276,445.84	591,354,873.75	4,363,274,676.09	256,646,896.00	
375	AMINU KANO UNIVERSITY TEACHING HOSPITAL	4,504,328,912.42	5,005,053,121.77	500,724,209.35	4,308,354,782.24	195,974,130.18	
376	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL	4,354,987,905.75	4,862,251,931.50	507,264,025.75	4,186,415,005.09	168,572,900.66	
377	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	3,455,475,296.92	3,904,060,265.27	448,584,968.35	3,308,055,290.62	147,420,006.30	
378	UNIVERSITY OF UYO TEACHING HOSPITAL	3,168,231,176.25	3,606,228,892.60	437,997,716.35	3,051,043,306.12	117,187,870.13	
379	ABUBAKAR TAFAWA BALEWA UNIVERSITY	1,241,278,610.13	1,437,815,367.13	196,536,757.00	1,088,282,984.13	152,995,626.00	
380	FEDERAL SPECIALIST HOSPITAL IRRUA	3,190,328,114.77	3,596,493,717.72	406,165,602.95	3,073,626,286.64	116,701,828.13	
381	FEDERAL STAFF HOSPITAL ABUJA	843,976,033.06	958,146,188.21	114,170,155.15	778,122,206.57	65,853,826.49	
382	FEDERAL PSYCHIATRIC HOSPITAL, ENUGU	946,694,388.66	1,065,174,460.01	118,480,071.35	849,629,022.99	97,065,365.66	
383	FEDERAL PSYCHIATRIC HOSPITAL, KADUNA	770,009,806.97	837,623,865.52	67,614,058.55	668,222,905.79	101,786,901.18	
384	FEDERAL PSYCHIATRIC HOSPITAL, CALABAR	959,997,137.22	1,100,740,014.97	140,742,877.75	862,261,548.59	97,735,588.63	
385	FEDERAL PSYCHIATRIC HOSPITAL, MADUGURI	924,510,018.49	1,038,065,126.44	113,555,107.95	827,166,045.27	97,343,973.22	
386	FEDERAL NEURO PSYCHIATRIC HOSPITAL, KWARE SOKOTO	785,758,146.36	891,493,116.71	105,734,970.35	688,186,140.87	97,572,005.49	
387	FEDERAL NEURO PSYCHIATRIC HOSPITAL, YABA	2,961,567,235.34	3,368,134,224.89	406,566,989.55	2,858,592,031.67	102,975,203.67	
388	FEDERAL NEURO PSYCHIATRIC HOSPITAL, ABEOKUTA	1,557,811,380.64	1,791,430,671.19	233,619,290.55	1,460,877,721.63	96,933,659.00	
389	FEDERAL PSYCHIATRIC HOSPITAL, USELU BENIN	1,478,728,803.30	1,698,916,460.25	220,187,656.95	1,381,295,965.39	97,432,837.90	
390	NATIONAL ORTHOPAEDIC HOSPITAL, IGBOBI LAGOS	2,459,131,411.09	2,847,513,689.44	388,382,278.35	2,342,214,753.37	116,916,657.72	
391	NATIONAL ORTHOPAEDIC HOSPITAL, DALA KANO	1,759,642,613.85	1,993,481,132.20	233,838,518.35	1,654,029,410.37	105,613,203.48	
392	NATIONAL ORTHOPAEDIC HOSPITAL, ENUGU	1,931,276,670.04	2,209,587,928.19	278,311,258.15	1,830,410,408.94	100,866,261.09	
393	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRANING ZARIA	332,365,429.16	370,484,819.51	38,119,390.35	254,100,317.37	78,265,111.79	
	FEDERAL MEDICAL CENTRES						
394	FEDERAL MEDICAL CENTRE UMUAHIA	3,139,183,878.69	3,583,249,401.04	444,065,522.35	3,061,009,007.87	78,174,870.82	
395	FEDERAL MEDICAL CENTRE, OWO	2,729,658,668.02	3,104,785,213.57	375,126,545.55	2,644,758,359.17	84,900,308.85	
396	FEDERAL MEDICAL CENTRE ABEOKUTA	2,359,767,510.72	2,728,521,295.87	368,753,785.15	2,289,004,172.32	70,763,338.40	
397	FEDERAL MEDICAL CENTRE OWERRI	4,950,095,348.83	5,551,040,191.58	600,944,842.75	4,873,921,731.72	76,173,617.11	
398	FEDERAL MEDICAL CENTRE MARKURDI	3,420,468,734.07	3,921,023,884.42	500,555,150.35	3,342,818,099.37	77,650,634.70	
399	FEDERAL MEDICAL CENTRE KATSINA	1,536,427,462.08	1,763,375,712.43	226,948,250.35	1,457,968,877.87	78,458,584.21	
400	FEDERAL MEDICAL CENTRE GOMBE	2,476,506,897.63	2,813,236,830.38	336,729,932.75	2,396,243,038.97	80,263,858.66	
401	FEDERAL MEDICAL CENTRE YOBE	2,113,292,367.28	2,344,254,474.23	230,962,106.95	2,028,247,365.84	85,045,001.43	
402	FEDERAL MEDICAL CENTRE ASABA	1,789,229,455.93	2,199,659,367.46	410,429,911.54	1,703,779,332.06	85,450,123.87	
403	FEDERAL MEDICAL CENTRE BIDA	1,991,668,942.46	2,207,067,006.81	215,398,064.35	1,880,056,908.62	111,612,033.84	
404	FEDEARL MEDICAL CENTRE GUSAU ZAMFARA	1,394,793,075.16	1,593,657,477.71	198,864,402.55	1,309,212,209.79	85,580,865.37	
405	FEDERAL MEDICAL CENTRE YOLA	1,697,423,807.75	1,881,013,646.70	183,589,838.95	1,617,856,990.66	79,566,817.08	
406	FEDERAL MEDICAL CENTRE, ABAKALIKI	3,896,708,743.77	4,297,883,302.72	401,174,558.95	3,810,565,639.14	86,143,104.62	
407	FEDERAL MEDICAL CENTRE IDO-EKITI	3,244,621,554.70	3,640,733,385.65	396,111,830.95	3,150,556,571.14	94,064,983.56	
408	FEDERAL MEDICAL CENTRE LOKOJA	1,546,032,019.94	1,752,438,876.89	206,406,856.95	1,468,083,644.14	77,948,375.80	
409	FEDERAL MEDICAL CENTRE AZARE	1,750,376,300.89	1,955,698,188.24	205,321,887.35	1,672,349,395.99	78,026,904.90	
410	FEDERAL MEDICAL CENTRE KEBBI	1,338,574,026.04	1,486,499,323.39	147,925,297.35	1,261,680,742.24	76,893,283.80	
411	FEDERALMEDICAL CENTEE TARABA	1,536,338,218.13	1,751,774,443.28	215,436,225.15	1,475,277,038.32	61,061,179.81	
412	FEDERAL MEDICAL CENTRE JIGAWA	1,039,555,347.07	1,165,365,861.57	125,810,514.50	961,966,403.56	77,588,943.50	
413	FEDERAL MEDICAL CENTRE NASARAWA	2,809,370,500.01	3,290,576,051.41	481,205,551.40	2,731,288,953.23	78,081,546.79	
414	FEDERAL MEDICAL CENTRE BAYELSA	1,639,326,203.62	1,847,444,150.77	208,117,947.15	1,560,335,692.57	78,990,511.05	
415	FEDERAL MEDICAL CENTRE, EBUTE METTA	1,677,055,485.08	1,897,050,333.23	219,994,848.15	1,602,391,460.69	74,664,024.38	
416	NATIONAL EYE CENTRE KADUNA	1,352,415,007.70	1,443,953,725.16	91,538,717.46	1,196,131,925.54	156,283,082.16	
417	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	110,077,038.20	121,467,058.35	11,390,020.15	75,030,491.19	35,046,547.01	

	FEDERAL STAFF CLINICS						
418	FEDERAL STAFF CLINIC, ABUJA PHASE I	5,865,480.14	5,865,480.62	0.47		5,865,480.14	
419	FEDERAL STAFF HOSPITAL ABUJA PHASE II	4,028,852.52	4,028,852.52	-		4,028,852.52	
420	FEDERAL STAFF EYE CLINIC, ABUJA	5,595,629.50	5,595,628.50	(1.00)		5,595,629.50	
421	FEDERAL STAFF DENTAL CLINIC, ABUJA	5,595,629.50	5,595,628.50	(1.00)		5,595,629.50	
422	FEDERAL STAFF DENTAL CLINIC,LAGOS	6,714,754.20	6,714,754.20	-		6,714,754.20	
423	FEDERAL STAFF CLINIC GWARINPA	5,595,629.50	5,595,628.50	(1.00)		5,595,629.50	
424							
425	**POST HEALTH SERVICE (PHS)**						
426	PORT HEALTH SERVICE, ABUJA	2,573,989.11	2,573,989.11	-		2,573,989.11	
427	PORT HEALTH SERVICE YOLA	2,316,590.20	2,316,590.20	-		2,316,590.20	
428	PORT HEALTH SERVICE JALINGO	2,316,590.20	2,316,590.20	-		2,316,590.20	
429	PORT HEALTH SERVICE MAIDUGURI	2,316,590.20	2,316,590.20	-		2,316,590.20	
430	PORT HEALTH SERVICE DAMATURU	1,544,393.47	1,544,393.47	-		1,544,393.47	
431	PORT HEALTH SERVICE KANO	1,544,393.46	1,544,393.46	-		1,544,393.46	
432	PORT HEALTH SERVICE KATSINA	1,544,393.47	1,544,393.47	-		1,544,393.47	
433	PORT HEALTH SERVICE DUTSE	1,930,491.83	1,930,491.83	-		1,930,491.83	
434	PORT HEALTH SERVICE ILORIN	2,316,590.20	2,316,590.20	-		2,316,590.20	
435	PORT HEALTH SERVICE SOKOTO	2,316,590.20	2,316,590.20	-		2,316,590.20	
436	PORT HEALTH SERVICE IBADAN	1,930,491.83	1,930,491.83	-		1,930,491.83	
437	PORT HEALTH SERVICE, ABEOKUTA	2,316,590.20	2,316,590.20	-		2,316,590.20	
438	PORT HEALTH SERVICE PORT-HARCOURT	5,147,978.22	5,147,978.22	-		5,147,978.22	
439	PORT HEALTH SERVICE CALABAR	5,147,978.22	5,147,978.22	-		5,147,978.22	
440	PORT HEALTH SERVICE LAGOS	5,147,978.22	5,147,978.22	-		5,147,978.22	
441	PORT HEALTH WARRI	1,544,393.47	1,544,393.47	-		1,544,393.47	
	INSTITUTE FOR CHILD HEALTH						
442	INSTITUTE OF CHILD HEALTH (LUTH)	1,802,314.64	1,802,314.64	-		1,802,314.64	
443	INSTITUTE OF CHILD HEALTH (UBTH)	1,802,314.64	1,802,314.64	-		1,802,314.64	
444	INSTITUTE OF CHILD HEALTH (UCH)	-	1,802,314.64	1,802,314.64			
445	INSTITUTE OF CHILD HEALTH (ABUTH)	524,489.00	1,802,314.64	1,277,825.64		524,489.00	
446	INSTITUTE OF CHILD HEALTH ENUGU	1,802,314.64	1,802,314.64	-		1,802,314.64	
	NATIONAL. INSTITUTE FOR PHARM. RESEARCH AND DEVELOPMENT ABUJA.	609,429,268.39	685,277,377.94	75,848,109.55	556,593,329.67	52,835,938.72	
447	NIGERIA INSTITUTE OF MEDICAL RESEARCH YABA	608,273,787.79	698,401,869.14	90,128,081.35	573,021,328.24	35,252,459.55	
448	INSTITUTE OF PUBLIC ANALYST OF NIGERIA	103,233,073.42	115,226,033.77	11,992,960.35	89,067,170.62	14,165,902.80	
449	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA.	207,330,446.85	237,943,740.80	30,613,293.95	181,974,456.27	25,355,990.58	
450	FEDERAL SCHOOL OF OCCUPATIONAL THERAPHY YABA.	303,578,222.16	348,978,694.56	45,400,472.40	283,342,696.85	20,235,525.31	
451	NOMA CHILDREN HOSPITAL , SOKOTO.	32,911,248.59	32,911,248.59	-		32,911,248.59	
452	INSTITUTE OF CHARTERED CHEMIST OF NIGERIA	116,481,877.85	132,924,340.80	16,442,462.95	96,232,682.14	20,249,195.70	
453	INSTITUTE OF FORENSIC LABORATORY-OSHODI	35,685,158.56	35,685,158.56	-		35,685,158.56	
454	DENTAL THERAPISTS REGISTRATION BOARD	98,943,534.14	110,062,528.29	11,118,994.15	94,481,109.94	4,462,424.20	
455	NATIONAL EAR CARE CENTRE	450,713,290.82	585,091,179.06	134,377,888.24	450,713,290.82		
456	ONCH. BAUCHI ZONE	2,174,588.07	2,174,588.07	-		2,174,588.07	
457	ONCHO.ENUGU ZONE	2,174,588.00	2,174,588.07	0.07		2,174,588.00	
458	ONCHO.IBADAN	2,380,939.93	2,380,939.93	-		2,380,939.93	
459	ONCHO.KADUNA	2,380,939.93	2,380,939.93	-		2,380,939.93	
460	FEDERAL SCHOOL OF MEDICAL LABORATORY, JOS	489,566,197.79	501,564,344.34	11,998,146.55	182,171,197.79	307,395,000.00	

	TOTAL: FEDERAL MIN. OF HEALTH	**174,363,382,821.90**	**196,387,493,673.41**	**22,024,110,851.51**	**165,261,301,719.84**	**9,112,081,101.96**	
	FEDERAL MINISTRY OF ENVIRONMENT						
461	NATIONAL PARK HEADQUARTERS	285,184,250.14	310,183,115.03	24,998,864.89	115,619,750.14	169,564,500.00	-
462	KAINJI NATIONAL PARK	353,692,938.17	402,701,695.00	49,008,756.83	226,665,500.33	127,027,437.84	-
463	OYO NATIONAL PARK	295,276,580.86	329,484,162.47	34,207,581.61	158,210,064.94	137,066,515.92	-
464	CHAD BASIN NATIONAL PARK	260,413,074.87	287,156,399.92	26,743,325.05	123,687,878.36	136,725,196.50	-
465	GASHAKA GUMTI NATIONAL PARK	264,785,766.05	298,881,110.71	34,095,344.66	157,690,969.08	107,094,796.97	-
466	CROSS RIVER NATIONAL PARK	337,450,609.85	385,257,419.30	47,806,809.45	221,106,493.69	116,344,116.16	-
467	KAMUKU NATIONAL PARK	194,155,647.24	210,888,183.56	16,732,536.33	77,387,980.51	116,767,666.73	-
468	OKUMU NATIONAL PARK	196,283,770.34	213,328,410.30	17,044,639.96	78,831,459.81	117,452,310.53	-
469	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	454,966,393.35	518,583,475.59	63,617,082.24	294,229,005.35	160,737,388.00	-
470	FEDERAL COLLEGE OF FORESTRY - IBADAN	592,038,754.04	685,335,155.18	93,296,401.13	431,495,855.24	160,542,898.80	-
471	FEDERAL COLLEGE OF FORESTRY - JOS	530,046,798.68	601,252,826.51	71,206,027.82	329,327,878.68	200,718,920.00	-
472	FORESTRY RESEARCH INSTITUTE OF IBADAN	1,416,478,618.67	1,621,768,216.91	205,289,598.24	949,464,391.87	467,014,226.80	-
473	FORESTRY MECHANISATION COLLEGE AFAKA	445,042,561.29	509,943,300.34	64,900,739.05	300,165,918.09	144,876,643.20	-
474	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	222,366,619.58	250,333,836.91	27,967,217.23	129,348,379.66	93,018,240.00	
	TOTAL: FEDERAL MINISTRY OF ENVIRONMENT	**5,848,182,383.24**	**6,625,097,307.74**	**776,914,924.49**	**3,593,231,525.78**	**2,254,950,857.46**	
	PRESIDENCY- NATIONAL SPORTS COMMISSION						
475	NIGERIA FOOTBALL ASSOCIATION	2,795,432,538.71	2,952,661,119.74	157,228,581.03	40,681,520.97	2,754,751,017.74	
476	NIGERIA INSTITUTE FOR SPORT (NIS)	405,796,330.75	457,435,099.39	51,638,768.63	245,716,680.93	160,079,649.82	
477	MDA GRANTS FROM SPORTS COMMSSION	2,971,390,881.11	2,971,390,881.11	-			2,971,390,881.11
	TOTAL NATIONAL SPORTS COMMISSION	**6,172,619,750.57**	**6,381,487,100.24**	**208,867,349.67**	**286,398,201.90**	**2,914,830,667.56**	**2,971,390,881.11**
	CONSOLIDATED SALARY						
478	NIGERIA RAILWAY CORPORATION (PENSION)	1,897,281,034.00		(1,897,281,034.00)	1,897,281,034.00		
	TOTAL:CONSOLIDATED SALARY	**1,897,281,034.00**	**-**	**(1,897,281,034.00)**	**1,897,281,034.00**	**-**	**-**
	NATIONAL SECURITY ADVISER						
479	NATIONAL SECURITY ADVISER (PRESIDENTIAL AIR FLEET)	823,599,000.00	**839,199,000.00**	15,600,000.00		823,599,000.00	
480	OFFICE OF NATIONAL SECURITY ADVISER	1,058,330,075.76	**3,306,137,234.00**	2,247,807,158.24		1,058,330,075.76	
481	NATIONAL SECURITY ADVISER (OPERATIONS FUND)	6,730,577,901.00	**21,643,622,734.00**	14,913,044,833.00		6,730,577,901.00	
482	NATIONAL SECURITY ADVISER (INTELLIGENCE COMMUNITY)	3,027,170,748.13	**25,071,085,672.00**	22,043,914,923.87		3,027,170,748.13	
	TOTAL:NATIONAL SECURITY ADVISER	**11,639,677,724.89**	**50,860,044,640.00**	**39,220,366,915.11**	**-**	**11,639,677,724.89**	**-**
	GRAND TOTAL	**653,462,521,650.46**	**865,446,069,607.82**	**202,961,565,885.79**	**548,486,108,019.36**	**97,585,642,375.24**	**16,755,820,119.22**

NOTE 8

SCHEDULE OF TRANSFER FROM CONSOLIDATED REVENUE FUND (CRF) TO CAPITAL DEVELOPMENT FUND (CDF) TO FUND CAPITAL PROJECTS (ACCORDING TO SUPERVISING MDAS) IN 2011.

S/N	MINISTRY/DEPARTMENT	ACTUAL AMOUNT OF FUNDING	BUDGETED AMOUNT	ACTUAL FUNDING ON BUDGET	REMARKS
		N	N	%	
1	PRESEDENCY	11,485,475,733.19	15,626,741,807.00	73.50	
2	SECRETARY TO THE GOVERNMENT OF THE FEDERATION	10,847,363,757.98	12,522,969,050.00	86.62	
3	FEDERAL MINISTRY OF YOUTH DEVELOPMENT	3,743,965,231.10	5,547,278,048.00	67.49	
4	POLICE AFFAIRS	6,483,531,070.15	10,056,216,391.00	64.47	
5	POLICE FORMATIONS AND COMMANDS	6,453,387,237.52	8,121,607,223.00	79.46	
6	MINISTRY OF WOMEN AFFAIRS	588,702,955.26	877,739,283.00	67.07	
7	MINISTRY OF AGRICULTURE	21,500,826,678.97	31,404,899,584.00	68.46	
8	MINISTRY OF WATER RESOURCES	41,306,832,992.77	62,052,000,884.00	66.57	
9	OFFICE OF THE AUDITOR-GENERAL FOR THE FED.	2,735,750,762.45	1,760,006,116.00	155.44	
10	INDEPENDENT CORRUPT PRACTICES COMMISSION	159,701,628.46	239,555,420.00	66.67	
11	MINISTRY OF DEFENCE	28,133,738,674.87	38,253,269,044.00	73.55	
12	MINISTRY OF EDUCATION	31,567,545,581.65	51,825,289,348.00	60.91	
13	UNIVERSAL BASIC EDUCATION COMMISSION	68,265,266,142.45	64,567,020,696.00	105.73	
14	FEDERAL CAPITAL TERRITORY ADMINISTRATION	29,999,108,889.71	44,632,305,455.00	67.21	
15	MINISTRY OF FOREIGN & INTER GOVT. AFFAIRS	4,883,384,622.89	7,312,159,203.00	66.78	
16	MINISTRY OF FINANCE	2,446,433,511.05	52,888,609,139.00	4.63	
17	MINISTRY OF HEALTH	39,449,795,934.57	55,411,957,377.00	71.19	
18	MINISTRY OF TRADE & INVESTMENTS	1,483,858,894.48	1,975,319,288.00	75.12	
19	MINISTRY OF INFORMATION & COMMUNICATION	3,212,035,109.13	3,373,818,394.00	95.20	
20	MINISTRY OF INTERIOR	4,724,791,806.67	6,777,224,129.00	69.72	
21	OFFICE OF THE HEAD OF SERVICE OF THE FED.	5,263,411,745.85	7,876,066,831.00	66.83	
22	MINISTRY OF JUSTICE	291,995,566.76	360,431,859.00	81.01	
23	MINISTRY OF LABOUR & PRODUCTIVITY	1,176,538,366.90	1,801,564,739.00	65.31	
24	MINISTRY OF SCIENCE AND TECHNOLOGY	21,289,543,094.76	25,480,438,007.00	83.55	
25	MINISTRY OF POWER	61,147,181,783.18	87,246,722,349.00	70.09	
26	MINISTRY OF TRANSPORT	36,770,357,001.12	53,978,264,163.00	68.12	
27	MINISTRY OF AVIATION	21,985,129,708.74	28,713,264,234.00	76.57	
28	MINISTRY OF WORKS	114,034,179,411.45	155,385,547,006.00	73.39	
29	MINISTRY OF LAND, HOUSING & URBAN DEVELOPMENT	21,964,993,779.20	33,147,994,158.00	66.26	
30	MINISTRY OF PETROLEUM	6,130,169,405.13	9,080,155,617.00	67.51	
31	MINISTRY OF MINES & STEEL DEVELOPMENT	2,024,340,154.86	2,956,205,716.00	68.48	
32	NATIONAL WAGES & SALARIES COMMISSION	65,019,006.43	95,482,808.00	68.09	
33	MINISTRY OF ENVIRONMENT	8,868,086,101.95	13,303,974,548.00	66.66	
34	MINISTRY OF TOURISM, CULTURE & NAT. ORIENTATION	2,508,610,470.44	3,322,683,204.00	75.50	
35	NATIONAL PLANNING COMMISSION	1,042,468,661.92	1,307,213,526.00	79.75	
36	NATIONAL SPORTS COMMISSION	1,137,671,132.63	1,702,818,793.00	66.81	
37	OFFICE OF THE NATIONAL SECURITY ADVISER	51,277,984,930.45	58,995,054,827.00	86.92	
38	MINISTRY OF NIGER DELTA AFFAIRS	35,670,233,866.18	51,977,575,020.00	68.63	
39	NIGER DELTA DEVELOPMENT COMMISSION	56,076,920,532.00	56,076,920,532.00	100.00	
40	NATIONAL POPULATION COMMISSION	195,144,585.24	286,577,018.00	68.09	
41	CODE OF CONDUCT BUREAU	893,389,304.33	1,337,786,116.00	66.78	
42	CODE OF CONDUCT TRIBUNAL	49,604,659.24	72,846,271.00	68.09	
43	REV. MOB. ALLOCATION COMMISION	438,123,106.65	664,276,621.00	65.95	
44	FEDERAL CIVIL SERVICE COMMISSION	390,688,071.96	447,762,836.00	87.25	
45	POLICE SERVICE COMMISSION	1,177,267,709.21	1,821,122,239.00	64.65	
46	INDEPENDENT NATIONAL ELECTORAL COMMISSION	1,452,178,501.95	1,452,178,501.95	100.00	
47	FEDERAL CHARACTER COMMISSION	65,048,195.12	95,525,673.00	68.09	
48	FEDERAL MINSITRY OF SPECIAL DUTIES	31,778,737.15	46,668,246.00	68.09	
49	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	52,015,205.35	76,386,247.00	68.09	
50	FISCAL RESPONSIBILTY COMMISSION	97,528,509.75	143,224,212.00	68.09	
51	PUBLIC COMPLAINTS COMMISSION	97,572,292.88	143,288,509.00	68.09	
52	NATIONAL ASSEMBLY	29,794,718,584.99	11,489,930,000.00	259.31	
53	CAPITAL SUPPLEMENTATION	158,752,743,364.79	244,224,645,586.00	65.00	Including National Job Creation Scheme
54	NATIONAL JUDICIAL COUNCIL & ALL FEDERAL COURTS	36,004,217,568.19	36,004,217,568.19	100.00	
55	FEDERAL INLAND REVENUE SERVICE				No Report from FIRS
56	NIGERIA CUSTOMS SERVICE	16,321,046,104.00	16,321,046,104.00	100.00	
	TOTAL	1,014,009,396,436.08	1,234,452,852,758.14	82.14	

NOTE 9

DETAILS OF RECEIPTS AND EXPENDITURES FUNDED FROM AIDS AND GRANTS
FOR THE PERIOD ENDED 31ST DECEMBER, 2011.

S/N	CREDITS BENEFITTING AGENCY	DONOR AGENCY	PURPOSE	NATURE	PERIOD	SECTOR	CURRENCY	RECEIPTS		EXPENDITURE	
								FOREIGN CURRENCY	NAIRA EQUIVALENT =N=	EXPENSES =$=	EXPENSES =N=
A											
1	Federal Min of Agric. and Water Resources	World Bank (IDA)	Kaduna, Ogun and Enugu States	Credit	2004-2010	ECONOMIC	Dollar	$4,802,649.52	759,923,233.55	$4,004,879.13	633,692,024.74
2	Federal Min of Agric. and Water Resources	World Bank (IDA)	in Lagos and Cross River States	Credit	2005-2011	ECONOMIC	Dollar	$5,013,797.66	793,333,203.74	$4,185,449.17	659,099,022.17
3	Federal Min of Agric and Water Resources	World Bank	Control of Highly Pathogenic Avian Influenza (Bird Flu)	IDA-Credit	Jun 06 to	ECONOMIC	Naira		3,387,200,000.00		2,709,627,184.64
4	Fed Inland Revenue Service	Association	Governance Project	Credit	2008	ECONOMIC	Dollar	$343,161.97	54,298,518.51	$193,428.34	30,605,166.24
5	Fed Inland Revenue Service	DFID	Governance Project	Grant	2008	ECONOMIC	Dollar	$445,304.21	70,460,485.15	$336,412.77	53,230,592.60
6	Fed Inland Revenue Service	Association	Governance Project	Credit	2007	ECONOMIC	Dollar	$78,671.13	12,448,132.90	$227,563.50	35,997,372.51
7	Ministry of Mines and Steel Development	IDA-WORLD BANK	improve Transparency in Mining & Poverty Reduction	Credit	2004	ECONOMIC	Dollar	$120,000,000.00	15,960,000,000.00		7,189,505,000.00
8	Federal Ministry of Environment	World Bank	Local Empowerment Environmental Management	Credit	2004-2009	SOCIAL	Dollar	$81,173,136.01	12,844,025,310.86	$79,744,624.12	12,617,991,874.51
9	Sheda Science & Tech Complex, Sheda, Abuja	World Bank/IDA STEP B	Solid State Physics (Material Science) Post Graduate Training Workshops	CREDIT	05-2009	ECONOMIC	Naira		33,590,874.00		19,884,870.00
10	Fed Inland Revenue Service	Association	Governance Project	Credit	2005	ECONOMIC	Dollar	$300,000.00	47,469,000.00	$0.00	0.00
11	Fed Inland Revenue Service	Association	Governance Project	Credit	2006	ECONOMIC	Dollar	$129,969.53	20,565,078.73	$130,090.78	20,584,264.12
			SUB-TOTAL						33,983,313,837.45		23,970,228,371.62
B	GRANTS										
1	Fed Inland Revenue Service	DFID	Governance Project	Grant	2007	ECONOMIC	Dollar	$599,231.76	94,815,441.38	$481,365.54	76,166,469.39
2	Fed Inland Revenue Service	UNDP	Regional Studies & Procurement & Logistics	Grant	2007/2008	ECONOMIC	Dollar	$3,222,200.00	509,848,706.00	$3,222,200.00	509,848,706.00
3	(NAPEP)	Dev.Project	Equipment of Community Skills Development Centres (CSDC)	Grant	2002-2003	ECONOMIC	Naira		104,019,250.22		100,703,974.73
4	Federal Min. of Agric and Water Resources	European Commission	towns of Adamawa, Delta and Ekiti States	Grant	2005-2008	ECONOMIC	Naira		452,696,315.55		444,208,551.67
5	Federal Min of Agric. and Water Resources	AU/IBAR	Nigerian Pan-African Programme for the Control of Epizootics Project (PACE)	Grant	Feb 1st - 31	ECONOMIC	Naira		59,670,554.83		59,263,524.83
6	Federal Min of Agric. and Water Resources	AU/IBAR	Support Programme to Integrate Nat. Action Plans on Avian and Human Influenza	Grant	1st Dec 06	ECONOMIC	Naira		30,959,835.00		22,854,800.00
7	Federal Min of Agric. and Water Resources	AU/IBAR	Support Programme to Integrate Nat. Action Plans on Avian and Human Influenza	Grant	Dec 08 to	ECONOMIC	Naira		228,000,000.00		0.00
8	Federal Min of Agric. and Water Resources	ADB	Institutional Support	Grant	Feb 06 to	ECONOMIC	Naira		629,100,000.00		520,000,000.00
9	National Human Rights Commission	British Council	Final Payment of NGF grant	Grant	Jan. 2004	LAW & JUSTICE	Naira		1,500,000.00		1,500,000.00
10	National Human Rights Commission	UNDP	Staff Training & Purchase of Computers	Grant	39876	LAW & JUSTICE	Naira		1,232,000.00		1,232,000.00
11	National Human Rights Commission	UNICEF	W/Shop on Child Rights ACT	Grant	39907	LAW & JUSTICE	Naira		1,307,020.00		1,307,020.00
12	National Judicial Institute	United Nations Office on Drugs & Crime	Implementation of the State by State Training Programme of the (10) Pilot States on Judicial Ethics and Code of Conduct of Employees.	Grant	Jan 09 to	LAW & JUSTICE	Naira		9,133,020.00		9,084,747.00
13	Fed Inland Revenue Service	DFID	Project Management Consultancy	Grant	2006	ECONOMIC	Naira		11,000,000.00		11,000,000.00
14	Fed Inland Revenue Service	DFID	HR Re-engineering Consultants	Grant	2006	ECONOMIC	Naira		15,700,000.00		15,700,000.00
15	Fed Inland Revenue Service	DFID	Software & Licences	Grant	2006	ECONOMIC	Naira		72,959,038.96		72,959,038.96
16	Fed Inland Revenue Service	DFID	Hardware System	Grant	2006	ECONOMIC	Naira		61,369,225.98		61,369,225.98
17	Fed Inland Revenue Service	DFID	Connectivity	Grant	2006	ECONOMIC	Naira		66,038,758.10		66,038,758.10
18	Fed Inland Revenue Service	DFID	Bandwidth Subscription	Grant	2006	ECONOMIC	Naira		24,627,381.94		24,627,381.94
19	Fed Inland Revenue Service	DFID	Advertising/Training/Crown Agents' Fees	Grant	2006	ECONOMIC	Naira		8,750,000.00		8,750,000.00
20	Fed Inland Revenue Service	DFID	Special Advisor on Documentation & Communication to ECFIRS	Grant	Feb. 2007 to Dec.2008	ECONOMIC	Naira		14,172,000.00		14,172,000.00
21	National Defence College	Dept. of Foreign Affairs and Int'l Trade	Hosting og International Association of Peace Keeping Training Centres Conference	GRANT	6th - 10th Oct. 2008	ADMINISTRATION	Dollar	$66,532.74	5,904,950.00	$66,532.74	6,904,950.00
22	Debt Management Office	Department of Int'l Development (DFID)	Institutional and Organization Development	GRANT	2003-2009	ECONOMIC	GBP	£3,592,673.00	838,925,072.23	$3,592,673.00	838,925,072.23
23	National Human Rights Commission	British Council	W/Shop on the Role of OMBUDSMAN in Public Service	GRANT	39937	LAW & JUSTICE	Naira		242,000.00		242,000.00
24	National Human Rights Commission	UNICEF	NICON Meeting in collaboration with UNICEF	GRANT	39968	LAW & JUSTICE	Naira		377,384.00		377,384.00
25	National Human Rights Commission	UNICEF	Lokoja Meeting in collaboration with UNICEF	GRANT	39968	LAW & JUSTICE	Naira		442,156.00		442,156.00
26	National Human Rights Commission	UNICEF	Lokoja Meeting in collaboration with UNICEF	GRANT	39968	LAW & JUSTICE	Naira		1,671,112.00		1,671,112.00
27	National Human Rights Commission	UNICEF	Civil Society on NHRC ACT 1995 Amendment Bill	GRANT	39968	LAW & JUSTICE	Naira		1,772,000.00		1,772,000.00
28	National Human Rights Commission	UNICEF	Workshop on Child's Rights Bill	GRANT	39968	LAW & JUSTICE	Naira		1,928,536.00		1,928,536.00
29	National Human Rights Commission	UNICEF	Meeting with State Houses of Assemblies & NASS on NAP on NHRC Amendment ACT	GRANT	Nov. 2009	LAW & JUSTICE	Naira		1,581,602.00		1,581,602.00
30	National Human Rights Commission	UNICEF	Induction Course at Lagos	GRANT	April 2005	LAW & JUSTICE	Naira		580,330.00		580,330.00
31	National Human Rights Commission	UNICEF	Child's Rights Acts advocacy visit by UNICEF	GRANT	Aug 2005	LAW & JUSTICE	Naira		536,264.00		536,264.00
32	National Human Rights Commission	UNICEF	Training of Officers IT System	GRANT	Sept. 2005	LAW & JUSTICE	Naira		1,653,418.00		1,653,418.00
33	National Human Rights Commission	UNDP	Sponsor a Workshop	GRANT	April 2006	LAW & JUSTICE	Naira		24,000.00		24,000.00
34	National Human Rights Commission	UNDP	To organise a workshop on training of trainers	GRANT	April 2006	LAW & JUSTICE	Naira		550,600.00		550,600.00
35	National Human Rights Commission	UNDP	To organise a training of trainers workshop	GRANT	June 2006	LAW & JUSTICE	Naira		485,925.00		485,925.00
36	National Human Rights Commission	UNICEF	Sponsor Human Rights Violation Monitoring forum held at Enugu	GRANT	July 2006	LAW & JUSTICE	Naira		332,904.00		332,904.00
37	National Human Rights Commission	UNICEF	NHRC/UNICEF partnership programme on JJA & Advocacy visit to Ondo State.	GRANT	Aug 2006	LAW & JUSTICE	Naira		767,104.00		767,104.00
38	National Human Rights Commission	UNDP	Printing of Recyclable banners for HRVM for a between and UNDP	GRANT	Aug 2006	LAW & JUSTICE	Naira		30,000.00		30,000.00
39	National Human Rights Commission	UNICEF	To attend a 2 day meeting at Kaduna	GRANT	Oct 2006	LAW & JUSTICE	Naira		1,416,056.00		1,416,056.00
40	National Human Rights Commission	Swiss Emb.	To produce special edition of Newsletter	GRANT	Dec 2006	LAW & JUSTICE	Naira		600,000.00		600,000.00
41	National Human Rights Commission	Swiss Emb.	Production of 10th Anniversary of Human Rights Newsletter	GRANT	Dec 2006	LAW & JUSTICE	Naira		500,000.00		500,000.00
42	National Human Rights Commission	UNDP	To organise a meeting in Kano	GRANT	Dec 2006	LAW & JUSTICE	Naira		524,592.00		524,592.00
43	National Human Rights Commission	Swiss Emb.	Printing of H/Rights Newsletter	GRANT	Jan 2007	LAW & JUSTICE	Naira		500,000.00		500,000.00
44	National Human Rights Commission	Shell Petroleum	Donations towards 10th Anniversary	GRANT	Jan 2007	LAW & JUSTICE	Naira		2,000,000.00		2,000,000.00
45	National Human Rights Commission	Swiss Emb.	Printing of H/Rights Newsletter	GRANT	Mar 2007	LAW & JUSTICE	Naira		1,100,000.00		1,100,000.00
46	National Human Rights Commission	UNDP	Training of Police for April 14th 2007 Election	GRANT	Mar 2007	LAW & JUSTICE	Naira		549,984.00		549,984.00
47	National Human Rights Commission	UNDP	Training of Police for April 14th 2007 Election	GRANT	Mar 2007	LAW & JUSTICE	Naira		1,297,512.00		1,297,512.00
48	National Human Rights Commission	UNDP	Training of observer (Kano)election	GRANT	June 2007	LAW & JUSTICE	Naira		205,000.00		205,000.00
49	National Human Rights Commission	UNDP	Advocacy visit to Chief Justice of the Federation	GRANT	July 2007	LAW & JUSTICE	Naira		287,200.00		287,200.00
50	National Human Rights Commission	UNDP	Accommodation for training of Observers	GRANT	July 2007	LAW & JUSTICE	Naira		100,000.00		100,000.00
51	National Human Rights Commission	UNDP	Meeting on development of concept paper for family courts	GRANT	July 2007	LAW & JUSTICE	Naira		726,136.00		726,136.00
52	National Human Rights Commission	UNDP	Nigerian Bar Association Conference	GRANT	Aug 2007	LAW & JUSTICE	Naira		99,158.00		99,158.00
53	National Human Rights Commission	Swiss Emb.	Printing of Newsletters	GRANT	Aug 2007	LAW & JUSTICE	Naira		1,100,000.00		1,100,000.00
54	National Human Rights Commission	UNICEF	Accommodation for training at NBA Conference in Kano	GRANT	Aug 2007	LAW & JUSTICE	Naira		328,129.00		328,129.00
55	National Human Rights Commission	UNICEF	Accommodation for NBA Conference in Kano	GRANT	Sept 2007	LAW & JUSTICE	Naira		328,129.00		328,129.00
56	National Human Rights Commission	UNICEF	Lunch during NBA/NHRC Conference	GRANT	Sept 2007	LAW & JUSTICE	Naira		1,500,000.00		1,500,000.00
57	National Human Rights Commission	UNICEF	Probono Service on Children Conflict with the Law	GRANT	Oct 2007	LAW & JUSTICE	Naira		1,845,002.00		1,845,002.00
58	National Human Rights Commission	Swiss Emb.	Production of Newsletter	GRANT	May 2008	LAW & JUSTICE	Naira		550,000.00		550,000.00

S/N	CREDITS BENEFITTING AGENCY	DONOR AGENCY	PURPOSE	NATURE	PERIOD	SECTOR	CURRENCY	RECEIPTS		EXPENDITURE	
								FOREIGN CURRENCY	NAIRA EQUIVALENT	EXPENSES	EXPENSES
									=N=	=$=	=N=
59	National Human Rights Commission	UNICEF	Advocacy Meeting to Law School	GRANT	May 2008	LAW & JUSTICE	Naira		70,800.00		70,800.00
60	National Human Rights Commission	UNICEF	Training of NBA Volunteers Probono	GRANT	Aug 2008	LAW & JUSTICE	Naira		4,661,336.00		4,661,336.00
61	National Human Rights Commission	UNICEF	Training of NBA Volunteers Probono	GRANT	Aug 2008	LAW & JUSTICE	Naira		181,600.00		181,600.00
62	National Human Rights Commission	Swiss Emb.	Production of 3rd Edition of Newsletter	GRANT	Sept 2008	LAW & JUSTICE	Naira		550,000.00		550,000.00
63	National Human Rights Commission	UNICEF	NBA Launching	GRANT	Nov 2008	LAW & JUSTICE	Naira		1,000,000.00		1,000,000.00
64	Federal Ministry of Health	UNICEF	Regulating Water Std. & Capacity Building	GRANT	2007-2008	SOCIAL	Naira		3,609,864.50		3,609,862.00
65	Federal Ministry of Health	UNICEF	Capacity Building & Support	GRANT	2007-2008	SOCIAL	Naira		1,975,568.74		300,000.00
66	Federal Ministry of Health	State Govts/Individuals	Intervention Fund for HIV/AIDS, Treatment and related activities	GRANT	2007-2008	SOCIAL	Naira		110,501,438.50		87,749,265.43
67	Federal Ministry of Health	Global Fund	For Procuring HIV/AIDS	GRANT	2007-2008	SOCIAL	Naira		12,784,950.00		11,311,614.29
68	Federal Ministry of Health	Federal Ministry of Finance	To Validate the Primary Health Care Projects all over the Country	GRANT	2007-2008	SOCIAL	Naira		85,554,493.73		74,168,609.73
69	Federal Ministry of Health	World Bank	To Control Bird Flu	GRANT	2007-2008	SOCIAL	Naira		56,297,845.03		48,386,888.44
70	Federal Ministry of Health	UNFPA	Procurement of Contraceptive Commodities,Distributing of Contraceptives to the 36 States & FCT	GRANT	2007-2008	SOCIAL	Naira		104,017,361.79		39,769,376.95
71	Federal Ministry of Health	Mac Arthur Foundation	The Magnitude and Impact of migration of Health Care Delivery services in Nigeria	GRANT	2008-2008	SOCIAL	Naira		14,625,000.00		14,625,000.00
72	Federal Ministry of Health	UNICEF	Capacity Building & Support	GRANT	2004-2008	SOCIAL	Naira		33,523,809.00		33,523,809.00
73	Federal Ministry of Health	UNICEF	Capacity Building & Support	GRANT	2004-2008	SOCIAL	Naira		63,506,738.56		63,502,473.35
74	Federal Ministry of Health	World Bank	For Overheads	GRANT	2004-2008	SOCIAL	Naira		5,259,057.60		4,158,495.00
75	Federal Ministry of Health	Health Metrics	Dev. In the Country's Health Infor. Sys. And Coordination Mech.through the Dev of Strategic Police for HIS	GRANT	2006-2008	SOCIAL	Naira		5,303,000.00		6,121,434.57
76	Federal Ministry of Health	Mac Authur Foundation	Scale up the use of magnesium Sulphate in the Mft. Of Eclampsia & Severe Pre-Eclampsia	GRANT	2008-2008	SOCIAL	Dollar	$300,416.51	47,534,904.38	$16,247.13	2,570,783.38
77	Federal Ministry of Environment	UNEP	Health Care Waste Management in Nigeria	Grant	2004	SOCIAL	Dollar	$20,384.00	3,225,360.32	$20,384.00	3,225,360.32
78	Federal Ministry of Environment	UNDP	Publish and Popularize NEFCOP Document	Grant	2005	SOCIAL	Naira		6,658,510.00		6,858,510.00
79	Federal Ministry of Environment	F.A.O.	National Forest Programme facility, support for the coordination of community based forest management activities	Grant	2005-2008	SOCIAL	Dollar	$30,000.00	3,612,000.00	$30,000.00	4,746,900.00
80	Federal Ministry of Environment	Swiss Government	National globally harmonizedsystem of classification and labelling of chemicals (GHS)	Grant	2005-2007	SOCIAL	Dollar	$80,000.00	12,658,400.00	$80,000.00	12,658,400.00
81	Federal Ministry of Environment	UNDP	Biosafety clearing house capacity building	Grant	2006-2007	SOCIAL	Dollar	$49,500.00	7,832,385.00	$49,500.00	7,832,385.00
82	Federal Ministry of Environment	UNDP	United Nation Framework convention climate change (UNFCCC)	Grant	2008-2009	SOCIAL	Dollar	$450,000.00	71,203,500.00	$450,000.00	71,203,500.00
83	Federal Ministry of Environment	UNEP	Chemical Information Exchange Network	Grant	2006	SOCIAL	Dollar	$50,000.00	7,911,500.00	$50,000.00	7,911,500.00
84	Federal Ministry of Environment	F.A.O.	National Integrated Food Sanitation	Grant	2006-2008	SOCIAL	Dollar	$258,000.00	40,823,340.00	$258,000.00	40,823,340.00
85	Federal Ministry of Environment	CIDA	Nigeria Africa Stockpiles Programme	Grant	2006-2010	SOCIAL	Dollar	$2,235,146.00	353,667,151.58	$1,357,893.00	216,441,709.39
86	Federal Ministry of Environment	G.E.F.	Integrated Ecosystem Management of the transboundary areas between Nigeria and Niger	Grant	2006-2010	SOCIAL	Dollar	$791,706.12	125,271,659.37	$670,869.91	106,151,745.86
87	Federal Ministry of Environment	UNDP	Community Based Pilot Project on integrated watershed management	Grant	2007	SOCIAL	Naira		29,779,888.00		29,779,888.00
88	Federal Ministry of Environment	UNDP	Development of guidelines on best practices and local strategies on Integrated Watershed Management (IWM) for erosion and flood control	Grant	2007	SOCIAL	Naira		3,864,199.00		3,864,199.00
89	Federal Ministry of Environment	UNDP	Establishment of integrated model village	Grant	2007-2009	SOCIAL	Dollar	$130,000.00	20,569,900.00	$93,661.13	14,820,000.00
90	Federal Ministry of Environment	ADB	Integrated management of invasive aquatic weed project	Grant	2007-2012	SOCIAL	Dollar	$2,940,000.00	465,196,200.00	$160,000.00	25,316,800.00
91	Federal Ministry of Environment	UNDP	Establishing an institutional framework and strengthening national capacity for the sound management of chemicals and implementation of strategic approach in Nigeria	Grant	2008	SOCIAL	Dollar	$230,000.00	36,392,900.00	$66,500.00	10,522,295.00
92	Federal Ministry of Environment	UNDP	Abattoir waste wealth (Cow to Kilowatt)	Grant	2008-2009	SOCIAL	Dollar	$558,000.00	88,292,340.00	$317,116.92	50,177,410.25
93	Federal Ministry of Environment	CIDA	Preliminary inventory of polychlorinated Biphenyls (PCB) in electrical equipment	Grant	2008	SOCIAL	Dollar	$200,000.00	31,646,000.00	$200,000.00	31,646,000.00
94	Federal Ministry of Environment	UNDP	National Flood awareness campaign	Grant	2008	SOCIAL			2,180,000.00		2,180,000.00
95	Federal Ministry of Environment	UNDP	National workshop on flood early warning system	Grant	2008	SOCIAL			2,653,400.00		2,653,400.00
96	Federal Ministry of Environment	UNDP	Rehabilitation of Oasis	Grant	2008	SOCIAL	Dollar	$70,000.00	8,100,000.00	$70,000.00	8,100,000.00
97	Federal Ministry of Environment	GEF	Regional project(Ghana & Nigeria) to develop appropriate strategies for identifying sites contaminated by chemical in Annex A, B & C of the Stockholm Covention	Grant	2008-2010	SOCIAL	Dollar	$1,300,000.00	189,000,000.00	$0.00	0.00
98	Federal Ministry of Environment	World Bank/NACA	HIV/AIDS PROGRAMME	Grant	2005	SOCIAL	Naira		3,100,000.00		3,100,000.00
99	Federal Ministry of Environment	World Bank/NACA	HIV/AIDS PROGRAMME	Grant	2007	SOCIAL	Naira		3,000,000.00		3,000,000.00
100	Federal Ministry of Environment	UNICEF	FGN/UNICEL water sanitation & hygiene project	Grant	2008	SOCIAL	Naira		5,173,603.00		5,173,603.00
			SUB-TOTAL						**5,325,031,817.40**		**3,959,396,557.80**
C	DONATION										
1	National Boundary Commission	UK	Demarcations Nigeria/Cameroun	Donation	30th Mar	ADMINISTRATION	Dollar	$1,783,500.00	282,203,205.00	$1,783,500.00	282,203,205.00
2	National Boundary Commission	UK	Demarcations Nigeria/Cameroun	Donation	22nd Dec	ADMINISTRATION	Dollar	$393,891.03	62,325,377.68	$393,891.03	62,325,377.68
3	National Boundary Commission	UK	Demarcations Nigeria/Cameroun	Donation	4th Jan	ADMINISTRATION	Dollar	$396,158.03	62,684,085.09	$396,158.03	62,684,085.09
4	National Boundary Commission	European Union	Payment for Printing of Census Forms	Donation	2004-2006	ADMINISTRATION	Naira		17,000,000,000.00		17,000,000,000.00
5	National Boundary Commission	Department of Int'l Development (DFID) United Nations Population Fund (UNFPA)	Procurement of Satellite Imagery	Donation	2004-2005	ADMINISTRATION	Naira		2,010,000,000.00		2,010,000,000.00
6	National Boundary Commission	United Nations Population Fund (UNFPA)	Capacity Building	Donation	2004-2006	ADMINISTRATION	Naira		2,160,000,000.00		2,160,000,000.00
7	National Boundary Commission	USAID	Logistics (Vehicles)	Donation	2004-2006	ADMINISTRATION	Naira		1,110,000,000.00		1,110,000,000.00
8	National Boundary Commission	UNFPA	Capacity Building	Donation	2007	ADMINISTRATION	Naira		5,250,000.00		5,250,000.00
9	National Boundary Commission	DFID	Equiping Cartography Lab. and Mini Lab. In the States. Supplied Server, Desktops Computers, Printers,Scanners, Consumeables,Generator and Inverters etc to the Commission	Donation	2004-2006	ADMINISTRATION	Naira		1,610,000,000.00		1,610,000,000.00
10	National Boundary Commission	UNFPA	Capacity Building	Donation	Apr-Jun 2008	ADMINISTRATION	Naira		27,100,000.00		27,100,000.00
11	National Boundary Commission	UNICEF	Training of Trainers	Donation	2004	ADMINISTRATION	Naira		1,339,752.00		1,339,752.00
12	National Boundary Commission	UNICEF	Dev. Information	Donation	2005	ADMINISTRATION	Naira		2,039,368.00		2,039,368.00
13	National Boundary Commission	UNICEF	Focus Group Discussion	Donation	2006	ADMINISTRATION	Naira		524,928.00		524,928.00
14	National Boundary Commission	UNICEF	Discussion with key Stakeholders	Donation	2006	ADMINISTRATION	Naira		489,120.00		489,120.00
15	National Boundary Commission	UNICEF	Capacity Building for Journalists	Donation	2007	ADMINISTRATION	Naira		524,021.00		520,597.00
16		UNICEF	Workshop for Stakeholders	Donation	2007	ADMINISTRATION	Naira		1,455,152.00		833,817.00
17	National Boundary Commission	UNICEF	National Campaign on Birth Registration	Donation	2007	ADMINISTRATION	Naira		820,800.00		655,500.00
18	National Boundary Commission	UNICEF	Processing Vital Registration Forms	Donation	2007	ADMINISTRATION	Naira		6,498,000.00		6,497,163.00
19	National Boundary Commission	UNICEF	Processing Vital Registration Forms	Donation	2007	ADMINISTRATION	Naira		15,142,000.00		15,142,000.00
20	National Boundary Commission	UNICEF	Processing Vital Registration Forms	Donation	2008	ADMINISTRATION	Naira		5,000,000.00		4,899,900.00
21	National Boundary Commission	UNICEF	Processing Vital Registration Forms	Donation	April 2008	ADMINISTRATION	Naira		774,651.88		774,651.88
22	National Boundary Commission	UNICEF	Processing Vital Registration Forms	Donation	May 2008	ADMINISTRATION	Naira		12,123,010.50		12,123,010.50
23	Fed Colige of Chemical and Leather Technology,Zaria	UNIDO	Training in Footwear and Testing Equipment	Donation	2006	ECONOMIC	Dollar	$100,000.00	15,823,000.00	$100,000.00	15,823,000.00
			SUB-TOTAL						**24,392,116,471.14**		**24,391,225,475.14**
			GRAND TOTAL				**Naira**		**63,700,462,125.98**		**52,320,850,404.56**

CBN MONTHLY AVERAGE 158.23 FOR THE MONTH OF DECEMBER 2011

NOTE 10

DETAILS OF CAPITAL EXPENDITURES BY MINISTRIES, DEPARTMENT AND AGENCIES

FOR THE YEAR ENDED 31ST DECEMBER, 2011

ACTUAL PREVIOUS YEAR(2010)	CAPITAL EXPENDITURES ACCORDING BY SECTOR	NOTE	TOTAL CAPITAL EXPENDITURE	ACTUAL REGULAR CAPITAL EXPENDITURE	MDG RELATED CAPITAL EXPENDITURE	FINAL BUDGET	INITIAL/ORIGINAL BUDGET	VIREMENT BUDGET	PERFORMANCE ON TOTAL
N			N	N	N		N		%
	A=ADMINISTRATIVE SECTOR:								
86,026,250,207.89	STATE HOUSE		36,886,697,094.10	36,886,697,094.10	-	8,645,586,800.40	8,645,586,800.40		426.65
212,224,102.39	NATIONAL BOUNDARY COMMISSION		116,448,088.68	116,448,088.68	-	214,836,318.35	214,836,318.35		54.20
	BORDERS COMMUNITIES DEVELOPMENT AGENCY		197,159,218.59	197,159,218.59	-	292,603,187.60	292,603,187.60		67.38
	BUREAU OF PUBLIC ENTERPRISE		124,275,370.07	124,275,370.07	-	220,967,074.27	220,967,074.27		56.24
17,947,650.00	MINISTRY OF SPECIAL DUTIES		109,508,114.59	109,508,114.59	-	46,668,247.00	46,668,247.00		234.65
642,391,494.16	NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)		4,731,170,625.04	4,731,170,625.04	-	2,392,502,131.82	2,392,502,131.82		197.75
	NATIONAL COMMISSION FOR REFUGEES		28,621,759.86	28,621,759.86	-				#DIV/0!
277,153,917.68	NEW PARTNERSHIP FOR AFRICA DEV. (NEPAD)		228,130,500.00	228,130,500.00	-	366,478,696.83	366,478,696.83		62.25
192,617,432.08	CODE OF CONDUCT TRIBUNAL		68,481,760.36	68,481,760.36	-	72,846,271.00	72,846,271.00		94.01
	SMALL AND MEDIUM ENTERPRISES DEV. AGENCY OF NIGERIA(SMEDAN)		779,616,225.80	779,616,225.80	-	959,953,245.89	959,953,245.89		81.21
	NIGERIA CHRISTIAN PILGRIM COMMISSION		-	-	-	153,130,145.08	153,130,145.08		-
	OFFICE OF THE SPECIAL ADVISER ON NIGER DELTA MILITANT		543,967,783.60	543,967,783.60	-	-			#DIV/0!
1,301,156,801.70	NATIONAL ASSEMBLY- MANAGEMENT		2,645,390,725.38	2,645,390,725.38	-	4,196,360,000.00	4,196,360,000.00		63.01
1,174,981,900.89	NASS- SENATE		2,203,868,558.72	2,203,868,558.72	-	2,000,000,000.00	2,000,000,000.00		110.19
1,409,785,211.06	NASS- HOUSE OF REPRESENTATIVES		1,967,832,038.44	1,967,832,038.44	-	5,100,000,000.00	5,100,000,000.00		38.58
224,834,471.32	NATIONAL ASSEMBLY SERVICE COMMISSION		23,038,394.50	23,038,394.50	-	191,550,000.00	191,550,000.00		12.03
	LEGISLATIVE AIDES		163,213,000.00	163,213,000.00	-		300,000,000.00		#DIV/0!
	SECRETARY TO GOVERNMENT OF THE FEDERATION		2,262,735,263.09	2,262,735,263.09	-	645,607,756.76	645,607,756.76		350.48
36,102,913,406.37	MIN.OF DEFENCE(ADD NA/NAF/NN CIVILIAN SAL.)		3,059,863,101.05	3,059,863,101.05	-	1,267,726,040.98	1,267,726,040.98		241.37
	DEFENCE HEADQUARTERS(DHQ)		-	-	-	716,679,868.71	716,679,868.71		-
	NIGERIAN ARMY		5,628,721,509.90	5,628,721,509.90	-	6,978,617,081.36	6,978,617,081.36		80.65
	NIGERIAN NAVY		9,393,128,554.32	9,393,128,554.32	-	12,010,435,859.98	12,010,435,859.98		78.21
	NIGERIAN AIRFORCE		5,380,896,551.30	5,380,896,551.30	-	6,969,536,841.82	6,969,536,841.82		77.21
	NIGERIA DEFENCE ACADEMY		1,437,318,725.49	1,437,318,725.49	-	3,281,458,952.23	3,281,458,952.23		43.80
	NIGERIAN DEFENCE COLLEGE		180,986,393.89	180,986,393.89	-	248,104,687.02	248,104,687.02		72.96
	COMMAND AND STAFF COLLEGE, JAJI		240,443,202.58	240,443,202.58	-	341,248,888.27	341,248,888.27		70.46
	NIG. ARMED FORCES RESETTLEMENT CENTRE		283,681,911.59	283,681,911.59	-	272,999,094.81	272,999,094.81		103.91
	DEFENCE INTELLEGENCE SCHOOL		-	-	-	37,227,149.24	37,227,149.24		-
	DEFENCE INTELLEGENCE AGENCY		5,653,575,756.00	5,653,575,756.00	-	4,550,059,620.19	4,550,059,620.19		124.25
	PRESIDENTIAL COMMITTEE ON BARRACK REHAB.		1,273,165,219.04	1,273,165,219.04	-	496,361,989.82	496,361,989.82		256.50
	DEFENCE MISSIONS		4,471,100,429.05	4,471,100,429.05	-	688,386,505.18	688,386,505.18		649.50
	DIRECTORATE OF MILITARY PENSION		47,190,251.22	47,190,251.22	-	54,444,705.88	54,444,705.88		86.68
	FEDERAL MINISTRY OF INTER-GOV TAL AFFAIRS		-	-	-	-			#DIV/0!
2,886,583,350.18	FEDERAL MINISTRY OF FOREIGN AFFAIRS		1,963,922,137.10	1,963,922,137.10	-	1,026,744,233.10	1,026,744,233.10		191.28
	NIGERIA CHRISTIAN PILGRIM COMMISSION		-	-	-	153,130,145.08	153,130,145.08		-
	OVERSEAS MISSION		753,809,131.69	753,809,131.69	-	6,149,232,030.98	6,149,232,030.98		12.26
2,947,581,186.62	FEDERAL MINISTRY OF INF & COMMUNICATION		131,376,449.10	131,376,449.10	-	333,376,574.75	333,376,574.75		39.41
8,369,836,936.01	MINISTRY OF INTERIOR		582,335,569.98	582,335,569.98	-	1,361,573,814.32	1,361,573,814.32		50.11
	NIGERIAN PRISONS SERVICE(NPS)		1,994,262,531.40	1,994,262,531.40	-	2,874,289,826.51	2,874,289,826.51		69.38
	NIGERIAN IMMIGRATION SERVICE(NIS)		1,297,584,815.95	1,297,584,815.95	-	1,192,325,691.97	1,192,325,691.97		108.85
	NATIONAL SECURITY & CIVIL DEFENCE CORPS		628,393,850.56	628,393,850.56	-	828,125,846.50	828,125,846.50		76.00

ACTUAL PREVIOUS YEAR(2010)	CAPITAL EXPENDITURES ACCORDING BY SECTOR	NOTE	TOTAL CAPITAL EXPENDITURE	ACTUAL REGULAR CAPITAL EXPENDITURE	MDG RELATED CAPITAL EXPENDITURE	FINAL BUDGET	INITIAL/ORIGINAL BUDGET	VIREMENT BUDGET	PERFORMANCE ON TOTAL
N			N	N	N	N	N		%
	IMMIGRATION, PRISONS & NSCDC BOARD		21,476,016.00	21,476,016.00	-	36,151,677.64	36,151,677.64		59.41
	CUSTOMS, IMMIGRATION & PRISONS PENSION BD		21,104,074.00	21,104,074.00	-	-	-		#DIV/0!
	FEDERAL FIRE SERVICE		340,555,792.59	340,555,792.59	-	484,757,272.43	484,757,272.43		70.25
	POLICE SERVICE COMMISSION		619,705,463.73	619,705,463.73	-	1,821,122,239.34	1,821,122,239.34		34.03
	POLICE PENSION BOARD		-	-	-	75,619,824.73	75,619,824.73		-
32,046,327,808.37	POLICE FORMATION AND COMMAND		14,295,407,459.11	14,295,407,459.11	-	8,121,607,223.79	8,121,607,223.79		176.02
653,086,506.25	MINISTRY OF POLICE AFFAIRS		22,160,590,065.56	22,160,590,065.56	-	9,980,596,566.96	9,980,596,566.96		222.04
5,096,470,289.70	OFFICE OF HEAD OF SERVICE OF THE FEDERATION		2,615,467,619.89	2,114,527,970.02	500,939,649.87	3,711,312,628.43	3,711,312,628.43		70.47
	FEDERAL STAFF HOUSING LOAN BOARD		-	-	-	701,002,772.60	701,002,772.60		-
	PUBLIC SERVICE INSTITUTE		1,094,875,732.64	988,983,945.48	105,891,787.16	585,201,540.28	585,201,540.28		187.09
960,310,679.79	OFFICE OF THE AUDITOR-GENERAL OF FED.		3,294,290,198.69	3,294,290,198.69	-	1,760,006,118.14	1,760,006,118.14		187.17
97,138,531.00	PUBLIC COMPLIANTS COMMISSION		247,671,075.71	247,671,075.71	-	143,288,509.49	143,288,509.49		172.85
161,798,065.34	FEDERAL CIVIL SERVICE COMMISSION		535,198,704.55	535,198,704.55	-	447,762,836.83	447,762,836.83		119.53
25,498,647,636.70	INDEPENDENT NATION ELECTORAL COMMISSION		61,755,568,443.76	61,755,568,443.76	-	7,114,878,288.00	7,114,878,288.00		867.98
118,831,926.13	FEDERAL CHARACTER COMMISSION		97,305,023.27	97,305,023.27	-	95,525,672.66	95,525,672.66		101.86
	GURARA WATER MANAGEMENT AUTHORITY YOUTH DEV.		97,775,514.40	97,775,514.40	-	188,042,481.57	188,042,481.57		52.00
				-	-				
160,675,000.26	Parastatals & Agencies under Administrative Sector	11	67,350,126,825.05	67,350,126,825.05	-	80,684,616,443.56	80,684,616,443.56		83.47
206,619,524,493.89	*Sub-Total A= Administrative sector*		272,130,348,590.77	271,523,517,153.74	606,831,437.03	193,284,687,200.30	193,284,687,200.30	-	140.79
	Economic Sector:								
66,277,832,719.82	FEDERAL MINISTRY OF WATER RESOURCES		51,824,461,712.66	51,824,461,712.66	-	23,496,413,496.00	23,496,413,496.00		220.56
31,551,023,349.69	FEDERAL MINISTRY OF AGRICULTURE		53,127,339,767.19	53,127,339,767.19	-	12,813,033,319.78	12,813,033,319.78		414.64
	NATIONAL AGRICULTURAL SEEDS COUNCIL		262,901,177.00	262,901,177.00	-	257,479,698.75	257,479,698.75		102.11
	NIGERIA AGRICULTURAL QURANTINE SERVICE		-	-	-	-			#DIV/0!
	NIGERIA HYDROLOGICAL SERVICE AGENCY		211,082,653.82	211,082,653.82	-	204,225,104.80	204,225,104.80		103.36
1,767,275,861.21	FEDERAL MINISTRY OF FINANCE		950,224,289.10	950,224,289.10	-	1,768,681,919.03	1,768,681,919.03		54.29
51,274,216.55	DEBT MANAGEMENT OFFICE		172,336,142.42	172,336,142.42	-	32,408,496.31	32,408,496.31		531.76
61,916,836.75	BUDGET OFFICE OF THE FEDERATION		113,235,357.57	113,235,357.57	-	124,243,780.90	124,243,780.90		91.14
	INVESTMENT AND SECURITIES TRIBUNAL		-	-	-	98,000,000.00	98,000,000.00		-
787,235,562.91	OFFICE OF THE ACCOUNTANT-GENERAL OF FED		1,960,824,835.99	1,936,219,194.99	24,605,441.00	865,274,943.18	865,274,943.18		226.61
	FEDERAL INLAND REVENUE SERVICE		-	-	-	25,806,619,988.98	25,806,619,988.98		-
9,373,773,463.18	NIGERIA CUSTOM SERVICE		7,180,289,787.91	7,180,289,787.91	-	16,321,045,104.00	16,321,045,104.00		43.99
6,977,925,126.13	FEDERAL MINISTRY OF TRADE & INVESTMENTS		446,956,858.43	446,956,858.43	-	485,295,121.74	485,295,121.74		92.10
2,660,954,779.64	MIN. OF EMP. LABOUR AND PRODUCTIVITY		229,868,185.10	229,868,185.10	-	276,079,520.40	276,079,520.40		83.19
	INDUSTRIAL ARBITRATION PANEL		107,598,035.00	107,598,035.00	-	32,176,235.42	32,176,235.42		334.40
23,459,315,237.87	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY		597,890,463.43	597,890,463.43	-	226,044,158.44	226,044,158.44		264.50
	NATURAL MEDICINE DEV. AGENCY		681,704,107.76	681,704,107.76	-	38,190,181.38	38,190,181.38		1,785.02
	NATIONAL BIOTECHNOLOGY DEV. AGENCY(NABDA)		-	-	-	1,029,349,567.62	1,029,349,567.62		-
43,918,272,859.50	FEDERAL MINISTRY OF TRANSPORT		520,668,593.83	520,668,593.83	-	1,434,782,472.00	1,434,782,472.00		36.29
23,596,793,716.37	MINISTRY OF AVIATION		8,897,224,960.91	8,897,224,960.91	-	10,512,099,451.02	10,512,099,451.02		84.64

ACTUAL PREVIOUS YEAR(2010)	CAPITAL EXPENDITURES ACCORDING BY SECTOR	NOTE	TOTAL CAPITAL EXPENDITURE	ACTUAL REGULAR CAPITAL EXPENDITURE	MDG RELATED CAPITAL EXPENDITURE	FINAL BUDGET	INITIAL/ORIGINAL BUDGET	VIREMENT BUDGET	PERFORMANCE ON TOTAL
N			N	N	N		N		%
70,099,507,674.83	FEDERAL MINISTRY OF POWER		44,804,576,221.79	44,804,576,221.79	-	23,751,508,087.51	23,751,508,087.51		188.64
17,698,778,376.01	FEDERAL MINISTRY OF PETROLEUM RESOURCES		6,713,390,898.94	6,713,390,898.94	-	2,842,517,165.91	2,842,517,165.91		236.18
	DEPARTMENT OF PETROLEUM RESOURCES (DPR)		5,748,522,888.30	5,748,522,888.30	-	4,786,302,785.84	4,786,302,785.84		120.10
2,896,606,565.88	MINISTRY OF MINES AND STEEL		1,108,042,250.44	1,108,042,250.44	-	948,901,422.57	948,901,422.57		116.77
167,420,123.61	NIGERIA GEOLOGICAL SURVEY AGENCY		401,620,114.99	401,620,114.99	-	1,316,426,688.42	1,316,426,688.42		30.51
136,337,799,376.47	FEDERAL MINISTRY OF WORKS		125,485,288,479.81	125,485,288,479.81	-	144,310,242,475.82	144,310,242,475.82		86.96
2,845,356,563.54	SURVEY-GENERAL OF THE FEDERATION		2,750,700,141.85	2,750,700,141.85	-	2,874,609,993.75	2,874,609,993.75		95.69
	FEDERAL ROADS MAINTENANCE AGENCY		12,116,570,792.35	12,116,570,792.35	-	8,460,630,104.73	8,460,630,104.73		143.21
4,182,818,613.73	FEDERAL MINISTRY OF CULTURE & TOURISM		1,009,101,497.50	1,009,101,497.50	-	683,458,782.77	683,458,782.77		147.65
741,832,112.41	NATIONAL PLANNING COMMISSION		597,790,299.25	511,052,123.25	86,738,176.00	524,199,414.61	524,199,414.61		114.04
131,585,631.20	NATIONAL SALARIES, INCOMES AND WAGES COMM		101,820,915.80	101,820,915.80	-	95,482,808.04	95,482,808.04		106.64
283,847,808.02	REVENUE MOB, ALLOCATION & FISCAL COMMISSION		232,094,976.57	232,094,976.57	-	664,276,621.00	664,276,621.00		34.94
	FISCAL RESPONSIBILITY COMMISSION		-	-	-	143,224,212.23	143,224,212.23		-
	NIG. INTEGRATION WATER RESOURCES MGT. COMM.		106,780,855.10	106,780,855.10	-	151,028,406.38	151,028,406.38		70.70
	GURARA WATER MANAGEMENT AUTHORITY		-	-	-	188,042,481.57	188,042,481.57		-
126,741,171.02	MINSTRY OF LANDS, HOUSING & URBAN DEVELOPMENT		32,831,255,542.92	32,831,255,542.92	-	33,147,994,157.83	33,147,994,157.83		99.04
399,305,475.00	NATIONAL BUREAU OF STASTICS		159,765,982.44	159,765,982.44	-	286,305,063.24	286,305,063.24		55.80
32,632,805,033.83	CAPITAL SUPPLEMENTATION	25	161,498,887,066.92	161,498,887,066.92	-	244,224,645,565.82	244,224,645,565.82		66.13
	Parastatals & Agencies under Economic Sector	11	159,473,204,402.46	159,473,204,402.46	-	224,544,165,848.75	224,544,165,848.75		71.02
479,029,590,257.49	***Sub-Total Economic Sector:***		682,433,820,056.55	682,322,476,439.55	111,343,617.00	789,765,396,658.54	789,765,396,658.54	-	86.41
	Law and Justice:								
6,317,256,071.25	NATIONAL JUDICIAL COUNCIL - ABUJA		9,629,402,091.82	9,629,402,091.82	-	3,000,000,000.00	3,000,000,000.00		320.98
2,850,836,618.21	SUPREME COURT OF NIGERIA		3,888,018,083.12	3,888,018,083.12	-	3,637,467,455.00	3,837,467,455.00	(220,000,000.00)	107.46
5,227,626,553.49	COURT OF APPEAL, ABUJA		-	-	-	3,110,000,000.00	3,110,000,000.00		-
5,123,126,508.61	FEDERAL HIGH COURT-LAGOS		3,698,238,640.56	3,698,238,640.56	-	6,746,628,764.08	6,746,628,764.08		54.82
3,100,607,561.57	FCT. HIGH COURT OF JUSTICE, ABUJA		16,431,514,825.78	16,431,514,825.78	-	3,880,713,839.01	3,880,713,839.01		423.41
967,193,958.07	SHARIA COURT OF APPEAL, ABUJA		2,198,162,114.41	2,198,162,114.41	-	1,813,937,510.10	1,813,937,510.10		121.18
2,465,430,450.58	CUSTOMARY COURT OF APPEAL, ABUJA		2,951,797,090.65	2,951,797,090.65	-	2,923,360,000.00	2,923,360,000.00		100.97
4,550,364,812.33	NATIONAL INDUSTRIAL COURT		6,158,029,060.31	6,158,029,060.31	-	4,300,000,000.00	4,300,000,000.00		143.21
560,077,743.61	NATIONAL JUDICIAL INSTITUTE - ABUJA		4,219,782,071.48	4,219,782,071.48	-	4,210,000,000.00	4,210,000,000.00		100.23
518,058,623.53	FCT. JUDICIAL SERVICE COMMITTEE -FCT ABUJA		1,048,140,087.93	1,048,140,087.93	-	1,175,000,000.00	1,175,000,000.00		89.20
1,542,755,667.26	FEDERAL JUDICIAL SERVICE COMMISSION - ABUJA		1,590,960,370.34	1,590,960,370.34	-	997,110,000.00	997,110,000.00		159.56
938,709,688.66	FEDERAL MINISTRY OF JUSTICE		112,187,733.09	112,187,733.09	-	30,786,071.50	30,788,071.50		364.39
248,324,798.27	NAT.HUMAN RIGHTS COMMISSION		113,932,325.72	113,932,325.72	-	16,160,868.13	16,180,868.13		704.12
195,967,933.82	IND CORRUPT PRACTICES COMMISSION		-	-	-	-			#DIV/0!
310,000,000.00	CODE OF CONDUCT BUREAU		714,245,216.20	714,245,216.20	-	1,337,786,116.31	1,337,786,116.31		53.39
	Parastatals & Agencies under law & Justice Sector	11	-	-	-	553,018,339.91	553,018,339.91		-
35,136,757,889.86	***Sub-Total Law & Justice***		52,754,409,711.41	52,754,409,711.41	-	37,711,998,964.04	37,931,990,964.04	(220,000,000.00)	139.89
	REGIONAL SECTOR								
53,714,473,367.33	MINISTRY FOR FEDERAL CAPITAL TERRITORY		36,522,162,915.80	36,522,162,915.80	-	42,606,849,246.00	42,606,849,246.00		85.85
74,556,880,616.05	NIGER DELTA AFFAIRS		57,295,434,113.10	57,295,434,113.10	-	51,977,575,020.00	51,977,575,020.00		110.23
44,937,757,490.50	NIGER DELTA DEVELOPMENT COMMISSION	26	56,076,920,532.00	56,076,920,532.00		56,076,920,532.00	56,076,920,532.00		100.00
			-			-			

ACTUAL PREVIOUS YEAR(2010)	CAPITAL EXPENDITURES ACCORDING BY SECTOR	NOTE	TOTAL CAPITAL EXPENDITURE	ACTUAL REGULAR CAPITAL EXPENDITURE	MDG RELATED CAPITAL EXPENDITURE	FINAL BUDGET	INITIAL/ORIGINAL BUDGET	VIREMENT BUDGET	PERFORMANCE ON TOTAL
N			N	N	N		N		%
173,208,911,473.88	*Sub-Total Regional Development*		149,994,517,560.90	149,994,517,560.90	-	150,661,344,798.00	150,661,344,798.00	-	99.56
	SOCIAL SECTOR								
3,968,351,460.04	MINSTRY OF YOUTH DEVELOPMENT		1,922,315,057.85	1,922,315,057.85	-	3,972,484,410.73	3,972,484,410.73		48.39
1,170,022,297.61	FEDERAL MINISTRY OF WOMEN AFFAIRS		2,730,913,441.41	2,730,913,441.41	-	857,666,290.30	857,666,290.30		318.41
	NATIONAL CENTRE FOR WOMEN DEVELOPMENT		62,200,590.85	62,200,590.85	-	20,072,992.70	20,072,992.70		309.87
40,847,356,063.45	FEDERAL MINISTRY OF EDUCATION		7,946,656,418.46	7,946,656,418.46	-	5,490,452,262.42	5,490,452,262.42		144.74
	UNITY SCHOOLS		4,297,200,735.00	4,297,200,735.00	-	5,476,662,067.22	5,476,662,067.22		78.46
31,057,991,864.79	FEDERAL MINISTRY OF HEALTH		6,614,566,520.09	6,454,607,277.34	159,959,242.75	11,877,893,215.69	11,877,893,215.69		55.69
	FEDERAL COLL. OF COMPLIMENTARY & ALTERN. MED		6,851,310.00	6,851,310.00	-	225,000,000.00	225,000,000.00		3.05
4,792,378,240.50	FEDERAL MINISTRY OF ENVIRONMENT		13,711,396,369.24	13,711,396,369.24	-	11,006,368,585.26	11,006,368,585.26		124.58
	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY		283,721,187.95	283,721,187.95	-	480,947,437.74	480,947,437.74		58.99
	NATIONAL ENVIRONMENTAL STD AND REGULATION ENF. AGENCY		615,508,778.19	342,746,584.74	272,762,193.45	934,751,066.73	934,751,066.73		65.85
2,805,091,248.10	NATIONAL SPORTS COMMISSION		1,682,957,054.85	1,682,957,054.85	-	1,624,309,186.81	1,624,309,186.81		103.61
557,582,566.92	NATIONAL POPULATION COMMISSION		272,920,807.30	272,920,807.30	-	286,577,017.98	286,577,017.98		95.23
	TRANSFER TO UNIVERSAL BASIC EDUCATION	26	64,567,020,695.00	64,567,020,695.00	-	64,567,020,696.00	64,567,020,696.00		100.00
			-						
46,080,865,458.00	PARASTATALS & AGENCIES UNDER SOCIAL SECTOR	11	61,125,364,618.11	61,125,364,618.11	-	86,702,469,881.42	86,702,469,881.42		70.50
131,279,739,201.40	*SUB-TOTAL SOCIAL SECTOR*		165,839,603,684.30	165,406,882,148.10	432,721,436.20	193,522,655,111.00	193,522,655,111.00	-	85.70
1,025,274,732,616.32	TOTAL EXPENDITURE:		1,323,152,699,503.93	1,322,001,803,013.70	1,150,896,490.23	1,364,946,074,741.88	1,365,466,074,741.88	(220,000,000.00)	96.94

NOTE 11

DETAILS OF CAPITAL EXPENDITURE BY PARASTATALS & AGENCIES
FOR THE YEAR ENDED 31ST DECEMBER, 2011

S/N	DESCRIPTION	TOTAL CAPITAL EXPENDITURE	FINAL BUDGET	INITIAL/ORIGINAL BUDGET	SUPPLEMENTARY BUDGET	PERFORMANCE ON TOTAL
		N	N	N	N	%
	ADMINISTRATION					
	PRESIDENCY:					
1	OFFICE OF THE NATIONAL SECURITY ADVISER	29,209,440,529.30	37,540,799,789.18	37,540,799,789.18		77.81
2	DIRECTORATE OF STATE SECURITY	1,390,723,695.99	1,809,083,259.04	1,809,083,259.04		76.87
3	NATIONAL INTELLIGENCY AGENCY	1,603,957,127.99	2,649,494,666.10	2,649,494,666.10		60.54
4	PRESIDENTIAL AIR FLEET	19,073,863,577.17	16,995,677,112.54	16,995,677,112.54		112.23
5	NIPSS. KURU	133,758,832.33	198,126,826.92	198,126,826.92		67.51
6	BUREAU OF PUBLIC ENTERPRISES (BPE)	30,619,491.74	45,354,333.87	45,354,333.87		67.51
7	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	1,076,216,910.93	1,122,228,550.34	1,122,228,550.34		95.90
8	ECONOMIC AND FINANCIAL CRIME COMMISSION (EFCC)	3,783,544,466.00	5,790,816,922.63	5,790,816,922.63		65.34
9	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE(NEITI)	11,280,865.38	143,224,212.23	143,224,212.23		7.88
10	NIGERIA INVESTMENT PROMOTION COUNCIL	96,693,131.81	16,709,491.43	16,709,491.43		578.87
	TOTAL:STATE HOUSE	**56,410,098,628.63**	**66,311,515,164.29**	**66,311,515,164.29**	-	**1,210.26**
					-	
	SECRETARY TO THE GOVERNMENT OF THE FEDERATION (SGF):		-			
11	LAGOS LIASON OFFICE	3,627,954.33	5,401,416.05	5,401,416.05		67.17
12	NATIONAL HOSPITAL	2,433,940,211.76	3,109,629,805.38	3,109,629,805.38		78.27
13	NATIONAL MERIT AWARD	40,112,907.56	40,112,907.26	40,112,907.26		100.00
14	FEDERAL ROAD SAFETY COMMSSION	303,104,919.88	448,535,941.00	448,535,941.00		67.58
15	UTILITIES CHARGE COMMISSION	10,883,862.98	16,204,248.16	16,204,248.16		67.17
16	NATIONAL COMMISSION FOR REFUGEES	144,145,238.33	213,552,600.82	213,552,600.82		67.50
17	NATIONAL LOTTERY TRUST FUND (NLTF)	142,547,395.31	219,215,241.39	219,215,241.39		65.03
18	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPPRA)	39,907,497.59	59,415,576.57	59,415,576.57		67.17
19	NATIONAL LOTTERY REGULATORY COMMISSION	39,309,582.37	58,525,381.00	58,525,381.00		67.17
20	NATIONAL ECONOMIC INTELLIGENT COMMITTEE	14,511,817.31	21,605,664.21	21,605,664.21		67.17
21	NATIONAL ACTION COMMITTEE ONN AIDS (NACA)	292,339,931.73	443,063,722.34	443,063,722.34		65.98
22	SERVICOM	18,139,771.63	27,007,080.26	27,007,080.26		67.17
23	NATIONAL PENSON COMMISSION	1,132,955,549.40	1,738,760,253.62	1,738,760,253.62		65.16
24	NAT. IDENTITY MANAGEMENT COMMISSION	548,538,563.26	833,882,815.27	833,882,815.27		65.78
25	NATIONAL HAJJ COMMISSION OF NIGERIA	112,013,903.25	166,484,147.79	166,484,147.79		67.28
26	PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS	336,979,035.24	500,141,605.20	500,141,605.20		67.38
27						
	TOTAL:SECRETARY TO THE GOVERNMENT OF THE FEDERATION (SGF)	**5,613,058,141.91**	**7,901,538,406.31**	**7,901,538,406.31**	-	**1,112.95**
28	INFRASTRUCTURAL CONCESSIONARY AND REGULATORY COMMISSION	52,015,205.35	76,386,246.83	76,386,246.83		68.09
	TOTAL:INFRASTRUCTURAL CONCESSIONARY AND REGULATORY COMMISSION	**52,015,205.35**	**76,386,246.83**	**76,386,246.83**		
	MINISTRY OF DEFENCE		-			
29	DEFENCE INDUSTRIES CORPORATION OF NIGERIA (DICON)	229,578,231.61	340,001,978.27	340,001,978.27		67.52
30	DEFENCE INTELLIGENT SCHOOL	25,132,689.45	-			
	TOTAL:MINISTRY OF DEFENCE	**254,710,921.06**	**340,001,978.27**	**340,001,978.27**	-	**67.52**
	MINISTRY OF FOREIGN AFFAIRS		-			
31	TECHNICAL AIDS CORPS	51,864,218.53	77,217,130.45	77,217,130.45		67.17
32	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	16,030,758.46	23,867,113.05	23,867,113.05		67.17
33	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	2,357,464.48	3,509,869.57	3,509,869.57		67.17
34	NIGERIA INSTITUTE OF INTERNATIONAL AFFAIRS	21,217,180.31	31,588,826.09	31,588,826.09		67.17
	TOTAL:MINISTRY OF FOREIGN AFFAIRS	**91,469,621.77**	**136,182,939.16**	**136,182,939.16**		67.17
	FEDERAL MINISTRY OF INFORMATION AND COMMUNICATION-HQTRS					
35	NIGERIAN TELEVISION AUTHORITY	720,241,694.63	683,028,321.04	683,028,321.04		105.45
36	FEDERAL RADIO CORPORATION OF NIGERIA	98,659,978.80	145,283,331.19	145,283,331.19		67.91
37	NEWS AGENCY OF NIGERIA	38,692,650.49	56,729,935.11	56,729,935.11		68.20
38	VOICE OF NIGERIA	950,303,393.85	382,860,458.18	382,860,458.18		248.21
39	NIGERIAN FILM CORPORATION	177,029,497.72	231,932,377.09	231,932,377.09		76.33
40	NATIONAL BROADCASTING COMMISSION	286,347,054.01	441,313,452.49	441,313,452.49		64.89
41	NIGERIA PRESS COUNCIL	31,942,319.18	47,014,160.52	47,014,160.52		67.94
42	NATIONAL FILM AND VIDEO CENSOR BOARD	651,339,251.45	1,005,966,331.31	1,005,966,331.31		64.75
43	ADVERTISING PRACTITIONERS OF NIGERIA	31,410,129.61	46,313,452.49	46,313,452.49		67.82
	TOTAL:FEDERAL MINISTRY OF INFORMATION AND COMMUNICATION	**2,985,965,969.75**	**3,040,441,819.43**	**3,040,441,819.43**		98.21
	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION (OHCSF)					
44	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	930,995,458.93	1,374,084,703.44	1,374,084,703.44		67.75
45	FEDERAL TRAINING CENTRE CALABAR	183,623,623.28	271,430,167.13	271,430,167.13		67.65
46	FEDERAL TRAINING CENTRE ENUGU	91,061,653.59	135,575,542.91	135,575,542.91		67.17
47	FEDERAL TRAINING CENTRE ILORIN	255,429,752.31	380,292,098.56	380,292,098.56		67.17
48	FEDERAL TRAINING CENTRE KADUNA	89,973,267.30	133,955,118.09	133,955,118.09		67.17
49	FEDERAL TRAINING CENTRE LAGOS	176,175,276.07	262,295,464.19	262,295,464.19		67.17
50	FEDERAL TRAINING CENTRE MAIDUGURI	186,406,107.27	277,527,457.46	277,527,457.46		67.17
51	BUREAU OF PUBLIC SERVICE REFORMS	29,143,197.83	43,389,337.48	43,389,337.48		67.17
	TOTAL:OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION (OHCSF)	**1,942,808,336.57**	**2,878,549,889.27**	**2,878,549,889.27**		67.49
	SUB-TOTAL ADMINISTRATIVE SECTOR	**67,350,126,825.05**	**80,684,616,443.56**	**80,684,616,443.56**	-	83.47
	ECOMOMIC					
52	FEDERAL MINISTRY OF AGRICULTURE					
53	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	58,772,071.18	88,674,548.25	88,674,548.25		66.28
54	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) -ILORIN	43,063,849.40	64,114,855.50	64,114,855.50		67.17
55	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION-ILORIN	665,746,034.53	1,030,098,759.00	1,030,098,759.00		64.63
56	NATIONAL CEREALS RESEARCH INSTITUTE-BADEGI	96,508,715.19	145,417,947.89	145,417,947.89		66.37
57	NATIONAL VETERNARY RESEARCH INSTITUTE-VOM	396,021,486.96	592,425,483.75	592,425,483.75		66.85
58	NATIONAL ROOT CROPS RESEARCH INSTITUTE -UMUDIKE	107,035,960.01	138,637,784.75	138,637,784.75		77.21

59	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR)-BENIN	257,814,032.95	387,751,168.75	387,751,168.75		66.49
60	INSTITUTE OF AGRICULTURAL RESEARCH -ZARIA	50,170,552.71	74,695,545.85	74,695,545.85		67.17
61	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE -ZARIA	797,804,739.80	962,192,420.25	962,192,420.25		82.92
62	NATIONAL HORTICULTURAL RESEARCH INSTITUTE -IBADAN	157,805,213.27	168,333,775.64	168,333,775.64		93.75
63	NATIONAL FOOD RESERVE AGENCY	5,248,990,297.06	7,764,866,162.66	7,764,866,162.66		67.60
64	COCOA RESEARCH INSTITUTE -IBADAN	77,003,720.85	114,645,636.75	114,645,636.75		67.17
65	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING -IBADAN	104,032,040.03	159,044,618.14	159,044,618.14		65.41
66	RUBBER RESEARCH INSTITUTE- BENIN	70,712,352.82	105,278,844.00	105,278,844.00		67.17
67	NATIONAL INSTITUTE OF FRESHWATER FISH-NEW BUSSA	128,526,448.64	190,455,211.00	190,455,211.00		67.48
68	NATIONAL AGRIC EXTENSION RESEARCH LIASON SERVICES-ZARIA	47,402,147.83	70,573,854.89	70,573,854.89		67.17
69	VETERNARY COUNCIL OF NIGERIA	152,041,891.82	225,289,848.25	225,289,848.25		67.49
70	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECH-IBADAN	256,999,183.08	387,655,821.31	387,655,821.31		66.30
71	FEDERAL COLLEGE OF AGRICULTURE -AKURE	31,391,303.74	46,736,391.00	46,736,391.00		67.17
72	FEDERAL COLLEGE OF AGRICULTURE MOORE PLANTATION -IBADAN	78,971,077.01	119,138,410.75	119,138,410.75		66.29
73	FEDERAL COLLEGE OF AGRICULTURE -ISIAGU	27,670,711.26	41,197,052.25	41,197,052.25		67.17
74	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY- NEW BUSSA	16,302,210.73	24,271,260.00	24,271,260.00		67.17
75	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY-VOM	108,947,482.86	164,443,649.44	164,443,649.44		66.25
76	COLLEGE OF VETERNARY AND MEDICAL LABORATORY TECHNOLOGY -VOM	393,445,890.61	64,713,427.50	64,713,427.50		607.98
77	FEDERAL COLLEGE OF FRESH WATER FISHERIES -BAGA	133,886,027.91	198,376,087.38	198,376,087.38		67.49
78	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY-LAGOS	39,400,355.01	58,660,526.25	58,660,526.25		67.17
79	FEDERAL COOPERATIVE COLLEGE- IBADAN	12,359,917.29	18,401,845.69	18,401,845.69		67.17
80	FEDERAL COOPERATIVE COLLEGE- KADUNA	16,307,054.06	24,278,470.91	24,278,470.91		67.17
81	FEDERAL COOPERATIVE COLLEGE- OJI RIVER	12,775,228.37	18,750,000.00	18,750,000.00		68.13
82	FEDERAL COLLEGE OF LAND RESOUCES TECHNOLOGY - OWERRI	440,341,777.43	680,579,830.66	680,579,830.66		64.70
83	FEDERAL COLLEGE OF LAND RESOUCES TECHNOLOGY - KURU JOS	22,746,222.71	33,865,314.00	33,865,314.00		67.17
84	LAKE CHAD RESEARCH INSTITUTE - MAIDUGURI	149,129,166.60	222,028,339.34	222,028,339.34		67.17
85	NIGERIA INSTITUTE OF OCEANGRAPHY AND MARINE RESEARCH (NIOMR) - LAGOS	1,519,516,123.11	2,303,447,252.47	2,303,447,252.47		65.97
86	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	450,787,995.13	616,316,038.00	616,316,038.00		73.14
87	OFFICE OF THE PERMANENT REPRESENTATIVE TO F.A.O	19,378,185.01	28,850,870.25	28,850,870.25		67.17
88	FEDERAL COLLEGE OF HORTICULTURE. - DADIN -KOWA . GOMBE	225,395,881.90	346,718,134.50	346,718,134.50		65.01
89	NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	173,106,433.13	256,486,345.21	256,486,345.21		67.49
90	NIGERIA ANIMAL INSTITUTE	36,109,829.39	53,761,485.00	53,761,485.00		67.17
91	NIGERIA STORED PRRODUCTS RESEARCH, ILORIN.	91,078,604.68	137,946,345.75	137,946,345.75		66.02
	TOTAL:FEDERAL MINISTRY OF AGRICULTURE	**12,715,498,216.07**	**18,129,119,362.97**	**18,129,119,362.97**		70.14
	FEDERAL MINISTRY OF TRADE & INVESTMENTS		-			
92	STANDARD ORGANISATION OF NIGERIA	35,255,437.71	51,352,301.77	51,352,301.77		68.65
93	CENTRE FOR AUTOMATIVE DESIGN AND DEVELOPMENT	3,580,390.53	5,304,190.56	5,304,190.56		67.50
94	NATIONAL AUTOMATIVE COUNCIL	138,535,570.24	8,707,082.68	8,707,082.68		1591.07
95	INDUSTRIAL TRAINING FUND	24,253,317.54	35,930,219.58	35,930,219.58		67.50
96	NIGERIAN EXPORT PROMOTION COUNCIL	30,720,709.07	45,072,838.07	45,072,838.07		68.16
97	NIGERIA ACCOUNTING STANDARDS BOARD	21,970,909.73	32,548,933.13	32,548,933.13		67.50
98	NIGERIAN EXPORT PROCESING ZONES AUTHORITY	138,721,047.31	159,881,384.52	159,881,384.52		86.76
99	CONSUMER PROTECTION COUNCIL	15,782,400.12	23,380,929.26	23,380,929.26		67.50
100	TRADE FAIR COMPLEX, LAGOS	10,186,976.73	15,091,556.45	15,091,556.45		67.50
101	ONNE OIL AND GAS FREE ZONE AUTHORITY	30,551,058.59	45,816,780.32	45,816,780.32		66.68
102	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	18,674,908.67	27,666,053.02	27,666,053.02		67.50
103	ABUJA SECURITIES AND COMMODITY EXCHANGE COMMISION	45,440,875.16	67,318,651.13	67,318,651.13		67.50
104	EXTERNAL TRADE SECTOR, SHANGHAI		4,000,000.00	4,000,000.00		0.00
105	EXTERNAL TRADE SECTOR, TAIWAN		8,000,000.00	8,000,000.00		0.00
	TOTAL:FEDERAL MINISTRY OF TRADE & INVESTMENTS	**513,673,601.39**	**530,070,920.47**	**530,070,920.47**		96.91
	FEDERAL MIN. OF LABOUR AND PRODUCTIVITY					
106	MICHAEL IMOUDU INSTITUTE OF LABOUR STUDIES	95,858,653.03	145,897,669.43	145,897,669.43		65.70
107	NATIONAL PRODUCTIVITY CENTRE	35,419,365.17	53,787,836.29	53,787,836.29		65.85
108	NATIONAL DIRECTORATE OF EMPOLYMENT	842,438,144.20	1,293,632,477.78	1,293,632,477.78		65.12
	TOTAL:FEDERAL MIN. OF LABOUR AND PRODUCTIVITY	**973,716,162.40**	**1,493,317,983.50**	**1,493,317,983.50**		65.20
	FED. MIN. OF SCIENCE AND TECHNOLOGY-					
109	NATIONAL AGENCY FOR SCIENCE AND ENGNEERING INFRASTRUCTURE	342,417,975.37	213,769,161.16	213,769,161.16		160.18
110	SHEDA SCIENCE AND TECHNOLOGY COMPLEX ABUJA	91,522,404.39	135,213,180.18	135,213,180.18		67.69
111	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	25,782,849.03	38,190,181.38	38,190,181.38		67.51
112	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY- ABUJA	1,764,274,695.02	2,239,045,953.76	2,239,045,953.76		78.80
113	COOPERATIVE INFORMATION NETWORK	8,164,568.75	12,093,557.28	12,093,557.28		67.51
114	NATIONAL INFORMATION TECHNOLOGY DEVELOPMENT AGENCY	682,243,251.85	718,918,527.21	718,918,527.21		94.90
115	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	2,077,766,771.40	2,998,393,909.94	2,998,393,909.94		69.30
116	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE		1,273,006.21	1,273,006.21		0.00
117	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA		-	-		
118	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO		1,273,006.21	1,273,006.21		0.00
119	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI		1,273,006.21	1,273,006.21		0.00
120	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR		1,273,006.21	1,273,006.21		0.00
121	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA		1,273,006.21	1,273,006.21		0.00
122	TECHNOLOGY BUSINESS INCUBATOR CENTRE -WARRI		1,273,006.21	1,273,006.21		0.00
123	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI		1,273,006.21	1,273,006.21		0.00
124	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU		1,273,006.21	1,273,006.21		0.00
125	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO		1,273,006.21	1,273,006.21		0.00
126	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO		1,273,006.21	1,273,006.21		0.00
127	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/KEBBI		1,273,006.21	1,273,006.21		0.00
128	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO		-	-		
129	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI		1,273,006.21	1,273,006.21		0.00
130	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN		1,273,006.21	1,273,006.21		0.00
131	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN		1,273,006.21	1,273,006.21		0.00
132	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE-ONUIMO		1,273,006.21	1,273,006.21		0.00
133	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA		151,273,006.21	151,273,006.21		0.00
134	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY- IBADAN	16,114,280.65	23,868,863.36	23,868,863.36		67.51
135	CENTRE FOR ADAPTATION OF TECHNOLOGY - AWKA (ELDI AWKA)	1,933,713.68	2,864,263.60	2,864,263.60		67.51
136	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT ILE IFE	21,485,707.64	31,825,151.31	31,825,151.31		67.51
137	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE-NNEWI	68,128,186.52	105,338,277.27	105,338,277.27		64.68
138	AFRICA REGIONAL CENTRE FOR SPACE SCIENCE AND TECHNOLOGY-ILE-IFE	2,987,025.24	4,424,454.24	4,424,454.24		67.51
139	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	38,691,047.74	58,190,181.38	58,190,181.38		66.49
140	CENTRE FOR SPACE TRANSPORT AND PROPLULSION, EPE-LAGOS	263,537,081.78	407,958,777.47	407,958,777.47		64.60

141	CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE	137,702,482.61	212,768,887.14	212,768,887.14		64.72
142	CENTRE FOR GEODESY AND GEODYNAMICS TORO BAUCHI	17,233,747.65	26,407,108.01	26,407,108.01		65.26
143	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	51,590,859.35	77,737,726.73	77,737,726.73		66.37
144	PROJECT DEVELOPMENT INSTITUTE - ENUGU	416,205,537.26	640,475,453.45	640,475,453.45		64.98
145	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION- ABUJA	2,552,071.16	3,780,189.70	3,780,189.70		67.51
146	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY- ZARIA	20,948,564.84	31,029,522.37	31,029,522.37		67.51
147	NATIONAL INSTITUTE FOR TRYPASONOMIASIS RESEARCH - KADUNA	65,254,081.98	97,095,960.53	97,095,960.53		67.21
148	FEDRAL INSTITUTE OF INDUSTRIAL RESEARCH - OSHODI	64,457,122.58	95,475,453.45	95,475,453.45		67.51
149	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE - ENUGU	434,920,150.21	394,095,090.69	394,095,090.69		110.36
150	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	1,611,428.05	2,386,886.34	2,386,886.34		67.51
151	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	3,867,427.36	5,728,527.21	5,728,527.21		67.51
152	COLLEGE OF CHEMICAL AND LEATHER TECHNOLOGY - ZARIA	19,337,136.78	28,642,636.04	28,642,636.04		67.51
153	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY -IBADAN	27,753,382.56	41,023,601.83	41,023,601.83		67.65
154	POWER EQIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	371,131,157.84	419,798,418.52	419,798,418.52		88.41
155	NATIONAL CENTRE FOR REMOTE SENSING - JOS	217,205,063.25	336,019,955.40	336,019,955.40		64.64
156	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE - MINNA	40,572,902.14	61,929,918.86	61,929,918.86		65.51
157	NATIONAL ATOMIC ENERGY COMMISSION AND CENTRES	584,272,464.61	737,149,352.05	737,149,352.05		79.26
158	NATIONAL COMMUNICATION SATELLITE LIMITED	6,855,806,372.30	6,855,806,372.00	6,855,806,372.00		100.00
159	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE (PEDI), ILESHA	78,070,119.98	89,095,090.69	89,095,090.69		87.63
160	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME (AMTP) TARABA	5,877,382.42	17,503,833.29	17,503,833.29		33.58
161	ENERGY COMMISSION OF NIGERIA	4,195,777,543.46	6,437,760,823.63	6,437,760,823.63		65.17
162	SOKOTO ENERGY RESEARCH CENTRE	75,755,380.71	112,210,707.43	112,210,707.43		67.51
163	CENTRE FOR ENERGY RESEARCH & DEVELOPMENT - NSUKKA	68,359,206.28	101,255,314.47	101,255,314.47		67.51
164	NATIONAL CENTRE FOR ENERGY EFFICIENCY AND CONSERVATION, UNIVERSITY OF LAGOS	11,817,139.25	44,740,872.19	44,740,872.19		26.41
165	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT, UNIVERSITY OF ILORIN	29,611,187.52	21,683,907.61	21,683,907.61		136.56
166	NATIONAL CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	14,639,179.40	28,902,440.50	28,902,440.50		50.65
167	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT, UNIVERSITY OF BENIN	620,604,847.69	44,077,692.07	44,077,692.07		1407.98
	TOTAL:FED. MIN. OF SCIENCE AND TECHNOLOGY-	**19,837,983,498.31**	**24,125,044,281.02**	**24,125,044,281.02**	-	82.23
	FEDERAL MINISTRY OF TRANSPORT					
168	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	2,757,351,221.30	4,226,443,222.38	4,226,443,222.38		65.24
169	NIGERIAN RAILWAY CRPORATION	21,408,775,307.84	32,077,237,572.51	32,077,237,572.51		66.74
170	NATIONAL INLAND WATERWAYS AUTHORITY	10,141,800,360.15	15,138,534,022.79	15,138,534,022.79		66.99
171	MARITIME ACADEMY- ORON	656,031,419.17	976,720,851.29	976,720,851.29		67.17
172	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	83,653,485.29	124,546,021.69	124,546,021.69		67.17
	TOTAL:FEDERAL MINISTRY OF TRANSPORT	**35,047,611,793.74**	**52,543,481,690.67**	**52,543,481,690.67**		66.70
	FEDERAL MINISTRY OF AVIATION					
173	NIGERIA METROLOGICAL SERVICES (NIMET)	1,829,251,273.65	2,262,746,856.96	2,262,746,856.96		80.84
174	NIGERIA COLLEGE OF AVIATION TECHNOLOGY - ZARIA	896,487,514.19	1,091,303,265.39	1,091,303,265.39		82.15
175	NIGERIA AIRSPACE MANAGEMENT AGENCY	2,205,257,119.50	3,284,961,658.93	3,284,961,658.93		67.13
176	FEDERAL AIRPORT AUTHORITY OF NIGERIA	10,084,637,593.21	11,309,362,266.86	11,309,362,266.86		89.17
177	ACCIDENT INVESTIGATION BUREAU	170,663,377.87	252,790,734.96	252,790,734.96		67.51
	TOTAL:MINISTRY OF AVIATION	**15,186,276,878.42**	**18,201,164,783.10**	**18,201,164,783.10**		83.44
	FEDRAL MINISTRY OF POWER					
178	POWER HOLDING COMPANY OF NIGERIA	42,381,003,898.63	63,138,964,261.09	63,138,964,261.09		67.12
179	NATIONAL RURAL ELECTRIFICATION AGENCY		-	-		
180	NIGERIAN ELECTRICITY REGULATION COMMISSION	239,834,084.57	356,250,000.01	356,250,000.01		67.32
181	NATIONAL POWER TRAINING INSTITUTE	689,781,868.25	-			
	TOTAL:FEDERAL MINISTRY OF POWER	**43,310,619,851.45**	**63,495,214,261.10**	**63,495,214,261.10**		68.21
	MIN OF PETROLEUM RESOURCES					
182	PETROLEUM TRAINING INSTITUTE	477,936,138.92	708,463,139.17	708,463,139.17		67.46
183	NIGERIA NUCLEAR REGULATORY AGENCY	181,397,716.32	270,070,802.60	270,070,802.60		67.17
184	PEROLEUM EQUALIZATION FUND	137,412,640.19	203,348,553.75	203,348,553.75		67.57
185	NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	180,982,872.60	269,453,169.58	269,453,169.58		67.17
186	PETROLEUM RESOURCES (GAS SECTOR)	1,920,289,615.33	-			
	TOTAL: MIN OF PETROLEUM RESOURCES	**2,898,018,983.37**	**1,451,335,665.10**	**1,451,335,665.10**		199.68
	FEDERAL MINISTRY OF MINES AND STEEL DEVELOPMENT					
187	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	41,272,933.44	61,144,029.71	61,144,029.71		67.50
188	NATIONAL STEEL RAW MATERIAL EXPLORATION AAGENCY , KADUNA	266,384,340.85	392,882,498.20	392,882,498.20		67.80
189	NATIONAL METALLURGICAL DEVELOPMENT CENTRE JOS.	73,882,014.93	109,452,944.52	109,452,944.52		67.50
190	METALLURGIGAL TRAINAG ISTITTUTE, ONITSHA	86,007,088.46	127,398,132.75	127,398,132.75		67.51
191	NIGERIA MINING CADASTRE AGENCY	50,000,000.00	-			
	TOTAL:FEDERAL MINISTRY OF MINES AND STEEL DEVELOPMENT	**517,546,377.68**	**690,877,605.18**	**690,877,605.18**		74.91
	FEDRAL MIN OF WORKS					
192	FEDERAL SCHOOL OF SURVEY , OYO	363,949,124.13	561,357,296.00	561,357,296.00		64.83
193	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	407,720,874.25	626,474,792.75	626,474,792.75		65.08
194	SURVEY COUNCIL OF NIGERIA	423,934,727.53	897,886,844.00	897,886,844.00		47.21
195	REGIONAL CENTRE FOR TRAINING IN AEROSPACE SURVEY	19,583,443.15	650,595,499.25	650,595,499.25		3.01
	TOTAL:FEDRAL MIN OF WORKS	**1,215,188,169.06**	**2,736,314,432.00**	**2,736,314,432.00**		44.41

	FED. MIN. OF TOURISM CULTURE AND NATIONAL ORIENTATION					
196	NIGERIAN TOURISM DEVELOPMENT CORPORATION	236,254,084.69	350,000,000.00	350,000,000.00		67.50
197	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	610,490,655.66	929,843,213.70	929,843,213.70		65.66
198	NATIONAL COUNCIL FOR ARTS AND CULTURE	135,002,334.11	200,000,000.00	200,000,000.00		67.50
199	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	100,000,000.00	-	-		
200	NATIONAL TROUPE OF NIGERIA	36,750,116.71	10,000,000.00	10,000,000.00		367.50
201	NATIONAL THEATRE	168,752,917.63	250,000,000.00	250,000,000.00		67.50
202	NATIONAL GALLERY OF ART	199,674,285.77	196,331,208.00	196,331,208.00		101.70
203	NATIONAL INSTITUTE OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	135,002,334.11	200,000,000.00	200,000,000.00		67.50
204	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	35,809,359.12	53,050,000.00	53,050,000.00		67.50
205	NATIONAL ORIENTATION AGENCY	317,275,164.97	450,000,000.00	450,000,000.00		70.51
	TOTAL:FED. MIN. OF TOURISM CULTURE AND NATIONAL ORIENTATION	**1,975,011,262.77**	**2,639,224,421.70**	**2,639,224,421.70**		74.83
	NATIONAL PLANNING COMMISSION-					
206	NIGERIA INSTITUTE FOR SOCIAL AND ECONOMIC RESEARCH	94,060,804.00	142,951,048.59	142,951,048.59		65.80
207	CENTRE FOR MANAGEMENT DEVELOPMENT	241,639,708.76	353,758,000.00	353,758,000.00		68.31
	TOTAL:NATIONAL PLANNING COMMISSION-HQTRS	**335,700,512.76**	**496,709,048.59**	**496,709,048.59**		67.58
208	FISCAL RESPONSIBILITY COMMISSION	97,528,509.75				
	TOTAL:FISCAL RESPONSIBILITY COMMISSION	**97,528,509.75**	-	-		
	FEDERAL MINISTRY OF WATER RESOURCES					
209	ANAMBRA/IMO RBDA	2,343,736,326.41	3,584,993,567.87	3,584,993,567.87		65.38
210	BENIN/OWENA RBDA	1,448,847,412.24	2,210,049,674.45	2,210,049,674.45		65.56
211	CHAD BASIN RBDA	1,009,522,708.28	1,529,393,877.22	1,529,393,877.22		66.01
212	CROSS RIVER RBDA	2,824,197,683.99	4,328,136,309.76	4,328,136,309.76		65.25
213	HADEJIA-JAMA'ARE RBDA	2,822,872,864.14	4,338,968,640.49	4,338,968,640.49		65.06
214	LOWER BENUE RBDA	838,602,032.62	1,264,533,737.45	1,264,533,737.45		66.32
215	LOWER NIGER RBDA	3,028,692,773.69	4,657,866,597.17	4,657,866,597.17		65.02
216	NIGER DELTA RBDA	763,005,953.70	1,147,752,943.01	1,147,752,943.01		66.48
217	OGUN/OSUN RBDA	3,185,226,448.02	4,888,800,769.66	4,888,800,769.66		65.15
218	SOKOTO RIMA RBDA	2,536,294,127.36	3,869,784,510.28	3,869,784,510.28		65.54
219	UPPER BENUE RBDA	1,836,456,623.78	2,739,232,906.42	2,739,232,906.42		67.04
220	UPPER NIGER RBDA	2,052,852,270.91	3,217,276,119.72	3,217,276,119.72		63.81
221	NATIONAL WATER RESOURCES INSTITUTE-KADUNA	158,523,360.17	235,501,739.87	235,501,739.87		67.31
	TOTAL:FEDERAL MINISTRY OF WATER RESOURCES	**24,848,830,585.29**	**38,012,291,393.35**	**38,012,291,393.35**		65.37
	SUB-TOTAL: ECONOMIC SECTOR	**159,473,204,402.46**	**224,544,165,848.75**	**224,544,165,848.75**	-	71.02
	LAW & JUSTICE					
	FEDERAL MIN. OF JUSTICE					
222	NIGERIA LAW REFORM COMMISSION	22,500,530.39	27,333,783.58	27,333,783.58		82.32
223	LEGAL AID COUNCIL	29,113,971.53	36,912,036.44	36,912,036.44		78.87
224	COUNCIL OF LEGAL EDUCATION	52,015,424.27	70,167,538.05	70,167,538.05		74.13
225	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	25,807,613.77	32,408,496.31	32,408,496.31		79.63
226	NATIONAL HUMAN RIGHTS COMMIISSION		16,180,868.13	16,180,868.13		0.00
227	REGIONAL CENTRE FOR INTL COMMERCIAL ARBITRATION	8,168,938.70	5,401,416.05	5,401,416.05		151.24
228	NATIONAL DRUG LAW ENFORCEMENT AGENCY	67,888,005.45	84,524,780.91	84,524,780.91		80.32
229	NIGERIA COPYRIGHT COMMISSION	25,807,613.62	32,408,496.09	32,408,496.09		79.63
230	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSIONS	20,338,585.46	24,306,372.23	24,306,372.23		83.68
	TOTAL:FEDERAL MIN. OF JUSTICE	**251,641,683.19**	**329,643,787.80**	**329,643,787.80**		76.34
231	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION		239,555,420.23	239,555,420.23		0.00
	TOTAL:INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	-	**239,555,420.23**	**239,555,420.23**		0.00
	SUB-TOTAL:LAW & JUSTICE	**251,641,683.19**	**569,199,208.04**	**569,199,208.04**	-	44.21
	SOCIAL SECTOR					
	FED MIN OF YOUTH DEVELOPMENT					
232	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	194,382,186.34	296,739,363.49	296,739,363.49		65.51
233	NATIONAL YOUTH SERVICE CORPS (NYSC)	901,317,774.78	1,278,074,273.38	1,278,074,273.38		70.52
	TOTAL:FED MIN OF YOUTH DEVELOPMENT	**1,095,699,961.12**	**1,574,813,636.88**	**1,574,813,636.88**		69.58
	FEDERAL MINISTRY OF EDUCATION:					
234	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	3,698,245,447.45	5,389,982,954.36	5,389,982,954.36		68.61
235	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	161,897,881.55	92,155,573.33	92,155,573.33		175.68
236	JOINT ADMISSIONS MATRICULATION BOARD	35,532,306.24	52,901,649.80	52,901,649.80		67.17
237	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	33,886,300.34	50,451,022.84	50,451,022.84		67.17
238	NIGERIA ISTITUTE FOR EDUCATION PLANNERS AND ADMINISTRATION	558,800,622.74	863,234,695.27	863,234,695.27		64.73
239	NATIONAL LIBRARY NIGERIA	933,707,129.38	1,378,405,625.82	1,378,405,625.82		67.74
240	NATIONAL EXAMINATION COUNCIL	78,668,635.09	114,427,014.73	114,427,014.73		68.75
241	MASS LITERACY COUNCIL	558,195,577.21	677,431,961.28	677,431,961.28		82.40
242	NOMADIC EDUCATION COMMISSION	266,522,789.88	410,333,867.08	410,333,867.08		64.95
243	NATIONAL EDUCATION RESEARCH AND DEVELOPMENT COUNCIL	841,867,140.44	1,300,029,275.10	1,300,029,275.10		64.76
244	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	16,230,061.33	24,163,841.63	24,163,841.63		67.17
245	TEACHERS REGISTRATION COUNCIL OF NIGERIA	27,338,453.74	40,702,376.49	40,702,376.49		67.17
246	COMPUTER REGISTRATION COUNCIL OF NIGERIA	18,276,971.35	27,211,347.65	27,211,347.65		67.17
247	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	272,156,641.54	334,507,353.73	334,507,353.73		81.36
248	NATIONAL TEACHERS INSTITUTE	2,645,697,488.83	3,987,596,086.77	3,987,596,086.77		66.35
249	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	12,515,787.56	18,633,910.39	18,633,910.39		67.17
250	NATIONAL BOARD FOR TECHNICAL EDUCATION SECRETATRIAT	78,802,528.50	117,323,759.92	117,323,759.92		67.17
251	FEDERAL POLYTECNIC		-			
252	FEDERAL POLYTECHNIC ADO-EKITI	172,054,162.55	262,023,730.52	262,023,730.52		65.66
253	FEDERAL POLYTECHNIC BAUCHI	68,344,362.50	101,753,303.23	101,753,303.23		67.17
254	FEDERAL POLYTECHNIC BIDA	66,771,158.56	99,411,066.19	99,411,066.19		67.17
255	FEDERAL POLYTECHNIC IDAH	70,646,633.55	105,180,999.03	105,180,999.03		67.17
256	FEDERAL POLYTECHNIC KAURA-NAMODA	64,531,513.96	96,076,610.67	96,076,610.67		67.17
257	FEDERAL POLYTECHNIC MUBI	68,605,988.04	102,142,819.91	102,142,819.91		67.17
258	FEDERAL POLYTECHNIC NASARAWA	65,274,668.40	97,183,043.11	97,183,043.11		67.17
259	FEDERAL POLYTECHNIC UWANA-AFIKPO	49,120,401.92	73,132,047.30	73,132,047.30		67.17
260	FEDERAL POLYTECHNIC KADUNA	79,825,997.16	118,456,605.66	118,456,605.66		67.39
261	FEDERAL POLYTECHNIC OFFA	993,534,869.11	1,534,978,762.57	1,534,978,762.57		64.73
262	FEDERAL POLYTECHNIC EDE	897,255,273.85	1,385,895,848.57	1,385,895,848.57		64.74

263	FEDERAL POLYTECHNIC AUCHI	68,220,184.94	101,177,496.06	101,177,496.06		67.43
264	FEDERAL POLYTECHNIC NEKEDE	86,483,727.59	129,486,621.97	129,486,621.97		66.79
265	FEDERAL POLYTECHNIC OKO	71,744,756.34	106,464,085.02	106,464,085.02		67.39
266	FEDERAL POLYTECHNIC DAMATURU	48,764,922.06	72,602,797.36	72,602,797.36		67.17
267	FEDERAL POLYTECHNIC HUSSAINI ADAMU	40,488,210.03	60,280,160.08	60,280,160.08		67.17
268	FEDERAL POLYTECHNIC GWANDU	55,259,790.59	82,272,568.25	82,272,568.25		67.17
269	FEDERAL POLYTECHNIC ILARO	62,972,397.82	93,755,348.01	93,755,348.01		67.17
270	YABA COLLEGE OF TECHNOLOGY	64,659,406.01	96,267,020.50	96,267,020.50		67.17
271	FEDERAL POLYTECHNIC BALI	155,530,966.35	82,676,303.51	82,676,303.51		188.12
272	FEDERAL POLYTECHNIC EKOWE	261,443,172.76	344,284,248.23	344,284,248.23		75.94
	FEDERAL COLLEGE OF EDUCATION		-			
273	FEDERAL COLLEGE OF EDUCATION, ABEOKUTA	83,420,687.95	123,808,497.88	123,808,497.88		67.38
274	FEDERAL COLLEGE OF EDUCATION, AKOKA	335,433,875.62	514,941,005.24	514,941,005.24		65.14
275	FEDERAL COLLEGE OF EDUCATION, ASABA	117,985,154.70	100,749,389.90	100,749,389.90		117.11
276	FEDERAL COLLEGE OF EDUCATION, BICHI	132,538,861.01	199,855,214.23	199,855,214.23		66.32
277	FEDERAL COLLEGE OF EDUCATION, GOMBE	75,636,926.25	112,219,781.04	112,219,781.04		67.40
278	FEDERAL COLLEGE OF EDUCATION, GAUSAU	72,756,633.73	140,335,455.70	140,335,455.70		51.84
279	FEDERAL COLLEGE OF EDUCATION, KANO	65,047,936.51	107,931,508.14	107,931,508.14		60.27
280	FEDERAL COLLEGE OF EDUCATION, KATSINA	69,927,676.18	96,454,549.72	96,454,549.72		72.50
281	FEDERAL COLLEGE OF EDUCATION, KOTANGORA	217,136,801.31	103,719,664.40	103,719,664.40		209.35
282	FEDERAL COLLEGE OF EDUCATION, OBUDU	270,878,106.98	330,747,028.19	330,747,028.19		81.90
283	FEDERAL COLLEGE OF EDUCATION,OKENE	140,964,323.70	414,912,405.36	414,912,405.36		33.97
284	FEDERAL COLLEGE OF EDUCATION, OMUKU	72,576,351.35	213,623,617.96	213,623,617.96		33.97
285	FEDERAL COLLEGE OF EDUCATION,ONDO	236,418,762.49	107,663,097.88	107,663,097.88		219.59
286	FEDERAL COLLEGE OF EDUCATION, OYO	90,048,896.59	361,520,993.99	361,520,993.99		24.91
287	FEDERAL COLLEGE OF EDUCATION, PANKSHIN		134,735,109.89	134,735,109.89		0.00
288	FEDERAL COLLEGE OF EDUCATION, POTISKUM	79,220,082.61	118,521,499.03	118,521,499.03		66.84
289	FEDERAL COLLEGE OF EDUCATION, UMUNZE	72,576,350.87	107,663,097.19	107,663,097.19		67.41
290	FEDERAL COLLEGE OF EDUCATION, YOLA	74,073,255.96	109,891,738.01	109,891,738.01		67.41
291	FEDERAL COLLEGE OF EDUCATION, ZARIA	451,417,608.56	645,482,406.12	645,482,406.12		69.93
292	FEDERAL COLLEGE OF EDUCATION GUSAU	93,523,007.54	-			
293	FEDERAL COLLEGE OF EDUCATION, EHA-AMUFU	83,724,093.86	124,260,218.45	124,260,218.45		67.38
294	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	126,035,600.72	189,680,662.23	189,680,662.23		66.45
295	NATIONAL UNIVERSITY COMMISSION SECRETARIAT	99,689,875.74	148,030,592.26	148,030,592.26		67.34
296	**FEDERAL UNIVERSITIES**		-			
297	**UNIVERSITY OF IBADAN**	1,225,533,688.81	1,886,767,694.64	1,886,767,694.64		64.95
298	**UNIVERSITY OF LAGOS**	186,491,218.70	276,872,318.94	276,872,318.94		67.36
299	**UNIVERSITY OF NIGERIA NNSUKA**	890,973,345.10	1,366,971,014.59	1,366,971,014.59		65.18
300	**AHMADU BELLO UNIVERSITY, ZARIA**	186,491,219.17	276,872,319.64	276,872,319.64		67.36
301	**OBAFEMI AWOLOWO UNIVERSITY**	847,454,191.49	1,300,028,185.70	1,300,028,185.70		65.19
302	**UNIVERSITY OF BENIN**	186,491,219.17	276,872,319.64	276,872,319.64		67.36
303	**UNIVERSITY OF JOS**	233,837,474.92	350,800,768.55	350,800,768.55		66.66
304	**UNIVERSITY OF CALABAR**	240,924,287.51	361,810,219.35	361,810,219.35		66.59
305	UNIVERSITY OF ILORIN	550,703,258.11	562,861,004.58	562,861,004.58		97.84
306	UNIVERSITY OF ABUJA	189,470,355.04	281,307,753.75	281,307,753.75		67.35
307	UNIVERSITY OF AGRICULTURE, ABEOKUTA	391,413,279.87	592,521,973.82	592,521,973.82		66.06
308	UNIVERSITY OF AGRICUTURE MAKURDI	302,270,733.06	400,378,512.48	400,378,512.48		75.50
309	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	135,112,833.53	200,378,512.96	200,378,512.96		67.43
310	UNIVERSITY OF PORT - HARCOURT	209,350,774.31	312,861,004.58	312,861,004.58		66.91
311	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	346,336,174.22	525,250,530.55	525,250,530.55		65.94
312	UNIVERSITY OF TECHNOLOGY, OWERRI	115,158,788.84	171,061,211.72	171,061,211.72		67.32
313	UNIVERSITY OF TECHNOLOGY AKURE	168,030,654.14	249,387,631.77	249,387,631.77		67.38
314	UNIVERSITY OF TECHNOLOGY, MINNA	303,786,545.30	459,323,956.66	459,323,956.66		66.14
315	UNIVERSITY OF TECHNOLOGY, YOLA	396,874,065.59	603,958,268.19	603,958,268.19		65.71
316	UNIVERSITY OF UYO	227,080,277.55	262,861,004.58	262,861,004.58		86.39
317	UNIVERSITY OF MAIDUGURI	420,399,823.25	639,861,004.78	639,861,004.78		65.70
318	NNAMDI AZIKIWE UNIVERSITY, AWKA	177,080,277.55	262,861,004.58	262,861,004.58		67.37
319	BAYERO UNIVERSITY, KANO	549,651,812.80	840,125,263.92	840,125,263.92		65.42
320	USMAN DAN FODIO UNIVERSITY, SOKOTO	502,775,500.58	760,354,482.83	760,354,482.83		66.12
321	DIVISION OF AGRICULTURAL COLLEGE ,ABU ZARIA		122,611,629.83	122,611,629.83		0.00
322	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	1,229,302,500.96	-			
323	COLLEGE OF PETROLEUM AND GAS ENGINEERING, EFFURUN.	82,616,790.86	1,814,062,302.24	1,814,062,302.24		4.55
324	NATIONAL OPEN UNIVERSITY	337,032,281.34	497,875,314.22	497,875,314.22		67.69
325	NATIONAL MATHEMATICAL CENTRE, SHEDA	271,116,222.02	414,748,966.78	414,748,966.78		65.37
326	FRENCH LANGUAGE VILLAGE, BADAGRY	74,911,602.20	110,748,967.49	110,748,967.49		67.64
327	ARABIC LANGUAGE VILLAGE, BORNO	83,785,258.77	124,038,540.67	124,038,540.67		67.55
328	COMMITTEE OF VICE CHANCELLORS		-			-
329	UNESCO - PARIS	13,433,345.22	20,000,000.00	20,000,000.00		67.17
	TOTAL:FEDERAL MINISTRY OF EDUCATION	**27,886,794,997.44**	**40,858,175,018.74**	**40,858,175,018.74**		**68.25**
	FEDERAL MIN. OF HEALTH					
330	NATIONAL HEALTH INSURANCE SCHEME	2,940,687,712.84	4,545,820,978.84	4,545,820,978.84		64.69
331	NATIONAL PRYIMARY HEALTH CARE DEVELOPMENT AGENCY	12,511,875,265.94	15,314,708,147.18	15,314,708,147.18		81.70
332	NATIONAL PROGRAMME ON IMMUNIZATION		-			
333	NATIONAL ABROVIRUS AND VECTOR RESEARCH.	71,610,444.06	106,264,116.55	106,264,116.55		67.39
334	RADIOGRAPHERS REGISTRATION BOARD	10,094,759.25	15,029,404.93	15,029,404.93		67.17
335	DENTAL TECHNOLOGY REGISTRATION BOARD	21,452,926.76	-			
336	HEALTH RECORDS REGISTRATION BOARD	2,758,186.10	4,106,476.92	4,106,476.92		67.17
337	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	9,670,713.05	14,397,445.71	14,397,445.71		67.17
338	COMMUNITY HEALTH PRACTITIONERS REGISTRATION BOARD	13,239,028.52	19,710,694.99	19,710,694.99		67.17
339	NURSING AND MIDWIFERY COUNCIL	26,478,057.05	39,421,389.99	39,421,389.99		67.17
340	PHARMACIST COUNCIL OF NIGERIA	23,699,882.33	35,285,153.37	35,285,153.37		67.17
341	MEDICAL AND DENTAL COUNCIL OF NIGERIA	36,847,885.99	54,860,327.60	54,860,327.60		67.17
342	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL (NAFDAC)	138,284,549.75	203,383,687.41	203,383,687.41		67.99
343	MEDICAL REHABILITATION THERAPHY BOARD	199,895,387.94	267,193,662.10	267,193,662.10		74.81
344	FEDERALSCHOOL OF DENTAL TECHNOLOGY AND THERAPHY ENUGU	77,117,632.93	116,378,943.10	116,378,943.10		66.26
345	ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	7,281,465.69	10,840,882.25	10,840,882.25		67.17
346	NURSE TUTOR TRAINING -ENUGU	29,787,814.18	44,349,063.73	44,349,063.73		67.17
347	NURSE TUTOR PRORAMME AKOKA LAGOS	27,873,340.02	41,498,732.53	41,498,732.53		67.17
348	NURSE TUTOR TRAINING -KADUNA	31,112,797.81	46,321,742.33	46,321,742.33		67.17
349	NURSE TUTOR TRAINING -IBADAN	42,434,360.52	63,177,652.19	63,177,652.19		67.17
350	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA- IJANIKIN LAGOS	62,979,015.14	93,296,086.98	93,296,086.98		67.50
351	PHC TUTORS PROGRAMME UCH-IBADAN	27,818,080.85	41,416,460.88	41,416,460.88		67.17
352	PHC TUTORS PROGRAMME KADUNA		-			
353	COMMUNITY HEALTH TUTOR PROGRAMME UCH	41,019,881.93	61,071,730.45	61,071,730.45		67.17

354	FEDERAL UNVERSITY TEACHING HOSPITAL		-			
355	UNIVERSITY COLLEGE HOSPITAL IBADAN	982,311,825.85	1,507,688,930.52	1,507,688,930.52		65.15
356	LAGOS UNIVERSITY TEACHING HOSPITAL	186,857,987.90	277,809,304.42	277,809,304.42		67.26
357	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	204,596,827.42	303,437,608.78	303,437,608.78		67.43
358	UNIVERSITY OF NIGERIA TEACHING HOSPITAL ENUGU	340,109,072.94	508,945,539.24	508,945,539.24		66.83
359	UNIVERSITY OF BENIN TEACHING HOSPITAL	285,464,941.46	424,696,720.10	424,696,720.10		67.22
360	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL IFE	779,429,961.52	1,189,681,986.19	1,189,681,986.19		65.52
361	UNIVERSITY OF ILORIN TEACHING HOSPITAL	212,151,420.39	313,903,276.61	313,903,276.61		67.58
362	JOS UNIVERSITY TEACHING HOSPITAL	1,085,630,531.75	1,657,038,403.16	1,657,038,403.16		65.52
363	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	688,774,953.60	1,047,198,913.76	1,047,198,913.76		65.77
364	UNIVERSITY OF CALABAR TEACHING HOSPITAL	289,467,607.00	428,701,380.44	428,701,380.44		67.52
365	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	252,787,890.14	374,169,614.02	374,169,614.02		67.56
366	USMAN DAN FODIO UNIVERSITY TEACHING HOSPITAL	194,670,064.93	288,384,673.55	288,384,673.55		67.50
367	AMINU KANO UNIVERSITY TEACHING HOSPITAL	272,220,175.58	409,310,065.36	409,310,065.36		66.51
368	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL	253,022,253.90	374,870,377.20	374,870,377.20		67.50
369	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	263,239,837.01	391,529,078.36	391,529,078.36		67.23
370	UNIVERSITY OF UYO TEACHING HOSPITAL	355,515,858.11	526,567,060.36	526,567,060.36		67.52
371	ABUBAKAR TAFAWA BALEWA UNIVERSITY	153,240,086.11	226,389,635.48	226,389,635.48		67.69
372	FEDERAL SPECIALIST HOSPITAL IRRUA	236,813,005.35	352,574,881.97	352,574,881.97		67.17
373	FEDERAL STAFF HOSPITAL ABUJA	174,325,050.82	261,532,173.96	261,532,173.96		66.66
374	FEDERAL PSYCHIATRIC HOSPITAL, ENUGU	98,364,124.69	145,665,843.52	145,665,843.52		67.53
375	FEDERAL PSYCHIATRIC HOSPITAL, KADUNA	339,793,359.33	515,704,839.35	515,704,839.35		65.89
376	FEDERAL PSYCHIATRIC HOSPITAL, CALABAR	85,423,466.84	126,438,465.21	126,438,465.21		67.56
377	FEDERAL PSYCHIATRIC HOSPITAL, MADUGURI	106,670,861.91	157,759,533.96	157,759,533.96		67.62
378	FEDERAL NEURO PSYCHIATRIC HOSPITAL, KWARE SOKOTO	54,869,337.33	81,222,135.67	81,222,135.67		67.55
379	FEDERAL NEURO PSYCHIATRIC HOSPITAL, YABA	113,018,226.95	167,131,511.35	167,131,511.35		67.62
380	FEDERAL NEURO PSYCHIATRIC HOSPITAL, ABEOKUTA	79,936,041.00	118,385,885.95	118,385,885.95		67.52
381	FEDERAL PSYCHIATRIC HOSPITAL, USELU BENIN	170,055,745.68	259,511,796.40	259,511,796.40		65.53
382	NATIONAL ORTHOPAEDIC HOSPITAL, IGBOBI LAGOS	333,949,274.47	503,371,165.30	503,371,165.30		66.34
383	NATIONAL ORTHOPAEDIC HOSPITAL, DALA KANO	202,565,478.31	302,172,444.48	302,172,444.48		67.04
384	NATIONAL ORTHOPAEDIC HOSPITAL, ENUGU	226,104,045.54	335,184,603.26	335,184,603.26		67.46
385	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRANING ZARIA	59,779,081.31	88,766,478.28	88,766,478.28		67.34
	FEDERAL MEDICAL CENTRES					
386	FEDERAL MEDICAL CENTRE UMUAHIA	182,986,833.31	271,115,065.51	271,115,065.51		67.46
387	FEDERAL MEDICAL CENTRE, OWO	132,806,248.45	196,631,652.23	196,631,652.23		67.54
388	FEDERAL MEDICAL CENTRE ABEOKUTA	177,061,642.31	262,442,332.24	262,442,332.24		67.47
389	FEDERAL MEDICAL CENTRE OWERRI	219,270,670.30	327,401,791.70	327,401,791.70		66.97
390	FEDERAL MEDICAL CENTRE MARKURDI	188,532,319.84	281,443,049.54	281,443,049.54		66.99
391	FEDERAL MEDICAL CENTRE KATSINA	203,936,222.07	304,213,252.24	304,213,252.24		67.04
392	FEDERAL MEDICAL CENTRE GOMBE	110,572,681.76	163,725,060.91	163,725,060.91		67.54
393	FEDERAL MEDICAL CENTRE YOBE	177,590,824.87	266,592,173.96	266,592,173.96		66.62
394	FEDERAL MEDICAL CENTRE ASABA	171,085,253.72	253,388,120.07	253,388,120.07		67.52
395	FEDERAL MEDICAL CENTRE BIDA	128,376,622.87	190,193,053.04	190,193,053.04		67.50
396	FEDEARL MEDICAL CENTRE GUSAU ZAMFARA	221,078,181.07	327,780,118.35	327,780,118.35		67.45
397	FEDERAL MEDICAL CENTRE YOLA	176,793,598.89	262,277,817.06	262,277,817.06		67.41
398	FEDERAL MEDICAL CENTRE, ABAKALIKI	270,017,124.56	399,977,428.09	399,977,428.09		67.51
399	FEDERAL MEDICAL CENTRE IDO-EKITI	187,373,981.41	283,606,528.88	283,606,528.88		66.07
400	FEDERAL MEDICAL CENTRE LOKOJA	342,884,807.86	524,219,579.57	524,219,579.57		65.41
401	FEDERAL MEDICAL CENTRE AZARE	173,587,489.50	257,113,529.85	257,113,529.85		67.51
402	FEDERAL MEDICAL CENTRE KEBBI	146,008,049.53	216,286,921.80	216,286,921.80		67.51
403	FEDERALMEDICAL CENTEE TARABA	168,627,272.85	249,494,041.81	249,494,041.81		67.59
404	FEDERAL MEDICAL CENTRE JIGAWA	98,365,721.88	147,107,667.77	147,107,667.77		66.87
405	FEDERAL MEDICAL CENTRE NASARAWA	266,274,894.19	285,939,125.25	285,939,125.25		93.12
406	FEDERAL MEDICAL CENTRE BAYELSA	462,380,571.89	703,529,373.51	703,529,373.51		65.72
407	FEDERAL MEDICAL CENTRE, EBUTE METTA	97,173,924.33	143,698,370.82	143,698,370.82		67.62
408	NATIONAL EYE CENTRE KADUNA	131,774,111.28	177,653,760.15	177,653,760.15		74.17
409	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	132,250,237.06	195,921,122.72	195,921,122.72		67.50
410	FEDERAL STAFF CLINIC GWARINPA	-	106,000,000.00	106,000,000.00		0.00
			-			
411	NATIONAL INSTITUTE FOR PHARM. RESEARCH AND DEVELOPMENT ABUJA.	163,609,910.86	242,219,494.44	242,219,494.44		67.55
412	NIGERIA INSTITUTE OF MEDICAL RESEARCH YABA	195,536,795.79	298,549,146.75	298,549,146.75		65.50
413	INSTITUTE OF PUBLIC ANALYST OF NIGERIA	25,611,494.10	38,131,222.97	38,131,222.97		67.17
414	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	505,904,939.84	301,918,264.87	301,918,264.87		167.56
415	FEDERAL SCHOOL OF OCCUPATIONAL THERAPHY YABA.	26,875,095.06	40,012,513.05	40,012,513.05		67.17
416	NOMA CHILDREN HOSPITAL , SOKOTO.	16,502,251.35	24,569,086.96	24,569,086.96		67.17
417	INSTITUTE OF CHARTERED CHEMIST OF NIGERIA	30,536,119.67	45,463,165.22	45,463,165.22		67.17
418	INSTITUTE OF FORENSIC LABORATORY-OSHODI	18,859,715.83	28,078,956.53	28,078,956.53		67.17
419	DENTAL THERAPISTS REGISTRATION BOARD		31,939,813.05	31,939,813.05		0.00
420	NATIONAL EAR CARE CENTRE	119,691,817.10	195,407,715.01	195,407,715.01		61.25
421	FEDERAL SCHOOL OF MEDICAL LABORATORY, JOS	297,376,523.05	460,746,739.15	460,746,739.15		64.54
	TOTAL:FEDERAL MIN. OF HEALTH	**31,402,385,542.35**	**43,309,064,161.35**	**43,309,064,161.35**	-	72.51
	FEDERAL MINISTRY OF ENVIRONMENT					
422	NATIONAL PARK HEADQUARTERS	338,787,165.80	17,770,658.81	17,770,658.81		1906.44
423	KAINJI NATIONAL PARK		29,939,426.39	29,939,426.39		0.00
424	OYO NATIONAL PARK		345,038,193.77	345,038,193.77		0.00
425	CHAD BASIN NATIONAL PARK		23,057,668.55	23,057,668.55		0.00
426	GASHAKA GUMTI NATIONAL PARK		25,917,439.64	25,917,439.64		0.00
427	CROSS RIVER NATIONAL PARK		19,469,566.20	19,469,566.20		0.00
428	KAMUKU NATIONAL PARK		24,077,304.66	24,077,304.66		0.00
429	OKUMU NATIONAL PARK		31,787,267.03	31,787,267.03		0.00
430	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	104,397,990.22	107,691,167.03	107,691,167.03		96.94
431	FEDERAL COLLEGE OF FORESTRY - IBADAN	20,277,677.97	21,605,664.21	21,605,664.21		93.85
432	FEDERAL COLLEGE OF FORESTRY - JOS	102,936,456.26	103,196,567.81	103,196,567.81		99.75
433	FORESTRY RESEARCH INSTITUTE OF IBADAN	58,611,066.45	61,036,001.39	61,036,001.39		96.03
434	FORESTRY MECHANISATION COLLEGE AFAKA	15,787,658.62	16,204,248.16	16,204,248.16		97.43
435	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	37,203,605.21	55,116,284.60	55,116,284.60		67.50
	TOTAL:FEDERAL MINISTRY OF ENVIRONMENT	**678,001,620.53**	**881,907,458.23**	**881,907,458.23**		76.88
	NATIONAL SPORTS COMMISSION					
436	NIGERIA FOOTBALL ASSOCIATION	10,625,442.22	9,962,956.03	9,962,956.03		106.65
437	NIGERIA INSTITUTE FOR SPORT (NIS)	51,857,054.46	68,546,650.19	68,546,650.19		75.65
	TOTAL: NATIONAL SPORTS COMMISSION	**62,482,496.68**	**78,509,606.22**	**78,509,606.22**		79.59
	SUB-TOTAL:SOCIAL SECTOR	**61,125,364,618.11**	**86,702,469,881.42**	**86,702,469,881.42**	-	70.50
	GRAND TOTAL	**288,200,337,528.60**	**392,500,451,381.77**	**392,500,451,381.77**	-	73.43

NOTE 12

MOVEMENT AND CLOSING BOOK BALANCES OF TRUST AND *OTHER FUNDS* AS AT 31ST DECEMBER,2011

S/N	SUPERVISING MINISTRY	DESCRIPTION	CLOSING BOOK BALANCE AS AT 31ST DEC, 2011	DISBURSEMENTS FROM THE FUND IN THE YEAR	INFLOW INTO THE FUND IN THE YEAR	CLOSING BOOK BALANCE AS AT 31ST DEC, 2010
			N	N	N	N
	Á= TRUST FUNDS					
1	OAGF (FUNDS)	Ecological Fund	45,245,731,769.01	56,186,082,809.36	80,861,756,956.60	20,570,057,621.77
2	OAGF (FUNDS)	0.50% Stabilisation Fund	46,020,490,832.14	525,576,925.62	41,400,925,857.74	5,145,141,900.02
3	OAGF (FUNDS)	Dev. of Natural Resources	104,065,957,953.61	67,681,935,293.75	146,904,202,501.36	24,843,690,746.00
	SUB-TOTAL TRUST FUNDS		**195,332,180,554.76**	**124,393,595,028.73**	**269,166,885,315.70**	**50,558,890,267.79**
	B=OTHER FUNDS					
4	OAGF (Revenue & Investments)	10% Cocoa Levy	-			-
5	SUGAR DEV. COUNCIL	5 % Sugar Development Levy	(496,397,683.22)	910,697,250.67		414,299,567.45
6	OAGF (FUNDS)	10% Rice Levy	45,572,885,936.31	1,786,825,328.95	37,761,529,611.62	9,598,181,653.64
7	OAGF (FUNDS)	7% Port Levy	8,100,957,270.88	28,459,780,807.92	26,580,971,646.88	9,979,766,431.92
8	OAGF (FUNDS)	2% Nat. Automotive Council Levy	4,366,885.11	2,810,582.87	6,045,702.29	1,131,765.69
9	OAGF (FUNDS)	ECOWAS Levy	45,091,267,746.22	1,557,196,650.07	24,751,202,982.57	21,897,261,413.72
10	OAGF (FUNDS)	CISS Levy	3,793,202,888.66	43,569,159,285.95	40,856,887,375.25	6,505,474,799.36
11	OAGF (FUNDS)	NESS Levy	(12,897,919,770.31)	16,976,102,166.90	2,055,393,897.57	2,022,788,499.02
12	OAGF (FUNDS)	2% Education Pool Account	139,714,836,757.59	40,000,000,000.00	130,741,806,040.78	48,973,030,716.81
13	OAGF (FUNDS)	Service Charge Pool Account	-			-
14	OAGF (FUNDS)	EFCC Recovery Fund	3,306,936,863.43			3,306,936,863.43
15	OAGF (FUNDS)	10% Steel Pool Levy Account	1,890,626,962.01	16,209,934.77	297,393,620.81	1,609,443,275.97
16	OAGF (FUNDS)	Cigarette Levy	6,346,799,593.31	243,546,011.00	3,656,190,517.67	2,934,155,086.64
17	OAGF (FUNDS)	Customs Textile Levy Pool	42,636,548.80	3,360,177.81	1,547,817.40	44,448,909.21
18	OAGF (FUNDS)	IMPL Committee on FGn Landed Property	84,373,909.40			84,373,909.40
19	OAGF (FUNDS)	Cement Levy (Nigeria Customs Service)	10,183,707,237.69	609,525,684.33	9,590,729,277.39	1,202,503,644.63
20	OAGF (FUNDS)	Privatisation Proceeds Account	24,321,734.95			24,321,734.95
21	OAGF (FUNDS)	30% Levy on Sanitary Pool Account	2,283,620,595.74	381,361.00	3,934,966.75	2,280,066,989.99
22	OAGF (FUNDS)	30% Levy on Wines Spirits	1,198,916,652.95	209,418.68	2,991,695.46	1,196,134,376.17
23	OAGF (FUNDS)	Cheque Operational Account	988,750.00			988,750.00
24	OAGF (FUNDS)	Pension Bond Redemption Fund***	145,575,644,287.27	72,366,977,131.48	54,275,232,847.50	163,667,388,571.25
	SUB-TOTAL OTHER FUNDS		**399,821,773,166.79**	**206,502,781,792.40**	**330,581,857,999.94**	**275,742,696,959.25**
	TOTAL		**595,153,953,721.55**	**330,896,376,821.13**	**599,748,743,315.64**	**326,301,587,227.04**

****** NOTE: The funds paid into the Pension Redemption Fund (item 24) was invested up to 2010, however the investment were were recouped at maturity and the cash is reported availiable with Central Bank of Nigeria (CBN) for Pension Redemption.***

*****-DETAILS OF YEARLY PAYMENTS INTO PENSION REDEMPTION FUND AND INTEREST EARNED ON INVESTMENTS**

YEAR	AMOUNT	INTEREST EARNED ON INVESTMENTS AS REPORTED BY CBN (FOR DISCLOSURE PURPOSE)	REMARKS
	N	N	
2004	0.00	0.00	NO PAYMENTS FOR 6 MONTHS AND NO INTEREST
2005	0.00	0.00	NO PAYMENTS FOR 12 MONTHS AND NO INTEREST
2006	14,999,999,998.00	18,362,830.19	
2007	23,000,000,004.00	1,766,838,505.55	
2008	36,099,999,999.00	3,779,548,190.50	
2009	35,349,999,996.00	1,312,835,211.32	
2010	54,217,388,574.25	832,677,385.53	
2011	54,275,232,847.50	0.00	NO INVESTMENTS, AS SUCH NO INTEREST EARNED
TOTAL	**217,942,621,418.75**	**7,710,262,123.09**	

NOTE 13
CLOSING CASH BOOK BALANCE OF FEDERAL PAY OFFICES
FOR THE YEAR ENDED 31ST DECEMBER, 2011

S/N	FEDERAL PAY OFFICE	CLOSING BALANCE 2011	CLOSING BALANCE 2010	ANALYSIS OF CLOSING BALANCE 2011 (ACCOUNT TYPE)		
				CAPITAL	REVENUE	OTHERS (CRF) E.T.C
		N	N	N	N	N
1	STF (FPO ACCOUNTS) ABUJA	463,193,560.29	2,764,541,169.81	463,193,560.29		
2	FPO ABAKALIKI	25,786,223.55	9,098,835.84	25,786,223.55		
3	FPO AWKA	26,222.09	-	26,222.09		
4	FPO CALABAR	7,928,864.38	30,893,746.47	7,928,864.38		
5	FPO ENUGU	6,117,730.99	8,651,380.18	6,117,730.99		
6	FPO LAFIA	661,970.43	4,622,090.89	661,970.43		
7	FPO MAKURDI	26,815,802.24	456,105,992.51	26,815,802.24		
8	FPO OWERRI	18,241,646.89	4,889,086.00	18,241,646.89		
9	FPO PORT HARCOURT	4,918,546.62	25,094,495.24	4,918,546.62		
10	FPO UMUAHIA	17,813,999.58	43,823,143.97	17,813,999.58		
11	FPO UYO	2,297,178.71	12,310,280.39	2,297,178.71		
12	FPO YENEGOA	33,508,151.71	15,610,229.78	33,508,151.71		
13	FPO BAUCHI	349,637.32	60,606,117.13	349,637.32		
14	FPO BIRNIN-KEBBI	15,317,444.00	14,785,446.94	15,317,444.00		
15	FPO DAMATURU	100.00	18,601,502.00	100.00		
16	FPO DUTSE	5,315.99	9,628,808.21	5,315.99		
17	FPO GOMBE	26,961,639.76	578,384.62	26,961,639.76		
18	FPO GUSAU	13,537,928.50	5,366,258.90	13,537,928.50		
19	FPO JALINGO	2,528,788.98	83,853,055.31	2,528,788.98		
20	FPO JOS	41,670,357.19	15,559,082.81	41,670,357.19		
21	FPO KADUNA	8,865,686.18	205,919,234.26	8,865,686.18		
22	FPO KANO	52,702,014.86	74,502,240.38	52,702,014.86		
23	FPO KATSINA	1,355,040.55	17,752,392.76	1,355,040.55		
24	FPO MAIDUGURI	23,597,648.15	14,579,376.15	23,597,648.15		
25	FPO MINNA	3,659,712.00	11,041,138.43	3,659,712.00		
26	FPO YOLA	109,710.40	21,270,836.22	109,710.40		
27	FPO SOKOTO	18,791,973.25	96,941,425.64	18,791,973.25		
28	FPO ABEOKUTA	-				
29	FPO ADO-EKITI	35,709,152.66	18,786,768.82	35,709,152.66		
30	FPO ASABA	11,101,563.08	9,584,753.00	11,101,563.08		
31	FPO AKURE	31,182,485.15	102,823,021.05	31,182,485.15		
32	FPO BENIN	14,967,137.04	24,394,956.16	14,967,137.04		
33	FPO IBADAN	27,605,209.01	316,806,518.15	27,605,209.01		
34	FPO ILORIN	2,578,221.16		2,578,221.16		
35	FPO LAGOS I	16,371,000.30	18,582,614.91	16,371,000.30		
36	FPO LAGOS II	355,882.40	49,359.50	355,882.40		
37	FPO LOKOJA	22,566,227.59	19,063,998.52	22,566,227.59		
38	FPO OSHOGBO	5,777,941.36	60,128.47	5,777,941.36		
	TOTAL CASH HELD BY FPOs:-	984,977,714.36	4,536,777,869.42	984,977,714.36	0.00	0.00

NOTE 14
CLOSING CASH BOOK BALANCE OF MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs) AS AT 31ST DECEMBER, 2011

S/N	LIST OF MDAS FOR 2011 ACCOUNTS	CLOSING BALANCE - 2011	CLOSING BALANCE - 2010	ANALYSIS OF CLOSING BALANCE 2011 (ACCOUNT TYPE)		
				CAPITAL	REVENUE	OTHERS (CRF) E.T.C
		₦	₦	₦	₦	₦
	ADMINISTRATIVE SECTOR					
1	STATE HOUSE	48,755,953,183.84	12,765,077,975.36	48,755,953,183.84		
2	NATIONAL BOUNDARY COMMISSION	51,682,618.64	8,639,429.34	51,682,618.64		
3	BORDERS COMMUNITIES DEVELOPMENT AGENCY	433.77		433.77		
4	BUREAU OF PUBLIC ENTERPRISE					
5	BUREAU OF PUBLIC PROCUREMENT	6,775,934.62		6,775,934.62		
6	MINISTRY OF SPECIAL DUTIES	350,841.65	92,180,075.40	350,841.65		3,919,180.72
7	NATIONAL POVERTY ERADICATION PROGRAMME (NAPEP)	8,501,854,864.93	8,852,328,529.48	8,501,854,864.93		
8	NATIONAL COMMISSION FOR REFUGEES	100,590,807.00	23,841.50	98,900,902.00		
9	NEW PARTNERSHIP FOR AFRICA DEV. (NEPAD)	651,643.02	62,580,885.87	651,643.02		
10	CODE OF CONDUCT TRIBUNAL	8,200.00	2,248,008.92	8,200.00		
11	SMALL AND MEDIUM ENTERPRISES DEV. AGENCY OF NIGERIA(SMEDAN)	286,149.20		286,149.20		
12	NIGERIA CHRISTIAN PILGRIM COMMISSION	40,993,981.00		40,993,981.00		
13	OFFICE OF THE SPECIAL ADVISER ON NIGER DELTA MILITANT	-	18,136,385.30	-		
14	NATIONAL ASSEMBLY- MANAGEMENT	1,610,751,545.60	7,623,510.27	1,610,751,545.60		
15	NASS- SENATE	558,833,678.12	581,824,055.60	558,833,678.12		
16	NASS- HOUSE OF REPRESENTATIVES	3,615,279,975.44	483,194,706.91	3,615,279,975.44		
17	NATIONAL ASSEMBLY SERVICE COMMISSION	168,511,605.50	120,593,068.88	168,511,605.50		
18	LEGISLATIVE AIDES	136,787,000.00		136,787,000.00		
19	SENATE COMMITTEE ON PUBLIC ACCOUNTS	-		-		
20	HOUSE COMMITTEE ON PUBLIC ACCOUNTS	-				
21	GENERAL SERVICE OFFICE	-				
22	SECRETARY TO GOVERNMENT OF THE FEDERATION	788,512,571.35	2,411,198,833.91	585,886,413.75		202,626,157.60
23	MIN.OF DEFENCE(ADD NA/NAF/NN CIVILLIAN SAL.)	9,640,086.26	2,265,962,842.38	1,943,480.10		7,696,606.16
24	DEFENCE HEADQUARTERS(DHQ)	-				
25	NIGERIAN ARMY	-	522,737,066.00			
26	NIGERIAN NAVY	111,512,471.71	1,207,611,487.68	111,512,471.71		
27	NIGERIAN AIRFORCE	1.92	457,866,157.06	1.92		
28	NIGERIA DEFENCE ACADEMY	1,564,231,615.75	49,262,082.98	1,556,870,183.55		
29	NIGERIAN DEFENCE COLLEGE	50.01	8,850,203.40	50.01		
30	COMMAND AND STAFF COLLEGE, JAJI	-	292,083.58	-		
31	NIG. ARMED FORCES RESETTLEMENT CENTRE	-	311,534,676.03			
32	DEFENCE INTELLEGENCE AGENCY	-				
33	PRESIDENTIAL COMMITTEE ON BARRACK REHAB.	1,567,891.95	692,985,225.29	1,567,891.95		
34	DEFENCE MISSIONS	1,471,931,653.87	0.00	1,471,931,653.87		
35	DIRECTORATE OF MILITARY PENSION	256,565,396.60	140,668,765.19			256,565,396.60
36	FEDERAL MINISTRY OF FOREIGN AFFAIRS	263,712.15	2,689,822,780.77	74,889.44		188,822.71
37	OVERSEAS MISSION	9,955,624,788.09	11,356,884,636.57			9,955,624,788.09
38	FEDERAL MINISTRY OF INF & COMMUNICATION	324,492,679.25	49,363,038.63	178,329,834.25	146,162,845.00	
39	MINISTRY OF INTERIOR	285,960,714.52	1,176,104.79	206,848,004.52	79,112,710.00	
40	NIGERIAN PRISONS SERVICE(NPS)	1,132,659,827.80	1,324,526.54	189,432,835.23		
41	NIGERIAN IMMIGRATION SERVICE(NIS)	291,213,781.35	1,277,623,047.54	12,614.40	7,381,000.00	283,820,166.95

S/N	LIST OF MDAS FOR 2011 ACCOUNTS	CLOSING BALANCE - 2011	CLOSING BALANCE - 2010	ANALYSIS OF CLOSING BALANCE 2011 (ACCOUNT TYPE)		
				CAPITAL	REVENUE	OTHERS (CRF) E.T.C
		₦	₦	₦	₦	₦
42	NATIONAL SECURITY & CIVIL DEFENCE CORPS	895,288.67	3,100,190.54	895,288.67		
43	IMMIGRATION, PRISONS & NSCDC BOARD	18,188.00		188.00	18,000.00	
44	CUSTOMS, IMMIGRATION & PRISONS PENSION BD	9,843,697,354.23	7,020,055,841.30			9,843,697,354.23
45	FEDERAL FIRE SERVICE	1,092,958.07	142,132.83	593,858.07	499,100.00	
46	POLICE SERVICE COMMISSION	593,913,244.08	40,447.56	593,913,244.08		
47	POLICE PENSION BOARD	12,886,248,223.90	12,886,248,223.90			12,886,248,223.90
48	POLICE FORMATION AND COMMAND	235,344.35	14,560,682,271.27	235,344.35		
49	FEDERAL MINISTRY OF POLICE AFFAIRS	138,383,732.20	5,975,687,360.58	5,940,445.35		132,443,286.85
50	OFFICE OF HEAD OF SERVICE OF THE FEDERATION	278,772,034.58	345,201,174.07	278,772,034.58		
51	OHCSF(PENSION OFFICE)	12,638,549,401.86	12,638,549,401.86			12,638,549,401.86
52	FEDERALSTAFF HOUSING LOAN BOARD	973,795.77	61,890,774.68	718,082.53		255,713.24
53	PUBLIC SERVICE INSTITUTE	120,572,141.78	303,918,608.32	15,419,982.62		105,152,159.16
54	OFFICE OF THE AUDITOR-GENERAL OF FED.	12,934,816.05	42,914,300.01	12,934,816.05		
55	PUBLIC COMPLIANTS COMMISSION	-	162,504,060.00			
56	FEDERAL CIVIL SERVICE COMMISSION	55,121.81	157,882,848.50	55,121.81		
57	INDEPENDENT NATION ELECTORAL COMMISSION	19,660,909,708.68	82,868,897,420.41	8,255,930,192.53		11,404,979,516.15
58	FEDERAL CHARACTER COMMISSION	150,060.25	30,381,352.85	150,060.25		
59	GURARA WATER MANAGEMENT AUTHORITY YOUTH DEV.	11,179,967.60		11,179,967.60		
	ECONOMIC SECTOR					
60	FEDERAL MINISTRY OF WATER RESOURCES	3,397,076,781.51	10,790,877,685.06	3,397,076,781.51		-
61	FEDERAL MINISTRY OF AGRICULTURE	7,850,319,144.84	14,166,196,872.09	7,850,319,144.84	-	-
62	NATIONAL AGRICULTURAL SEEDS COUNCIL	1,395,541.50		-		
63	NIGERIA AGRICULTURAL QURANTINE SERVICE					
64	NIGERIA HYDROLOGICAL SERVICE AGENCY	2,718.44	47,899,751.96	2,718.44		
65	FEDERAL MINISTRY OF FINANCE	799,250,006.48	500,699,126.38	799,250,006.48		
66	DEBT MANAGEMENT OFFICE	7,862,526.00	23,923,379.53	7,862,526.00		
67	BUDGET OFFICE OF THE FEDERATION	32,960,255.45	70,641,147.80	32,960,255.45		
68	INVESTMENT AND SECURITIES TRIBUNAL	-				
69	OFFICE OF THE ACCOUNTANT-GENERAL OF FED	893,530,034.18	157,927,652.47	183,927,537.03		709,602,497.15
70	FEDERAL INLAND REVENUE SERVICE	14,661,785,240.01	14,661,785,240.01	14,661,785,240.01		
71	NIGERIA CUSTOM SERVICE	1,254,930.73	61,693,536.99	1,254,930.73		
72	FEDERAL MINISTRY OF TRADE AND INDUSTRY	32,942,757.00	34,196,509.34	-	32,942,757.00	
73	MIN. OF EMP, LABOUR AND PRODUCTIVITY	620,000.00	50,119,793.07		620,000.00	
74	INDUSTRIAL ARBITRATION PANEL	3,672,963.00	1,510,570.00	3,672,963.00		
75	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY	45,159,662.58	51,477,901.31	45,159,662.58		
76	NATURAL MEDICINE DEV. AGENCY	25,782,850.00		25,782,850.00		
77	NATIONAL BIOTECHNOLOGY DEV. AGENCY(NABDA)	-	277,299,257.48			
78	FEDERAL MINISTRY OF TRANSPORT	482,233,414.35	489,617,145.88	482,233,414.35		
79	MINISTRY OF AVIATION	2,109,009,076.28	1,267,608,063.78	2,109,009,076.28		
80	FEDERAL MINISTRY OF POWER	87,248,584,074.38	114,732,454,066.45	87,236,737,409.31		11,846,665.07
81	FEDERAL MINISTRY OF PETROLEUM RESOURCES	1,611,537,746.27	4,182,943,230.52	1,611,537,746.27		
82	DEPARTMENT OF PETROLEUM RESOURCES (DPR)	3,000,341,297.68	4,893,871,605.00	3,000,341,297.68		
83	MINISTRY OF MINES AND STEEL	309,950,388.86	626,904,741.45	309,950,388.86		
84	GEOLOGICAL SURVEY OF NIGERIA AGENCY	23,101.01	38,238,562.44	23,101.01		
85	FEDERAL MINISTRY OF WORKS	90,625,191.11	9,861,928,564.69	90,625,191.11		
86	SURVEY-GENERAL OF THE FEDERATION	-	769,330,478.19	-		

S/N	LIST OF MDAS FOR 2011 ACCOUNTS	CLOSING BALANCE - 2011	CLOSING BALANCE - 2010	ANALYSIS OF CLOSING BALANCE 2011 (ACCOUNT TYPE)		
				CAPITAL	REVENUE	OTHERS (CRF) E.T.C
		₦	₦	₦	₦	₦
87	FEDERAL ROADS MAINTENANCE AGENCY	38,434,736.55	20,189,737,805.03	-	38,434,736.55	
88	FEDERAL MINISTRY OF CULTURE & TOURISM	-	223,017,954.76			
89	NATIONAL PLANNING COMMISSION	58,607,768.89	198,105,407.92	58,607,768.89		
90	NATIONAL SALARIES, INCOMES AND WAGES COMM	-	22,358,460.80			
91	REVENUE MOB, ALLOCATION & FISCAL COMMISSION	426,384,290.00	188,999,700.78	426,384,290.00		
92	NIG. INTEGRATION WATER RESOURCES MGT. COMM.	271.79	84,230,000.35	271.79		
93	MINSTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	9,449,199,794.11	1,862,460,253.05	9,449,199,794.11		
94	NATIONAL BUREAU OF STASTICS	41,653,902.38	353,243.38	41,653,900.38		
	LAW & JUSTICES SECTOR					
95	NATIONAL JUDICIAL COUNCIL - ABUJA	2,249,039,033.47	2,496,313,037.43	127,961,090.51		2,121,077,942.96
96	SUPREME COURT OF NIGERIA	260,337.82	1,994,931,737.52	260,337.82		
97	COURT OF APPEAL, ABUJA	7,134,807.31	750,067,355.73			7,134,807.31
98	FEDERAL HIGH COURT-LAGOS	1,184,675,171.35	5,536,713,452.80	1,184,675,171.35		
99	FCT. HIGH COURT OF JUSTICE, ABUJA	522,045,373.40	1,818,897,496.95	-		
100	SHARIA COURT OF APPEAL, ABUJA	7,499,723.12	763,387,530.13	7,499,723.12		-
101	CUSTOMARY COURT OF APPEAL, ABUJA	1,569,792.41	213,924.42			
102	NATIONAL INDUSTRIAL COURT	21,172,746.11	1,887,556,269.59	21,172,746.11		
103	NATIONAL JUDICIAL INSTITUTE - ABUJA	669,918.52	3,870,633.87	669,918.52		
104	FCT. JUDICIAL SERVICE COMMITTEE -FCT ABUJA	0.00	19,599,238.73			
105	FEDERAL JUDICIAL SERVICE COMMISSION - ABUJA	88,739,619.08	572,206,337.01	88,739,619.08		
106	FEDERAL MINISTRY OF JUSTICE	-	54,793,952.65	-		
107	NAT.HUMAN RIGHTS COMMISSION	2,620.00	14,857.00	2,620.00		
108	CODE OF CONDUCT BUREAU	179,144,087.80	3,613,934.66	179,144,087.80		
	REGIONAL SECTOR					
109	MINISTRY FOR FEDERAL CAPITAL TERRITORY	-	5,224,420,787.00			
110	NIGER DELTA AFFAIRS	1,893,092.48	1,133,852,199.49	1,893,092.48		
	SOCIAL SECTOR					
111	MINSTRY OF YOUTH DEVELOPMENT	1,498,999,908.62	104,133,227.36	1,498,999,908.62		
112	FEDERAL MINISTRY OF WOMEN AFFAIRS	164,488.42	600,948,126.35	164,488.42		
113	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	-	61,000,000.00			
114	FEDERAL MINISTRY OF EDUCATION	1,902,125,200.72	5,948,407,061.41	1,399,838,672.34	665,500.00	501,621,028.38
115	FEDERAL MINISTRY OF HEALTH	252,682,728.17	2,356,722,235.15	252,682,728.17		-
116	FEDERAL COLL. OF COMPLIMENTARY & ALTERN. MED	-	2,349,300.00			
117	FEDERAL MINISTRY OF ENVIRONMENT	419,423,793.31	5,609,247,971.88	419,423,793.31		
118	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	20,226,869.77		36,724.45	20,190,145.32	
119	NATIONAL ENVIRONMENTAL STD AND REGULATION ENF. AGENCY	386,105.55	2,691,076.86	386,105.55		
120	NATIONAL SPORTS COMMISSION	2,017,133.59	2,892,716.77	2,017,133.59		
121	NATIONAL POPULATION COMMISSION	48,712,092.30	80,000,839.78	48,712,092.30		
	OTHER ACCOUNTS					
122	CBN: SEVERANCE BENEFITS TO OFFICERS RIGHTSIZED	19,057,174,167.57	22,137,732,974.39			19,057,174,167.57
123	CBN: ARREARS OF PARASTATALS MONETIZATIONS	429,291,826.50	3,065,697,709.23			429,291,826.50
124	CBN:MTEL/NITEL PENSIONERS & DISENGAGED STAFF	8,072,838,175.63	4,814,584,965.98			8,072,838,175.63
	CBN: PENSION ARREARS SETTLEMENTS	3,904,019,916.81				3,904,019,916.81
	TOTAL:-	**308,424,180,282.00**	**451,072,979,097.95**	**214,088,409,828.17**	**326,026,793.87**	**92,536,373,801.60**

NOTE 15

SUMMARY OF FEDERAL GOVERNMENT INVESTMENTS AND LOANS TO GOVERNMENT COMPANIES AND OTHER GOVERNMENTS AS AT 31ST DECEMBER, 2011

S/NO.	DESCRIPTION	REF. NOTE	TOTAL VALUE AS AT 31/12/2010	ADDITIONAL INVESTMENTS - 2011	DIS-INVESTMENTS	ADJUSTMENTS	TOTAL VALUE AS AT 31/12/2011
A	*INVESTMENTS*		=N=	=N=	=N=	=N=	=N=
1	Investments in Manufacturing Industries	15 A	9,523,647,447				9,523,647,447
2	Investments in Service Companies/Agencies	15B	52,330,285,694				52,330,285,694
3	Investments in Financial Institutions	15 C	52,446,304,649	5,000,000,000			57,446,304,649
4	Investments in Insurance Coys	15 C	889,166,666				889,166,666
5	Investments: External Investments	15 D	943,530,919	14,900,000			958,430,919
6	Investments: Forfieted to Federal Govt. of Nigeria	15 E	1,230,287				1,230,287
7	Capital Investment in Islamic Develepment Bank		3,000,000,000	8,577,468,073			11,577,468,073
8	African Development Bank Subscription		88,765,345				88,765,345
9	Bank of Industry - MOFI share of bank Recapitalisation for 2009 & 2010			3,227,049,679			3,227,049,679
10	Nigerian Export - Import Bank - Share of equity			3,227,049,676			3,227,049,676
11	Asset Management Corporation of Nigeria			5,000,000,000			5,000,000,000
12	National economic Recovery Fund			1,290,819,870			1,290,819,870
13	Nigerian Agricultural Co-operative & Rural development Bank (NACRDB)		-	3,227,049,676			3,227,049,676
14	International Islamic Trade Finance Corporation			397,865,438			397,865,438
15	Islamic Corporation for Development of the Private Sector			308,332,800			308,332,800
	SUB-TOTAL		**119,222,931,007**	**30,270,535,212**	**-**	**-**	**149,493,466,219**

B	*INVESTMENTS-CROWN AGENTS*						
1	Cash	**15 F**	92,518,547	194,907,696	(188,053)		287,238,190
2	Deposit	**15 F**	314,402,632		(314,402,632)		-
3	FGN Investments with Crown Agents	**15 G**	1,989,947,224		(1,989,947,224)		-
	SUB-TOTAL		***2,396,868,403***	***194,907,696***	***(2,304,537,909)***	**-**	***287,238,190***

S/NO.	DESCRIPTION	REF. NOTE	TOTAL VALUE AS AT 31/12/2010	ADDITIONAL INVESTMENTS - 2011	DIS-INVESTMENTS	ADJUSTMENTS	TOTAL VALUE AS AT 31/12/2011
C	***GRANTS TO GOVERNMENT COMPANIES***						
1	Grants- Manufacturing Companies	15 H	1,413,615,779				1,413,615,779
2	Grants-Other Companies	15 I	5,364,216,791				5,364,216,791
3	Grants-Financial Institutions	15 I	10,361,000				10,361,000
4	Grants- River Basins Dev. Authorites	15 J	3,844,939,002				3,844,939,002
	SUB-TOTAL		***10,633,132,572***	-	-	-	***10,633,132,572***
						ADJUSTMENTS	
D	***LOANS TO GOVERNMENT COMPANIES***						
1	Loans to Companies -under Power & Steel	15 K	97,816,423,174				97,816,423,174
2	Loans to Companies -under Finance	15 K	3,079,290,373				3,079,290,373
3	Loans to Companies -under Works	15 K	9,263,643,570				9,263,643,570
4	Loans to Companies -under Information	15 K	153,435,499				153,435,499
5	Loans to Companies -under Transport	15 K	6,450,773,303				6,450,773,303
6	Loans to Companies -under Communication	15 K	42,395,300,872				42,395,300,872
7	Loans to Companies -under Secience & Tech.	15 K	42,933,333				42,933,333
8	Loans to Companies -under Solid Mineral Dev.	15 K	3,800,179,280				3,800,179,280
9	Loans to Companies -under Agriculture	15 K	3,465,055,515				3,465,055,515
10	Loans to Companies -under Industry	15 K	8,618,426,153				8,618,426,153
	SUB-TOTAL		***175,085,461,072***	-	-	-	***175,085,461,072***
E	***LOANS TO OTHER GOVERNMENT***						
1	***Democratic Republic of Sao-Tome & Principle***		2,138,850,000	***3,094,236,000***			5,233,086,000
2	***Sao-Tome & Principle Joint Dev. Authority***		1,649,581,000				1,649,581,000
	SUB-TOTAL		3,788,431,000		-	-	***6,882,667,000***
	GRANT TOTAL OF LOANS & INVESTMENTS		***311,126,824,054***	***30,465,442,908***	***(2,304,537,909)***	-	***342,381,965,053***

REFERENCE 15A

FGN INVESTMENTS IN MANUFACTURING INDUSTRIES

S/N	NAME OF COMPANY	INVESTMENT AS AT 1ST JAN, 2011	SHARES %	SHARES HOLDING (UNITS)	CAPITAL SUPPLEMENT	ADDITIONAL SHARES	LOANS NOT CONVERTED	PRIVATIZED SHARES	TOTAL INVESTMENT AS AT 31ST DEC, 2011
		=N=					=N=		=N=
1	AJAOKUTA STEEL	1,049,407,512.00	100	125,000	0	0	-	0	1,049,407,512.00
2	ANAMMCO	14,277,083.00	11	9,240,000	0	0	-	0	14,277,083.00
3	NATIONAL IRON MINING CO.	500,000.00	100	500,000	0	0	-	0	500,000.00
4	DELTA STEEL CO	44,000,000.00	20	44,000,000	0	0	-	0	44,000,000.00
5	DUNLOP INDUSTRY	9,799,978.00	7	2,649,994	0	0	-	0	9,799,978.00
6	LAFIAGI SUGAR CO LTD.	960,300.00	90	960,300	0	0	-	0	960,300.00
7	NEW NIGERIA NEWS PAPER	619,458,709.00	100	341,557,917	0	0	-	0	619,458,709.00
8	NIGERIA MINING CORP.	154,438,709.00	100	154,436,000	0	0	-	0	154,438,709.00
9	OFADA VEETEE	67,043,800.00	10	50,000,000	0	0	-	0	67,043,800.00
10	NIGERIA ROMANIAN	3,000,000.00	25	3,000,000	0	0	-	0	3,000,000.00
11	SERONWOOD INDUSTRY. LTD	2,440,000.00	16	2,440,000	0	0	-	0	2,440,000.00
12	PACE SETTER FARMS	63,450,000.00	10	5,512,500	0	0	-	0	63,450,000.00
13	PEUGEOT AUTOMOBILE.NIG.LTD	7,350,000.00	10	0	0	0	-	0	7,350,000.00
14	N.N.P.C	6,997,971,000.00	100	0	0	0	-	0	6,997,971,000.00
15	ELECTRIC METER CO.	1,323,000.00	49	385,840,400	0	0	-	0	1,323,000.00
16	ALUMINUM SMELTER	476,485,400.00	10	509,719	0	0	-	0	476,485,400.00
17	FEDERAL SUPER PHOSPHATE	2,741,956.00	10	2,741,956	0	0	-	0	2,741,956.00
18	NIGERIAN URANIUM CO.	9,000,000.00	60	9,000,000	0	0	-	0	9,000,000.00
	TOTAL	**9,523,647,447.00**							**9,523,647,447.00**

REFERENCE 15B

FGN INVESTMENT S IN SERVICE INDUSTRY

S/N	NAME OF COMPANIES	INVESTMENT AS AT 1ST JAN, 2011	% SHARES	SHARES HOLDING (UNITS)	CAPITAL SUPPLEMENT	ADDITIONAL SHARES	LOANS NOT CONVERTED	PRIVATIZED SHARES	TOTAL INVESTMENT AS AT 31ST DEC, 2011
		=N=					=N=		=N=
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	0	-	-	-	-	12,250,000,000.00
3	NIGERIA SECURITY PRINTING&MINTS	412,500,000.00	100	137,500,000	-	-	-	-	412,500,000.00
4	NIG. RAILWAY CORP.	283,625,000.00	100	0	-	-	-	-	283,625,000.00
5	NIG.AIRWAYS LIMITED	120,000,000.00	100	59,999	-	-	-	-	120,000,000.00
6	NEPA	3,858,404,000.00	100	0	-	-	-	-	3,858,404,000.00
7	NIG.PORTS PLC	500,000,000.00	100	0	-	-	-	-	500,000,000.00
8	NIG. TELEVISION AUTH.	31,538,400.00	100	0	-	-	-	-	31,538,400.00
9	NIG.AIRPORT AUTH	1,505,594,684.00	100	0	-	-	-	-	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.	2,800,000,000.00	100	0	-	-	-	-	2,800,000,000.00
12	ABUJA INTER.HOTEL(Le-Meridian/Sofited)	96,709,754.00	49	0	-	-	-	-	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	20,000,000.00	100	0	-	-	-	-	20,000,000.00
15	NIPOST	3,100,895,307.00	100	0	-	-	-	-	3,100,895,307.00
16	TRANSCORP HILTON HOTEL	677,388,740.00	49	0	-	-	-	-	677,388,740.00
	TOTAL	**52,330,285,694.00**							**52,330,285,694.00**

REFERENCE 15C

FGN INVESTMENT IN FINANCIAL INSTITUTION /BANKS

S/N	NAMES OF COMPANIES	INVESTMENT AS AT 1ST JAN, 2011	% SHARES	SHARES HOLDING (UNITS)	CAPITAL SUPPLEMENTARY	ADDITIONAL SHARES	LOANS NOT CONVERTED	PRIVATIZED SHARES	TOTAL INVESTMENT AS AT 31ST DEC, 2011
		=N=					=N=		=N=
	A. BANKS								
1	AGRIC. CRD. GAU. SCHEME FUND	51,340,000.00	60	3,000,000,000	0	0	0	0	51,340,000.00
2	CENTRAL BANK OF NIG	300,000,000.00	100	0	0	0	0	0	300,000,000.00
3	FED.MORTAGE BANK	12,893,099,998.00	50	150,000,000	0	0	0	0	12,893,099,998.00
4	NIG.AGRIC.CORP.DEV. BANK	17,388,911,627.00	60	0	0	0	0	0	17,388,911,627.00
5	NIG. BANK FOR COMMERCE & IND.	233,416,520.00	100	0	0	0	0	0	233,416,520.00
6	NIG.INDUSTRIAL DEV.BANK	798,805,136.00	60	0	0	0	0	0	798,805,136.00
7	NIDB MANAGED FUND	117,737,779.00	100	0	0	0	0	0	117,737,779.00
8	CONTINENTAL MERCHANT BANK	37,093,252	100	0	0	0	0	0	37,093,252.00
9	URBAN DEV.BANK	151,626,337.00	20	160,000,000	0	0	0	0	151,626,337.00
10	NIG.EXPORT-IMPORT BANK	2,625,914,000.00	50	25,000,000,000	0	0	0	0	2,625,914,000.00
11	FED. MORTGAGE FIN.BANK	205,400,000.00	60	0	0	0	0	0	205,400,000.00
12	AFREXIM BANK	219,960,000.00	4	2,000	0	0	0	0	219,960,000.00
13	BANK OF INDUSTRY	17,170,000,000.00	59.54	0	0	0	0	0	17,170,000,000.00
14	NERFUND	223,000,000.00	100	0	0	0	0	0	223,000,000.00
15	NIG MERCHANT BANK	30,000,000.00	100	30,150,000	0	0	0	0	30,000,000.00
16	AMCON	0.00	100	0	0	5000000000	0	0	5,000,000,000.00
	TOTAL	**52,446,304,649.00**				**5,000,000,000**	**0**	**0**	**57,446,304,649.00**

B. INVESTMENT IN INSURANCE COMPANIES

S/NO	NAMES OF COMPANIES	AT 1ST JAN, 2010	% SHARES	HOLDING (UNITS)	SUPPLEMENT	SHARES	CONVERTED	SHARES	TOTAL INVESTMENT AS AT 31ST DEC, 2010
		=N=					=N=		=N=
1	NATIONAL INSURANCE COMPANY	300,000,000.00	100	100,000	0	0	0		300,000,000.00
2	NIG.DEPOSIT INSURANCE CORP.	187,500,000.00	40	0	0	0	0		187,500,000.00
3	NIG. REINSURANCE CO.	396,666,666.00	49	60,000,000	0	0	0		396,666,666.00
4	NIG. AGRIC INSURANCE CORP.	5,000,000.00	100	0	0	0			5,000,000.00
	TOTAL	**889,166,666.00**							**889,166,666.00**

REFERENCE 15D

FGN EXTERNAL INVESTMENT

S/N	NAMES OF COMPANY	INVESTMENT AS AT 1ST JAN, 2011	% SHARES	SHARES HOLDING (UNITS)	CAPITAL SUPPLEMENT	ADDITIONAL SHARES	LOANS NOT CONVERTED	PRIVATIZED SHARES	TOTAL INVESTMENT AS AT 31ST DEC, 2011
		=N=					=N=		=N=
1	AFRICAN RE-INSUR.CO	224,568.00	0	0	0	-	0	0	224,568.00
2	AFRICAN DEV.BANK	100,000,000.00	9.6	0	0	-	0	0	100,000,000.00
3	SHELTER AFRIQUE,KENYA	5,067,000.00	6.66	2,662,000	0	-	0	0	5,067,000.00
4	CARIBEAN DEV. BANK	3,731,343.00	3	0	0	-	0	0	3,731,343.00
5	IND. CHEQUES DU SEN	7,872,608.00	10	814,206	0	-	0	0	7,872,608.00
6	INTER. FINANCE CORP	4,173,217.00	0	0	0	-	0	0	4,173,217.00
7	MIFERUGU-NUMBA CO	7,772,200.00	16.4	410,000	0	-	0	0	7,772,200.00
8	GUINEA URANIUM PROJ.	1,620,956.00	16	0	0	-	0	0	1,620,956.00
9	NIG.NIGER URANIUM PROJ.	1,897,660.00	17	0	0	-	0	0	1,897,660.00
10	ROYAL SIMUNYE SUGAR CO.	3,100,000.00	10	0	0	14,900,000.00	0	0	18,000,000.00
11	SAVE SUGAR CO. LTD	16,670,000.00	46	0	0	-	0	0	16,670,000.00
12	NIGERIA TRUST FUND	100,000,000.00	100	0	0	-	0	0	100,000,000.00
13	AFRICAN EXP/IMP. BANK	219,960,000.00	4	10,000	0	-	0	0	219,960,000.00
14	ECO.COM.W.A (ECOWAS	471,441,367.00		0	0	-	0	0	471,441,367.00
	TOTAL	**943,530,919.00**				**14,900,000.00**			**958,430,919.00**

REFERENCE 15E

FGN INVESTMENTS FORFEITED TO THE FEDERAL GOVERNMENT

S/N	NAME OF COMPANY	INVESTMENT AS AT 1ST JAN, 2011	% SHARES	SHARES HOLDING (UNITS)	CAPITAL SUPPLEMENT	ADDITIONAL SHARES	LOANS NOT CONVERTED	PRIVATIZED SHARES	TOTAL INVESTMENT AS AT 31ST DEC, 2011
		=N=					=N=		=N=
1	BERGER PAINTS NIG LTD	24,186.00	-	24,186.00	-	-	-	-	24,186.00
2	FAR EAST MER.CO.LTD	9,000.00	-	9,000.00	-	-	-	-	9,000.00
3	G.CAPPA LIMITED	200,000.00	-	200,000.00	-	-	-	-	200,000.00
4	GLOBE FISHING IND. LTD	29,532.00	-	29,532.00	-	-	-	-	29,532.00
5	GUINESS NIG LTD	570.00	-	570.00	-	-	-	-	570.00
6	CHEMICAL & ALLIED PRO.	11,996.00	-	11,996.00	-	-	-	-	11,996.00
7	JOHN HOLT NIG LTD	2,160.00	-	2,160.00	-	-	-	-	2,160.00
8	NEZAM KABEL (Acatel Kabel)	400,000.00	-	400,000.00	-	-	-	-	400,000.00
9	LEVENTIS TECH. LTD	80,000.00	-	80,000.00	-	-	-	-	80,000.00
10	LEVENTIS STORES NIG.LTD	15,000.00	-	15,000.00	-	-	-	-	15,000.00
11	MONIER CONST. COMP.	22,232.00	-	22,232.00	-	-	-	-	22,232.00
12	MOTOR ENG. SERVICES	147,000.00	-	147,000.00	-	-	-	-	147,000.00
13	NIG.BOTTLING CO.LTD	511.00	-	511.00	-	-	-	-	511.00
14	NIG BREWRIES	25,320.00	-	25,320.00	-	-	-	-	25,320.00
15	PILKINGTON GLASS NIG.LTD	22,222.00	-	22,222.00	-	-	-	-	22,222.00
16	R.T.BRISCOE GLASS NIG LTD	169.00	-	169.00	-	-	-	-	169.00
17	TECHNICAL CONST.CO	30,000.00	-	30,000.00	-	-	-	-	30,000.00
18	SMEATON NIG.LTD	140,000.00	-	140,000.00	-	-	-	-	140,000.00
19	TCN PROPERTIES LTD	7,424.00	-	7,424.00	-	-	-	-	7,424.00
20	THE BOTS CO. LTD	50.00	-	50.00	-	-	-	-	50.00
21	THE DAILY TIMES NIG LTD	75.00	-	75.00	-	-	-	-	75.00
22	UNIVERSAL FISHING CO. LTD	2,000.00	-	2,000.00	-	-	-	-	2,000.00
23	UNITED NIG.TEXILE LTD	540.00	-	540.00	-	-	-	-	540.00
24	WATA TIMBER COMPANY	60,000.00	-	60,000.00	-	-	-	-	60,000.00
25	WIGGIN TEAPS CO. LTD	300.00	-	300.00	-	-	-	-	300.00
	TOTAL	**1,230,287.00**	-	**1,230,287.00**	-	-		-	**1,230,287.00**

REFERENCE 15F

STATEMENT OF FUNDS INVESTED ON BEHALF OF FGN BY CROWN AGENTS AS AT DECEMBER ,2011

A

S/N	DESCRIPTION	BOOK VALUE AT INVESTMENTS/COST PRICE					MARKET VALUE AS AT 31ST DECEMBER 2011			ACCRUED	POUNDS TOTAL VALUE	NAIRA TOTAL VALUE
		NOMINAL VALUE	UNIT COST	POUNDS STERLING	NAIRA VALUE		UNIT COST	POUNDS STERLING	NAIRA VALUE			
					N				N			
	CASH											
1	Crown Agents	1,099.15	1	1,099.15	209,362.35		1					
2	Bank											
3	Bankof Scotland GBP	484,622.18	1	484,622.18	92,309,185.13		1					
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
	DEPOSITS											
6	ING Bank N.V. 1	850,000.00	1	850,000.00	161,905,110.00		1					
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					
	Sub-Total (B)	1,650,000.00		-	314,402,632.15			-	-			
	TOTAL INVESTMENTS (A+B)			485,721.33	406,921,179.63			0.00	0.00			

B

S/N	DESCRIPTION	BOOK VALUE AT INVESTMENTS/COST PRICE				ADDITIONS NOMINAL VALUE	WITHDRAWALS NOMINAL VALUE	ADJUSTED NOMINAL VALUE	MARKET VALUE AS AT 31ST DECEMBER 2011			ACCRUED	POUND TOTAL VALUE	NAIRA TOTAL VALUE
		NOMINAL VALUE	UNIT COST	POUNDS STERLING	NAIRA VALUE				UNIT COST	POUNDS STERLING	NAIRA VALUE			
					N						N			
	CASH													
1	Crown Agents Bank	1,099.15	1	1,099.15	209,362.35		771.95	327.20	1	327.20	79,708.60		327.20	79,708.60
3	Royal Bank of Scotland GBP	484,622.18	1	484,622.18	92,309,185.13	694,125.42		1,178,747.60	1	1,178,747.60	287,152,581.09	24.22	1,178,771.82	287,158,481.28
4	Interest Bearing													
5	Current A/C													
	Sub-Total (A)	485,721.33		485,721.33	92,518,547.48	694,125.42	771.95	1,179,074.80		1,179,074.80	287,232,289.69	24.22	1,179,099.02	287,238,189.88
	DEPOSITS								1					
6	ING Bank N.V. 1	850,000.00	1	850,000.00	161,905,110.00									
7	1/2% 22nd Dec 2008													
8	5th Jan 2009								1					
9	UBS AG 1 1/2%	800,000.00	1	800,000.00	152,497,522.15					-	-		-	-
	Sub-Total (B)	1,650,000.00		-	314,402,632.15	-	-	-						
	TOTAL INVESTMENTS (A+B)			485,721.33	406,921,179.63			1,179,074.80		1,179,074.80	287,232,289.69	-	1,179,099.02	287,238,189.88

Conversion Rate for Pound Sterling = ₦243.6082 as at 31st December, 2011

REFERENCE 15Q

FUNDS INVESTED ON BEHALF OF FGN BY CROWN AGENTS AS AT 31ST DECEMBER, 2011

A	BOOK VALUE AT INVESTMENTS/COST PRICE					MARKET VALUE AS AT 31ST DECEMBER 2010					
DESCRIPTION	NOMINAL VALUE	UNIT COST	POUNDS STERLING	NAIRA VALUE		UNIT COST	POUNDS STERLING	NAIRA VALUE	ACCRUED	POUNDS TOTAL VALUE	NAIRA TOTAL VALUE
UK GOVT. 5% TO 7/9/2014	300,000.00	109	327,030.00	62,291,562.50		109	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	760,145.46	340,808,970.39			
UK GOVT 6.75% TO 25/8/2017	665,300.00	125.3	665,300.00	125.30		125.3	279,257,967.27	628,279,519.01			
UK GOVT 4.5% TO 7/9/2029	870,909.30	205.9	992,466.80	176,708,235.58		205.9	974,680.40	285,880.98			
UK GOVT 5% TO 7/2/2025	1,000,000.00	108.1	1,080,772.00	205,860,775.90		108.1	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	3,869,252.22	736,997,255.85			
TOTAL	6,535,209.30			1,134,468,027.93				1,988,947,223.69			

B	BOOK VALUE AT INVESTMENTS/COST PRICE						MARKET VALUE AS AT 31ST DECEMBER 2010					
DESCRIPTION	NOMINAL VALUE	UNIT COST	POUNDS STERLING	NAIRA VALUE	ADDITIONAL INVESTMENTS	DIS -INVESTMENTS	UNIT COST	POUNDS STERLING	NAIRA VALUE	ACCRUED	POUNDS TOTAL	NAIRA TOTAL VALUE
UK GOVT. 5% TO 7/9/2014	300,000.00	109	327,030.00	62,291,562.50		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		138,946.40	1042			6,895.03	760,145.46	340,808,970.39
UK GOVT 6.75% TO 25/8/2017	665,300.00	125.3	665,300.00	125.3		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		176,708,235.58	205.9			309,888.27	974,680.40	285,880.98
UK GOVT 5% TO 7/2/2025	1,000,000.00	108.1	1,080,772.00	205,860,775.90		205,860,775.90	108.1			15,888.98	130,467,321.00	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		689,458,382.25	107.2			11,986.13	3,869,252.22	736,997,255.85
TOTAL	6,570,909.30			268,291,410.10				0.00	0.00	79,390.38	8,582,447,226.40	1,988,947,223.69

C	BOOK VALUE AT INVESTMENTS/COST PRICE					MARKET VALUE AS AT 31ST DECEMBER 2010					
DESCRIPTION	NOMINAL VALUE	UNIT COST	POUNDS STERLING	NAIRA VALUE		UNIT COST	POUNDS STERLING	NAIRA VALUE	ACCRUED	POUNDS TOTAL	NAIRA TOTAL VALUE
EIB FLOTING RARE NOTE 19/02/2015	2,500,000.00	99.810	2,495,250.00	607,863,361.05		98.938	2,473,450.00	602,552,702.28	3,070.22	2,476,520.22	603,300,633.06
CAISSE D'AMOUNT DETTE SOC FRN 17/06/2013	2,000,000.00	100.027	2,000,540.00	487,347,948.43		98.826	1,976,520.00	481,496,479.46	796.85	1,977,316.85	481,590,598.66
EUROPEAN INVESTMENT BANK 3.25% TO 7/6/2012	1,000,000.00	99.534	995,340.00	242,472,985.79		104.585	1,045,850.00	254,777,635.97	2,131.15	1,047,981.15	255,296,801.59
EUROPEAN INVESTMENT BANK 4.25% TO 7/12/2021	615,000.00	109.230	671,764.50	163,647,340.67		108.282	665,934.30	162,227,056.14	1,713.93	667,648.23	162,644,583.54
UK GOVT 5% TO 07/09/2014	1,000,000.00	112.570	1,125,700.00	274,229,750.74		112.323	1,123,230.00	273,628,038.49	15,796.70	1,139,026.70	277,476,244.14
UK GOVT 2% TO 22/01/2016	395,400.00	97.260	384,598.04	93,663,440.79		104.953	414,984.18	101,063,544.73	3,481.24	418,465.40	101,941,603.34
UK GOVT 4.5% TO 03/07/2019	1,890,000.00	118.870	2,246,643.00	547,300,657.27		120.433	2,276,183.70	554,497,014.03	26,870.19	2,303,053.89	561,042,812.65
UK GOVT 4.25% TO 07/12/2027	995,000.00	121.650	1,210,417.50	294,887,828.42		122.208	1,215,969.90	296,220,166.51	1,658.20	1,217,627.80	296,624,116.63
TOTAL	10,395,400.00		11,130,221.04	2,711,413,113.16			11,192,121.78	2,726,482,636.62	55,518.48	11,247,640.24	2,740,017,393.60

REFERENCE 15H

FGN GRANTS TO MANUFACTURING COMPANIES

S/N	NAME OF COMPANY	GRANTS AS AT 1 JAN, 2011	ADDITIONAL GRANTS	GRANTS WRITTEN OFF	TOTAL GRANTS/SUBVENTIONS AS AT 31ST DEC, 2011
		=N=	=N=	=N=	=N=
1	AJAOKUTA STEEL CO	925,473,059.00	-	-	925,473,059.00
2	NATIONAL IRON ORE	36,527,209.00	-	-	36,527,209.00
3	DELTA STEEL CO LTD	422,674,566.00	-	-	422,674,566.00
4	NEW NIG NEWSPAPER	10,977,883.00	-	-	10,977,883.00
5	NIG MINING CORPORATION	10,155,042.00	-	-	10,155,042.00
6	NAT. FERTILISER CO. LTD	5,000,000.00	-	-	5,000,000.00
7	SERONWOOD INDUSTRY	2,808,020.00	-	-	2,808,020.00
	TOTAL	**1,413,615,779.00**	**-**	**-**	**1,413,615,779.00**

REFERENCE 15I

FGN SUBVENTION/GRANTS TO FINANCIAL INSTITUTIONS & SERVICES AS AT 31ST DECEMBER, 2011.

NAME OF COMPANY	GRANTS AS AT 1ST JANUARY, 2011	ADDITIONAL GRANTS	GRANTS WRITTEN OFF TO CRF	TOTAL INVESTMENT AS AT 31 DEC, 2011
	=N=	=N=	=N=	=N=
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
SUB-TOTAL	**10,361,000.00**	**-**	**-**	**10,361,000.00**
SERVICES				
NIG. RAILWAY CORP.	595,111,054.00	-	-	595,111,054.00
NEPA	431,061,150.00	-	-	431,061,150.00
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
NIPOST	3,100,895,307.00	-	-	3,100,895,307.00
SUB-TOTAL	**5,364,216,791.00**	**-**	**-**	**5,364,216,791.00**

REFERENCE 15J

FGN GRANTS IN RIVER BASIN DEVELOPMENT AUTHORITY

S/N	NAME OF COMPANY	INVESTMENT AS AT 1 JAN, 2011	ADDITIONAL GRANTS	GRANTS WRITTEN OFF TO CRF	TOTAL INVESTMENT AS AT 31 DEC, 2011
		=N=	=N=	=N=	=N=
1	ANAMBRA IMO RIVER B AUTH.	384,014,839.00	-	-	384,014,839.00
2	BENIN OWENA R. BASIN	262,067,201.00	-	-	262,067,201.00
3	CHAD BASIN AUTHORITY	619,221,130.00	-	-	619,221,130.00
4	CROSS RIVER B. AUTH.	101,523,932.00	-	-	101,523,932.00
5	HADEJIA JAMAE`RE R.B.	564,021,378.00	-	-	564,021,378.00
6	LOWER BENUE R.B. AUTH.	134,415,194.00	-	-	134,415,194.00
7	NIGER DELTA R.B. AUTH.	301,045,422.00	-	-	301,045,422.00
8	RIVER NIGER BASIN AUTH.	250,842,632.00	-	-	250,842,632.00
9	OGUN-OSUN R.B. AUTH.	212,944,087.00	-	-	212,944,087.00
10	UPPER BENUE R.B. AUTH.	307,673,371.00	-	-	307,673,371.00
11	SOKOTO RIMA R.B. AUTH.	707,169,816.00	-	-	707,169,816.00
	TOTAL	**3,844,939,002.00**	**-**	**-**	**3,844,939,002.00**

REFERENCE 15K

STATEMENT OF FGN LOANS TO GBEs AND PARASTATALS AT 31ST DECEMBER, 2011.

S/N	NAME	DATE OF GRANT OF LOAN	PRINCIPAL LOAN AS AT 31/12/2010	ADDITIONAL DURING THE YEAR	CUMMULATIVE INTEREST	REPAYMENT IN 2011	ADJUSTMENTS	LOANS NOT CONVERTED TO EQUITY	LOANS PRIVATIZED	PRINCIPAL LOAN AS AT 31/12/2011
	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							8,551,139,713.00
3	NATIONAL IRON ORE CO.		1,529,720,542							1,529,720,542.00
4	DELTA STEEL ROLLING CO.		6,156,506,074							6,156,506,074.00
5	JOS STEEL ROLLING CO.		505,506,844							505,506,844.00
6	KATSINA STEEL ROLLING CO.		395,523,086							395,523,086.00
7	NEPA		7,326,398,094							7,326,398,094.00
8	OSHOGBO STEEL CO. LTD		595,389,821							595,389,821
	SUB-TOTAL		**97,816,423,174**	**0**	**0**	**0**	**0**	**0**	**0**	**97,816,423,174**
	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**
	FEDERAL MINS. OF WORKS & HOUSING									
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**	**0.00**	**0.00**	**9,263,643,570.09**
	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**	**0.00**	**0.00**	**6,450,773,303.00**
	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**	**0.00**	**0.00**	**42,395,300,872.00**
	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**	**0.00**	**0.00**	**42,933,333.00**
	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**	**0.00**	**0.00**	**3,800,179,280.00**
	FERAL MINS. OF AGRICULTURE									
1	**NACRDB**		**3,465,055,515.00**							**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							56,331,271.00
12	PEUGEOT AUTOMOBILE LTD *		850,000,000							850,000,000.00
	SUB-TOTAL 7		**8,618,426,153.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**8,618,426,153.00**
	TOTAL LOANS(1+2+3+4+5+6+7)		**175,085,461,072.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**175,085,461,072.00**

NOTE 16
LIST OF OUTSTANDING IMPRESTS OF MINISTRIES, DEPARTMENTS AND AGENCIES AS AT 31ST DECEMBER, 2011

S/N	LIST OF MDAS FOR 2011 ACCOUNTS	CLOSING BALANCE AS AT 31/12/2011	2011 FIGURES	BALANCE AS AT AS AT 31/12/2010
	ADMINISTRATIVE SECTOR	=N=	=N=	=N=
1	NATIONAL BOUNDARY COMMISSION	441,000.00	-	441,000.00
2	NATIONAL POVERTY ERADICATION PROGRAMME (NAPEP)	-	(8,343,587.75)	8,343,587.75
3	NATIONAL COMMISSION FOR REFUGEES	-	(287,550.00)	287,550.00
4	NEW PARTNERSHIP FOR AFRICA DEV. (NEPAD)	-	(1,940,000.00)	1,940,000.00
5	CODE OF CONDUCT TRIBUNAL	-	(2,660,000.00)	2,660,000.00
6	NIGERIA CHRISTIAN PILGRIM COMMISSION	4,490,000.00	4,490,000.00	
7	NATIONAL ASSEMBLY- MANAGEMENT	-	(47,951,106.49)	47,951,106.49
8	NATIONAL ASSEMBLY SERVICE COMMISSION	-	(92,112,305.00)	92,112,305.00
9	SECRETARY TO GOVERNMENT OF THE FEDERATION	108,456,525.00	34,943,650.00	73,512,875.00
10	MIN.OF DEFENCE(ADD NA/NAF/NN CIVILLIAN SAL.)	-	4,051,798.91	(4,051,798.91)
11	FEDERAL MINISTRY OF FOREIGN AFFAIRS	16,456,617.50	-	16,456,617.50
12	OVERSEAS MISSION	(17,339,970.86)	-	(17,339,970.86)
13	FEDERAL MINISTRY OF INF & COMMUNICATION	1,278,250.00	-	1,278,250.00
14	MINISTRY OF INTERIOR	2,650,000.00	-	2,650,000.00
15	NIGERIAN PRISONS SERVICE(NPS)	-	(3,820,000.00)	3,820,000.00
16	IMMIGRATION, PRISONS & NSCDC BOARD	4,039,690.00	-	4,039,690.00
17	CUSTOMS, IMMIGRATION & PRISONS PENSION BOARD	3,851,160.66	-	3,851,160.66
18	FEDERAL FIRE SERVICE	-	(1,500,000.00)	1,500,000.00
19	POLICE SERVICE COMMISSION	6,757,359.48	1,980,000.00	4,777,359.48
20	FEDERAL MINISTRY OF POLICE AFFAIRS	(3,140,330.79)	3,718,000.00	(6,858,330.79)
21	OFFICE OF HEAD OF SERVICE OF THE FEDERATION	89,205,200.00	-	89,205,200.00
22	FEDERALSTAFF HOUSING LOAN BOARD	51,528,490.08		51,528,490.08
23	PUBLIC COMPLIANTS COMMISSION	(662,875.95)	-	(662,875.95)
24	FEDERAL CIVIL SERVICE COMMISSION	14,511,742.00	-	14,511,742.00
25	FEDERAL CHARACTER COMMISSION	2,590,000.00	-	2,590,000.00
26	MINISTRY OF CO-OP & INTEGRATION IN AFRICA			3,166,800.00
	ECONOMIC SECTOR			
27	FEDERAL MINISTRY OF WATER RESOURCES	-	(10,696,265.84)	10,696,265.84
28	FEDERAL MINISTRY OF AGRICULTURE	400,000.00	300,000.00	100,000.00
29	NIGERIA HYDROLOGICAL SERVICE AGENCY	2,385,000.00	1,240,000.00	1,145,000.00
30	FEDERAL MINISTRY OF FINANCE	96,733,028.88	-	96,733,028.88
31	DEBT MANAGEMENT OFFICE	-	(674,000.00)	674,000.00
32	INVESTMENT AND SECURITIES TRIBUNAL	17,498,343.56	-	17,498,343.56
33	OFFICE OF THE ACCOUNTANT-GENERAL OF FED	-	(4,195,161.39)	4,195,161.39
34	NIGERIA CUSTOM SERVICE	2,357.14		2,357.14
35	FEDERAL MINISTRY OFTRADE AND INVESTMENTS	62,680,671.39	-	62,680,671.39
36	MIN. OF EMP, LABOUR AND PRODUCTIVITY	5,161,695.30	5,161,695.30	
37	INDUSTRIAL ARBITRATION PANEL	48,000.00	-	48,000.00
38	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY	1,047,590.00	-	1,047,590.00
39	FEDERAL MINISTRY OF TRANSPORT	2,183,500.00	2,183,500.00	
40	MINISTRY OF AVIATION	3,060,000.00	-	3,060,000.00
41	FEDERAL MINISTRY OF POWER	26,682,637.96	-	26,682,637.96
42	FEDERAL MINISTRY OF PETROLEUM RESOURCES	17,575,900.00	-	17,575,900.00
43	MINISTRY OF MINES AND STEEL	5,740,200.00	3,140,000.00	2,600,200.00
44	FEDERAL MINISTRY OF WORKS	940,000.00		940,000.00
45	SURVEY-GENERAL OF THE FEDERATION	2,809,376.19		2,809,376.19
46	FEDERAL ROADS MAINTENANCE AGENCY	2,000,000.00		2,000,000.00
47	NATIONAL SALARIES, INCOMES AND WAGES COMM	-	123,171.00	(123,171.00)
48	REVENUE MOB, ALLOCATION & FISCAL COMMISSION	-	(1,705,000.00)	1,705,000.00

S/N	LIST OF MDAS FOR 2011 ACCOUNTS	CLOSING BALANCE AS AT 31/12/2011	2011 FIGURES	BALANCE AS AT AS AT 31/12/2010
	ADMINISTRATIVE SECTOR	=N=	=N=	=N=
49	MINSTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	4,788,600.00	4,788,600.00	
	LAW & JUSTICES SECTOR			
50	NATIONAL JUDICIAL COUNCIL - ABUJA	15,262,715.00	-	15,262,715.00
51	SUPREME COURT OF NIGERIA	(118,765,871.58)	-	(118,765,871.58)
52	COURT OF APPEAL, ABUJA	2,712,000.00	132,495,583.05	(129,783,583.05)
53	FCT. HIGH COURT OF JUSTICE, ABUJA	-	(1,180,512.00)	1,180,512.00
54	SHARIA COURT OF APPEAL, ABUJA	74,794,936.67	22,916,000.00	51,878,936.67
55	CUSTOMARY COURT OF APPEAL, ABUJA	-	(490,000.00)	490,000.00
56	NATIONAL INDUSTRIAL COURT	58,805.00	-	58,805.00
57	NATIONAL JUDICIAL INSTITUTE - ABUJA	3,134,779.48	-	3,134,779.48
58	FCT. JUDICIAL SERVICE COMMITTEE -FCT ABUJA	7,394,900.00		7,394,900.00
59	FEDERAL JUDICIAL SERVICE COMMISSION - ABUJA	(164,000.00)	-	(164,000.00)
60	FEDERAL MINISTRY OF JUSTICE	(146,453,658.84)		(146,453,658.84)
61	NAT.HUMAN RIGHTS COMMISSION	4,634,080.16		4,634,080.16
62	CODE OF CONDUCT BUREAU	1,496,552.00	-	1,496,552.00
	SOCIAL SECTOR			
63	MINSTRY OF YOUTH DEVELOPMENT	177,968,400.00	168,778,400.00	9,190,000.00
64	FEDERAL MINISTRY OF WOMEN AFFAIRS	-	(19,714,230.00)	19,714,230.00
65	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	11,206,151.15	-	11,206,151.15
66	FEDERAL MINISTRY OF EDUCATION	36,596,571.25	1,320,000.00	35,276,571.25
67	FEDERAL MINISTRY OF HEALTH	16,461,785.27	8,730,000.00	7,731,785.27
68	FEDERAL MINISTRY OF ENVIRONMENT	2,920,000.00	(1,000,000.00)	3,920,000.00
69	NATIONAL ENVIRONMENTAL STD AND REGULATION ENF. AGENCY	5,135,000.00		5,135,000.00
70	NATIONAL SPORTS COMMISSION	-	1,341,326.84	(1,341,326.84)
71	NATIONAL POPULATION COMMISSION	5,583,828.08		5,583,828.08
	TOTAL	**636,826,731.18**	**203,432,006.63**	**436,561,524.55**

NOTE 17

LIST OF OUTSTANDING ADVANCES OF MINISTRIES, DEPARTMENTS AND AGENCIES (MDA)

AS AT 31ST DECEMBER, 2011

S/N	LIST OF MDAS FOR 2011 ACCOUNTS	CLOSING BALANCE AS AT 31/12/2011	2011 FIGURES	BALANCE AS AT 31/12/2010
	ADMINISTRATIVE SECTOR	N	N	N
1	STATE HOUSE	17,201,273,181.68	4,533,995,594.48	12,667,277,587.20
2	NATIONAL BOUNDARY COMMISSION	147,410,450.93	-	147,410,450.93
3	MINISTRY OF SPECIAL DUTIES	32,292.08	32,292.08	
4	NATIONAL POVERTY ERADICATION PROGRAMME (NAPEP)		(274,718,605.48)	274,718,605.48
5	NEW PARTNERSHIP FOR AFRICA DEV. (NEPAD)	-	(286,936,798.45)	286,936,798.45
6	CODE OF CONDUCT TRIBUNAL	-	(7,606,067.19)	7,606,067.19
7	NIGERIA CHRISTIAN PILGRIM COMMISSION	3,654,386.50	3,654,386.50	
8	NATIONAL ASSEMBLY- MANAGEMENT	-	(2,187,654.22)	2,187,654.22
9	NASS- SENATE	0.00	(180,878,181.24)	180,878,181.24
10	NASS- HOUSE OF REPRESENTATIVES	-	82,689.63	(82,689.63)
11	NATIONAL ASSEMBLY SERVICE COMMISSION	0.00	(963,187.76)	963,187.76
12	SECRETARY TO GOVERNMENT OF THE FEDERATION	4,217,163,807.07	802,259,414.62	3,414,904,392.45
13	MIN.OF DEFENCE(ADD NA/NAF/NN CIVILLIAN SAL.)	1,183,202,036.58	(4,051,798.91)	1,187,253,835.49
14	NIGERIAN NAVY	5.95	-	5.95
15	NIGERIA DEFENCE ACADEMY	-	(7,361,432.20)	7,361,432.20
16	DEFENCE INTELLEGENCE AGENCY	17,441,176.99	-	17,441,176.99
17	FEDERAL MINISTRY OF FOREIGN AFFAIRS	113,957,201.71	-	113,957,201.71
18	OVERSEAS MISSION	(1,038,883,283.52)	36,137,154.66	(1,075,020,438.18)
19	FEDERAL MINISTRY OF INF & COMMUNICATION	889,136,091.90	77,249,900.05	811,886,191.85
20	MINISTRY OF INTERIOR	81,981,633.49	81,981,633.49	
21	NIGERIAN PRISONS SERVICE(NPS)	-	(939,406,992.57)	939,406,992.57
22	NIGERIAN IMMIGRATION SERVICE(NIS)	-	(95,340,321.38)	95,340,321.38
23	NATIONAL SECURITY & CIVIL DEFENCE CORPS	-	(453,937,849.79)	453,937,849.79
24	IMMIGRATION, PRISONS & NSCDC SERVICE BOARD	31,229,639.63	-	31,229,639.63
25	CUSTOMS, IMMIGRATION & PRISONS PENSION BOARD	1,127,322.28	-	1,127,322.28
26	FEDERAL FIRE SERVICE	-	(22,110,000.00)	22,110,000.00
27	POLICE SERVICE COMMISSION	14,820,271.49	7,762,974.00	7,057,297.49
28	POLICE FORMATION AND COMMAND	(34,790.09)	-	(34,790.09)
29	FEDERAL MINISTRY OF POLICE AFFAIRS	104,963,114.00	(55,210,707.10)	160,173,821.10
30	OFFICE OF HEAD OF SERVICE OF THE FEDERATION	3,058,369,183.98	-	3,058,369,183.98
31	OHCSF(PENSION OFFICE)	27,143,575.90	-	27,143,575.90
32	FEDERALSTAFF HOUSING LOAN BOARD	-	12,716,395.36	(12,716,395.36)
33	PUBLIC COMPLIANTS COMMISSION	16,095,203.05	(1,871,400.00)	17,966,603.05
34	FEDERAL CIVIL SERVICE COMMISSION	84,024,282.86	-	84,024,282.86
35	FEDERAL CHARACTER COMMISSION	57,000,869.86	-	57,000,869.86
36	MINISTRY OF CO-OP & INTEGRATION IN AFRICA	150,237,734.92		150,237,734.92
	ECONOMIC SECTOR			
37	FEDERAL MINISTRY OF WATER RESOURCES	-	(378,924,884.44)	378,924,884.44
38	FEDERAL MINISTRY OF AGRICULTURE	4,187,721,548.18	984,049,332.70	3,203,672,215.48
39	NIGERIA HYDROLOGICAL SERVICE AGENCY	20,806,953.56	(21,787,560.45)	42,594,514.01
40	FEDERAL MINISTRY OF FINANCE	1,104,768,793.82	-	1,104,768,793.82
41	DEBT MANAGEMENT OFFICE	-	(78,217,548.98)	78,217,548.98
42	BUDGET OFFICE OF THE FEDERATION	339,340,347.08	(15,669,777.00)	355,010,124.08
43	INVESTMENT AND SECURITIES TRIBUNAL	5,532,334.85	-	5,532,334.85
44	OFFICE OF THE ACCOUNTANT-GENERAL OF FED	-	(570,601,358.64)	570,601,358.64
45	FEDERAL INLAND REVENUE SERVICE	854,255,378.21	-	854,255,378.21
46	NIGERIA CUSTOM SERVICE	11,207,185,100.38	2,563,636,868.73	8,643,548,231.65
47	FEDERAL MINISTRY OF TRADE & INVESTMENT	943,229,919.04	-	943,229,919.04
48	MIN. OF EMP, LABOUR AND PRODUCTIVITY	612,869,713.10	59,395,127.00	553,474,586.10
49	INDUSTRIAL ARBITRATION PANEL	80,517,647.79	-	80,517,647.79
50	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY	1,165,247,003.98	163,901,930.98	1,001,345,073.00
51	NATIONAL BIOTECHNOLOGY DEV. AGENCY(NABDA)	(1,147,622.80)	(1,147,622.80)	
52	FEDERAL MINISTRY OF TRANSPORT	58,690,781.00	23,398,858.00	35,291,923.00
53	MINISTRY OF AVIATION	2,865,376,703.23	-	2,865,376,703.23
54	FEDERAL MINISTRY OF POWER	(764,180,522.74)	-	(764,180,522.74)
55	FEDERAL MINISTRY OF PETROLEUM RESOURCES	130,407,542.43	-	130,407,542.43

S/N	LIST OF MDAS FOR 2011 ACCOUNTS	CLOSING BALANCE AS AT 31/12/2011	2011 FIGURES	BALANCE AS AT 31/12/2010
	ADMINISTRATIVE SECTOR	N	N	N
56	MINISTRY OF MINES AND STEEL	190,858,372.41	37,417,788.30	153,440,584.11
57	GEOLOGICAL SURVEY OF NIGERIA AGENCY	-	1,735,251.51	(1,735,251.51)
58	FEDERAL MINISTRY OF WORKS	493,951,073.27	-	493,951,073.27
59	SURVEY-GENERAL OF THE FEDERATION	39,893,898.96	6,448,700.00	33,445,198.96
60	FEDERAL ROADS MAINTENANCE AGENCY	283,013,754.73	82,320,840.60	200,692,914.13
61	FEDERAL MINISTRY OF CULTURE & TOURISM	71,148,631.43	(1,181,072,654.03)	1,252,221,285.46
62	NATIONAL PLANNING COMMISSION	(608,884,771.45)	(625,139,911.37)	16,255,139.92
63	NATIONAL SALARIES, INCOMES AND WAGES COMM	3,310,188.12	(123,171.00)	3,433,359.12
64	REVENUE MOB, ALLOCATION & FISCAL COMMISSION	-	(345,657,039.77)	345,657,039.77
65	NIG. INTEGRATION WATER RESOURCES MGT. COMM.	-	-	
66	MINSTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	578,151,953.46	155,653,728.00	422,498,225.46
67	NATIONAL BUREAU OF STASTICS	-	(585,574,530.66)	585,574,530.66
	LAW & JUSTICES SECTOR			
68	NATIONAL JUDICIAL COUNCIL - ABUJA	201,154,451.31	-	201,154,451.31
69	SUPREME COURT OF NIGERIA	(73,473,992.15)	-	(73,473,992.15)
70	COURT OF APPEAL, ABUJA	2,650,374,173.55	(132,495,583.05)	2,782,869,756.60
71	FEDERAL HIGH COURT-LAGOS	539,936,165.85	-	539,936,165.85
72	FCT. HIGH COURT OF JUSTICE, ABUJA	-	(411,374,451.95)	411,374,451.95
73	SHARIA COURT OF APPEAL, ABUJA	101,166,527.35	17,675,520.01	83,491,007.34
74	CUSTOMARY COURT OF APPEAL, ABUJA	-	(1,079,792.41)	1,079,792.41
75	NATIONAL INDUSTRIAL COURT	59,276,931.81	-	59,276,931.81
76	NATIONAL JUDICIAL INSTITUTE - ABUJA	62,519,572.20	-	62,519,572.20
77	FCT. JUDICIAL SERVICE COMMITTEE -FCT ABUJA	59,951,877.71	-	59,951,877.71
78	FEDERAL JUDICIAL SERVICE COMMISSION - ABUJA	1,427,767.21	(34,882,583.12)	36,310,350.33
79	FEDERAL MINISTRY OF JUSTICE	275,857,368.13	-	275,857,368.13
80	CODE OF CONDUCT BUREAU	8,826,590.06	(26,631,055.28)	35,457,645.34
	SOCIAL SECTOR			
81	MINSTRY OF YOUTH DEVELOPMENT	691,036,812.57	336,021,384.97	355,015,427.60
82	FEDERAL MINISTRY OF WOMEN AFFAIRS	-	(199,239,658.77)	199,239,658.77
83	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	300,000.00	-	300,000.00
84	FEDERAL MINISTRY OF EDUCATION	2,900,003,551.21	2,989,566,148.50	(89,562,597.29)
85	FEDERAL MINISTRY OF HEALTH	11,347,061,498.73	2,596,189,631.43	8,750,871,867.30
86	FEDERAL COLL. OF COMPLIMENTARY & ALTERN. MED	2,882,963.99	-	2,882,963.99
87	FEDERAL MINISTRY OF ENVIRONMENT	607,957,588.75	(92,527,202.00)	700,484,790.75
88	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	51,791,061.72	51,791,061.72	
89	NATIONAL ENVIRONMENTAL STD AND REGULATION ENF. AGENCY	125,808,455.76	-	125,808,455.76
90	NATIONAL SPORTS COMMISSION	-	(5,483,949,446.44)	5,483,949,446.44
91	NATIONAL POPULATION COMMISSION	2,006,770,861.29	2,852,848.85	2,003,918,012.44
	TOTAL:	71,544,040,338.33	3,109,250,627.72	68,734,789,710.61

NOTE 18

REVOLVING LOAN ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 2011

S/N	MINISTRY/DEPARTMENT	CLOSING BALANCE AS AT 31/12/2011	*LESS:* PAYMENTS IN 2011	*ADD:* RECEIPTS IN 2011	BALANCE AS AT 31/12/2010
		₦	₦	₦	₦
1	Federal Ministry of Agriculture-Fertilizer	34,627,254,356.33	(217,083.33)	22,261,287,236.23	12,366,184,203.43
2	Federal Ministry of Agriculture-DRG & Others	1,036,504,704.77	-	148,993,687.47	887,511,017.30
3	National Poverty Eradication Programme	1,810,105,017.50	(5,500,000.00)	16,000,904.11	1,799,604,113.39
4	Federal Government Staff Housing Loans	(8,692,535,428.60)	(429,328,232.76)	439,621,582.21	(8,702,828,778.05)
5	Federal Ministry of Health	(70,000.00)			(70,000.00)
	TOTAL:	**28,781,258,650.00**	**(435,045,316.09)**	**22,865,903,410.02**	**6,350,400,556.07**

NOTE 19

SCHEDULE OF TOTAL EXTERNAL LOANS OF THE FEDERAL GOVERNMENT AS AT 31ST DECEMBER, 2011

DETAILS		MULTILATERAL	NON-PARIS (BILATERAL)	OTHERS (COMMERCIAL)	TOTAL DEBTS IN 2011	TOTAL DEBTS IN 2011	REMARKS
		$	$	$	$	N	CBN EXCHANGE RATE
	DETAILS BELOW						
OPENING BALANCE AS AT 01/01/2011		4,217,760,000.00	163,200,000.00	197,810,000.00	4,578,770,000.00	676,817,859,900.00	$1 @= N= 147.87
ADDITIONAL LOANS WITHIN THE YEAR	19A	1,126,229,070.00	313,200,000.00		1,439,429,070.00	225,558,535,269.00	AS AT 31/12/2011($1=N=156.70
SUB-TOTAL		5,343,989,070.00	476,400,000.00	197,810,000.00	6,018,199,070.00	902,376,395,169.00	
LESS:							
LOAN REPAYMENT WITHIN THE YEAR	19B	129,014,390.00	102,277,940.00		231,292,330.00	36,243,508,111.00	AS AT 31/12/2011($1=N=156.70
ACCUMM. INT/CHARGES PAID IN THE YEAR		101,852,780.00	18,473,960.00		120,326,740.00	18,855,200,158.00	AS AT 31/12/2011($1=N=156.70
SUB-TOTAL		230,867,170.00	120,751,900.00	-	351,619,070.00	55,098,708,269.00	AS AT 31/12/2011
							$1=N=156.70
CLOSING BALANCE AS AT 31/12/2011		5,113,121,900.00	355,648,100.00	197,810,000.00	5,666,580,000.00	847,277,686,900.00	SEE 19 C FOR MATURED LOANS

SOURCE: *DMO ANNUAL REPORT AND STATEMENTS OF ACCOUNTS, 2011*

REF. 19A

DETAILS OF NEW LOANS CONTRACTED IN 2011

S/N	CREDITOR	DISBURSEMENTS
	CATERGORY	2011
		$
1	MULTILATERAL	425,710,000.00
2	ICM-EUROBOND	500,000,000.00
3	OIL WARRANTS	
	SUB-TOTAL MULTILATERAL	925,712,011.00
4	BILATERAL	313,200,000.00
5	COMMERCIAL	
6	CITIBANK AGENCY FEES	
7	NET ADVERSE CROSS EXCHANGE RATE MOVEMENTS	200,517,059.00
	TOTAL	1,439,429,070.00

SOURCE: *DMO ANNUAL REPORT AND STATEMENTS OF ACCOUNTS, 2011*

REF 19 B

DETAILS OF EXTERNAL DEBT SERVICE (LOAN REPAYMENTS) BY SOURCE IN 2011

S/N	CATERGORY	PRINCIPAL REPAYMENT	OTHER INTEREST & CHARGES	TOTAL PAYMENTS
	MULTILATERAL LIST	$	$	$
1	IBRD	35,601,860.00	1,190,060.00	36,791,920.00
2	African Dev. Bank (ADB)	47,833,680.00	7,137,500.00	54,971,180.00
3	IFAD	1,447,640.00	555,580.00	2,003,220.00
4	IDB	0.00	154,560.00	154,560.00
5	ADF	3,228,650.00	4,537,030.00	7,765,680.00
6	IDA	35,175,130.00	28,466,530.00	63,641,660.00
7	EDF/EIB	5,727,430.00	1,217,260.00	6,944,690.00
	OTHERS:			
8	Oil Warrant	-	41,719,260.00	41,719,260.00
9	ICM-(EUROBOND)	-	16,875,000.00	16,875,000.00
	Sub- total (Multilateral)	129,014,390.00	101,852,780.00	230,867,170.00
10	*NON-PARIS (Bilateral) LIST*			
11	Exim Bank of China (NIGCOMSAT)	42,010,910.00	5,034,440.00	47,045,350.00
12	Exim Bank of Korea	654,990.00	40,250.00	695,240.00
13	Nigerian Railway Modern Project (IDU-KADUNA)	-	682,880.00	682,880.00
14	Nigerian Nat. Public Sec. System Project	-	3,099,460.00	3,099,460.00
	NON-PARIS (Commercial) LIST			
15	Papalanto & Omotosho	36,779,040.00	7,171,910.00	43,950,950.00
16	ZTE	11,750,280.00	1,560,260.00	13,310,540.00
17	ALCATEL	11,082,720.00	872,760.00	11,955,480.00
18	SBI Holdings			-
19	Bank of England/ Citibank Lazards Agency Fees		12,000.00	12,000.00
	Sub-total ; Non Paris	*102,277,940.00*	*18,473,960.00*	*120,751,900.00*
	GRAND TOTAL	*231,292,330.00*	*120,326,740.00*	*351,619,070.00*

SOURCE: *DMO ANNUAL REPORT AND STATEMENTS OF ACCOUNTS, 2011*

REF 19 C

DETAILS OF MATURED EXTERNAL DEBTS IN 2011

S/N	PROJEC TITLE	CREDITOR	DATE SIGNED	CURRENCY	MATURITY DATE	ORIGINAL LOAN	NAIRA AS AT 31/12/2011	REMARKS
1	Tree Crops Projects	IBRD	12/10/1990	USD	01/12/2011	106,000,000.00	16,610,200,000.00	AS AT 31/12/2011($1=N=156.70
	Health System Fund	IBRD	06/08/1991	USD	15/04/2011	70,000,000.00	10,969,000,000.00	
	National Water Rehabilitation	IBRD	23/07/1992	USD	15/04/2011	256,000,000.00	40,115,200,000.00	
2	Ibadan Water Supply Project 11	ADB	19/12/1991	BUA	01/09/2011	74,140,000.00		
	Small/Medium Scale Ent. (NERFUND)	ADB	11/07/1991	BUA	01/03/2011	100,000,000.00		

SOURCE: *DMO ANNUAL REPORT AND STATEMENTS OF ACCOUNTS, 2011*

NOTE 20
SCHEDULE OF FEDERAL GOVERNMENT OF NIGERIA (FGN) AND TREASURY BONDS.
AS AT 31ST DECEMBER, 2011

DESCRIPTION	DETAILSREF.	BALANCE AS AT 31/12/2010	ADDITIONAL IN THE YEAR	*LESS:* REPAYMENT	*BALANCE AS AT 31/12/2011*
		=N=	=N=	=N=	=N=
FGN AND TREASURY BONDS:					
UNFUNDED (TREASURY BONDS)		372,900,500,000.00		- 19,170,000,000.00	353,730,500,000.00
UNFUNDED (1st FGN BONDS)		599,454,000.00			599,454,000.00
UNFUNDED (3rd FGN BONDS)		317,443,030,372.00		-254,783,669,372.00	62,659,361,000.00
UNFUNDED (4th FGN BONDS)		273,466,761,628.00	157,533,238,372.00		431,000,000,000.00
UNFUNDED (5th FGN BONDS)		656,961,158,000.00	48,280,530,000.00		705,241,688,000.00
TREASURY BONDS CERTIFICATES		0.00			0.00
UNFUNDED (6th FGN BONDS)		204,333,596,000.00	630,666,404,000.00		835,000,000,000.00
UNFUNDED (7th FGN BONDS)		1,448,795,500,000.00		-242,096,503,000.00	1,206,698,997,000.00
UNFUNDED (8th FGN BONDS)			300,000,000,000.00		300,000,000,000.00
GRAND TOTAL FGN & TREASURY BONDS		***3,274,500,000,000.00***	***1,136,480,172,372.00***	***-516,050,172,372.00***	***3,894,930,000,000.00***

SOURCE:DMO ANNUAL REPORT & STATEMENTS OF ACCOUNTS 2011 AND FUNDS DEPARTMENT (OAGF) STATEMENT FOR THE YEAR 2011.

NOTE 21
SCHEDULE OFMOVEMENTS OF NIGERIA TREASURY BILLS (NTB)
FOR THE YEAR ENDED 31ST DECEMBER, 2011

	REF.	ACTUAL TOTAL	REMARKS
RECEIPTS		**N**	
OPENING BALANCE (01/01/2011)		1,277,100,000,000.00	
NTB (ISSUED/RECEIPTS)	A	2,704,876,489,513.98	
SUB-TOTAL INFLOW		***2,704,876,489,513.98***	
LESS REPAYMENTS			
NTB (REPAYMENTS)	B	-2,251,858,388,183.00	
SUB-TOTAL OUTFLOW		***-2,251,858,388,183.00***	
NTB AS AT 31ST DECEMBER 2011.		**1,730,118,101,330.98**	

MONTHLY ANALYSIS OF NTB

REFERENCE NOS.		***A***	**B**
MONTHS		**NTB ISSUES**	**NTB PAYMENTS**
JANUARY		195,667,785,555.85	16,538,552,000.00
FEBRUARY		149,707,716,684.56	156,924,183.00
MARCH		115,760,048,270.42	181,567,236,000.00
APRIL		160,821,792,174.19	155,067,413,000.00
MAY		168,992,885,080.36	162,607,783,000.00
JUNE		310,927,808,876.73	320,399,575,000.00
JULY		155,103,121,882.78	159,740,146,000.00
AUGUST		178,576,685,882.17	188,924,183,000.00
SEPTEMBER		237,100,905,804.60	314,147,074,000.00
OCTOBER		502,522,770,625.70	207,012,313,000.00
NOVEMBER		214,921,790,926.47	227,930,870,000.00
DECEMBER		314,773,177,750.15	317,766,319,000.00
TOTALS		**2,704,876,489,513.98**	**2,251,858,388,183.00**

SOURCE: DMO STATEMENT OF ACCOUNT FOR YEAR 2011 AND CRF BANK STATEMENTS.

NOTE 22

SCHEDULE OF TOTAL DEVELOPMENT LOAN STOCK OF THE FEDERAL GOVERNMENT

FOR THE YEAR ENDED 31ST DECEMBER, 2011

S/N	DESCRIPTION	FUNDED	*REDEMTION YEAR*	BALANCE AS AT 31/12/2010	ADDITIONAL LOAN IN THE YEAR	REPAYMENT IN THE YEAR	RECALASSIFICATION (IF ANY)	*BALANCE AS AT 31/12/2011*
				=N=	=N=	=N=	=N=	=N=
	NIGERIA DEVELOPMENT LOAN STOCK							
1	24TH DEV. STOCK	12.5% 1986 FRN 24TH DEV. STOCK	2011	220,000,000.00		220,000,000.00		-
								-
	GRAND TOTAL DEVELOPMENT LOAN STOCK			*220,000,000.00*	-	*220,000,000.00*	-	-

SOURCE:REPORT FROM FUNDS DEPARTMENT OF OAGF FOR YEAR 2011.

NOTE 23
SCHEDULE OF INTERNAL LOANS FROM OTHER FUNDS TO CRF OF THE FEDERAL GOVERNMENT
FOR THE YEAR ENDED 31ST DECEMBER, 2011

S/N	SOURCE OF LOAN	BALANCE AS AT 31/12/2010	AMOUNT RECEIVED IN THE YEAR	AMOUNT REPAID IN THE YEAR	BALANCE AS AT 31/12/2011	REMARKS
			=N=	=N=	=N=	
1	DEVELOPMENT OF NAT. RESOURCES ACCOUNT	127,588,085,668.92		0.00	127,588,085,668.92	
	TOTAL	127,588,085,668.92	0.00	0.00	127,588,085,668.92	

NOTE: This is a loan taken from Natural Resorces Development Fund Account in the year 2010

NOTE 24
DEPOSIT ACCOUNT AS AT 31 DECEMBER, 2011

S/N	LIST OF MDAS FOR 2011 ACCOUNTS	CLOSING BALANCE AS AT 31/12/2011	2011 FIGURES	BALANCE AS AT AS AT 31/12/2010
		N	N	N
	ADMINISTRATIVE SECTOR			
1	MIN.OF DEFENCE(ADD NA/NAF/NN CIVILLIAN SAL.)	-4,428,080.52	0.00	-4,428,080.52
2	NIGERIA DEFENCE ACADEMY	-2,274,667.20		-2,274,667.20
3	FEDERAL MINISTRY OF INTER-GOV' TAL AFFAIRS	-35,149,816.00		-35,149,816.00
4	FEDERAL MINISTRY OF FOREIGN AFFAIRS	-499,200.49	0.00	-499,200.49
5	FEDERAL MINISTRY OF INF & COMMUNICATION	-19,095,237.37	0.00	-19,095,237.37
6	NIGERIAN PRISONS SERVICE(NPS)	-3,548,018.28	0.00	-3,548,018.28
7	NIGERIAN IMMIGRATION SERVICE(NIS)	-101,270.00		-101,270.00
8	CUSTOMS, IMMIGRATION & PRISONS PENSION BD	-8,999,010.59	0.00	-8,999,010.59
9	POLICE FORMATION AND COMMAND	-150,000.00		-150,000.00
10	FEDERAL MINISTRY OF POLICE AFFAIRS	-132,443,286.85	-132,443,286.85	
11	OFFICE OF HEAD OF SERVICE OF THE FEDERATION	-38,336,709.00	0.00	-38,336,709.00
12	FEDERAL CIVIL SERVICE COMMISSION	-94.00	0.00	-94.00
	ECONOMIC SECTOR			
13	FEDERAL MINISTRY OF AGRICULTURE	-509,947,124.40		-509,947,124.40
14	FEDERAL MINISTRY OF FINANCE	3,509,000.00	0.00	3,509,000.00
15	BUDGET OFFICE OF THE FEDERATION	587,725.12		587,725.12
16	FEDERAL MINISTRY OF TRADE & INVESTMENTS	-2,328,284.02	0.00	-2,328,284.02
17	FEDERAL MINISTRY OF TRANSPORT	-13,584,400.00	0.00	-13,584,400.00
18	MINISTRY OF AVIATION	565,758,706.15	0.00	565,758,706.15
19	FEDERAL MINISTRY OF POWER	-5,500.00	0.00	-5,500.00
20	FEDERAL MINISTRY OF WORKS	-3,042,683.80		-3,042,683.80
21	MINSTRY OF LANDS, HOUSING & URBAN DEVELOPMENT	-31,454,114.00		-31,454,114.00
	LAW & JUSTICES SECTOR			
22	NATIONAL JUDICIAL COUNCIL - ABUJA	-1,840,499.09		-1,840,499.09
23	SUPREME COURT OF NIGERIA	-88,684,900.26	0.00	-88,684,900.26
24	COURT OF APPEAL, ABUJA	-1,726,500.00	-1,726,500.00	
25	FEDERAL HIGH COURT-LAGOS	-100,006,637.88	0.00	-100,006,637.88
26	FCT. HIGH COURT OF JUSTICE, ABUJA	8,100,000.00	8,100,000.00	
27	FEDERAL MINISTRY OF JUSTICE	-38,868,113.02		-38,868,113.02
28	NAT.HUMAN RIGHTS COMMISSION	-20,000.00	-20,000.00	
	SOCIAL SECTOR			
29	MINSTRY OF YOUTH DEVELOPMENT	48,579,426.91	48,579,426.91	
30	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	-400,000.00	0.00	-400,000.00
31	FEDERAL MINISTRY OF EDUCATION	369,325.69	-189,240,517.19	189,609,842.88
32	FEDERAL MINISTRY OF HEALTH	17,194,664.01	18,162,807.31	-968,143.30
33	NATIONAL SPORTS COMMISSION	138,139,313.47	0.00	138,139,313.47
34	NATIONAL POPULATION COMMISSION	-24,718,712.13		-24,718,712.13
	SUB-TOTAL:MDA	**-409,999,288.59**	**-248,588,069.82**	**-30,826,627.73**
	FEDERAL PAY OFFICES			
1	STF (FPO ACCOUNTS) ABUJA	2,236,474,241.70	2,241,995,425.03	-5,521,183.33
2	FPO ABAKALIKI	-52,082.04	0.00	-52,082.04
3	FPO MAKURDI	166,732.00	174,732.00	-8,000.00
4	FPO PORT-HARCOURT	1,263,911.96	1,263,911.96	
5	FPO GOMBE	-48,551.90		-48,551.90
6	FPO GUSAU	-2,356,593.42		-2,356,593.42
7	FPO JOS	43,950.00		43,950.00
8	KANO	6,447,354.61	6,447,354.61	0.00
9	AKURE	-633,251.00	0.00	-633,251.00
10	IBADAN	-274,291.32	0.00	-274,291.32
11	UMUAHIA	-53,451.76	-53,451.76	
12	ASABA	4,808,101.96	4,290,351.04	517,750.92
13	MINNA	94,646.21	94,646.21	0.00
14	FPO ABEOKUTA	4,222,553.81	0.00	4,222,553.81
15	FPO ADO-EKITI	-1,663,661.74	-1,637,791.16	-25,870.58
16	FPO YENOGOA	-350,986.95	-350,986.95	
17	FPO ILORIN	-397,000.00	-397,000.00	0.00
	SUB-TOTAL FPO	**2,247,691,622.12**	**2,251,827,190.98**	**-4,135,568.86**
	GRAND TOTAL DEPOSIT	**1,837,692,333.53**	**2,003,239,121.16**	**-34,962,196.59**

NOTE 25

DETAILS OF CAPITAL SUPPLEMENTATION FOR YEAR 2011

S/N	CAPITAL SUPPLEMENTATION	ACTUAL	FINAL BUDGET	ORIGINAL/INITIAL BUDGET	SUPPLEMENTARY BUDGET	SAVINGS/ (EXCESS EXP.)	BUDGET PERFORMANCE
		₦	₦	₦	₦	₦	%
1	ADJUSTMENT TO CAPITAL COSTS	304,797,852.00	11,250,000,000.16	11,250,000,000.16		10,945,202,148.16	2.71
2	VIABILITY GAP FUND - PPP	-	50,000,000,000.00	50,000,000,000.00		50,000,000,000.00	0.00
3	NATIONAL JOB CREATION SCHEME	50,000,000,000.00	50,000,000,000.00	50,000,000,000.00		-	100.00
4	COUNTERPART FUNDING	3,896,016,894.14	4,140,849,631.22	4,140,849,631.22		244,832,737.08	94.09
5	QUICK WINS - COMPLETION OF 2008 & 2009 PROJECTS	15,000,000,000.38	15,000,000,000.00	15,000,000,000.00		- 0.38	100.00
6	CONDITIONAL GRANTS AND SOCIAL SAFETY NETS (MDGS)	45,590,999,999.69	45,591,000,000.00	45,591,000,000.00		0.31	100.00
7	NIGERIA IN AFRICA/AFRICAN PARLIAMENTARIAN PROGRAMME	484,057,451.39	750,000,000.00	750,000,000.00		265,942,548.61	64.54
8	MDGs MONITORING AND EVALUATION - IMPACT EVALUATION/CONSULTANCY	1,322,798,128.07	2,000,000,000.00	2,000,000,000.00		677,201,871.93	66.14
9	PROV. OF INFRASTRUCTURE, BANDWITH AND CONNECTIVITY TO MDAs BY GALAXY BACKBONE PLC	2,746,143,702.13	4,088,547,798.32	4,088,547,798.32		1,342,404,096.20	67.17
10	PAYMENT TO LOCAL CONTRACTORS' DEBT	7,881,578,053.12	12,104,248,156.11	12,104,248,156.11		4,222,670,102.99	65.11
11	POLICE REFORMS FUND (SHARE OF FGN)	17,100,526,085.00	25,000,000,000.00	25,000,000,000.00		7,899,473,915.00	68.40
12	BANK OF INDUSTRY - MOFI SHARE OF BANK RECAPITALISATION FOR 2009 & 2010	3,227,049,679.00	5,000,000,000.00	5,000,000,000.00		1,772,950,321.00	64.54
13	NIGERIAN EXPORT - IMPORT BANK - SHARE OF EQUITY	3,227,049,676.00	5,000,000,000.00	5,000,000,000.00		1,772,950,324.00	64.54
14	ASSET MANAGEMENT CORPORATION OF NIGERIA	5,000,000,000.00	5,000,000,000.00	5,000,000,000.00		-	100.00
15	NATIONAL ECONOMIC RECOVERY FUND	1,290,819,870.00	2,000,000,000.00	2,000,000,000.00		709,180,130.00	64.54
16	NIGERIAN AGRICULTURAL COOPERATIVE & RURAL DEVELOPMENT BANK (NACRDB)	3,227,049,676.00	5,000,000,000.00	5,000,000,000.00		1,772,950,324.00	64.54
17	REPAYMENT OF UBA SAFETOWER LOAN	1,200,000,000.00	2,300,000,000.00	2,300,000,000.00		1,100,000,000.00	52.17
18	UTILISATION BY RELEVANT MDA***(DETAILS BELOW)	-					
	TOTAL	**161,498,887,066.92**	**244,224,645,585.82**	**244,224,645,585.82**	**-**	**82,725,758,518.90**	**1138.50**

NOTE 26
DETAILS OF STATUTORY TRANSFERS TO UNIVERSAL BASIC EDUCATION
NIGER- DELTA DEVELOPMENT COMMISSION IN 2011

SN	DESCRIPTION	OFFICE	ACTUAL AMOUNT	BUDGET 2011
			₦	₦
1	1 QTR. ALLOCATION	UBEC	11,521,466,364.50	
2	2 QTR. ALLOCATION	UBEC	11,521,466,364.50	
3	3 QTR. ALLOCATION	UBEC	25,382,332,793.00	
4	4 QTR. ALLOCATION	UBEC	16,141,755,173.00	
	SUB-TOTAL		**64,567,020,695.00**	**64,567,020,696.00**
1	1 QTR. ALLOCATION	NDDC	9,294,233,679.25	
1	2 QTR. ALLOCATION	NDDC	18,744,226,588.75	
1	3RD QTR. ALLOCATION	NDDC	14,019,230,132.00	
1	4TH QTR. ALLOCATION	NDDC	14,019,230,132.00	
	SUB-TOTAL		**56,076,920,532.00**	**56,076,920,536.00**
	GRAND TOTAL- TRANSFERS		**120,643,941,227.00**	**120,643,941,232.00**